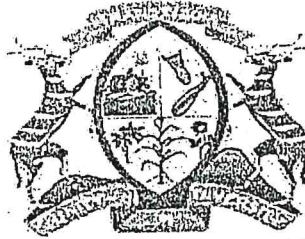


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COUNTY GOVERNMENT OF TRANS NZOIA

OFFICE OF C.E.C.M.FINANCE & ECONOMIC PLANNING

Our Ref: CGTN/FIN/ 20

Date: 9th Oct, 2019

The Clerk
County Assembly of Trans-Nzoia

Dear Sir,

RE: COUNTY BUDGET REVIEW & OUTLOOK PAPER (CBROP) 2019

In line with Sec. 118 (4) of the Public Finance Management (PFM) Act, 2012, I hereby forward the above mentioned paper for your necessary action.

Sincerely Yours,

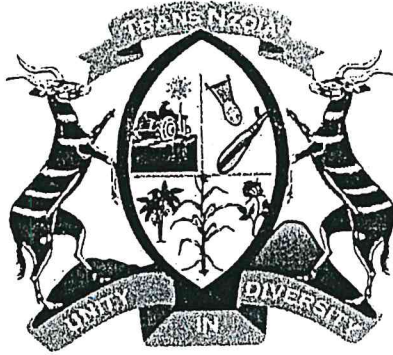
A handwritten signature in black ink, appearing to be 'Bonface Wanyonyi'.

HON. BONFACE WANYONYI.
C.E.C.M. FINANCE & ECONOMIC PLANNING



C.C.

- H.E.the Governor
- H.E. the Deputy Governor
- County Secretary



COUNTY GOVERNMENT OF TRANS-NZOIA

TREASURY

COUNTY BUDGET REVIEW

AND

OUTLOOK PAPER

SEPTEMBER 2019

FOREWARD

This County Budget Review and Outlook Paper (CBROP) has been prepared in line with the Public Finance Management (PFM) Act, 2012 and Regulations. It presents the fiscal outcome for the 2018/19 financial year and how this affects the financial objectives set out in the 2019 County Fiscal Strategy Paper (CFSP). The updated macroeconomic outlook therein also provides us with a basis to revise the 2019/20 Budget in the context of the Supplementary Estimates, as well as set out the broad fiscal parameters for the 2020/21 budget and in the Medium term.

Despite the challenges in the 1st half of financial Year 2018/19 caused by a stalemate in the Budget process, the county government closed the year satisfactorily despite the revenue shortfall and significant expenditure reprioritization.

The 2018/19 fiscal outcome has had implications on the base on which the fiscal projections for the Financial Year 2019/20 were based on. This in turn informs the budget framework for the financial year 2020/21. While at both levels of government the macroeconomic environment has been significantly unstable due to divergent reasons, the fiscal outcome for FY 2018/19 and the first two months of financial year 2019/20 call for a review of the 2019/20 budget estimates and forms the basis of the sector ceiling provided in this policy document for the financial year 2020/21 for the County. However, these ceilings have been underpinned by the county's desire in upscaling youth empowerment, reduce poverty and enhance land diversification and productivity as outlined in the Medium term Development Road Map: county integrated development plan - CIDP.

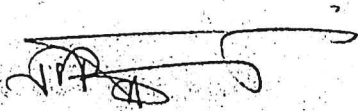
This CBROP outlines the medium Term policies and strategies that the county government seeks to implement in order for it to live up to its mandate given the prevailing macroeconomic circumstances and in conformity with the fiscal responsibility principles outlined in the PFM Act 2012 and the County's development Strategic objectives as contained in the county development plans.

The sector strategies include;-

- prudent management of the county's financial resources in line with the PFM Act 2012,
- establishing a county public service that can deliver effectively and efficiently,
- developing appropriate social economic policies that can spur growth and development,
- creating a conducive investment environment,
- providing accessible and affordable social services (Health care, housing and Education)
- Providing efficient and affordable transport and communication services.
- promoting empowerment of youth, women and the marginalized members of our community,
- increasing land productivity to ensure increased farm incomes and food security,
- promoting sustainable exploitation of the county's natural resource base and

- Ensuring security of land tenure as well as providing adequate land for infrastructure and development of public institution.

The fiscal framework presented in this 2019 CBROP provides a strong basis for a sustained county development process that is aligned to the national development agenda including the 'The Big Four Agenda'. This CBROP is anchored on great fiscal discipline, transparency and public participation as a prerequisite to achievement of the aspirations of the people of Trans Nzoia County. These policy strategies will be firmed in the next County Fiscal Strategy Paper (CFSP) to be released by February 2020.



**HON. BONFACE WANYONYI,
COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE AND ECONOMIC PLANNING**



LIST OF ABBREVIATIONS

ADC	Agricultural Development Corporation
CARA	County Allocation of Revenue Act
CARB	County Allocation of Revenue Bill
CBD	Central Business District
CEC	County Executive Committee
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development plan
CPSB	County Public Service Board
CRA	Commission for Revenue Allocation
DORB	Division of Revenue Bill
ECDC	Early Child Development Centre
ECDE	Early Childhood Development Education
FY	Financial year
ICT	Information Communication technology
IFMIS	Integrated Financial Management System
KIE	Kenya Industrial Estate
MTEF	Medium term Expenditure Framework
PFMA 2012	Public Financial management Act 2012
PSM	Public service management
SRC	Salaries and Remuneration Commission
TC	Tissue Culture Banana
VTC	Vocational Training Centre

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SECTION ONE

1. BACKGROUND INFORMATION

1.1. Legal Basis for Preparation of CBROP

i. Legal Basis for the Publication of the Budget Review and Outlook Paper

The Budget Review and Outlook Paper is prepared in accordance with Section 118 of the Public Finance Management Act, 2012. The law states that:-

1). A County Treasury shall:-

- (a) Prepare a County Budget Review and Outlook Paper in respect of the County for each Financial year and
- (b) Submit the paper to the County Executive Committee by 30th September of that year.

2). in preparing its CBROP, the County Treasury shall specify:-

- (a) Details of the actual fiscal performance in the previous year compared to the Budget appropriation for that year.
- (b) The updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent Fiscal Strategy Plan.
- (c) Information on :-
 - (i) any changes in the forecasts compared with CFSP or
 - (ii) how actual financial performance for the previous fiscal year may have Affected compliance with the fiscal responsibility principles or the financial objectives in the CFSP financial year and
- (d) Reasons for any deviations from the financial objectives in the CFSP together with proposals to address the deviation and the time estimated for doing so.

3). Not later than Seven days (7) after the CBROP is approved by the County Executive Committee (CEC), the County Treasury shall:-

- (a) arrange for the Paper to be laid before the County Assembly, and
- (b) As soon as practicable after having done so publish and publicize the Paper.

4). The County Executive Committee shall consider the CBROP with a view to approving it with or without amendments, within fourteen days (14) after its submission.

ii. **Fiscal Responsibility Principles in the Public Financial Management Law.**

In line with the Constitution, the Public Finance Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudence and transparency in the Management of Public resources. Section 107 of the Act states that:-

- 1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.
- 2) In managing the County government's public finances, the county treasury shall enforce the following fiscal responsibility principles:-
 - (a) The county government's recurrent expenditure shall not exceed the county government's total revenue.
 - (b) Over the medium-term a minimum of thirty per cent of the County government's budget shall be allocated to the development expenditure.
 - (c) The county government's recurrent expenditure shall not exceed a percentage of the county government's total revenue as prescribed by the County Committee Executive Member for Finance in regulations approved by the County Assembly.
 - (d) Over the medium-term, the government's borrowings shall be used only for the purpose of financing development expenditure and not recurrent expenditure.
 - (e) The county debt shall be maintained at a sustainable level.
 - (f) The fiscal risks shall be managed prudently: and
 - (g) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.
- 3) For the purpose of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
- 4) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the County Assembly.
- 5) The regulations may add to the list of fiscal responsibility principles set out in subsection (2)

1.2. Introduction

The CBROP is a key document linking County policies, County plans and budget. This CBROP provides the County Government the basis upon which to reprioritize project portfolio as contained in the County Integrated Development Plan (CIDP) and other Development plans as guided by the indicative sector budget ceiling provided by the CBROP while taking into account the macro-economic environment and emerging county specific development needs.

In line with the PFM Act, the CBROP contains a review of the fiscal performance for the financial year 2018/19, updated national macroeconomic and fiscal forecast which informs the county fiscal framework, deviations from the CFSP 2019 and indicative sector ceilings for the 2020/21 budget and the medium term. The indicative Ceilings thus provided will set in motion the budget preparation process for the Fiscal Year 2020/21. These indicative sector ceilings and fiscal outlook will be firmed in the CFSP 2020.

1.3. Objectives of the CBROP

CBROP has three important functions:

- It's an end year report, providing an assessment of budget performance from the previous financial year in this case the 2018/19 FY.
- It also provides an update on the government's fiscal position for the first quarter of the current financial year 2019/20 which provides the basis for revising the current budget and fiscal framework.
- The CBROP sets the share of the indicative budget that will be distributed to different sectors for the next financial year 2020/21.

1.4. Organization of Report

This report has been organized into three Sections, namely;

- Section one provides Background information on CBROP, introduction and objectives of the CBROP.
- Section two provides a review of the fiscal performance in FY 2018/19 and its implications on the financial objectives set out in the CFSP 2019.
- Section three provides brief highlights of the recent economic developments and updated macroeconomic outlook and
- Section four provides the 2020/21-2022/23 MTEF Resource allocation framework and the conclusion.

SECTION TWO

2. REVIEW OF FISCAL PERFORMANCE IN FY 2018/19

2.0 Overview

The fiscal performance in the 2018/19 financial year was fairly satisfactory considering the environment in the Country over the same period and the budget stalemate between the Assembly and the executive at the beginning of the financial year. The total cumulative revenue realized was Ksh. 7,292,936,655 against a projected target of Ksh 8,042,560,324 or 91% of total revenue. This represents a revenue shortfall of Ksh 749,623,669 of which ordinary local revenues under collected by Ksh 127,444,208 while transfers from the National Treasury underperformed by Ksh.622, 179,461.

On the other hand, the actual total expenditure for both development and recurrent was Ksh.7,090,703,677 against an approved budget of Ksh. 8,042,560,324 resulting in underperformance by Ksh. 951,856,647 (13%) inclusive of pending claims at the close of the financial year.

2.1. 2018/19 Fiscal Performance

2.1.1. Revenue Performance;

The approved total revenue for the financial year 2017/18 was Ksh. 8,042,560,324 comprising local revenues, exchequer allocations and all grants from the national Treasury and other international development partners. However, the actual realized revenue was Ksh 7,300,071,062 representing 91% of the total budget thus falling short of target by Ksh. 742,489,262. Table 1 below provides an analysis of revenue performance by source during the year under review.

Table 1: Approved and Actual Revenue Realized by Source for FY 2018/19 in Ksh.

Source	Approved (Ksh)	Actual (Ksh)	Variance (Ksh)
CRA Allocation (Equal Share)	5,620,600,000	5,620,600,000	-
Local Sources	500,000,000	372,555,792	(127,444,208)
Transforming Health Systems for Universal Health Care Project	100,000,000	74,466,300	(25,533,700)
Agriculture and Rural Growth Project	140,435,163	50,078,476	(90,356,687)
DANIDA	18,933,750	18,933,750	-
User Fees	21,304,915	21,304,915	-

World Bank – KDSP Capacity Grant	46,456,661	-	(46,456,661)
World Bank – KDSP Development Grant	-	95,266,760	95,266,760
Kenya Urban Support Programme-Institutional Grant	41,200,000	41,200,000	-
Kenya Urban Support Programme-Development Grant	299,106,900	299,106,900	-
Youth polytechnics Development	53,710,000	-	(53,710,000)
Road Maintenance Fuel Levy	147,985,503	147,985,503	-
Agricultural Sector Development Support Programme	19,595,837	7,134,407	(12,461,430)
Water Tower Protection and Climate Change Mitigation and Adaptation Programme	80,000,000	-	(80,000,000)
Income from Health (NHIF & LINDA MAMA)	250,000,000	-	(250,000,000)
Unspent Balance B/F	703,231,595	551,438,259	(151,793,336)
Total	8,042,560,324	7,300,071,062	(742,489,262)

Source: County Budget Reports 2018/19

As can be deduced from table 1 above, Local sources underperformed by Ksh. 127,444,208. On the other hand other revenues and national/development grants underperformed by Ksh.615,045,054. Among the sources that underperformed and the reasons are as follow; Transforming Health Systems for universal Health Care Project and Agricultural and rural Growth project underperformed by Ksh. 25,533,700 and Ksh 90,356,687 respectively. This grants were based on reimbursable basis and due to delay in receipt of the first disbursements from the national treasury, the absorption rate was low and hence affecting the second disbursements. The World Bank – KDSP Capacity grant and youth polytechnic grants were not received since they were not captured in the parent ministries budget and hence the funds could not be processed, The Water tower protection funds of Ksh. 80 million were not released due unresolved community issues with the local/indigenous communities living in Cherengany hills. Only KDSP World Bank Development grant over performed as a result of receipt of the Level 2 grant amount of Ksh. 95,266,760 which had not been budgeted for and therefore not utilized in the financial year..

Table 2 below provides an analysis of estimated and Actual Revenues from local sources by sector and source realized during the Financial Year 2018/19.

Table 2: Revenue Report for FY 2018/19

Sector / Revenue Source	Approved Budget (Ksh)	Actual Collection (Ksh)	Deviation (Ksh)

Agriculture, Livestock and Fisheries			
Agricultural Mechanization Services (AMS)	3,000,000	881,370	(2,118,630)
Audit of Cooperative Societies	250,000	36,600	(213,400)
Coffee movement Permits	300,000	148,000	(152,000)
Livestock Auction Fees	2,500,000	576,450	(1,923,550)
Slaughter House Operation Fees	2,500,000	193,510	(2,306,490)
Meat Inspection	1,500,000	605,170	(894,830)
Hire/Lease of County Agricultural land	300,000	-	(300,000)
Hides and Skins Licenses	500,000	-	(500,000)
A.I Services	300,000	-	(300,000)
Livestock Movement Permits	1,500,000	-	(1,500,000)
Certificate of Transport	250,000	-	(250,000)
Lab services	300,000	-	(300,000)
Sector Total	13,200,000	2,441,100	(10,758,900)
Trade, Commerce And Industry			
Open Air Market	15,000,000	11,642,229	(3,627,101)
Weights and Measures	1,000,000	888,450	(111,550)
Market stalls, bandas and enclosed markets	1,500,000	4,830,037	3,330,037
Sector Total	17,500,000	17,091,386	(408,614)
Water, Environment and Natural Resources			
Refuse collection and conservancy	3,500,000	4,483,988	983,988
Noise control	2,500	581,470	(1,918,530)
Hydrological investigation and drilling	4,000,000	-	(4,000,000)
Lease fee for water facilities	1,500,000	-	(1,500,000)
Licensing of water service providers	2,000,000	-	(2,000,000)
Use of County dumpsite	1,500,000	-	(1,500,000)
Tree harvesting permits	250,000	-	(250,000)
Licensing of extractive resources	2,500,000	-	(2,500,000)

Nuisance abatement fees	500,000	-	(500,000)
Sector Total	18,250,000	5,065,458	(13,184,642)
Works, Transport And Infrastructure			
Fire Inspection and Compliance	4,000,000	2,260,050	(1,739,950)
Way leaves Charges	2,500,000	1,950	(2,498,050)
Hire of Equipment and Machinery	5,000,000	-	(5,000,000)
Pole rates – electricity and telecom	2,500,000	-	(2,500,000)
Sector Total	14,000,000	2,262,000	(11,738,000)
Health			
Income from Health (public and medical services)	150,000,000	156,612,845	6,612,845
Cemetery Charges	250,000	72,000	(178,000)
Sector Total	150,250,000	156,684,845	6,434,845
Physical Planning, Lands and Housing			
Approval of development plans	7,000,000	4,451,678	(2,548,322)
Subdivision and Transfer of Land	1,500,000	330,000	(1,170,000)
House Rents	1,500,000	49,000	(1,451,000)
Survey Fees	250,000	507,380	257,380
Temporary Occupation Licence (TOL)	750,000	2,500	(747,500)
Outdoor Advertisement charges	15,000,000	11,444,485	(3,555,515)
Sector Total	26,000,000	16,785,043	(9,214,355)
Gender, Youth, Sports, Culture and Tourism			
Hire of county stadium	150,000	12,000	(138,000)
Hire of social hall	150,000	-	(150,000)
Hire of county sports bus	250,000	-	(250,000)
Registration/renewal of welfare groups/sports clubs and performing artists	250,000	-	(250,000)
Dividend income i.e Mt. Elgon Lodge	500,000	-	(500,000)
Licensing of private parks	100,000	-	(100,000)
Hire of county seats /tents			

	150,000	-	(150,000)
	1,550,000	12,000	(1,538,000)
Education			
Registration of ECD schools	250,000	1,684,480	1,434,480
Hire of county brick-making machines	500,000	-	(500,000)
	750,000	1,684,480	934,480
Finance			
Cess (maize, tea, sand, ballast etc.)	30,000,000	20,588,083	(9,411,917)
Land Rates and clearances	45,000,000	39,554,277	(5,445,723)
Single Business Permits	60,000,000	68,596,567	8,596,567
Parking fees-manual	3,000,000	3,197,950	197,950
Parking Fees- Automation	15,000,000	10,669,080	(4,330,920)
Enclosed Parking	15,000,000	16,032,810	1,032,810
Motorcycle stickers/Bodaboda	70,000,000	3,212,715	(66,787,285)
Liquor Fees	20,000,000	20,000	(19,980,000)
Amusement Permits	500,000	214,700	(285,300)
Miscellaneous Income	-	8,173,368	8,173,368
Sector Total	258,500,000	170,258,880	(88,241,120)
Grand Total 2018/2019	500,000,000	372,555,792	(127,444,208)
Grand Total 2017/2018	400,000,000	246,062,902	(153,937,098)
% Growth		34%	

Source - Draft Revenue Report FY 2018/19

From table 2 above its clear that the revenue realized from most of the sectors was below the approved revenue targets except for Health department whose overall performance was Ksh. 156,684,845, against approved revenue target of Ksh. 150,250,000 thus, the sector realized Ksh. 6,434,845 above the target revenue. The revenue stream with highest underperformance are motorcycle/Boda boda stickers fees with a revenue shortfall of Ks, 66,787,285 and Liquor fees with a shortfall of Ksh. 19,980,000 respectively. The Bodaboda sector started paying the fees in February/March following successful negotiations with the Boda Boda officials. However, enforcement across the county became a big problem with the existing staff and this coupled with political interference contributed to dismal performance of the sector. With regard to liquor fees, the underperformance was attributable to delay in passing the enabling legislation and

approval of the alcoholic drink board members. The other stream that didn't perform well is the cess with a shortfall in revenue of Ksh. 9,411,917 and this was attributable to the case of excessive importation of maize by the National Cereals Board which resulted in senior staff being suspended. Overall, own source revenue grew by 34% from Ksh 246,062,902 in 2017/2018 to Ksh. 372,555,902 in 2018/2019.

The underperformance in revenue collection was largely on account of challenges as listed below:-

- i. Non operation of the County Stadium hence no revenue from targeted gate collection fees
- ii. Delays in passing the relevant Legislation eg liquor license laws
- iii. Poor enforcement and collection mechanism
- iv. Undergoing construction works on the Kitale Bus terminus and Kitale Multi storey Business centre hence reduced parking fee and market fees.
- v. General tax evasion by the public.

Going forward, the county has proposed a raft of strategies to correct the situation including;

- i. Completion and operationalization of Kitale Multi storey Business centre;
- ii. Enhancement of automated system and expansion to other sources;
- iii. Timely enactment of relevant finance bills and legislations;
- iv. Up scaling sensitization campaigns on payment of taxes to the public;
- v. Improvement in enforcement and transport in the Revenue section.

2.1.2. Expenditure Performance

The total Expenditure in both recurrent and development budget for the financial year 2018/19 was Ksh. 7,090,703,677 against a target of Ksh. 8,042,560,324. The actual recurrent expenditure was Ksh. 4,399,691,157 (90.40%) against the approved budget of Ksh. 4,867,140,566 resulting to an under expenditure of Ksh. 467,449,409 including unpaid commitments. On the other hand, the actual development expenditure was Ksh 2,691,012,520 (84.75 %) against an approved budget of Ksh. 3,175,419,758 thus underperforming by Ksh. 484,407,238 inclusive of unpaid claims by the end of the financial year 2018/19.

Table 3: Sectoral Budget Performance Analysis for FY 2018/19

SECTOR	Detail	Approved Budget	Actual Expenditure	Variance	Actual Expenditure as % of Approved Budget
Agricultural, Livestock & Co operative	Recurrent	313,912,426	286,140,994	27,771,432	91.15
	Development				84.45

		418,456,324	353,368,190	65,088,134	
Trade, Commerce & Industry	Recurrent	38,440,206	38,159,974	280,232	99.27
	Development	53,260,458	44,083,290	9,177,168	82.77
Water Environment & Natural Resources	Recurrent	85,836,773	83,425,041	2,411,732	97.19
	Development	377,022,607	343,392,632	33,629,975	91.08
Public Works Transport & Infrastructure	Recurrent	279,417,573	218,664,808	60,752,765	78.26
	Development	514,399,687	467,647,556	46,752,131	90.91
Health Services	Recurrent	1,675,587,663	1,493,333,653	182,254,010	89.12
	Development	638,940,697	615,371,170	23,569,527	96.31
Lands, Housing & Urban Development	Recurrent	66,138,019	44,041,825	22,096,194	66.59
	Development	426,906,900	415,992,366	10,914,534	97.44
Gender, Youth Culture	Recurrent	72,419,912	68,254,814	4,165,098	94.25
	Development	74,556,750	71,066,557	3,490,193	95.32
Governance, PSM, CPSB	Recurrent	630,669,708	545,401,141	85,268,567	86.48
	Development	69,348,461	12,518,009	56,830,452	18.05
Education & ICT	Recurrent	344,416,644	301,709,985	42,706,659	87.60
	Development	284,999,989	194,465,971	90,534,018	68.23
Finance & Economic Planning	Recurrent	746,223,211	706,480,091	39,743,120	94.67
	Development	177,527,885	138,470,691	39,057,194	78.00
County Assembly	Recurrent	614,078,431	614,078,431	-	100.00
	Development	140,000,000	34,636,088	105,363,912	24.74
Total	Recurrent	4,867,140,566	4,399,691,157	467,449,409	90.40
	Development	3,175,419,758	2,691,012,520	484,407,238	84.75
Overall Total	Rec + Dev	8,042,560,324	7,090,703,677	951,856,647	88.16

Source- Draft Financial Statements FY 2018/19

Table 4 above provides an analysis of expenditures by Sector for the financial year 2018/19. The absorption rate especially for the development funds in the financial year was low in

Governance, County Public Service and the County Assembly sector that recorded absorption rate of 18% and 24% respectively. The overall absorption rate for recurrent vote was high averaging 90.14% while development recorded 84.75%. The overall absorption for both recurrent and development combined was 88.16% of budget. However, when compared with the actual funds received of Ksh. 7,300,071,062 the absorption rate stands at 97% which is an excellent performance. The under absorption of budget is mainly attributable to the funds not received and ongoing projects as explained in table 1 above.

2.1.3. Fiscal Responsibility Principles

The County approved budget complied with the fiscal responsibility principles. The Development Budget of Ksh. 3,175,419,758 is 39% of the total budget of Ksh. 8,042,560,324 in the FY 2018/19 is over and above the minimum requirement of 30% The county recorded an actual development performance of Ksh.2,691,012,520 which account for 30% of the total expenditure during the financial year. The personnel emoluments expenditure of Ksh. 2,403,134,247 is 30% of the approved budget and is within the maximum required of 35%.

2.2 Sector Performance during the FY 2018/2019

2.2.1 Trade, Commerce and Industry

For the period under review, the sector completed the construction of 4 fresh produce markets, and started the construction of the Kitale multi storey Business Centre, renovation of Kapsara ESP market was also undertaken, while prefabricated stalls were constructed in Matumbei, Nabiswa, Endebess, Kiminini, Makutano and Kapomboi ward. The cottage industry received support through the purchase of machines and capacity building. In addition, the contract for the construction of a tomato processing plant at Mwangaza in Cherangany/Suwerwa ward was awarded. Further, Policy documents of the County Joint Loans Board and Nawiri Fund were reviewed; traders from the county were also sponsored to participate at the Kitale ASK Show, the EAC Nguvu Kazi exhibition in Eldoret and the LREB exhibition in Bomet among other initiatives. Under the fiscal responsibility for the sector, Revenue of Kshs. 888,450 was collected from traders for verification of weighing and measuring equipment.

2.2.2 Land, Housing and Urban Development.

The major sector achievements for the period included; survey of various market centres and public utilities for the reestablishment of misplaced beacons; rolling out the development of Trans Nzoia Spatial Plan process, completion of Kitale integrated urban development plan, launching the KUSP project funded by the World Bank, issuance of 10,000 title deeds, and facilitation for acquisition of land for the development of various county infrastructural facilities and market expansion.

2.2.3 Agriculture, Livestock, Fisheries and Cooperative Development Sector

The achievements for the sector for the financial year 2018/2019 included; acquisition and distribution of 8,000 (50kg) bags of Mavuno topdressing fertilizer, procurement of assorted specialized agricultural machinery to implement new technologies such as conservation agriculture, acquisition and distribution of coffee seedlings, tea seedlings, TC banana seedlings, avocados and macadamia. Construction of grain stores, procurement of driers and distribution of hermetic bags to enhance produce quality were also undertaken. Notable achievements under the livestock sub sector included the rehabilitation of 10 dips, provision and distribution of 360 litres of acaricide to 17 communal dips, procurement and distribution of 12 milk coolers through the National government and Small holder Dairy commercialization program in addition to 37 dairy goats.

Under the fisheries directorate, 8 fish ponds with a total surface area of 2400 m² were constructed, 14 ponds were stocked with 29, 400 tilapia and cut fish fingerlings valued at Ksh.235, 200. Further, a total of 5965.6 kg of fish estimated at Ksh. 1,789, 680 were harvested. Additional fish feed cottage industry produced 140kg of floating fish pellets valued at Ksh. 6000.

For the cooperative sub sector, 4 digital weighing scales were supplied to coffee marketing societies to address postharvest losses, 10 coffee hand pulping machines were distributed to coffee cooperatives to improve value addition and Ksh.4.5 million was injected to cooperatives to strengthen their share capital. Further, Kshs.500 thousand was injected to support value addition initiatives to Nzoia Grains Cooperative Society. In addition, 10 cooperative societies were registered to improve marketing and saving culture among members. During the period under review, the Sector continued implementing the National Agricultural and Rural Inclusive Growth Project (NARIGP) whose objective is to *strengthen community level institutions' ability to identify and implement investments that improve their agricultural productivity, food security and nutritional status*. Groups were vetted and issues with grants to undertake agriculture value chains for livelihood improvement.

2.2.4 Gender, Youth, Sports, Culture and Tourism

In the financial year 2018/2019 under the sports sub sector, the department continued with the ongoing rehabilitation works of Kenyatta stadium and rehabilitated 6 ward sports grounds in a bid to improve sports infrastructure. Additionally, staff houses at Cherangany estate (Kitale) were renovated to enable for the establishment of *Elgon Hub*. Other initiatives towards sports development included training of 30 sports administrators, provision of financial grants to 25 sport teams, procurement and distribution of assorted sports equipment to 10 sports teams among other initiatives. Under the Gender sub sector, the construction works for the Kwanza rehabilitation centre was continued. Other interventions included provision of blankets to 400 Persons with Disabilities (PWD and supply of Kitchen ware and assorted items such fire wood and foodstuff to Bahati Children rescue centre.

To promote a peaceful and cohesive society, the sub sector of culture facilitated for ward cultural festivals, identified and protected 4 cultural sites, supported 4 cultural groups with financial grants among other activities. In addition the department also mapped tourism niche products.

2.2.5 Public Works, Transport and Infrastructure

The key sector milestones attained included; upgrading of 1.425Km of roads to bitumen standards within the Kitale municipality, routine maintenance of county roads, installation of 25 culverts lines, 2 bridges constructed, and one road survey equipment was procured. Further, the department also undertook routine maintenance of 15 highmast and 30 street lights. The construction of the mechanical workshop was also continued and 45 motorcycle sheds constructed in the period under review. Similarly completion works for the Modern Kitale bus terminus were undertaken as well as the ongoing completion works for the fire hanger and duty offices.

2.2.6 Environment, Water, and Natural Resources

In the 2018/2019 financial year the department implemented various initiatives which included; planting of 60,000 tree seedlings to enhance environment protection, procured of 1 skip loader truck and 1 bulk bin to improve solid waste management. Further, 3 modern toilets were constructed to enhance sanitation services. To enhance access to safe water, 98Km of water pipelines were laid, 3 boreholes drilled and 34 others equipped and in addition to protection of 3 shallow wells.

2.2.7 Governance and Public Service Management

In the financial year 2018/2019, the sector coordinated public service training and capacity development, acquired Bulky filer and developed Electronic County Records platform, developed a social welfare policy, and established and operationalized county Civic Education and Public Participation unit and policy framework.

In addition, the sector also facilitated for placement and attachment of student interns across the departments. Other milestones achieved by the sector included; Strengthening of County Enforcement Unit, formulation of Intergovernmental Relations draft bill, Development of disaster management draft bill and establishment of the Governor's Delivery unit to strengthen performance and service delivery.

2.2.8 Education and ICT

The key sector achievements for the period under review included; infrastructural Development (construction) of ECDC classrooms and VTC twin workshops, procurement of ECDC learning materials, VTC instructional materials, and disbursement of Elimu bursary fund to 10,000 beneficiaries. Other achievements for the sector included provision of Vocational Training

Grants to 10 VTCs by the National Government, issuance of Start-Up Kits to 100 VTC graduates, operationalization of interlocking brick machinery, integration of ICT in 20 VTCs, construction of VIP latrines for 20 ECDs and provision of capitation funds for the VTCs.

2.2.9 Health

The key achievements for the sector in the financial year 2018/2019 included the continuation of construction of the county referral hospital, construction of three dispensaries, establishment and training of 103 community health units and procurement of 2000 bicycles for community health workers. In addition, drugs and other medical supplies were procured and distributed and a utility vehicle procured. On the other hand, in a bid to enhance blood transfusion services 75 blood collection camps held.

2.2.10 County Public service Board (CPSB)

In the year under review, the CPSB made some notable achievements and these included; recruitment and appointment of Four hundred and twelve (412) persons in various staff cadres, promotion of Two hundred and forty eight (248) staff in various positions within the County establishment, approval of over 400 staff for trainings in the various county departments, facilitation for training for 4 Board members and 2 secretariat staff. Further, 5 policies including competency framework and HR policies and procedures manual were developed and approved. The sub sector also undertook the end term review of its 2015-2019 strategic plan and gazzeted the administrative procedures on declaration of income, assets and liabilities. Other notable achievement for the sub sector is the ongoing construction of additional office space which is 75% complete.

2.2.11 Finance and Economic Planning

The key milestones achieved by the sector during the review period included; the finalization and launch of CIDP 2018-2022, development of the 2019-2020 ADP, preparation of the County Annual Progress report (C-APR) 2018-2019, development of County Monitoring and evaluation policy to guide M&E process in the county, preparation of the draft sector plans, preparation of the finance and Economic Planning strategic plan and capacity building for county M&E committees among other initiatives in the planning subsector.

Under the Finance sub sector, notable achievements included the preparation and forwarding of key 2019/20 FY budget documents to the county assembly for approval, preparation of the annual Financial report and statements for the year 2018-2019, consolidated County procurement plan for 2018-2019, and preparation of financial statements for 2018-2019 among other initiatives.

SECTION THREE

3. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.0 Recent Economic Developments

Global growth stagnated at 3.6 percent in 2018. This stagnation was as a result of weakening growth in both the advanced and emerging market economies mainly due to the negative effects of trade tensions between the United States and China and the Brexit process in the EU region.

Advanced economies, recorded a growth of 2.2% in 2018 mainly due to trade tensions between the U.S. and China, subdued investment and demand, uncertainty in Brexit negotiations as well as the pace of normalization of monetary policy in the advanced economies. The emerging economies, recorded a growth of 4.5% in 2018.

Supported by higher commodity prices, improved capital market access and contained fiscal imbalances in many countries, growth in sub-Saharan Africa continued to strengthen registering a 3.1 % growth in 2018. The East African Community (EAC) region registered a growth 5.6 percent.

Supported by good weather, easing of political tension, strong public and private sector investment and appropriate economic, and financial policies Kenya's economy has remained strong and resilient after registering a growth of 6.3 %, despite emerging global challenges and droughts in several counties.

Agriculture sector recovered and recorded growth of 5.2 percent in the third quarter of 2018 compared to a growth of 3.7 percent in a similar quarter of 2017, supported by improved weather conditions. This enabled the agriculture sector to contribute 1.0 percentage points to GDP growth in the third quarter of 2018 compared to 0.7 percentage points in the same period in 2017. The current recovery in the agriculture sector is broad-based and reflected in the expansion of output of key food and cash crops such as tea, coffee and fruits, investments in fertilizer subsidy among other government initiatives.

Activities in the services sector slowed down but remained a key source of growth and expanded by 6.5 percent in 2018 compared to a growth of 6.9 percent recorded in 2017. (Kenya Economic Update April 2019).

Inflation has largely been low, stable and within government target range of 5+/-2.5% in 2018. Inflation averaged 4.7 percent in 2018 compared to 8.0 percent recorded in 2017, representing the lowest inflation rate over the last seven years as a result of prudent monetary and fiscal policies, owing to a decline in food prices particularly maize, sugar, potatoes, cabbages, beans and wheat flour following improved weather conditions and a decline in pump prices of petrol and diesel.

The Kenyan shilling has remained generally stable with a slight appreciation against the major currencies. A relatively lower import bill, strong diaspora remittance inflows, a rebound in tourism, and government borrowing in foreign currency have continued to support a stable exchange rate market with a moderate appreciation of the Kenyan shilling against the US dollar in 2018.

The current account deficit has narrowed and remains adequately financed. In 2018, the current account deficit narrowed to 4.9 percent of GDP compared to 6.3 percent of GDP in 2017 owing, to stronger diaspora remittance inflows, and increased export revenue from tea, horticulture and tourism.

Despite a decrease of the foreign exchange reserves from US\$ 9,103.1 million (5.6 months of import cover) in September 2018 to US\$ 8,131 million (5.3 months of import cover) in December 2018, the level remains adequate and a comfortable buffer against short-term external shocks.

3.1 Growth Prospects

Global growth is projected to slow down to 3.2 percent in 2019 from an estimated 3.6 percent growth in 2018. The slowdown is as a result of weakening growth in both the advanced and emerging market economies mainly due to the negative effects of trade tensions between the United States and China and the Brexit process in the EU. This however, will pick up to 3.6 % in 2020.

In the advanced economies, Growth is expected to ease to 1.9% in 2019 and further to 1.7% in 2020 from 2.2% in 2018 mainly due to trade tensions between the U.S. and China, subdued investment and demand, uncertainty in Brexit negotiations as well as the pace of normalization of monetary policy in the advanced economies.

The emerging economies, growth is expected to grow at 4.1% in 2019 and 4.7% in 2020 from 4.5% in 2018, reflecting offsetting developments as growth moderates to a sustainable pace in China, while it improves in India (7.2% in 2020 from 7.0% in 2019) and other economies.

Growth prospects for sub-Saharan Africa continue to strengthen. The region will experience a modest growth 3.4 % and 3.6 % in 2019 and 2020 respectively up from 3.1 % recorded in 2018. This growth will be supported by higher commodity prices, improved capital market access and contained fiscal imbalances in many countries. Growth in the East African Community (EAC) region is estimated to decline from 5.6 percent recorded in 2018 to 4.9 percent in 2019 before picking up to 5.0 % in 2020.

Nationally, the medium-term growth outlook remains stable despite delayed onset of rains in most parts of the country, emerging drought challenges in some counties and a less favorable external environment. Growth is expected to fall marginally from 6.5 percent recorded in 2018 to 6.0 percent in 2019 before rising to 6.2 percent in 2020.

The projected growth of 6.0% is anchored on the implementation of key public and private investment under the Big 4 development agenda and improved business environment. Over the medium term, ongoing policy and institutional reforms in the agricultural sector which include; irrigation, post-harvest losses management, and enhanced input markets are expected to bear fruit and improve management of agriculture risks stemming from frequent droughts.

The non- agricultural sector (manufacturing, construction, and electricity and water) is projected to pick-up slightly in 2019 due to inherent pent-up investment demand and ongoing government infrastructure projects.

Performance in the services sector is projected to remain stable propelled by wholesale and retail trade. Reforms in the ICT sector, particularly those that support improved delivery of government services, enhance connectivity and broadband access, will lower the cost of doing business and support improvements in total factor productivity over the medium term. However, the contribution to growth from the financial services sector is forecast to remain relatively weak, reflecting a challenging environment for doing business, including retention of interest rate caps and weak aggregate demand.

3.2 Fiscal outlook

The County FY 2020/21 budget framework and the Medium term is anchored on the National fiscal framework whose main objective is fiscal consolidation through containment of growth of expenditure and raise revenues. Revenue collection including A-i-A is projected at Ksh 2,117.1 billion (17.4% of GDP). Ordinary revenues will amount to Ksh 1,866.8 billion (15.3% of GDP). The overall expenditure and net lending are projected at Ksh 2,742.0 billion (22.5% of GDP) with a recurrent of Ksh 1,811.8 billion (14.9% of GDP) and development of Ksh 550.7 billion (4.5% of GDP). The budget deficit including grants is projected at Ksh 584.6 billion or 4.8% of GDP. The fiscal deficit will be financed by net external financing of Ksh 211.8 billion (1.7% of GDP) and net domestic financing of Ksh 369.5 billion (3.0% of GDP) and Ksh 3.2 billion on other net domestic financing.

At the county level, the government expenditure is geared towards economic transformation and prosperity through promotion of enabling business and investment environment, investment in the social sectors, and enhancing agricultural productivity through crop diversification. Other Key projects and programmes to be implemented include the provision of the non-acidic subsidized Mavuno fertilizer, adoption of conservation agriculture, empowering the Women, Youth, and the disadvantaged segments of the population, Construction of Kitale Business centre, operationalization of the fresh produce markets and Support to the cottage industries

This CBROP aims to build on the growth momentum arising from the ongoing programmes and projects while taking advantage of any new growth opportunities that may arise. The government has put in place measures to improve on revenue collection, key among them being the continued automation of the revenue collection system. The Government will also ensure efficient

procurement and delivery of services and streamline expenditure management while creating a conducive environment for investment.

3.2.1 Budget Performance for FY 2019/20 (July and August 2019)

The FY 2019/20 fiscal performance in the months of July and August has been low with variances across the sectors. A summary of sector performance is provided in tables 5 and 6 below.

Revenue Performance

In view of the prolonged standoff between the Senate and National Assembly over the Division of revenue bill, the national allocations under the equal share and conditional grants was not disbursed for the months of July and August. The estimated local annual Revenue for the current financial year 2019/20 is Ksh. 500,000,000. The revenue collected during the two months period is Ksh. 45,993,115 which is about 55.2% of the target revenue for the quarter.

Table 4: July and August Revenue Report by Sector FY 2019/2020

Sector	Approved Revenues (Ksh.) 2019/2020	Target for July-Aug. (Ksh) 2019/2020	Actual July-August (Ksh.) 2019/2020	Actual as % of target
Agriculture, Livestock and Fisheries	13,200,000	2,200,000	141,240	6.4
Trade Commerce and Industry	17,500,000	2,916,667	1,541,130	52.4
Environment, Water and Natural Resources	18,250,000	3,041,667	237,210	7.8
Health	150,250,000	25,041,667	24,298,658	97
Works, Transport and Infrastructure	14,000,000	2,333,333	51,000	2.2
Physical Planning, Lands and Housing	26,000,000	4,333,333	1,490,878	34.4
Gender, Youth, Sports, Culture and Tourism	1,550,000	258,333	-	0
Education	750,000	125,000	-	0
Finance and Economic Planning	258,500,000	43,083,333	18,214,999	42.3
Total Revenue Raised	500,000,000	83,333,333	45,993,115	55.2

Source: Monthly revenue report FY 2019/20

In overall, the revenue collection for the months of July and August has been quite low at 55.2 %. Some of the sectors have recorded zero collection over the two months period. Only the health sector recording a 97% collection is likely to meet the target.

3.2.2 Expenditure Performance

The overall expenditure during the two months' period is Ksh 495,567,373 comprising of Ksh. 483,029,730 recurrent and Ksh 12,537,643 development. The summarized expenditure is as per Table 5 below;

Table 5: July and August expenditure Analysis by Economic Classification FY 2019/20

DESCRIPTION	BUDGETED (2 MONTHS)	ACTUAL (2 MONTHS)	% PERFORMANCE
Personnel	457,389,578	451,472,930	98.7
Operations & Maintenance	348,205,536	31,556,800	9.1
Development	583,868,886	12,537,643	2.1
TOTAL	1,389,464,000	495,567,373	35.7

Source IFMIS Expenditure report FY 2019/20

3.3 Implication of 2018/19 Fiscal Performance on Financial Objectives.

The budget performance in the FY 2018/2019 and the first two months of the 2019/2020 budget has a great bearing on the implementation of the current budget as well the envisaged 2020/2021 county budget, and this will greatly affect the financial objectives set out in the current County Fiscal Strategy Paper.

The implication of the above revenue and expenditure trend is a less than targeted revenue in addition to a slow absorption of the development budget while the recurrent expenditures are way below the quarterly budget allocation. This slow start may be associated with the current political stalemate on the division of sharable revenues that has led to delay in the disbursement. However, this is likely to erode the base upon which the Income and Expenditure Projections for 2020/2021 and the medium term is based. This means that revenue projection needs to be cautious and in line with the revised budget framework assumptions. Consequently, the MTP Ceilings will need to change reflecting the updated revenue and expenditure forecast. In this regard, the ceilings in the 2019 Budget Circular will have to be modified to reflect new developments in the Resource Envelope as well as to be in tandem with the current expenditure trends.

3.4 Fiscal Framework

The county Government will continue to pursue prudent fiscal policy to ensure sustainability of the county's development agenda of *transforming the County to an outstanding agro-*

industrialized county with high quality of life for the residents as outlined in the CIDP 2018-2022. The overall County Government objective is to maintain a balanced budget during the year and in the medium term. This will provide adequate room for adjustment of fiscal policy in the event of budget shocks.

The County Government will maintain a strong revenue effort over the Medium term. Measures to achieve this effort include;

- Completion of Automation of revenue collection system,
- Simplification of Collection process in line with international best practices
- Improved compliance with enhanced administrative measures.
- Expansion of the tax base and improving collection and administration
- The government will seek to augment revenues through new forms of financing including, asset financing and PPP.
- The government will seek for donor support in form of grants and loans from domestic and external sources, in line with the regulations as set out in the PFM Act and other financial regulations.

On the expenditure side, the County Government will continue with rationalization of expenditure to improve efficiency and reduce wastage. Expenditure management is strengthened with implementation of the Integrated Financial Management Information System (IFMIS) across departments and enforcing and up scaling the e-procurement in line with the PFM Act, 2012.

3.5 Risks to the outlook

The risk to the outlook for 2020 and medium term include the stalemate on the division of revenue between the National Government and the counties that has delayed budget execution, inability to realize the estimated local revenues, large stock of pending bills, overreliance on maize as the main cash crop by most of the county residents, low private investments in the county, late disbursement of CRA allocation by the national treasury, delay by local contractors and suppliers in delivering projects in timely manner among other issues.

SECTION FOUR

RESOURCE ALLOCATION FRAMEWORK

4.0 Adjustment to 2019/2020 Budget

Given the fiscal under-performance in financial year 2018/2019 and in the months of July-August, the fiscal objectives as outlined in the CFSP 2019 must be updated to reflect the budget reality as determined by;

- weaker revenue performance in 2019/2020 and the medium term;
- Expenditure pressures with respect to sector/departmental operations and Maintenance budgets;
- Low absorption especially in the development expenditure;

Adjustments to the 2019/2020 budget therefore undermines the base that determines the fiscal framework for FY. 2020/21 and the medium term. In view of resource constraints, the County Government will rationalize expenditures by shifting expenditures from low priority and new projects that may not be completed towards ongoing project portfolio and high priority areas to ensure that the County Government maintains a balanced budget.

Any review of salaries and benefits for the public sector workers will be implemented based on recommendation by the Salaries and Remunerations Commission (SRC) in accordance with Article 230 of the Constitution and Regulations on Pay Review and Determination, published in the Gazette Notice by the SRC. In addition internal promotions will be handled on a case to case basis as well as the ability of the county government to meet the extra costs.

On local Revenue collection, the County Government will undertake regular sensitization of citizens on various tax revenues and enhance enforcement to raise compliance levels. Sealing of revenue leakages is ongoing and will be strengthened once the automation of the whole revenue collection into one system is in place. The Automation process began with street parking and is anticipated to continue until all Revenue sources are covered. Revenue collectors will be closely monitored in addition, to placing them on performance contracts to ensure that targeted levels are met.

4.1 Medium-Term Expenditure Framework

In view of the recent macroeconomic circumstance, growth prospects and limited resources, MTEF budgeting will entail adjusting non-priority expenditures to cater for the priority expenditures across the sectors. The current 2nd generation CIDP 2018-2022 whose implementation is underway will guide resource allocation in the medium term. The 2020/2021 annual development plan is being finalized and the sectors have outlined key strategies for

implementation in the financial year 2020/2021 which will guide the resource allocation. The proposed sector ceiling under the development vote has been annexed.

4.2 FY 2020/2021 Budget Framework

The FY 2020/21 budget framework is set against the background of the updated medium-term county fiscal framework set out above. Real growth is expected to increase in FY 2020/21 underpinned by continued good performance across all sectors of the County. The projected growth assumes normal weather pattern during the year and improved investor confidence in the economy. Inflation especially on most food items is expected to remain low and stable, reflecting continued favorable weather conditions and implementation of a prudent monetary policy and stable commodity prices at the national level.

4.2.1 Revenue Projections

The FY 2020/2021 budget will target revenue collection of Ksh.500Million from Local Sources. As noted above, this performance will be underpinned by on-going reforms in Revenue policy and administration. As such, total revenues including Exchequer disbursements but excluding conditional grants are expected to be approximately Ksh 6.5 Billion.

4.2.2 Expenditure Forecasts

In FY 2020/2021 this CBROP has proposed an expenditure of Ksh. 7.7 billion where recurrent expenditure will be Ksh. 5.1 billion and a development expenditure of Ksh. 2.6 billion.

Table 6: Summary of proposed Expenditure by Economic Classification

Expenditure Category	Amount in Ksh. Billions	% of total
Personnel Emoluments	2.7	35%
Operations & Maintenance	2.4	31%
Development	2.6	34%
Total	7.7	100%

4.2.3 Resource Allocation Criteria

The Resource allocation by Sector will be based on the following:-

- Linkages with the CIDP and other County Plans;
- Contribution towards attainment of County development agenda and major flagship projects.

- Degree to which the programme addresses the key mandate of the sector;
- Strengthening and deepening devolution;
- Address constitutional obligations among others;
- Contribution towards the national development agenda “ the Big Four”

Consequently, the resources focus will be towards;

- County Human Resource development;
- Creating enabling environment for trade and investment;
- Fast tracking the implementation of the CIDP;
- Participate in intergovernmental development process;
- Promoting agricultural diversification; and
- Ensuring easy access to basic social services including water, education and health care

TABLE 7

DEPARTMENTAL REVENUE AGAINST TOTAL (RECURRENT AND DEVELOPMENT) EXPENDITURE CEILINGS

Sector	Revenue	Proposed Expenditure	Projected Expenditure Ksh.		% Share of Total Expenditure		
	2019/20	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Agriculture, Livestock, Fisheries and Cooperative Development	13,200,000	861,679,895	961,679,895	981,000,000	11%	12%	11%
Trade, Commerce & Industry	17,500,000	347,932,619	397,932,619	415,000,000	5%	5%	5%
Water Environment and Natural Resources	18,250,000	435,198,601	485,198,601	502,000,000	6%	6%	6%
Works, Transport & Infrastructure	14,000,000	616,706,109	716,706,109	727,000,000	8%	9%	8%
Education, ICT and Vocational Training	750,000	626,923,443	676,923,443	695,000,000	8%	8%	8%
Health Services	150,250,000	2,216,617,567	2,216,617,567	2,246,000,000	29%	27%	26%
Lands, Housing and Urban Development	26,000,000	467,334,877	517,334,877	527,000,000	6%	6%	6%
Gender, Youth, Culture, Sports, Women & Tourism	1,550,000	154,595,880	174,595,880	194,000,000	2%	2%	2%
Governance and Public Service Management	0	522,336,486	542,336,486	582,000,000	7%	7%	7%

CPSB	0	59,369,828	59,369,828	65,000,000	1%	1%	1%
Finance and Economic Planning	258,500,000	739,949,581	839,949,581	879,000,000	10%	10%	10%
County assembly	0	648,139,110	748,139,110	758,000,000	8%	9%	9%
Total	500,000,000	7,696,783,996	8,336,783,996	8,571,000,000	100%	100%	100%

Source Budget Circular 2019(amended)