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REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MACHAKOS

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

COUNTY TREASURY

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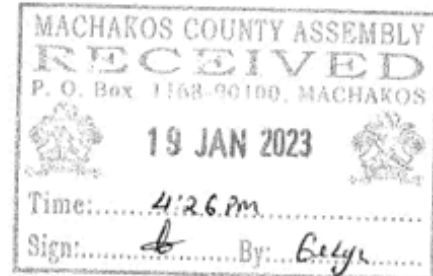
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REF: MCG/BD/2022-2023 /VOL.1 (22)

19th January, 2023

To
The Clerk

Machakos County Assembly



RE: 2022 COUNTY BUDGET REVIEW OUTLOOK PAPER (CBROP)

Reference is made to the Public Finance Management (PFM) Act, 2012 Section 118 (4a) that requires County Treasury to arrange for the County Budget Review and Outlook Paper to be laid before the County Assembly.

Forwarded find the Machakos County Budget Review and Outlook Paper as approved by the County Executive Committee.

Hon. Onesmus Muia Kuyu

CECM-Finance, Economic Planning & Revenue Management



REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MACHAKOS

THE COUNTY TREASURY

**COUNTY BUDGET REVIEW AND
OUTLOOK PAPER**

SEPTEMBER, 2022

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To obtain copies of the document, please contact;
County Executive Committee Member, Finance and Economic Planning
County Government of Machakos
P. O. Box 1996-90100-MACHAKOS-KENYA

Copies of this document can also be downloaded from the county's website:

www.machakosgovernment.co.ke

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AfCFTA	African Continental Free Trade Area
AU	African Union
CARA	County Allocation Revenue Act
CBROP	County Budget Review and Outlook Paper
CECMF	County Executive Committee Member for Finance
CFTA	Continental Free Trade Area
CFSP	County Fiscal Strategy Paper
CG	County Government
CIDP	County Integrated Development Plan
CoB	Controller of Budget
COFOG	Classification of Functions of Government
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
FIF	Facility Improvement Fund
FY	Financial Year
GDP	Gross Domestic Product
ICT	Information Communication Technology
IFMIS	Integrated Financial Management System
IMF	International Monetary Fund
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Program
MoDP	Ministry of Devolution and Planning
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
OSR	Own Source Revenue
PBB	Programme Based Budget
PFMA	Public Finance Management Act
RMFLF	Road Maintenance Fuel Levy Fund
UDG	Urban Development Grant
UIG	Urban Institutional Grant

Foreword

The Machakos County Budget Review and Outlook Paper (CBROP) is prepared in accordance with section 118 of the Public Finance Management Act, 2012. The CBROP, 2022, reviews the budget performance for FY 2021/22 and provides the development outlook for FY 2023/2024. The paper also highlights the recent economic and financial projections with adequate information that will guide the development of budget proposals for the coming fiscal year.

This paper reviews the performance of the county revenue in the FY 2021/2022 and also incorporates the aggregate income collected in contrast with the anticipated sum for the year. The review additionally incorporates the performance of county expenditure for the period under review.

This paper has been prepared against a background of economic slowdown occasioned by the ongoing Russia-Ukraine conflict, effects of the COVID-19 containment measures, higher-than expected inflation worldwide triggered by higher global oil and food prices and the impact of the global monetary policy that has created a tight financial condition. As a result, the global economy is projected to slow down to 3.2 percent in 2022 from 6.1 percent in 2021.

The Kenyan economy has demonstrated remarkable resilience and recovery to the COVID-19 shock due to the diversified nature of the economy and the proactive Government measures to support businesses. Consequently, the economy grew by 7.5 percent in 2021 following a modest 0.3 percent contraction in 2020.

Economic growth is expected to remain resilient growing by an average of 5.5 percent in 2022 and above 6.0 percent over the medium term. This outlook will be reinforced by the ongoing implementation of the “Big Four” projects and the Economic Recovery Strategy. Additionally, the Government is implementing the third phase of the Economic Stimulus Programs that target strategic interventions in agriculture, health, education, drought response, policy, infrastructure, financial inclusion, energy, and environmental conservation.

The Development outlook for FY 2022/2023 focuses on stimulating the growth of the county economy and building resilience amongst the households. The budget will be guided by the priorities as outlined in the Governor’s three pillar manifesto which emphasizes on **Food Security, Socio-economic Empowerment and Infrastructure**.

The FY 2023/2024 will be the first budget to implement the third generation CIDP 2022-2027. The respective departments will review programmes and ensure they are prioritized for Funding in FY 2023/2024. We will continuously enhance our resource mobilization strategies to ensure adequate funds are available to deliver the envisaged socio economic transformation.

Hon. Onesmus Muia Kuyu

CECM-Finance, Economic Planning & Revenue Management

CHAPTER ONE

1.0 INTRODUCTION

A. Legal Basis for the Preparation and Publication of the County Budget Review and Outlook Paper

1. The County Budget Review and Outlook Paper is prepared in accordance with Section 118 of the Public Financial Management Act, 2012 which requires the County Treasury to prepare and submit County Budget Review and Outlook Paper to the County Executive Committee for approval by 30th September in each financial year. The paper includes:
 - a) Actual fiscal performance in the previous financial year compared to the budget Appropriation for that year;
 - b) Updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal strategy paper
 - c) Information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the latest County Fiscal strategy paper; and
 - d) The reasons for any deviation from the financial objectives together with proposals to address the deviation and the time estimated to do so.
2. County Executive committee shall consider the County Budget Review and outlook Paper with a view to approving it with or without amendments, not later than fourteen days after its submission.
3. Not later than seven days after the CBROP has been approved by Executive committee, the County Treasury shall:
 - a) Submit the paper to the Budget and Appropriation Committee of the County Assembly to be laid before the County Assembly; and
 - b) Publish and publicize the paper not later than fifteen days after laying the Paper before County Assembly.

B. County Government Fiscal Responsibility Principles

4. In line with chapter 12 of the Constitution of Kenya, Section 107 of the Public Financial Management (PFM) Act, 2012
 - a) The County Government's recurrent expenditure shall not exceed the County Government's total revenue
 - b) Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
 - c) The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County Government revenue as prescribed by the regulations.
 - d) Over the medium term, the County Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
 - e) Public debt and obligations shall be maintained at a sustainable level as approved by County Government.
 - f) Fiscal risks shall be managed prudently
 - 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

C. Objectives of the County Budget Review and Outlook Paper

5. The 2022 CBROP aims to provide a review of the fiscal performance for the FY 2021/2022 and how the outcomes impacted the County's financial objective and fiscal responsibility principles as envisaged in the PFM Act 2012 and CFSP 2022.
6. Based on the indicative County resource envelope, the CBROP 2022 will also relay the primary sector ceilings for the FY 2023/2024 budget inclusive of indicative projections for the FY 2024/2025 and 2025/2026 MTEF period. These ceilings will set off the budget preparation process for the fiscal year
7. The paper is organized into four chapters: Chapter II provides a review of fiscal performance in the FY 2021/2022; Chapter III looks at the Recent economic

developments and the updated National and County macroeconomic outlook; Chapter IV gives a brief overview of the FY 2022/2023 budget framework.

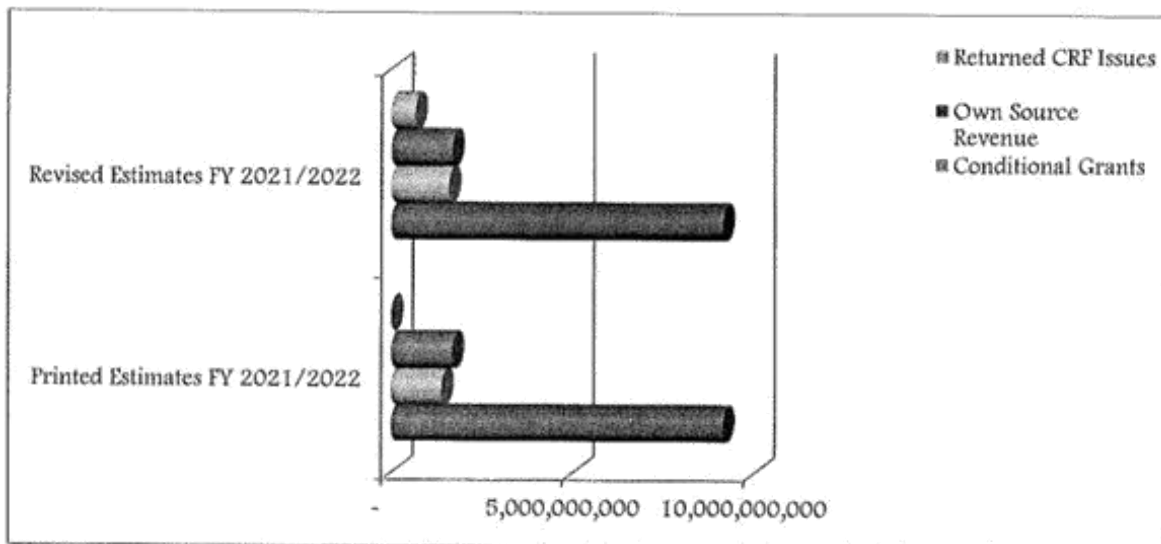
CHAPTER TWO

2.0 REVIEW OF FISCAL PERFORMANCE IN FY 2021/2022

Overview

8. In the Financial Year (FY) 2021/2022, Machakos County Assembly approved a budget of **Kshs.12.24 billion** to be financed through Equitable Share (**Kshs. 9.16 b**), Conditional Grants (**Kshs. 1.39b**) and Own Source Revenue (**Kshs. 1.68b**) representing 75%, 11% and 14% respectively. This was however revised to **Kshs. 13.09 billion** comprising of Equitable Share **Kshs. 9.16billion**, Conditional Grants **Kshs. 1.59billion** and Own Source Revenue of **Kshs. 1.68billion**. The increase in both Equitable share and conditional grants was attributed to balances carried forward from the previous financial year (FY 2020/2021)

Figure 1: County Budget Revenue Sources FY 2021/2022

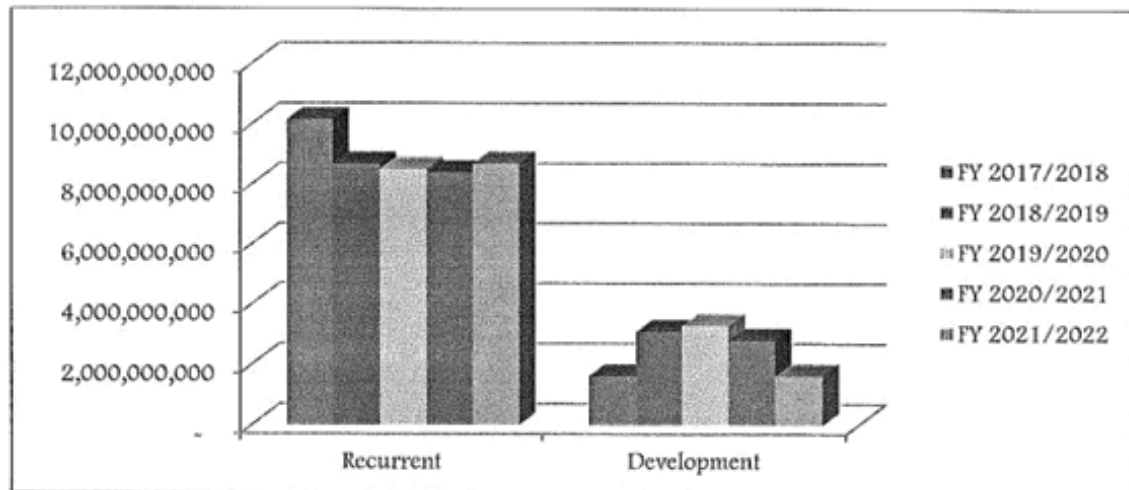


Source: Machakos County Financial Statements FY 2021/2022

9. In the period under review, the County received a total of **Kshs. 10.70 billion** comprising of **Kshs. 8.43 billion** equitable share, **Kshs. 0.14 billion** conditional grants, **Kshs. 1.12 billion** own source revenue while **Kshs. 1.02 billion** was received as part of balances brought forward from the previous financial year.

10. The overall budget execution declined by 1% from 83 % in the FY 2020/2021 to 82% in the reporting period. This can be attributed to a decrease in the absorption of development budget from 59% in FY 2020/2021 to 41% in 2021/ 2022. Figure 2 below gives an expenditure comparison between FYs 2018/2019 and 2020/2021

Figure 2: Comparative County expenditure for FY 2017/2018 –FY 2021/2022(Amount in Kshs.



2.1 Fiscal Performance FY 2021/2022

2.1.1 Revenue performance

11. During the FY 2021/2022, the County realized total revenue of **Kshs. 10.70 billion** against a target of **Kshs. 13.09 billion**. Table 1 below gives the fiscal out-turn for the FY 2021/2022.

Table 1: Fiscal Out-turn for the FY 2021/2022 (Amounts in Kshs.)

	Actual FY 2020/2021	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual FY 2021/2022	Absorpti on Rate (%)
Total Revenue	11,880,780,606	12,235,828,225	13,089,716,880	10,699,255,588	82
Equitable Share	8,421,115,500	9,162,304,232	9,162,304,232	8,429,319,897	92
Conditional Grants	1,641,543,632	1,390,629,796	1,390,629,796	135,656,077	10
Own Source Revenue	1,296,364,669	1,682,894,197	1,682,894,197	1,118,461,753	66
Return CRF (ES)	521,756,805		659,266,584	659,266,584	
SPA's			194,622,071	194,644,805	

	Actual FY 2020/2021	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual FY 2021/2022	Absorpti on Rate (%)
KDSP			-	161,906,472	
Total					
Expenditure	11,221,514,022	12,235,828,225	13,089,716,880	10,332,934,983	79
Recurrent	8,334,099,996	8,417,075,356	9,113,329,209	8,700,451,133	95
County Assembly	881,145,648	977,790,391	1,017,790,391	911,640,806	90
County Executive	7,452,954,348	7,439,284,965	8,095,538,818	7,788,810,327	96
Development	2,887,414,026	3,818,752,869	3,976,387,671	1,632,483,850	41
County Assembly	134,065,168	295,000,000	346,712,213	137,355,091	40
County Executive	2,753,348,858	3,523,752,869	3,629,675,458	1,495,128,759	41

Source: Machakos County Financial Statements FY 2021/2022

Figure 3: Comparative County Total Receipts in FY 2017/2018 - FY 2021/2022

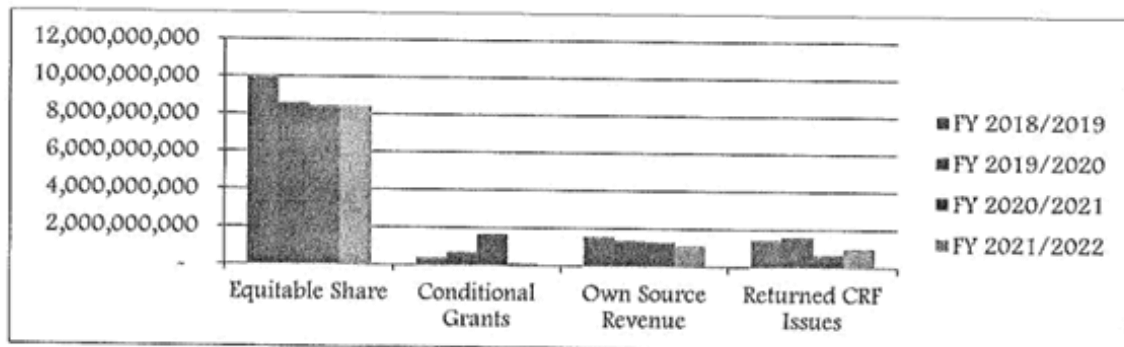
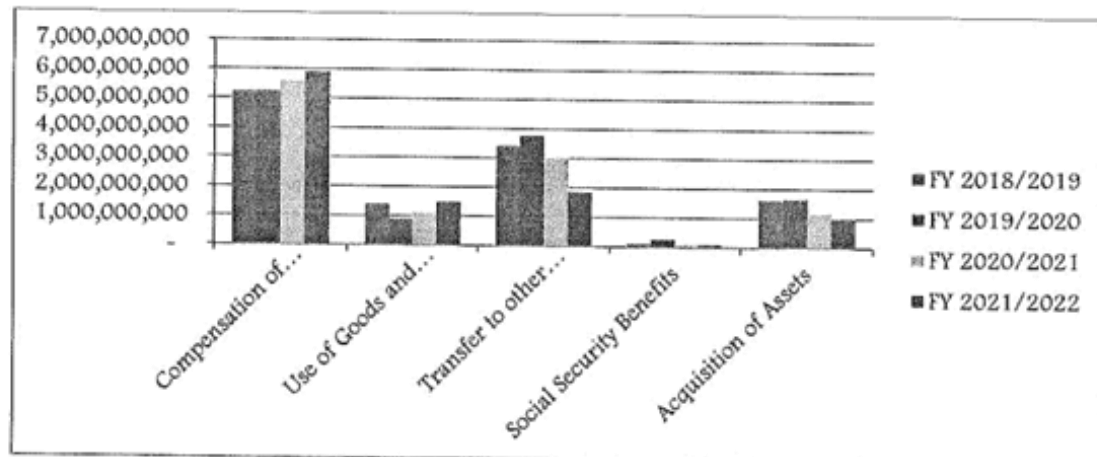


Figure 4: Comparative County Total Payments in FY 2018/2019 -FY 2021/2022



2.1.2 County Own Source Revenue

12. The County Government targeted to collect Kshs. 1.68 billion at the beginning of the Financial Year 2021/2022 and managed to collect Ksh.1.11 billion which translates to 66% of the target.

Table 2: County Own Source Revenue per Month

Month	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2021/2022
July	53,539,878	89,590,058	31,372,059	12,822,315	210,150
August	40,723,707	87,862,465	98,226,533	90,889,684	74,071,589
September	9,635,664	74,255,277	56,142,143	102,272,042	80,778,686
October	43,532,141	92,011,409	91,181,015	65,616,831	5,268,793
November	82,343,131	72,489,867	125,196,369	80,550,380	78,704,458
December	71,715,323	67,381,613	69,257,635	65,271,060	97,105,487
January	94,833,260	152,237,553	137,151,168	118,573,764	68,930,658
February	101,903,369	155,043,113	169,093,951	142,285,246	164,583,894
March	134,984,303	196,686,805	197,953,152	57,261,595	112,682,743
April	182,325,103	188,124,177	127,347,795	189,656,632	263,637,114
May	138,579,517	197,034,130	65,685,264	120,203,776	75,418,383
June	130,089,449	184,495,174	207,564,726	250,961,345	97,069,798
TOTAL	1,084,204,845	1,557,211,641	1,376,171,810	1,296,364,670	1,118,461,752

Source: Machakos County Financial Statements FY 2021/2022

Figure 5: Comparative Monthly County Own Source Revenue Performance

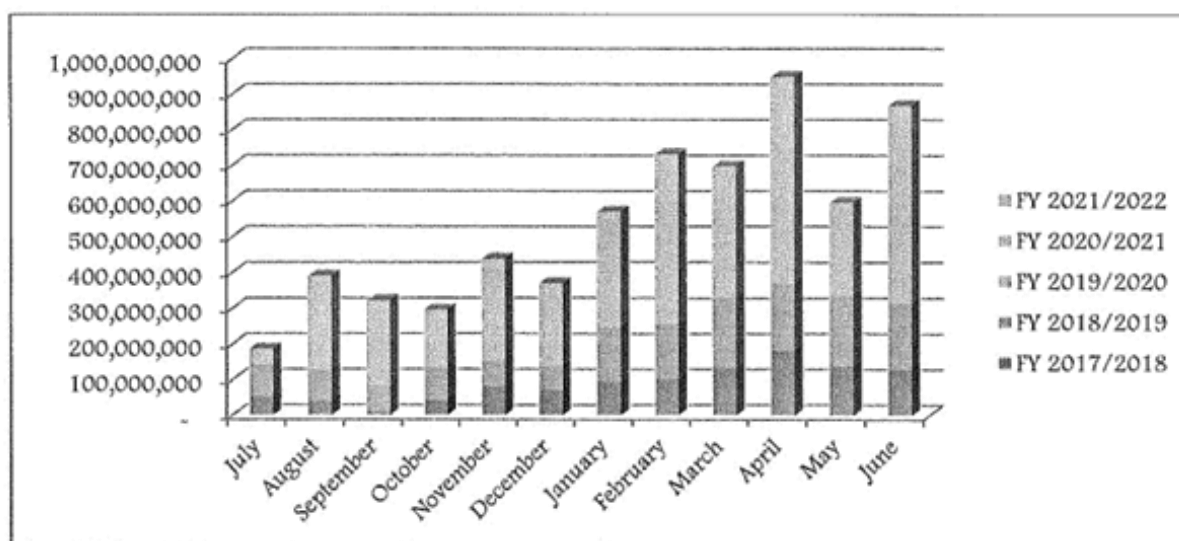


Table 3: County Own Source Revenue per Quarter

	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2021/2022
QTR. 1	103,899,249	251,707,800	185,740,735	205,984,041	155,060,425
QTR. 2	197,590,595	231,882,889	285,635,019	211,438,271	181,078,739
QTR. 3	331,720,932	503,967,471	504,198,271	318,120,605	346,197,295

	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2021/2022
QTR. 4	450,994,069	569,653,481	400,597,785	560,821,753	436,125,294
	1,084,204,845	1,557,211,641	1,376,171,810	1,296,364,670	1,118,461,753

Source: Machakos County Financial Statements FY 2021/2022

Figure 6: Comparative Quarterly Revenue Performance

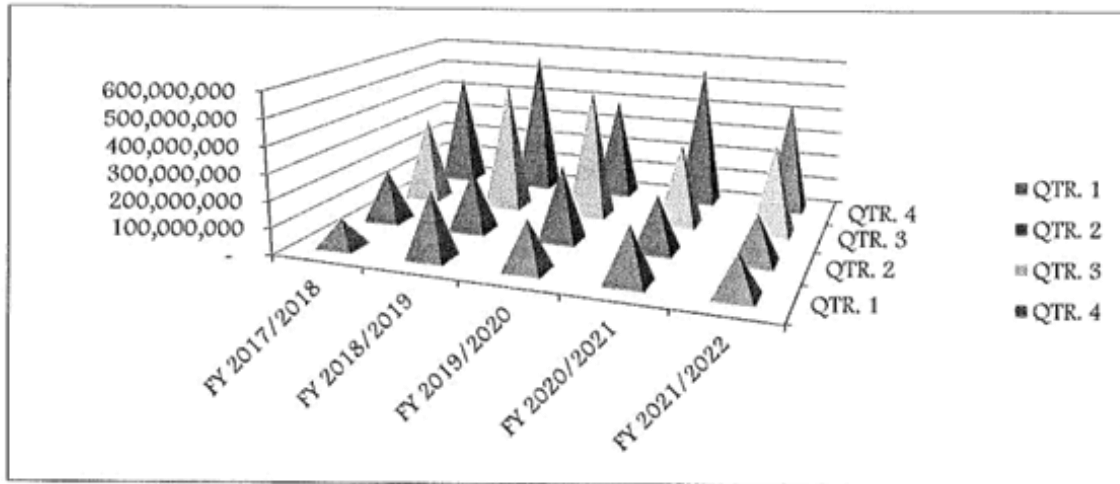
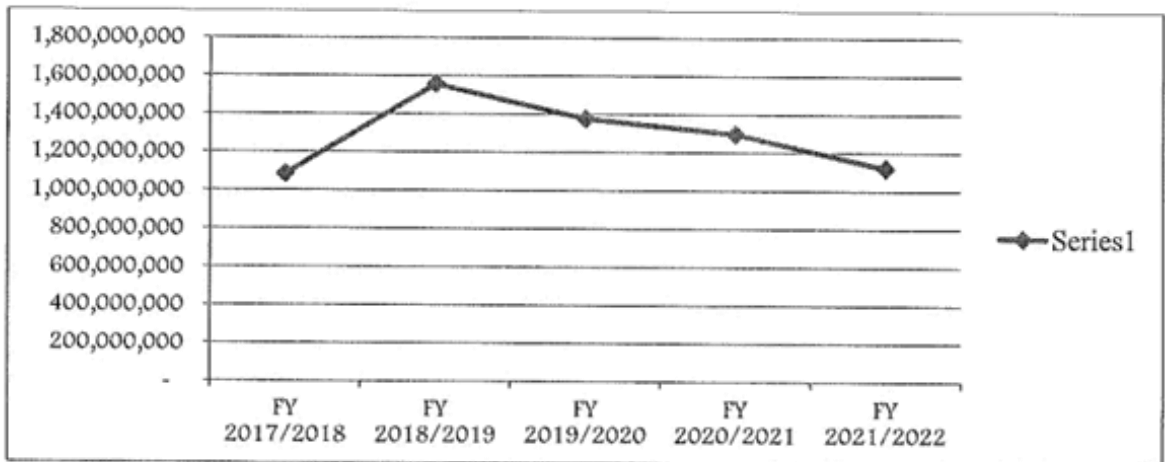


Figure 7: Trend in Yearly Own Source Revenue Collection



2.1.3 Conditional Grants

13. The County expected to receive **Kshs. 1.39 billion** as conditional grants while actual receipts amounted to **Kshs. 0.13 billion** representing a 9% performance. The individual performance of conditional grants is as indicated in table 5 below.

Table 4 : Revenue Performance FY 2021/2022

Revenue Stream	Actual Revenues FY 2020/2021	Printed Revenues FY 2021/2022	Revised Revenues FY 2021/2022	Actual Revenues FY 2021/2022
Equitable Share	8,421,115,500	9,162,304,232	9,162,304,232	8,429,319,897
Level 5 Hospital	383,583,813	-	703,210	-
Universal Healthcare in Devolved System Program (DANIDA)	22,050,000	17,180,625	17,180,625	8,590,313
Transforming Health Systems for Universal Care Project (WORLD BANK)	43,717,594	9,399,935	32,051,794	9,012,164
Kenya Devolution Support Program (KDSP) 1/2-World Bank	45,000,000	161,906,472	227,987,093	-
Rehabilitation of Youth Polytechnics	62,749,894	-	-	-
User Fees foregone	24,129,039	-	-	-
RMFLF (KRB)	239,604,947	-	-	-
Agricultural Sector Development Support Program (ASDSPII)-SIDA	13,247,314	25,492,885	25,492,885	18,717,263
Kenya Urban Support Program(UDG)- World Bank	553,775,036	672,000,000	672,000,000	-
Kenya Urban Support Program (UIG)-World Bank	-	1,500,000	1,500,000	-
Kenya Climate Smart Agriculture Project (KCSAP)- World Bank	253,685,994	321,468,007	426,654,387	99,336,337
Leasing of medical equipment	-	153,297,872	153,297,872	-
Emergency Locust Response Project	-	28,384,000	28,384,000	-
Own Source Revenue	1,296,364,669	1,682,894,197	1,682,894,197	1,118,461,753
Returned CRF Issues	521,756,805	-	659,266,584	1,015,817,861
Total	11,880,780,605	12,235,828,225	13,089,716,879	10,699,255,588

Source: Machakos County Financial Statements FY 2021/2022

2.1.4 Expenditure Performance

14. Analysis of expenditure by economic classification shows that compensation of employees had the highest absorption rate at 100% followed by use of goods and

services at 87% and finally acquisition of assets and non-financial assets at 41%. The low absorption of development funds is attributed to late disbursement of funds and delays in procurement processes. This is illustrated in table 6 below.

Table 5: Expenditure Performance by Economic Classification for FY 2020/2021 and FY 2020/2021

Economic Item	Actual FY 2020/2021	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Budget Execution (%)
Compensation of Employees	6,012,063,787	5,655,570,468	5,905,795,352	5,903,699,792	100
Use of goods and Services	2,322,036,210	2,761,504,888	3,207,533,857	2,796,751,341	87
Acquisition of Assets	2,887,414,026	3,818,752,869	3,976,387,671	1,632,483,851	41
Sub Total	11,221,514,023	12,235,828,225	13,089,716,880	10,332,934,984	79

Source: Machakos County Financial Statements FY 2021/2022

2.1.5 County Entities Expenditure Analysis

15. All County entities achieved an absorption rate of at least 65% with the exception of Energy, Lands, Housing and Urban Development and Trade, Industrialization and Innovation. This was occasioned by delay in disbursement of their development budget, but which was largely financed through donor grants ie Kenya Urban Support Programme (KUSP) and Kenya Devolution Support Programme (KDSP). Table 7 below gives the detailed analysis of every County entity.

Table 6 : County Entity Expenditure Performance for Period Ending 30th June, 2022

County Entity		Actual Expenditure FY 2020/2021	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Budget Execution (%)
Office of the Governor	Recurrent	407,369,728	562,108,498	562,108,498	483,535,953	86
	Development	3,064,372	3,080,367	5,080,367	2,996,800	59
	Total	410,434,100	565,188,865	567,188,865	486,532,753	86
County Public Service Board	Recurrent	18,951,026	39,763,200	39,763,200	34,202,221	86
	Development	-	10,000,000	10,000,000	-	-
	Total	18,951,026	49,763,200	49,763,200	34,202,221	69
Roads, Transport and Public Works.	Recurrent	95,652,626	197,278,514	199,278,514	195,815,377	98
	Development	783,327,293	890,815,827	818,815,827	584,232,787	71
	Total	878,979,919	1,088,094,341	1,018,094,341	780,048,164	77
Health Services and Emergency Services	Recurrent	2,795,850,009	3,970,251,391	4,146,184,586	4,065,419,607	98
	Development	346,281,498	453,510,883	372,820,758	132,306,109	35
	Total	3,142,131,507	4,423,762,274	4,519,005,344	4,197,725,716	93
Agriculture,	Recurrent	156,300,990	410,538,783	418,438,483	408,223,924	98

County Entity		Actual Expenditure FY 2020/2021	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Budget Execution (%)
Food Security and Co-operative Development.	Development	234,293,206	400,758,319	501,444,699	225,727,457	45
	Total	390,594,196	811,297,102	919,883,182	633,951,381	69
County Assembly	Recurrent	881,143,919	977,790,391	1,017,790,391	911,640,806	90
	Development	134,065,167	295,000,000	346,712,213	137,355,091	40
	Total	1,015,209,086	1,272,790,391	1,364,502,604	1,048,995,897	77
Water, Irrigation, Environment and Natural Resources	Recurrent	46,848,291	104,072,655	108,072,655	99,138,802	92
	Development	345,057,701	319,254,627	329,254,627	186,804,114	57
	Total	391,905,992	423,327,282	437,327,282	285,942,916	65
Finance and Economic Planning.	Recurrent	2,488,767,215	487,794,173	563,003,436	546,860,952	97
	Development	189,131,486	57,560,987	239,487,320	193,270,211	81
	Total	2,672,898,701	545,355,160	802,490,756	740,131,163	92
Public Service, Quality Management and ICT	Recurrent	618,146,285	407,350,574	775,452,413	732,360,166	94
	Development	6,454,149	9,329,343	9,329,343	1,197,580	13
	Total	624,600,434	416,679,917	784,781,756	733,557,746	93
Tourism, Youth, Sports and Culture.	Recurrent	50,087,864	114,371,248	114,371,248	101,728,182	89
	Development	77,794,989	90,990,459	90,990,459	40,111,142	44
	Total	127,882,853	205,361,707	205,361,707	141,839,324	69
Trade, Industrialization and Innovation.	Recurrent	217,555,793	114,522,867	127,632,724	113,990,530	89
	Development	28,438,865	289,906,472	274,906,472	57,663,119	21
	Total	245,994,658	404,429,339	402,539,196	171,653,649	43
Education , Skills Training and Social Welfare	Recurrent	157,720,171	399,043,912	399,043,912	385,378,986	97
	Development	134,408,853	142,102,833	182,102,833	22,593,487	12
	Total	292,129,024	541,146,745	581,146,745	407,972,473	70
Energy, Lands, Housing and Urban Development.	Recurrent	111,868,532	113,688,652	123,688,652	106,488,998	86
	Development	598,853,188	841,502,191	780,502,191	39,603,355	5
	Total	710,721,720	955,190,843	904,190,843	146,092,353	16
County Administration and Decentralized Units.	Recurrent	292,835,818	518,500,498	518,500,498	515,666,630	99
	Development	6,243,258	14,940,561	14,940,561	8,622,598	58
	Total	299,079,076	533,441,059	533,441,059	524,289,228	98
Total Recurrent	8,334,098,267	8,417,075,356	9,113,329,210	8,700,451,134	95	
Total Development	2,887,414,025	3,818,752,869	3,976,387,671	1,632,483,850	41	
Total	11,221,512,292	12,235,828,225	13,089,716,881	10,332,934,984	79	

Source: Machakos County Financial Statements FY 2021/2022

CHAPTER THREE

3.0 RECENT ECONOMIC DEVELOPMENTS AND FISCAL OUTLOOK

3.1 Introduction

1. The 2022 County Budget Review Outlook Paper (CBROP) has been prepared against a background recovery amidst uncertainty relating to new COVID-19 mutations particularly the delta variance that could require reinstatement of containment measures. The strength of the recovery is projected to vary significantly across countries, depending on access to medical interventions, exposure to cross-country spill overs and effectiveness of policy support.

3.2 Global Economic Growth and Outlook

2. World real GDP recorded an accelerated growth of 5.9 per cent in 2021 compared to a contraction of 3.1 per cent in 2020. The growth was supported by relaxation of measures put in place to control the spread of COVID-19. This resulted in an improvement in global trade as well as increased activity in the industrial and services sectors of most economies. The accelerated growth was witnessed across advanced economies as well as in Emerging Markets and Developing Economies (EMDEs). Advanced economies and EMDEs are estimated to have expanded by 5.0 per cent and 6.5 per cent, respectively, in 2021 compared to a contraction of 4.5 per cent and 2.0 per cent, respectively, in 2020.
3. The recovery in advanced economies was mostly driven by the rollout of COVID-19 vaccines and reduction in mobility restrictions. In the EMDEs, the rebound was underpinned by increased domestic demand and policy support, coupled with the International Monetary Fund's (IMF) boost of general reserve assets of the countries in the bloc.
4. World inflation rose from 3.2 per cent in 2020 to 4.3 per cent in 2021. The surge in inflation was attributed to high agricultural and energy prices as well as supply chain disruptions. High oil demand resulted in an increase in the price per barrel of Murban Adnoc crude oil from USD 41.29 in 2020 to USD 65.68 in 2021. In advanced economies, inflation rose from 0.7 per cent in 2020 to 2.8 per cent in 2021, while that of EMDEs rose from 5.4 per cent in 2020 to 8.4 per cent in 2021.

3.2 Regional Economic Growth and Outlook

5. The Sub-Saharan Africa economy grew by 3.7 per cent in 2021 compared to a contraction of 1.7 per cent in 2020. The growth was buoyed by high commodity prices and increased agricultural production attributed to favourable weather conditions. The recovery in Sub-Saharan Africa was, however, slowed by delayed rollout and low vaccine uptake in 2021 which hindered full reopening of the economy.
6. East African Community (EAC) real GDP grew by 4.9 per cent in the period under review compared to a growth of 1.0 per cent in 2020. The accelerated growth was supported by favourable weather conditions in most of the countries coupled with partial lifting of COVID-19 restrictions in Kenya and Rwanda.
7. Inflation in Sub-Saharan Africa increased from 10.3 per cent in 2020 to 10.7 per cent in 2021

3.4 Domestic Economic Growth and Outlook

8. The economy recovered from the crippling effects of the COVID-19 pandemic to expand by 7.5 per cent in 2021 compared to a contraction of 0.3 per cent in 2020. The recovery was mainly driven by resumption of most economic activities after the lifting of the COVID-19 containment measures instituted in 2020 to curb the spread of the virus. The nominal GDP rose from KSh 10,716.0 billion in 2020 to KSh 12,098.2 billion in 2021, representing an increase of 12.9 per cent. In 2021, all economic activities registered positive growths except Agriculture, Forestry and Fishing which contracted by 0.2 per cent. Accommodation and Food Services, and Education services that had been severely affected by the pandemic grew significantly faster than those that were less affected in 2020.
9. Economic growth in 2021 was supported by improved performances in key sectors of the economy including; Manufacturing (6.9%), Wholesale and Retail Trade (7.9%), Real Estate (6.7%), Transportation and Storage (7.2%), and Financial and insurance activities (12.5%).
10. In contrast, dry weather conditions that characterized the better part of 2021 adversely affected agricultural production, especially growing of key crops such as maize, beans, vegetables, tea and coffee leading to a contraction in its growth during the review period. 2.2. The monetary policy stance adopted in 2021 was aimed at accelerating

economic recovery after a slowdown in most economic activities in 2021 occasioned by the adverse effects of the COVID-19 pandemic.

11. The average annual price of Murban crude oil increased sharply from USD 41.45 per barrel in 2020 to USD 69.72 per barrel in 2021 mainly resulting from a surge in demand for oil products

3.5 County's Economic Outlook

12. The County economy is not isolated from the effect of the global and national economic occurrences that do arise since her performance depends highly on the performance of the national economy.

13. Prior to Covid-19, the county economy was strong and resilient despite the challenging global environment. This was as a result of the various projects and programmes that Government has continued to implement geared towards , job creation , poverty reduction , food and nutrition security, promotion of conducive business environment , adequate, affordable and reliable energy supply, environmental conservation and water Supply, accessibility of universal health care, road expansion and effective service delivery .

3.4 Risks to the Outlook

On the external front, the key downside risks include: uncertainty about the global outlook, reflecting adverse effects of the war in Ukraine, inflationary risks (from rising prices of food and oil), continuing COVID-19 pandemic related disruptions, and supply chain constraints as well as increased global financial markets volatility amid the tightening of monetary policy in advanced economies.

Low local revenue inflow

14. Low revenue inflow has a negative impact on the economic activities at the County resulting to slow economic growth. The County has 26 revenue streams but only 7 contribute significantly in revenue collection. These are building plans, quarries, land rates, bus parks and Single Business Permits. Quarries and sand are being depleted overtime which may adversely affect amount of revenue collected.

Delay in Disbursements

15. Delays in disbursements of funds by the national Government will be another challenge as this will lead to disruptions in implementing programs.

Public expenditure pressures

16. Increased public expenditure pressures, particularly wage and other recurrent expenditures, will put a strain to the fiscal space. With the commitment to improve infrastructure within the County e.g. roads and water, there is need to put strategies in place to manage recurrent expenditures.

Low agriculture Output

Over the years the County has experienced low agricultural output due to erratic weather patterns leading to depressed livelihood.

CHAPTER FOUR

3.0 RESOURCE ALLOCATION FRAMEWORK

3.1 Implementation of the FY 2022/2023

16. To finance FY 2022/2023, the County Treasury projects revenues at **Kshs. 11.60 billion**. This will comprise Equitable Share of **Kshs.9.16 billion**, Conditional Grants of **Kshs. 0.61 billion**, NHIF reimbursement of **Ksh. 0.13 Billion** and Own Source Revenue of **Kshs. 1.69 billion** representing 79 %, 5%, 1% and 15% of the total revenue respectively (*Table 8*)

3.2 Medium Term Expenditure Framework.

17. The Medium Term Expenditure Framework for the FY 2023/2024-2025/2026 will ensure continuity in resource allocation based on prioritized programmes. The allocation of resources in the medium term will be based on;
 - i. PFM Act, 2012 principles
 - ii. The Big Four Agenda
 - iii. The Medium Term Plan of Vision 2030
 - iv. Equitable share of revenue allocation from the National Government
 - v. Ongoing projects
 - vi. HE the Governor's Manifesto 2022
 - vii. Programmes prioritized in the County Integrated Development Plan (2022-2027)
 - viii. Cost effectiveness and sustainability of the programmes
 - ix. Annual Development Plan (ADP)
 - x. Budget ceilings allocated by the Commission of Revenue Allocation
 - xi. Degree to which the programmes address the strategic objectives of the County.
 - xii. Degree to which the programmes are addressing the core function and responsibilities of the ministry.

Table 7: Revenue Vs Expenditure FY 2022/2023

	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Allocation (%)
Total Revenue	12,235,828,225	13,089,716,880	10,699,255,588	11,596,315,959	100
Equitable Share	9,162,304,232	9,162,304,232	8,429,319,897	9,162,304,232	79
Returned CRF Issues	-	659,266,584	1,015,817,861	-	-
Conditional Grants	1,390,629,796	1,585,251,867	135,656,077	610,440,182	5
NHIF Reimbursements	-	-	-	133,492,346	1
Own Source Revenue	1,682,894,197	1,682,894,197	1,118,461,753	1,690,079,199	15
					-
Total Expenditure	12,235,828,225	13,089,716,880	10,332,934,984	11,596,315,959	100
Recurrent Vote	8,417,075,356	9,113,329,209	8,700,451,133	8,088,468,725	70
Compensation to Employees	5,655,570,468	5,905,795,352	5,903,699,792	6,019,963,383	52
Use of Goods and Services	2,761,504,888	3,207,533,857	2,796,751,341	2,068,505,342	18
Development Vote	3,818,752,869	3,976,387,671	1,632,483,851	3,507,847,234	30

Source: Machakos County Treasury, 2022

ANNEXES

Annex 1: County Entity Expenditure in the Medium Term

County Entity		Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Allocation (%)	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Office of the Governor	Recurrent	483,535,953	552,144,648	5	584,336,189	613,043,148
	Development	2,996,800	14,334,385	-	15,051,105	15,803,660
	Total	486,532,753	566,479,033	5	599,387,294	628,846,808
County Public Service Board	Recurrent	34,202,221	50,736,706	-	53,273,541	55,937,218
	Development	-	41,112,751	-	43,168,389	45,326,808
	Total	34,202,221	91,849,457	1	96,441,930	101,264,026
Roads, Transport and Public Works.	Recurrent	195,815,377	197,914,081	2	207,803,786	217,397,410
	Development	584,232,787	942,342,159	8	986,571,767	1,033,012,855
	Total	780,048,164	1,140,256,240	10	1,194,375,553	1,250,410,265
Health Services and Emergency Services	Recurrent	4,065,419,607	3,715,790,836	32	3,468,562,606	3,637,260,157
	Development	132,306,109	452,528,294	4	512,282,368	530,231,594
	Total	4,197,725,716	4,168,319,130	36	3,980,844,974	4,167,491,751
Agriculture, Food Security and Co-operative Development.	Recurrent	408,223,924	374,588,632	3	387,758,151	407,140,059
	Development	225,727,457	456,080,148	4	475,261,656	498,448,656
	Total	633,951,381	830,668,780	7	863,019,807	905,588,715
County Assembly	Recurrent	911,640,806	1,007,126,181	9	1,095,396,549	1,145,006,574
	Development	137,355,091	318,500,000	3	335,300,000	371,450,000
	Total	1,048,995,897	1,325,626,181	11	1,430,696,549	1,516,456,574
Water, Irrigation, Environment and Natural Resources	Recurrent	99,138,802	110,746,454	1	116,283,776	122,097,665
	Development	186,804,114	444,254,627	4	468,650,384	492,082,902
	Total	285,942,916	555,001,081	5	584,934,160	614,180,567
Finance and Economic Planning.	Recurrent	546,860,952	476,591,141	4	500,420,698	380,047,595
	Development	193,270,211	63,747,742	1	70,899,404	74,444,375
	Total	740,131,163	540,338,883	5	571,320,102	454,491,970
Public Service, Quality Management and ICT	Recurrent	732,360,166	324,279,672	3	384,086,661	403,284,994
	Development	1,197,580	36,187,652	-	37,997,035	39,896,886
	Total	733,557,746	360,467,324	3	422,083,696	443,181,880
Tourism, Youth, Sports and Culture.	Recurrent	101,728,182	112,617,593	1	118,156,712	124,237,289
	Development	40,111,142	125,990,460	1	132,299,150	138,914,106
	Total	141,839,324	238,608,053	2	250,455,862	263,151,395
Trade, Industrialization and Innovation.	Recurrent	113,990,530	99,344,709	1	104,311,944	109,527,542
	Development	57,663,119	180,556,594	2	189,584,424	199,063,645
	Total	171,653,649	279,901,303	2	293,896,368	308,591,187
Education, Skills Training and Social Welfare	Recurrent	385,378,986	428,971,858	4	345,557,463	362,835,336
	Development	22,593,487	153,460,588	1	161,133,617	172,497,798
	Total	407,972,473	582,432,446	5	506,691,080	535,333,134
Energy, Lands, Housing and Urban Development.	Recurrent	106,488,998	159,060,095	1	211,191,439	216,059,445
	Development	39,603,355	262,317,219	2	228,183,080	239,592,234
	Total	146,092,353	421,377,314	4	439,374,519	455,651,679
County Administration and Decentralized	Recurrent	515,666,630	478,556,119	4	502,483,926	527,608,122
	Development	8,622,598	16,434,617	-	17,256,348	18,119,165
	Total	524,289,228	494,990,736	4	519,740,274	545,727,287

County Entity		Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Allocation (%)	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Units.						
Total Recurrent		8,700,451,134	8,088,468,725	70	8,079,623,441	8,321,482,554
Total Development		1,632,483,850	3,507,847,236	30	3,673,638,727	3,868,884,684
Total County Budget		10,332,934,984	11,596,315,961	100	11,753,262,168	12,190,367,238

Source: Machakos County Treasury, 2022

Annex 2: Programme Based Expenditure in the Medium Term

a) Recurrent Expenditure

Programme	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
OFFICE OF THE GOVERNOR						
Office of the Governor	347,501,625	353,141,830	297,328,504	288,293,561	302,449,239	317,312,701
Transport Department	28,492,459	36,917,459	30,420,027	22,651,209	23,783,769	24,972,958
Human Resource and Administration Section	84,050,981	80,050,981	79,927,351	67,903,820	71,299,820	74,863,961
ICT Section	13,387,204	13,659,704	10,372,713	16,995,994	17,845,794	18,738,083
Hospitality Services Section	14,580,000	15,580,000	16,863,491	15,973,355	16,772,023	17,610,624
Cabinet Office	6,493,175	3,461,575	3,457,180	6,493,175	6,817,834	7,158,725
Office of the Deputy Governor	36,000,000	28,882,711	21,156,578	68,988,765	72,438,203	76,060,113
Directorate of Projects Delivery, Monitoring and Evaluation	13,759,080	14,191,484	10,358,438	21,078,510	21,974,935	23,073,682
Office of the County Secretary	8,889,914	9,489,914	7,498,231	31,786,195	38,375,505	40,044,280
Office of the County Advisors	8,954,060	6,732,840	6,153,440	11,980,064	12,579,067	13,208,021
TOTAL	562,108,498	562,108,498	483,535,953	552,144,648	584,336,189	613,043,148
PUBLIC SERVICE, QUALITY MANAGEMENT AND ICT						
General Administration and support services	386,244,074	688,885,292	680,086,350	262,463,649	319,179,836	335,132,827
Quality Management	625,000	235,000	159,960	525,000	551,250	578,813
Training, Research and Development	5,009,500	72,980,121	50,340,030	6,089,500	6,393,975	6,713,674
Information Communication Technology	7,975,000	6,855,000	1,190,778	47,032,969	49,384,618	51,853,849
ICT Infrastructure	5,647,000	4,747,000		5,843,554	6,135,732	6,442,518
Closed Circuit Television	1,850,000	1,750,000	583,048	2,325,000	2,441,250	2,563,313
TOTAL	407,350,574	775,452,413	732,360,166	324,279,672	384,086,661	403,284,994
TRADE, INDUSTRIALIZATION AND INNOVATION						
Headquarter Administration Services	59,545,491	73,672,498	73,659,428	65,331,160	68,597,718	72,027,604
Trade Development	-	-	-	1,394,028	1,463,729	1,536,916
Business and Enterprise Development	1,297,300	1,070,150	780,390	1,362,165	1,430,273	1,501,787
Industrialization and Innovation	-	-	-	200,000	210,000	220,500
Investment Facilitation and Support	3,333,000	3,098,000	1,577,554	2,499,650	2,624,633	2,755,864
Hygiene and Sanitation	5,340,000	4,785,000	4,783,035	4,395,783	4,615,572	4,846,351
Legal Office	45,007,076	45,007,076	33,190,123	24,161,923	25,370,019	26,638,520
TOTAL	114,522,867	127,632,724	113,990,530	99,344,709	104,311,944	109,527,542
FINANCE AND ECONOMIC PLANNING						
Revenue Management	42,452,660	51,386,917	44,700,788	246,784,017	259,123,217	126,685,240
Budget Formulation, Coordination and	19,366,979	46,878,979	42,833,773	25,849,081	27,141,535	28,498,612

Programme	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Implementation						
Supply Chain Management	6,687,354	8,387,354	6,985,987	7,026,490	7,377,815	7,746,705
Accounts Services	8,438,001	31,598,001	30,377,211	18,460,407	19,383,427	20,352,599
Audit Services	6,754,000	12,183,000	11,665,033	6,700,000	7,035,000	7,386,750
Human Resource Management and Support Services	392,919,205	399,893,211	399,425,128	149,220,820	156,681,861	164,515,954
County Planning and Statistical Information Services	10,225,974	11,725,974	10,272,408	21,750,326	22,837,843	23,979,735
External Resources Mobilization	950,000	950,000	600,624	800,000	840,000	882,000
TOTAL	487,794,173	563,003,436	546,860,952	476,591,141	500,420,698	380,047,595
COUNTY ADMINISTRATION AND DECENTRALIZED UNITS						
General Administration and support services	496,526,559	496,526,559	493,759,304	472,227,905	495,839,301	520,631,266
Civic Engagement	500,000	500,000	414,100	900,000	945,000	992,250
Administration and Co-ordination Services	2,550,000	2,550,000	1,431,511	1,628,214	1,709,625	1,795,106
Environmental Management						
Solid Waste Management	8,698,339	8,698,339	9,071,497	1,000,000	1,050,000	1,102,500
Inspectorate Services and Management	10,225,600	10,225,600	10,990,218	2,800,000	2,940,000	3,087,000
TOTAL	518,500,498	518,500,498	515,666,630	478,556,119	502,483,926	527,608,122
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT						
General Administration and support services	379,343,132	388,092,832	382,405,212	330,375,406	346,888,176	364,226,585
Crop Development and Management	4,150,000	4,000,000	3,418,021	3,170,000	3,328,500	3,494,925
Livestock Resources Management and Development	2,310,000	2,060,000	2,053,145	2,560,000	2,688,000	2,822,400
Fisheries Development	1,050,000	1,050,000	496,620	1,400,000	1,470,000	1,543,500
Veterinary Services	850,400	800,400	226,800	1,947,580	2,044,959	2,147,207
Agriculture Training Centre	3,550,000	3,150,000	1,941,200	2,550,000	2,677,500	2,811,375
Co-operative Development and Marketing	3,949,251	3,949,251	2,611,546	26,307,646	22,069,116	23,172,572
Capacity Building to Co-operative Societies	2,692,000	2,692,000	2,642,536	-	-	-
Promotion of Co-operative Marketing and Value Chain	2,692,000	2,692,000	2,636,830	650,000	682,500	716,625
Co-operative Financial Services	3,324,000	3,324,000	3,238,226	1,100,000	1,155,000	1,212,750
Promotion and growth of Co-operative Societies	2,712,000	2,712,000	2,654,388	2,112,000	2,217,600	2,328,480
Co-operative Audit Support Services	3,916,000	3,916,000	3,899,400	2,416,000	2,536,800	2,663,640

Programme	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
TOTAL	410,538,783	418,438,483	408,223,924	374,588,632	387,758,151	407,140,059
WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES						
Water Supply and Sewerage	15,364,316	15,364,316	15,261,636	4,412,665	4,633,298	4,864,963
Irrigation Schemes, Development and Promotion	56,000	56,000		120,000	126,000	132,000
General Administration and support services	82,726,417	88,226,417	79,460,226	103,122,669	108,278,802	113,692,742
Environment and Natural Resources	5,925,922	4,425,922	4,416,940	3,091,120	3,245,676	3,407,960
TOTAL	104,072,655	108,072,655	99,138,802	110,746,454	116,283,776	122,097,665
HEALTH AND EMERGENCY SERVICES						
Medical Services	3,418,424,794	3,473,855,895	3,471,822,090	3,343,875,598	3,016,581,628	3,167,404,709
Machakos Level 5	257,979,333	408,760,338	368,251,244	163,834,368	178,034,236	186,463,870
Kangundo Level 4	44,340,627	42,721,590	40,668,381	53,712,125	57,959,850	60,857,843
Matuu Level 4	41,699,040	40,598,332	30,141,390	37,923,785	41,151,680	43,209,264
Kathiani Level 4	30,032,693	23,473,108	20,390,798	26,327,763	28,605,455	30,035,728
Mwala Level 4	20,807,933	16,917,414	15,264,384	12,024,971	13,277,034	13,888,386
Kimiti Level 4	10,083,173	8,007,535	5,252,468	4,744,277	5,257,428	5,520,299
Masinga Level 4	10,183,173	6,825,116	3,005,863	4,904,106	5,389,637	5,659,119
Athi River Level 4	10,083,173	7,097,554	3,497,269	4,867,356	5,351,050	5,618,602
Mutituni Level 4	10,083,173	7,417,154	2,023,000	6,867,355	7,451,049	7,823,601
Ndithini Level 4	10,083,173	6,031,854	2,304,916	6,805,777	7,386,392	7,755,711
Kalama Level 4	10,033,173	7,430,806	6,098,578	6,160,700	6,806,793	7,147,133
Emergency Services	3,331,476	8,221,107	7,886,898	5,000,000	5,250,000	5,512,500
Public Health	93,086,455	88,826,782	88,812,328	38,742,655	90,060,374	90,363,392
TOTAL	3,970,251,391	4,146,184,586	4,065,419,607	3,715,790,836	3,468,562,606	3,637,260,157
ROADS, TRANSPORT AND PUBLIC WORKS						
Head quarter Administrative services	155,719,413	155,719,413	154,084,740	182,855,703	191,992,489	201,586,113
Road Development and Management	3,355,863	5,355,863	3,540,522	833,214	874,875	874,875
County Government Buildings	203,237	203,237	202,240	213,399	224,069	224,069
County Fleet Management	38,000,000	38,000,000	37,987,875	14,011,765	14,712,353	14,712,353
TOTAL	197,278,514	199,278,514	195,815,377	197,914,081	207,803,786	217,397,410
EDUCATION, SKILLS TRAINING AND SOCIAL WELFARE						
Head quarter Administrative services	384,224,476	384,224,476	374,566,098	428,971,858	345,557,463	362,835,336
Gender and Social Services	14,819,436	14,819,436	10,812,888	-	-	-
TOTAL	399,043,912	399,043,912	385,378,986	428,971,858	345,557,463	362,835,336
ENERGY, LANDS, HOUSING AND URBAN DEVELOPMENT						
Lands and Physical Planning	61,807,195	71,807,195	65,000,912	38,751,941	73,950,875	74,271,996
Housing and Urban Development	5,500,000	5,500,000	2,987,235	95,298,949	98,680,115	102,216,502
Machakos Municipality	8,000,000	8,000,000	7,872,948	2,400,000	2,520,000	2,646,000
Mavoko Municipality	8,000,000	8,000,000	7,591,401	2,400,000	2,520,000	2,646,000
Kangundo-Tala Municipality	8,000,000	8,000,000	5,108,591	2,400,000	2,520,000	2,646,000

Programme	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
County Electrification	22,381,457	22,381,457	17,927,911	17,809,205	31,000,449	31,632,947
TOTAL	113,688,652	123,688,652	106,488,998	159,060,095	211,191,439	216,059,445
TOURISM, CULTURE, YOUTH AND SPORTS						
General administrative and Support Services	95,546,573	95,546,573	92,220,524	102,131,897	106,622,445	112,041,897
Heritage & Culture	1,740,919	1,740,919	1,018,655	1,082,320	1,190,552	1,250,080
Liquor Management	807,867	807,867	350,000	775,970	853,567	896,246
Tourism Development and Marketing	1,443,258	1,443,258	387,031	1,056,574	1,162,232	1,220,343
Management of Recreational Facilities	1,280,000	1,280,000		750,000	825,000	893,750
Machawood	2,826,115	2,826,115	1,043,712	1,966,115	2,162,727	2,270,863
County Image Directorate	2,796,000	2,796,000	1,403,378	1,120,000	1,232,000	1,293,600
Youth Administrative and Support Services	2,495,799	2,495,799	1,155,266	-	-	-
Stadia Management	1,649,952	1,649,952	1,183,046	1,449,952	1,594,947	1,691,194
Youth Empowerment	1,864,765	1,864,765	1,131,780	1,364,765	1,501,242	1,589,216
Sports Promotion	1,920,000	1,920,000	1,834,790	920,000	1,012,000	1,090,100
TOTAL	114,371,248	114,371,248	101,728,182	112,617,593	118,156,712	124,237,289
COUNTY PUBLIC SERVICE BOARD						
Human Resource and Administration	39,763,200	39,763,200	34,202,221	50,736,706	53,273,541	55,937,218
TOTAL	39,763,200	39,763,200	34,202,221	50,736,706	53,273,541	55,937,218
COUNTY ASSEMBLY						
Legislative Services	977,790,391	1,017,790,391	911,640,806	1,007,126,181	1,095,396,549	1,145,006,574
TOTAL	977,790,391	1,017,790,391	911,640,806	1,007,126,181	1,095,396,549	1,145,006,574
GRAND TOTAL	8,417,075,356	9,113,329,210	8,700,451,134	8,088,468,725	8,079,623,441	8,321,482,554

Source: Machakos County Treasury, 2022

b) Development Expenditure

	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
OFFICE OF THE GOVERNOR						
Co-ordination and Supervisory Services	3,080,367	5,080,367	2,996,800	14,334,385	15,051,105	15,803,660
TOTAL	3,080,367	5,080,367	2,996,800	14,334,385	15,051,105	15,803,660
PUBLIC SERVICE, QUALITY MANAGEMENT AND ICT						
General Administration and support services	2,450,000	2,450,000	1,197,580	30,925,375	32,471,644	34,095,226
ICT Infrastructure	-	-	-	5,262,277	5,525,391	5,801,660
Closed Circuit Television	6,879,343	6,879,343		-	-	-
TOTAL	9,329,343	9,329,343	1,197,580	36,187,652	37,997,035	39,896,886
TRADE, INDUSTRIALIZATION AND INNOVATION						
Trade Development	221,906,472	227,543,727	40,016,159	119,044,089	124,996,293	131,246,108
Business and Enterprise Development	12,000,000	12,000,000	1,745,165	12,600,000	13,230,000	13,891,500

	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Industrial Development	56,000,000	35,362,745	15,901,795	48,912,505	51,358,130	53,926,037
TOTAL	289,906,472	274,906,472	57,663,119	180,556,594	189,584,424	199,063,645
FINANCE AND ECONOMIC PLANNING						
Resource Mobilization	41,782,500	11,782,500	9,111,038	20,749,300	21,786,765	22,876,103
Budget Formulation, Coordination and Implementation	1,082,500	31,082,500	-	8,931,500	13,342,350	14,009,468
Audit Services	2,004,779	2,004,779	1,214,702	6,000,000	6,300,000	6,615,000
Supply Chain Management	1,000,000	1,000,000	800,000	800,000	840,000	882,000
Accounts Services	891,208	182,817,541	182,144,471	10,250,000	10,762,500	11,300,625
Economic Planning and Statistical Services	10,800,000	10,800,000	-	17,016,942	17,867,789	18,761,179
TOTAL	57,560,987	239,487,320	193,270,211	63,747,742	70,899,404	74,444,375
COUNTY ADMINISTRATION AND DECENTRALIZED UNITS						
General Administration and support services	12,940,561	9,354,561	5,694,448	13,288,778	13,953,217	14,650,878
Solid waste management	2,000,000	5,586,000	2,928,150	2,100,000	2,205,000	2,315,250
Forensic & Inspectorate Services	-	-	-	1,045,839	1,098,131	1,153,037
TOTAL	14,940,561	14,940,561	8,622,598	16,434,617	17,256,348	18,119,165
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT						
General Administration and support services	284,648,055	395,834,435	220,795,023	343,918,594	361,114,524	376,171,292
Crop Development and Management	49,000,000	46,000,000	1,000,000	32,800,000	36,277,500	35,080,500
Livestock Resources Management and Development	11,500,000	8,500,000	3,248,730	12,079,000	12,682,950	13,317,098
Fisheries Development	4,000,000	3,000,000	-	4,200,000	4,200,000	4,410,000
Veterinary Services	12,619,264	9,119,264	683,704	13,250,227	8,662,739	14,529,625
Agriculture Training Centre	2,000,000	2,000,000	-	3,100,000	3,255,000	3,417,750
Co-operative Development and Marketing	204,000	204,000	-	1,214,200	1,274,910	1,338,656
Promotion of corporate marketing and value chain	35,869,000	35,869,000	-	44,413,851	46,634,544	48,966,271
Promotion and growth of corporate societies	918,000	918,000	-	1,104,276	1,159,490	1,217,464
TOTAL	400,758,319	501,444,699	225,727,457	456,080,148	475,261,656	498,448,656
WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES						
Water Supply and Sewerage	164,252,259	189,252,259	111,422,614	49,964,799	52,463,039	55,086,191
Water Resources Management and Storage	10,000,000	10,000,000	5,000,000	2,297,921	4,595,842	4,825,634
Irrigation Schemes Development and Promotion	66,482,486	51,482,486	25,082,999	5,103,092	5,358,247	5,626,159

	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
General Administration and support services	2,859,436	2,859,436	1,031,504	191,490,853	201,065,396	211,118,665
Environment and Natural Resources	75,660,446	75,660,446	44,266,997	195,397,962	205,167,860	215,426,253
TOTAL	319,254,627	329,254,627	186,804,114	444,254,627	468,650,384	492,082,902
HEALTH AND EMERGENCY SERVICES						
General Administration and planning	187,852,203	210,493,741	29,343,259	161,533,179	206,737,497	209,409,479
Machakos Level 5	41,200,434	38,730,721	24,132,409	101,500,000	106,575,000	111,903,750
Kangundo Level 4	18,396,595	13,750,518	7,278,666	15,200,000	15,960,000	16,758,000
Matuu Level 4	12,180,373	14,734,478	12,528,016	25,000,000	26,250,000	27,562,500
Kathiani Level 4	12,953,582	3,271,062		21,675,130	22,758,887	23,896,831
Mwala Level 4	8,908,489	1,120,000		26,230,000	27,541,500	28,918,575
Kimiti Level 4	4,363,396	369,073		5,000,000	5,250,000	5,512,500
Masinga Level 4	4,363,396	-		500,000	525,000	551,250
Athi River Level 4	4,363,396	-		5,000,000	5,250,000	5,512,500
Mutituni Level 4	4,363,396	-		5,000,000	5,250,000	5,512,500
Ndithini Level 4	4,363,396	-		5,000,000	5,250,000	5,512,500
Kalama Level 4	4,363,396	-		5,000,000	5,250,000	5,512,500
Emergency Services	8,163,904	5,131,532	484,000	5,145,000	5,402,250	5,672,363
Public Health and Community Outreach	137,674,929	85,219,634	58,539,759	70,744,985	74,282,234	77,996,346
TOTAL	453,510,883	372,820,758	132,306,109	452,528,294	512,282,368	530,231,594
ROADS, TRANSPORT AND PUBLIC WORKS						
General Administration and Support Services	143,444,468	80,862,352	64,291,554	117,380,424	123,249,445	129,411,917
Road Development and Management	532,371,359	565,191,951	421,842,571	612,211,735	642,822,322	674,963,438
County Government Buildings Services	160,000,000	117,761,524	77,509,340	155,000,000	162,750,000	170,887,500
County Fleet Management	55,000,000	55,000,000	20,589,322	57,750,000	57,750,000	57,750,000
TOTAL	890,815,827	818,815,827	584,232,787	942,342,159	986,571,767	1,033,012,855
EDUCATION, SKILLS TRAINING AND SOCIAL WELFARE						
General Administration and support services	82,000,000	103,297,706	22,593,487	76,174,798	79,983,537	83,982,714
Basic Education	5,000,000	18,477,522		8,650,000	9,082,500	12,844,125
Youth Development Services	51,102,833	56,327,605		58,635,790	61,567,580	64,645,958
Social Services	4,000,000	4,000,000		10,000,000	10,500,000	11,025,000
TOTAL	142,102,833	182,102,833	22,593,487	153,460,588	161,133,617	172,497,798
ENERGY, LANDS, HOUSING AND URBAN DEVELOPMENT						
Urban Planning and Development	80,000,000	29,000,000	7,888,236	57,905,135	60,800,392	63,840,411
Machakos Municipality	170,000,000	170,000,000		29,701,411	31,186,482	32,745,806
Mavoko Municipality	190,000,000	190,000,000		30,000,000	31,500,000	33,075,000
Kangundo-Tala Municipality	312,000,000	312,000,000		30,000,000	31,500,000	33,075,000
Lands and Physical Planning	20,000,000	10,000,000		19,380,352	20,349,370	21,366,838
County Electrification	69,502,191	69,502,191	31,715,119	95,330,321	52,846,837	55,489,179
TOTAL	841,502,191	780,502,191	39,603,355	262,317,219	228,183,080	239,592,234

	Printed Estimates FY 2021/2022	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
TOURISM, YOUTH, SPORTS AND CULTURE						
Tourism Development and Marketing	6,714,630	6,714,630	4,342,239	3,328,064	3,494,467	3,669,190
Management of Recreational Facilities	878,750	878,750		57,050,768	59,903,306	62,898,471
Talent Management (Machawood)	370,000	370,000		183,335	192,502	202,127
County Beautification	370,000	370,000		183,335	201,669	211,752
Stadia Management	71,657,079	71,657,079	29,048,229	59,793,458	62,783,131	65,922,287
Sports Management	6,000,000	6,000,000	4,020,674	2,973,000	3,121,650	3,277,733
Youth Development Services	5,000,000	5,000,000	2,700,000	2,478,500	2,602,425	2,732,546
TOTAL	90,990,459	90,990,459	40,111,142	125,990,460	132,299,150	138,914,106
COUNTY PUBLIC SERVICE BOARD						
Human Resource and Administration	10,000,000	10,000,000		41,112,751	43,168,389	45,326,808
TOTAL	10,000,000	10,000,000	-	41,112,751	43,168,389	45,326,808
COUNTY ASSEMBLY						
Legislative Services	295,000,000	346,712,213	137,355,091	318,500,000	335,300,000	371,450,000
TOTAL	295,000,000	346,712,213	137,355,091	318,500,000	335,300,000	371,450,000
GRAND TOTAL	3,818,752,869	3,976,387,671	1,632,483,850	3,507,847,236	3,673,638,727	3,868,884,684

Source: Machakos County Treasury, 2022

Annex 3: County Sector Ceilings

Sector	County Entity	Vote	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Agriculture and Co-operative Development	Co-operatives Development	Rec	19,285,251	17,682,926	32,585,646	28,661,016	30,094,067
		Dev't	36,991,000	-	46,732,327	49,068,943	51,522,391
		Total	56,276,251	17,682,926	79,317,973	77,729,959	81,616,458
	Livestock & Veterinary	Rec	2,860,400	2,279,945	4,507,580	4,732,959	4,969,607
		Dev't	17,619,264	3,932,434	25,329,227	21,345,689	27,846,723
		Total	20,479,664	6,212,379	29,836,807	26,078,648	32,816,330
	Agriculture	Rec	395,242,832	387,764,433	336,095,406	352,894,176	370,532,885
		Dev't	443,834,435	221,795,023	379,818,594	400,647,024	414,669,542
		Total	839,077,267	609,559,456	715,914,000	753,541,200	785,202,427
	Fisheries	Rec	1,050,000	496,620	1,400,000	1,470,000	1,543,500
		Dev't	3,000,000	-	4,200,000	4,200,000	4,410,000
		Total	4,050,000	496,620	5,600,000	5,670,000	5,953,500
Sector Sub-Total		919,883,182	633,951,381	830,668,780	863,019,807	905,588,715	
Energy, Infrastructure and ICT	Transport	Rec	193,719,413	192,072,615	196,867,468	206,704,842	216,298,466
		Dev't	135,862,352	84,880,876	175,130,424	180,999,445	187,161,917
		Total	329,581,765	276,953,491	371,997,892	387,704,287	403,460,383
	Housing and Urban Development	Rec	29,500,000	23,560,175	102,498,949	106,240,115	110,154,502
		Dev't	701,000,000	7,888,236	147,606,546	154,986,874	162,736,217
		Total	730,500,000	31,448,411	250,105,495	261,226,989	272,890,719
	Public Works	Rec	203,237	202,240	213,399	224,069	224,069
		Dev't	117,761,324	77,509,340	155,000,000	162,750,000	170,887,500
		Total	117,964,761	77,711,580	155,213,399	162,974,069	171,111,569
	Roads	Rec	5,355,863	3,540,522	833,214	874,875	874,875
		Dev't	565,191,951	421,842,571	612,211,735	642,822,322	674,963,438
		Total	570,547,815	425,383,093	613,044,949	643,697,197	675,838,313
	Energy	Rec	22,381,457	17,927,911	17,809,205	31,000,449	31,632,947
		Dev't	69,502,191	31,715,119	95,330,321	52,846,837	55,489,179
		Total	91,883,648	49,643,030	113,139,526	83,847,286	87,122,126
	ICT	Rec	13,352,000	1,773,826	55,201,523	57,961,600	60,859,680
		Dev't	6,879,343	-	5,262,277	5,525,391	5,801,660
		Total	20,231,343	1,773,826	60,463,800	63,486,991	66,661,340
Sector Sub-Total		1,860,709,332	862,913,431	1,563,965,061	1,602,936,819	1,677,084,451	
Commercial, Tourism and Labour Affairs	Trade	Rec	77,840,648	76,017,372	70,587,003	74,116,353	77,822,171
		Dev't	239,543,727	41,761,324	131,644,089	138,226,293	145,137,608
		Total	317,384,375	117,778,696	202,231,092	212,342,646	222,959,779
	Industrialization	Rec	-	-	200,000	210,000	220,500
		Dev't	35,362,745	15,901,795	48,912,505	51,358,130	53,926,037
		Total	35,362,745	15,901,795	49,112,505	51,568,130	54,146,537
	Tourism	Rec	103,891,946	95,054,645	107,024,586	112,004,404	117,720,453
		Dev't	8,333,380	4,342,239	60,745,502	63,791,944	66,981,540
		Total	112,225,326	99,396,884	167,770,088	175,796,348	184,701,993
Sector Sub-Total		464,972,446	233,077,375	419,113,685	439,707,125	461,808,309	
Health	Health	Rec	4,146,184,586	4,065,419,607	3,715,790,836	3,468,562,606	3,637,260,157
		Dev't	372,820,758	132,306,109	452,528,294	512,282,368	530,231,594
		Total	4,519,005,344	4,197,725,716	4,168,319,130	3,980,844,974	4,167,491,751
Public	Office of	Rec	562,108,498	483,535,953	552,144,648	584,336,189	613,043,148

Sector	County Entity	Vote	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Administration	the Governor	Dev't	5,080,367	2,996,800	14,334,385	15,051,105	15,803,660
		Total	567,188,865	486,532,753	566,479,033	599,387,294	628,846,808
	Finance	Rec	550,327,462	535,987,920	454,040,815	476,742,855	355,185,860
		Dev't	228,687,320	193,270,211	46,730,800	53,031,615	55,683,196
		Total	779,014,782	729,258,131	500,771,615	529,774,470	410,869,056
	Economic Planning	Rec	12,675,974	10,873,032	22,550,326	23,677,843	24,861,735
		Dev't	10,800,000	-	17,016,942	17,867,789	18,761,179
		Total	23,475,974	10,873,032	39,567,268	41,545,632	43,622,914
	Public Service and Quality Management	Rec	762,100,413	730,586,340	269,078,149	326,125,061	342,425,314
		Dev't	2,450,000	1,197,580	30,925,375	32,471,644	34,095,226
		Total	764,550,413	731,783,920	300,003,524	358,596,705	376,520,540
	Legal	Rec	45,007,076	33,190,123	24,161,923	25,370,019	26,638,520
		Dev't	-	-	-	-	-
		Total	45,007,076	33,190,123	24,161,923	25,370,019	26,638,520
	County Public Service Board	Rec	39,763,200	34,202,221	50,736,706	53,273,541	55,937,218
		Dev't	10,000,000	-	41,112,751	43,168,389	45,326,808
		Total	49,763,200	34,202,221	91,849,457	96,441,930	101,264,026
	Decentralized Units and County Administration	Rec	510,610,026	506,945,133	478,332,089	502,287,493	527,401,868
		Dev't	9,354,561	5,694,448	14,334,617	15,051,348	15,803,915
		Total	519,964,587	512,639,581	492,666,706	517,338,841	543,205,783
	County Assembly	Rec	1,017,790,391	911,640,806	1,007,126,181	1,095,396,549	1,145,006,574
Dev't		346,712,213	137,355,091	318,500,000	335,300,000	371,450,000	
Total		1,364,502,604	1,048,995,897	1,325,626,181	1,430,696,549	1,516,456,574	
Sector Sub-Total		4,113,467,501	3,587,475,658	3,341,125,707	3,599,151,440	3,647,424,221	
Education, Youth and Social Welfare	Education	Rec	384,224,476	374,566,098	428,971,858	345,557,463	362,835,336
		Dev't	178,102,833	22,593,487	143,460,588	150,633,617	161,472,798
		Total	562,327,309	397,159,585	572,432,446	496,191,080	524,308,134
	Youth and Sports	Rec	7,930,516	5,304,882	3,734,717	4,108,189	4,370,510
		Dev't	82,657,079	35,768,903	65,244,958	68,507,206	71,932,566
		Total	90,587,595	41,073,785	68,979,675	72,615,395	76,303,076
	Social Welfare	Rec	14,819,436	10,812,888	-	-	-
		Dev't	4,000,000	-	10,000,000	10,500,000	11,025,000
		Total	18,819,436	10,812,888	10,000,000	10,500,000	11,025,000
	Culture	Rec	1,740,919	1,018,655	1,082,320	1,190,552	1,250,080
		Dev't	-	-	-	-	-
		Total	1,740,919	1,018,655	1,082,320	1,190,552	1,250,080
	Sector Sub-Total		673,475,259	450,064,913	652,494,441	580,497,027	612,886,290
Water and Irrigation	Water	Rec	103,590,733	94,721,862	107,535,334	112,912,100	118,557,705
		Dev't	202,111,695	117,454,118	243,753,573	258,124,277	271,030,490
		Total	305,702,428	212,175,980	351,288,907	371,036,377	389,588,195
	Irrigation	Rec	56,000	-	120,000	126,000	132,000
		Dev't	51,482,486	25,082,999	5,103,092	5,358,247	5,626,159
		Total	51,538,486	25,082,999	5,223,092	5,484,247	5,758,159

Sector	County Entity	Vote	Revised Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Printed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sector Sub-Total			357,240,914	237,258,979	356,511,999	376,520,624	395,346,354
Land Environment and Natural Resources	Lands and Physical Planning	Rec	71,807,195	65,000,912	38,751,941	73,950,875	74,271,996
		Dev't	10,000,000	-	19,380,352	20,349,370	21,366,838
		Total	81,807,195	65,000,912	58,132,293	94,300,245	95,638,834
	Environment and Natural Resources	Rec	17,909,261	18,271,472	8,486,903	8,911,248	9,356,811
		Dev't	81,246,446	47,195,147	197,497,962	207,372,860	217,741,503
		Total	99,155,707	65,466,619	205,984,865	216,284,108	227,098,314
Sector Sub-Total		180,962,902	130,467,531	264,117,158	310,584,353	322,737,148	
TOTAL RECURRENT		9,113,329,210	8,700,451,134	8,088,468,725	8,079,623,441	8,321,482,554	
TOTAL DEVELOPMENT		3,976,387,671	1,632,483,850	3,507,847,236	3,673,638,727	3,868,884,684	
Total County Budget.		13,089,716,881	10,332,934,984	11,596,315,961	11,753,262,168	12,190,367,238	

Source: Machakos County Treasury, 2022

Annex 4: Machakos County Sector Composition

Sector	County Entity
Agriculture and Cooperative Development	<ul style="list-style-type: none"> • Agriculture, Food Security and Co-operatives Development
Energy, Infrastructure and ICT	<ul style="list-style-type: none"> • Roads, Transport and Public Works • Housing and Urban Development • Energy and Electrification • Information, Communication Technology
Commercial, Tourism and Labour Affairs	<ul style="list-style-type: none"> • Trade, Industrialization and Innovation • Tourism
Health	<ul style="list-style-type: none"> • Health and Emergency Services
Education, Youth and Social Welfare	<ul style="list-style-type: none"> • Education, Skills Training and Social Welfare • Youth, Sports and Culture
Public Administration	<ul style="list-style-type: none"> • Office of the Governor • Finance and Economic Planning • Public Service and Quality Management • County Public Service Board • County Administration and Decentralized Units • County Assembly • County Law Office
Water and Irrigation	<ul style="list-style-type: none"> • Water and Irrigation
Land, Environment and Natural Resources	<ul style="list-style-type: none"> • Lands and Physical Planning • Environment and Natural Resources

Source: Machakos County Integrated Development Plan 2018-2022

Annex 5: Machakos County Budget Calendar FY 2023/2024

No.	Activity	Responsibility	Timeline
1.	Issue guidelines for preparation of FY 2023/2024 and Medium Term County Budget Estimates	County Executive Committee Member for Finance (CECMF)	30 th August 2022
2.	Submission of Annual Development Plan (ADP) for FY 2023/2024 to the County Assembly for approval	CECM responsible for Planning	1 st September, 2022
3.	Draft County Budget Review and Outlook Paper (CBROP)-2022	County Treasury	20 th September 2022
4.	Submission of CBROP-2022 to County Executive Committee	County Treasury	30 th September 2022
5.	Approval of CBROP 2022	County Executive Committee	14 th October, 2022
6.	Submission of CBROP-2022 to County Assembly	County Treasury	21 st October, 2022
7.	Submission of County Integrated Development Plan (CIDP)2023-2027 to County Executive Committee	CECM responsible for Planning	25 th November, 2022
8.	Submission of County Integrated Development Plan (CIDP)2023-2027 to County Assembly	CECM responsible for Planning	9 th December, 2022
9.	Draft County Fiscal Strategy Paper (CFSP)-2023	County Treasury	23 rd January, 2023
10	Submission of CFSP 2023 comments to County Treasury/Public Participation	Accounting Officers/Stakeholders	3 rd February, 2023
11	Review and incorporation of Stakeholder inputs in the CFSP	County Treasury	8 th February, 2023
12	Consultative meeting with CECs/COs on CFSP	County Treasury	10 th February, 2023
13	Submission of CFSP- 2023 to County Executive Committee	County Treasury	14 th February, 2023
14	Submission of CFSP-2023 to County Assembly	County Treasury	28 th February, 2023
15	Approval of CFSP-2023	County Assembly	15 th March, 2023
16	Submission of Budget Proposals for FY 2023/2024 to County Treasury	Accounting Officers	10 th April, 2023
17	Consolidation of Draft Budget Estimates for FY 2023/2024	County Treasury	15 th April, 2023
18	Submission of Budget Estimates for FY 2023/2024 to County Executive Committee	County Treasury	20 th April, 2023
19	Submission of Budget Estimates for FY 2023/2024 to County Assembly	CECMF	30 th April, 2023
20	Submission of County Finance Bill to County Assembly	CECMF	June, 2023
21	Approval of the Budget Estimates for FY 2023/2024	County Assembly	30 th June, 2023

Source: PFM Act 2012