

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MACHAKOS

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# COUNTY FISCAL STRATEGY PAPER~ 2024

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*CONSOLIDATING ECONOMIC GAINS TO ENHANCE SUSTAINABLE GROWTH THROUGH  
SOCIO-ECONOMIC EMPOWERMENT AND INFRASTRUCTURE DEVELOPMENT*

*February, 2024*



### **Vision Statement**

A County that is a model of excellence with quality life to all citizens in a clean and secure Environment

### **Mission Statement**

To empower the people of Machakos and transform our County into a model of excellence through good governance, service delivery and economic prosperity

### **Core Principles**

Transparency and Accountability

Efficiency and Effectiveness

Civic Engagement

Responsiveness

Integrity

Equity

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## **ABBREVIATIONS AND ACRONYMS**

ABDP	Aquaculture Business Development Programme
ADP	Annual Development Plan
AfCFTA	Africa Continental Free Trade Area
ASDP	Agricultural Sector Development Support Programme
ATC	Agricultural Training Center
BPS	Budget Policy Statement
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COB	Controller of Budget
CRA	Commission on Revenue Allocation
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
ELRP	Emergency Locust Response Project
EMDEs	Emerging Markets and Developing Economies
FLLoCA	Financing Locally Led Climate Action Programme
GCP	Gross County Product
GDP	Gross Domestic Product
GIS	Geographic Information Systems
GBV	Gender Based Violence
ICT	Information Communication Technology
IPPD	Integrated Payroll and Personal Database
KCSAP	Kenya Climate Smart Agriculture Project
KNBS	Kenya National Bureau of Statistics
MOU	Memorandum of Understanding
MYS	Machakos Youth Service
NAVCDP	National Agriculture Value Chain Development Project
NLIMS	National Land Information Management System
OSR	Own Source Revenue
PFM	Public Financial Management
SDGs	Sustainable Development Goals
WHO	World Health Organization

## Foreword

The preparation of this County Fiscal Strategy Paper is a requirement under Section 117 of the PFM Act 2012. The document reviews the County's financial position and performance in FY 2022/2023 and in the medium term and outlines the County government's strategic objectives, priorities, programmes and development agenda for FY 2024-2025 and in the medium term.

The development theme for this paper is *Consolidating Economic Gains to Enhance Sustainable Growth through Socio-Economic Empowerment and Infrastructure Development* which is guided by the Governors clarion call of '*Chakula mezani, pesa mfukoni*'. This is anchored on the three-pillar manifesto of Food Security, Socio-Economic Empowerment and Infrastructure Development.

This document aligns with the National Fiscal Objectives in the Budget Policy Statement 2024, Fourth Medium Term Plan (MTP IV) 2023-2027, Vision 2030, Bottom Up Economic Transformation Agenda (BETA), Sustainable Development Goals (SDGs), County Integrated Development Plan (CIDP) 2023-2027, County Annual Development Plan 2024/2025 and the Governor's manifesto.

The National economy in the first half of 2023 remained strong at 5.45% a demonstration of resilience. This growth is well above the estimated global and Sub-Saharan African region average of 2.9% and 3.3% respectively. The Kenyan economy is projected to expand by 5.5% in 2023 and 2024 from 4.8% in 2022.

Despite the challenging global economic environment, the County has embarked on a journey of economic transformation which aims at turning around the local economy through direct investments and creation of job opportunities. This will include establishment of various industries in the existing industrial parks, agriculture, health, water, and infrastructure and learning institutions.

Given the budgetary constraints, hard decisions have been made while coming up with the sector and departmental ceilings contained herein which have been provided for the FY 2024/2025 Budget and the Medium Term. These ceilings will form the basis of the detailed budget allocations for submission to the County Assembly by 30th April 2024.

The FY 2024/2025 budget will be funded from four main sources namely; Equitable share Ksh.9.7billion, Own Source Revenues Ksh.2.9billion, Conditional Allocations, Loans and Grants Ksh897million and Equalization Fund of Kshs.12.9million Totaling to Ksh.13.5billion

Recurrent expenditure is projected to be Ksh. 9.5billion while Development expenditure is projected to be Ksh.4billion translating to 70% and 30% of the total budget respectively.

We are grateful for the collective effort and the valuable input we received while preparing this document from the County Executive Committee Members, Accounting Officers, other technical officers, the general public and other stakeholders.

I am particularly grateful for the tireless efforts and dedication from the team at the County Treasury who burnt the mid-night oil putting together this CFSP led by Chief Officer in charge of Finance, CPA Julius Kasanga.



Hon. Onesmus Kuyu

County Executive Committee Member – Finance, Revenue Management, Economic Planning and ICT



## Acknowledgement

The development of the 2024 CFSP was a collaborative effort involving all County entities, which provided essential and reliable information for its formulation. I extend our heartfelt gratitude to H.E. Governor Wavinya Ndeti, H.E. Deputy Governor Francis Mwangangi, and County Secretary Dr. Muya Ndambuki for their steadfast support throughout this process and the broader budgeting endeavor.

Special acknowledgment is extended to Mr. Onesmus Kuyu, CECM-Finance, Economic Planning, Revenue Management, and ICT, for leading the preparation process. Gratitude is also extended to all County Executive Committee Members and Chief Officers for their invaluable support.

I wish to particularly acknowledge the dedicated work of our directors and technical Officers, led by Ms. Stella Miriti (Director Budget), for their invaluable contributions and technical input in the preparation of this paper. Additionally, I express appreciation for the efforts and input of the public and all stakeholders involved.

Lastly, Special thanks are reserved for the staff at the Directorate of Budget, including Winfred Muema, Sylvester Juma, John Kioko, Lucia Wanza, all Budget Officers in various County entities, as well as the Accounts and Economic Planning departments, for their tireless efforts in bringing the 2024 CFSP to fruition.

Thank you all for your unwavering support and dedication.



CPA Julius Kasanga  
Chief Officer-Finance



## CHAPTER ONE

### INTRODUCTION

#### 1.0 COUNTY FISCAL STRATEGY PAPER OVERVIEW

1. The County Fiscal Strategy Paper (CFSP) outlines the County Government's strategic framework and priorities for a given Financial Year and in the Medium Term. It is usually developed by the County Treasury and serves as a guide for the County government's budget process and acts as a key decision-making tool around resource allocation and spending priorities.
2. The fiscal strategy paper contains Performance Reviews, Economic analysis, Revenue projections, Expenditure priorities, Sector ceilings, Fiscal risks and constraints, Fiscal Responsibility, Alignment to National Objectives and with other County policy documents, Public Participation report and how the County plans to manage its Pending bills over the Medium term.
3. The fiscal strategy paper contains the following elements:
  - **Economic analysis:** An overview of the current economic situation in the County, including economic performance, trends and projections.
  - **Revenue projections:** An estimate of the expected revenue sources for the County i.e. Equitable share, Own Source Revenue, conditional grants and other sources of income.
  - **Expenditure priorities and ceilings:** A statement of the County Government's expenditure priorities for the coming financial year, including a breakdown of planned expenditures by sector and program.
  - **Fiscal risks and constraints:** An assessment of the potential risks and constraints that could impact the County Government's ability to meet its expenditure priorities, including external factors such as economic shocks or internal factors such as budgetary constraints.
  - **Alignment with other policy documents:** The CFSP strategies should align with the National Development Agenda, Regional and International Development Frameworks, County Integrated Development Plan (CIDP) 2023-2027 and Annual Development Plan (ADP) 2023.

- **Public Participation report:** This is the input received from the public on the projects they need implemented in their various villages and wards

### **1.1 County Fiscal Strategy Paper Process**

4. As per the requirement of the Public Finance Management Act, 2012 section 117(5) the County Government will take into consideration the views of various stakeholders during the formulation of the 2024 County Fiscal Strategy Paper. In relation to this the County Treasury carried out Public Participation from 19<sup>th</sup> to 24<sup>th</sup> February, 2024 as per the advert and report presented in annex VII and VIII respectively.

### **1.2 Legal Basis for Preparation of County Fiscal Strategy Paper**

5. Section 117(1) of the Public Finance Management Act (PFMA), 2012 requires the County Treasury to prepare and forward the Fiscal Strategy Paper to the County Executive Committee for approval and subsequently submit the approved CFSP to the County Assembly, by 28<sup>th</sup> February of each year.
6. Section 117(2) of PFM Act, also requires the County Treasury to align the proposed revenue and expenditure plan to the national financial objectives in the Budget Policy Statement. (BPS)
7. The County Treasury shall incorporate in its County Fiscal Strategy Paper the financial outlook to County Government revenues, expenditures and borrowing for the coming financial year and over the medium term.
8. The preparation of CFSP and the proposed strategic policies and priorities for the financial year has taken into consideration the views and opinions of the public, the Commission on Revenue Allocation, interested persons/groups and other forums established by legislation.

### **1.3 Rationale for the Fiscal Strategy Paper**

9. This strategy paper articulates priority socio-economic policies as well as sectoral expenditure programs to be implemented in the fiscal year 2024/2025 and the medium term. Specifically, the County Fiscal Strategy Paper desires to;

- i. Specify the broad strategic priorities and policy goals that will guide the County Government in preparing its budget for the forthcoming financial year and over the medium term;
- ii. Provide linkage with the national objectives in the Budget Policy Statement;
- iii. Provide the financial outlook with respect to County Government revenues, expenditures and borrowing over the medium term; and
- iv. Provide a basis for stakeholder engagement in the preparation and execution of the County priorities and budgeting.

#### **1.4 Outline of the 2024 County Fiscal Strategy Paper**

10. The report is organized into four sections as follows;

- a) Chapter One provides an overview of the report
- b) Chapter Two outlines the recent economic development and fiscal outlook at the Global, National and County Levels.
- c) Chapter Three outlines the County strategic objectives and the various programmes that the County is implementing to achieve her objectives.
- d) Chapter Four covers the fiscal and budget framework with projected resource envelop and departmental ceilings.

## CHAPTER TWO

### RECENT ECONOMIC DEVELOPMENTS AND MEDIUM-TERM OUTLOOK

#### 2.1 Introduction

11. Achieving the County's medium-term strategic objective is dependent on the performance of both the global and the national economy. This section therefore gives an overview of the recent economic developments at the global, national, County levels and the impact that these occurrences have on County economic development.

#### 2.2 Global and Regional Economic Developments

12. After a strong initial rebound from the depths of the COVID-19 pandemic, the pace of recovery has moderated amid the long-term consequences of the pandemic, Russia's war in Ukraine, and increasing geo-economic fragmentation. Despite signs of economic resilience earlier in 2023 and progress in reducing headline inflation, economic activity is still generally falling short of pre-pandemic projections, especially in Emerging Market and Developing Economies (EMDEs).

13. The strongest recovery among major economies has been in the United States, where GDP in 2023 is estimated to exceed its pre-pandemic path. The Euro Area has recovered, though less strongly with output still 2.2 percent below pre-pandemic projections, reflecting greater exposure to the war in Ukraine and the associated adverse terms of trade shock, as well as a spike in imported energy prices.

14. In China, the pandemic-related slowdown in 2022 and the property sector crisis contribute to the larger output losses of about 4.2 percent, compared with pre-pandemic predictions. Other emerging market and developing economies have seen even weaker recoveries, especially low-income countries, where output losses average more than 6.5 percent.

15. Overall, global output for 2023 is estimated at 3.4% compared with a year earlier, outperforming forecasts while inflation has more than halved, from its peak of 11.6% in the second quarter of 2022 to 5.3% in the second quarter of 2023. However, global

growth is projected to fall from 3.5% in 2022 to 3% in 2023 and 2.9% in 2024 on an annual average basis. At the same time, there are more sizable changes in the underlying growth trajectories of major economies, with stronger projections for the United States and downward revisions for China and the Euro Area.

**Table 1: World Economic Outlook Projections**

Economy	Growth (%)			
	Actual		Projected	
	2021	2022	2023	2024
<b>World</b>	<b>6.3</b>	<b>3.5</b>	<b>3.0</b>	<b>2.9</b>
<b>Advanced Economies</b>	<b>5.4</b>	<b>2.6</b>	<b>1.5</b>	<b>1.4</b>
<i>Of which: USA</i>	<i>5.9</i>	<i>2.1</i>	<i>2.1</i>	<i>1.5</i>
<i>Euro Area</i>	<i>5.3</i>	<i>3.3</i>	<i>0.7</i>	<i>1.2</i>
<b>Emerging and Developing Economies</b>	<b>6.8</b>	<b>4.1</b>	<b>4.0</b>	<b>4.0</b>
<i>Of which: China</i>	<i>8.4</i>	<i>3.0</i>	<i>5.0</i>	<i>4.2</i>
<i>India</i>	<i>9.1</i>	<i>7.2</i>	<i>6.3</i>	<i>6.3</i>
<b>Sub-Saharan Africa</b>	<b>4.7</b>	<b>4.0</b>	<b>3.3</b>	<b>4.0</b>
<i>Of which: South Africa</i>	<i>4.7</i>	<i>1.9</i>	<i>0.9</i>	<i>1.8</i>
<b>Nigeria</b>	<b>3.6</b>	<b>3.3</b>	<b>2.9</b>	<b>3.1</b>
<b>Kenya*</b>	<b>7.6</b>	<b>4.8</b>	<b>5.5</b>	<b>5.5</b>

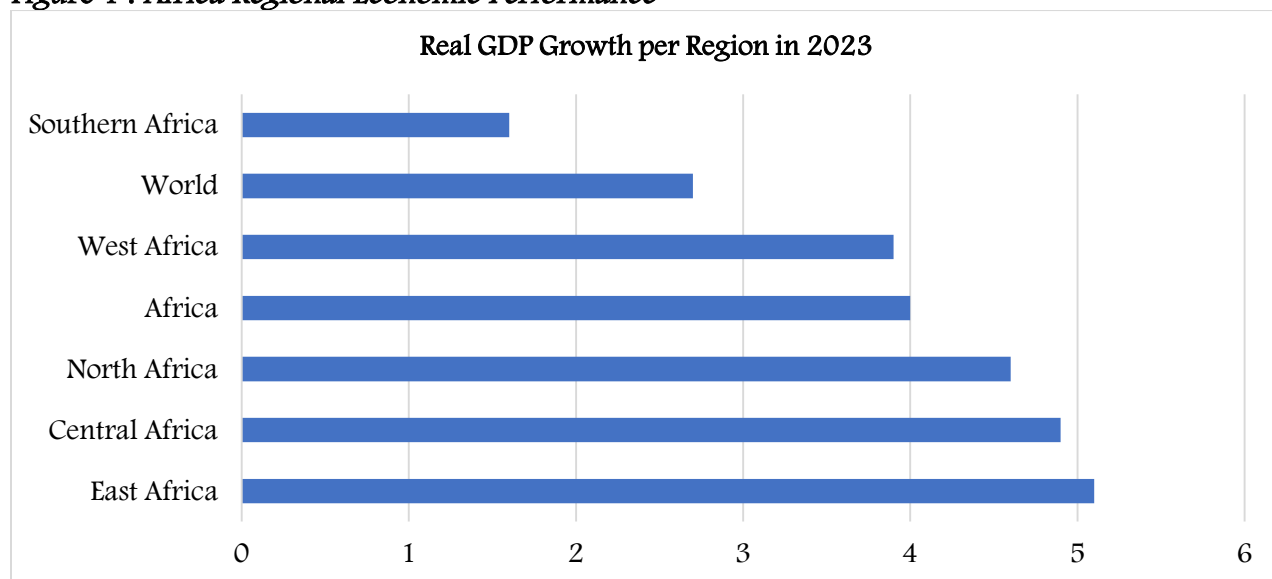
*Source: IMF World Economic Outlook October 2023; \*Budget Policy Statement 2024*

16. In the sub-Saharan Africa, growth is projected to decline to 3.3 percent in 2023 from 3.9 percent in 2022 before picking up to 4.0 percent in 2024, with growth remaining below the historical average of 4.8 percent. The projected decline reflects, in a number of cases, worsening weather shocks, the global slowdown, and domestic supply issues especially in the electricity sector.
17. Real GDP in the East African region was estimated to have expanded by 4.9 per cent compared to a growth of 6.7 per cent that was recorded in 2021. The deceleration in growth was partly due to disruption in global supply chains, depressed agricultural activities and tightened policies, which led to declines in household demand.
18. The East Africa Economic Outlook 2023 (*African Development Bank*) projects mid-term economic growth in the region to accelerate to 5.1% in 2023 and 5.8 % in 2024, against 4.4% in 2022 outpacing all the other African regions. This will be largely driven by

growth in Rwanda (8.0%), Uganda (6.7%), Ethiopia (6.2%), Kenya (6.0%), Djibouti (6.5%), and Tanzania (6.3%).

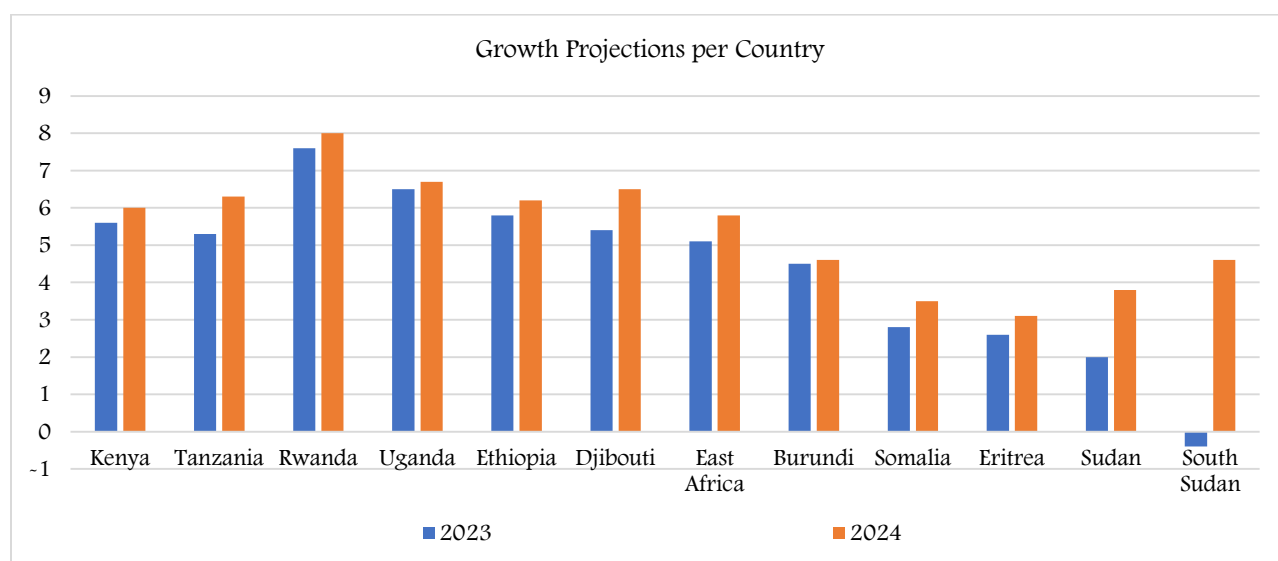
19. East Africa will thus continue to post the highest inflation rates in Africa in medium term due to global shocks and internal conflicts, although inflation pressure is slowly easing while fiscal deficit is set to improve from 3.7% in 2023 to 3.1% in 2024, low average revenues remains a major constraint to expanding the fiscal space.

**Figure 1 : Africa Regional Economic Performance**



Source: African Development Bank Statistics, April 2023

**Figure 2: East Africa Growth Projections**



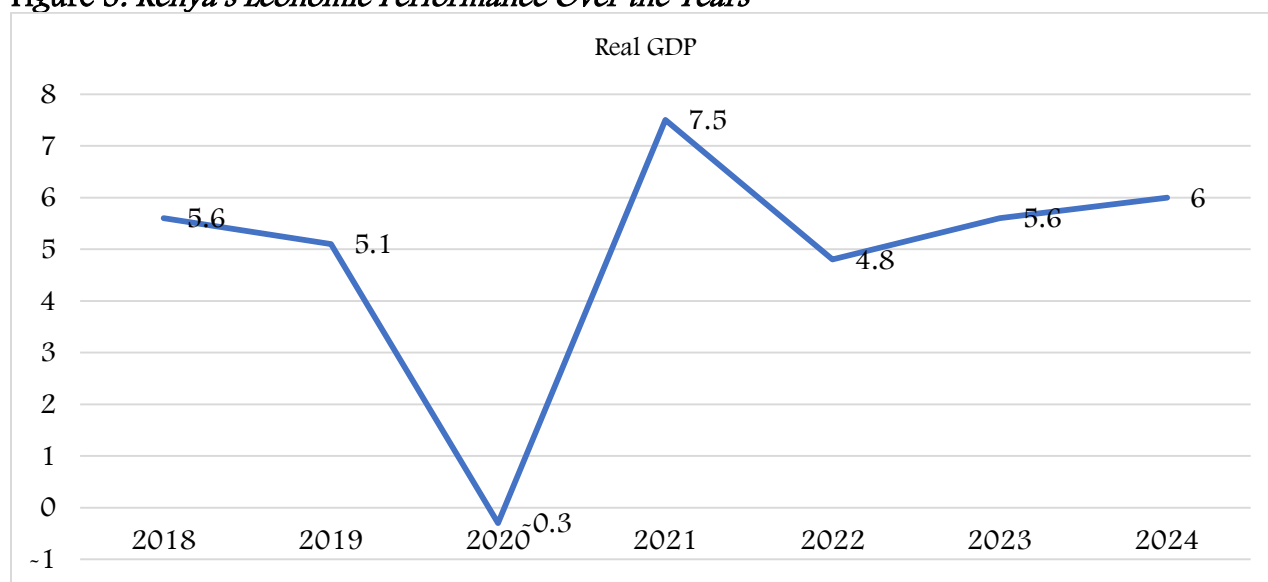
Source: African Development Bank Statistics, April 2023

### 2.3 Domestic Economic Developments

20. On the domestic scene, Kenya's economic performance strengthened in 2023 despite continued challenges, with real GDP growth accelerating from 4.8% in 2022 to an estimate of 5% in 2023 due to a strong rebound in agriculture sector that had faced a persistent and severe drought as well as a moderate growth in the services sector. Tourism continued to expand while credit to the private sector improved and manufacturing activity is expected to improve from the anticipated growth in agro-processing sector.

21. The Kenya Economic Update 2023 (World Bank) projects that the real GDP will grow between 4.5 and 5.2% in 2024. Improved investor confidence and credit to the private sector, helped by reduced domestic borrowing, will strengthen private investment over the medium term.

Figure 3: Kenya's Economic Performance Over the Years



Source: Kenya Economic Update, 2023; Central Bank of Kenya (Website); Economic Survey, 2022; Kenya Economic Report, 2022

### Inflation

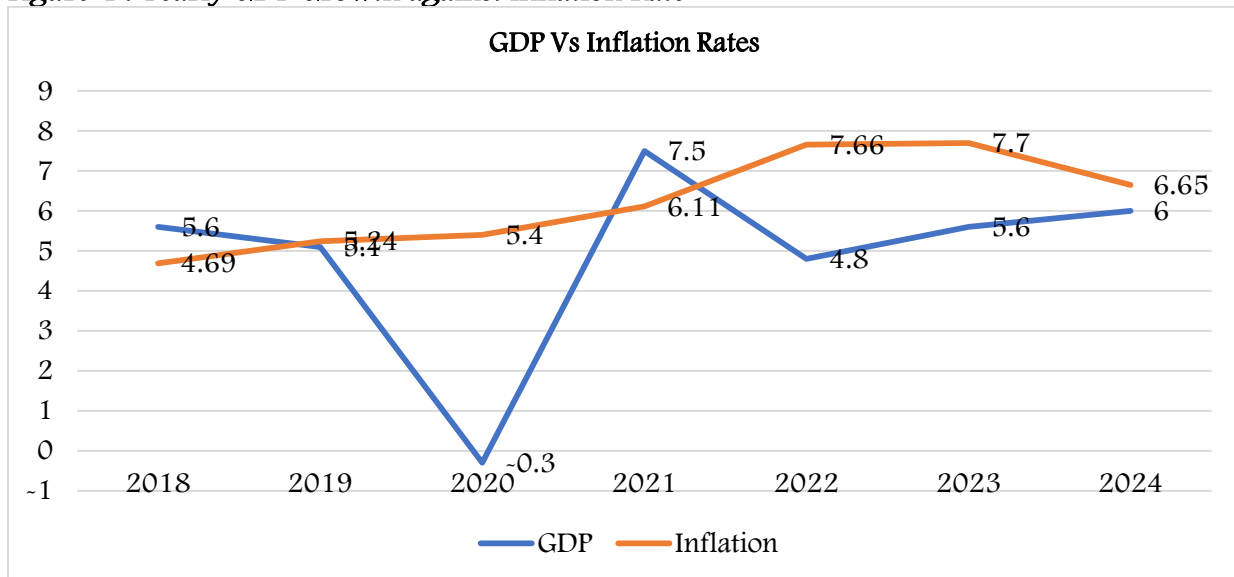
22. Inflation as measured by the consumer price index reflects the annual percentage change in the cost to the average consumer of acquiring a basket of goods and services that may be fixed or changed at specified intervals, such as yearly



23. Kenya inflation rate for 2022 was 7.7%, a 1.6% increase from 2021 which averaged at 6.1%, up from 5.4% in 2020.

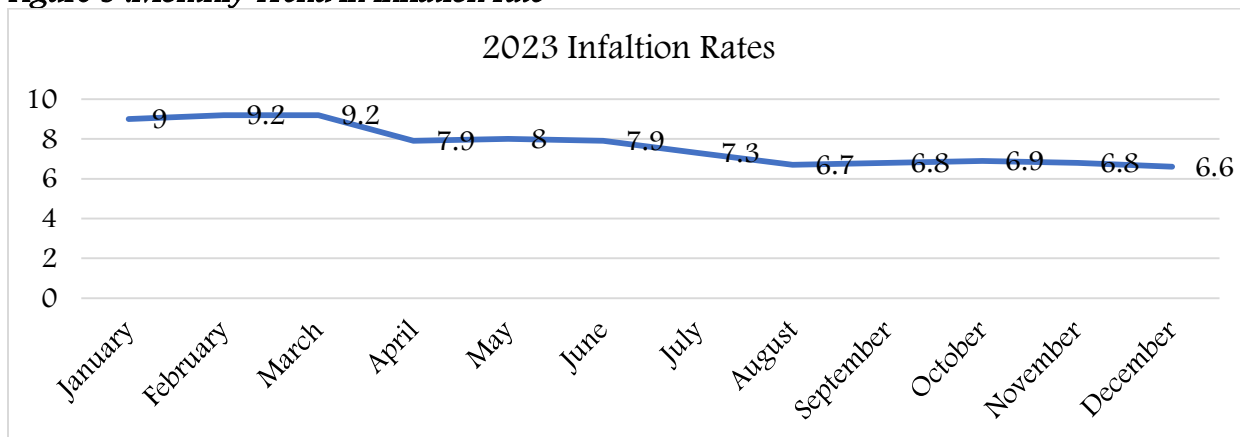
24. The annual inflation rate in Kenya edged down to 6.6% in December 2023 from 6.8% in the previous month, remaining within the central bank’s preferred range of 2.5 to 7.5%. It was also the lowest rate since April 2022, mainly due to a slowdown in prices for transport (11.7% vs 13.6% in November), driven by reduced fuel costs.

**Figure 4 : Yearly GDP Growth against Inflation Rate**



Source: Kenya Economic Update, 2023; Central Bank of Kenya (Website); Economic Survey ,2022; Kenya Economic Report, 2022

**Figure 5 :Monthly Trend in inflation rate**



Source: KNBS CPI and Inflation Rates Report December, 2023

## 2.4 County Economic Outlook

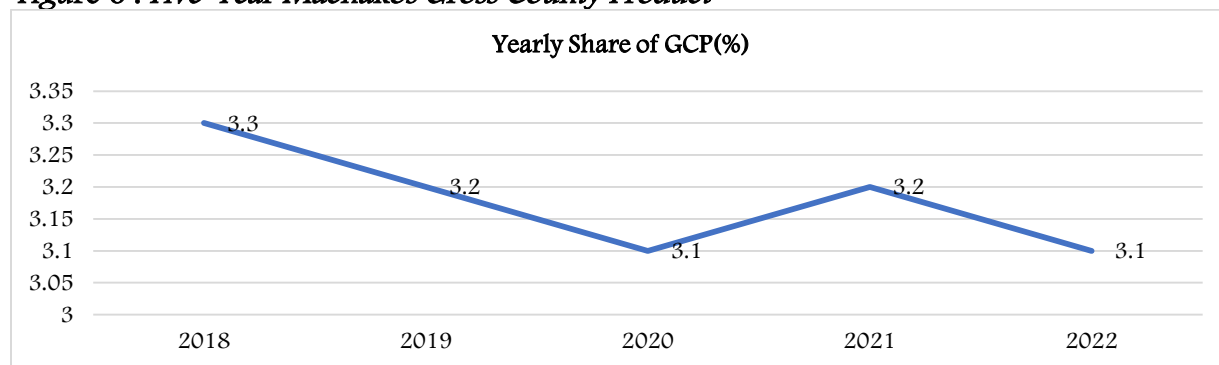
25. According to the Gross County Product 2023, Machakos County was the sixth largest economy with a GCP estimate of KSh 378.4 billion after Nairobi, Kiambu, Mombasa, Nakuru and Meru in 2022 growing by 4% which was below the national average growth of 4.6%.
26. Although the County's contribution to Gross value Added declined from 3.3% in 2018 to 3.1% in 2022, it averaged at 3.2% which was attributed to growth in manufacturing (7.8%) due to the hosting of Export Processing Zones in Athiriver- Mavoko Sub-County; other industry activities like mining & quarrying, construction etc (4.2%); Service activities (2.6%); Agriculture, Forestry & Fishing (2.2%). Table 2 and figure 6 below presents the County's growth trends over a five-year period.

**Table 2 Machakos County GCP**

Year	County Share of GCP (%)	GCP at Current Prices (Millions)	GCP at Constant (2016) Prices (Millions)	GCP Per Capita
2018	3.3	281,481	261,484	204,049
2019	3.2	295,593	264,352	207,881
2020	3.1	309,164	265,124	214,441
2021	3.2	349,897	292,411	240,138
2022	3.1	378,446	299,377	257,025

*Source: KNBS, GCP 2023*

**Figure 6 : Five-Year Machakos Gross County Product**



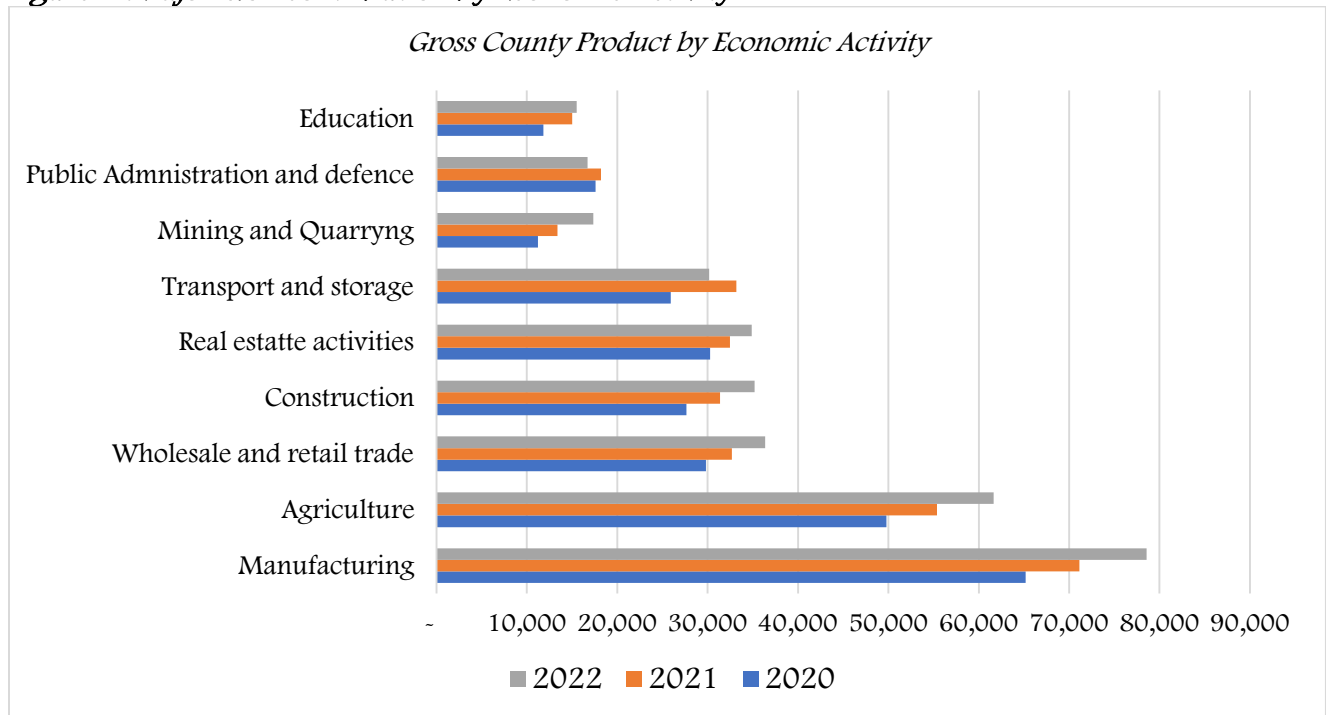
27. The major economic activities contributing to the County's growth include: Manufacturing; Agriculture, Forestry and Fishing; Wholesale and retail trade; Construction; Real estate and Transport as shown in table 3 and figure 7 below.

**Table 3 :Machakos County GCP by Economic Activity**

Economic Activity	GCP Prices 2020(Millions)	GCP Prices 2021 (Millions)	GCP Prices 2022(Millions)
Agriculture, Forestry and Fishing	49,794	55,366	61,646
Mining and Quarrying	11,205	13,385	17,349
Manufacturing	65,180	71,149	78,577
Electricity Supply	2,740	3,942	4,694
Water supply, waste collection	1,361	1,422	1,376
Construction	27,664	31,373	35,180
Wholesale and retail trade, repair of motor vehicles	29,827	32,691	36,346
Transport and storage	25,912	33,186	30,164
Accommodation and food service activities	2,437	4,185	4,612
Information and communication	8,028	8,400	9,266
Financial and insurance activities	4,926	6,027	7,096
Real estate activities	30,279	32,468	34,880
Professional and technical services	6,434	7,231	7,584
Administrative support services	3,274	3,731	4,609
Public administration and defence	17,587	18,207	16,728
Education	11,821	14,996	15,513
Human health and social work activities	4,766	5,430	5,544
Other service activities	7,753	8,684	9,402
Financial services indirectly measured	(1,824)	(1,975)	(2,121)
<b>Total</b>	<b>309,164</b>	<b>349,898</b>	<b>378,445</b>

*Source: KNBS, GCP 2023*

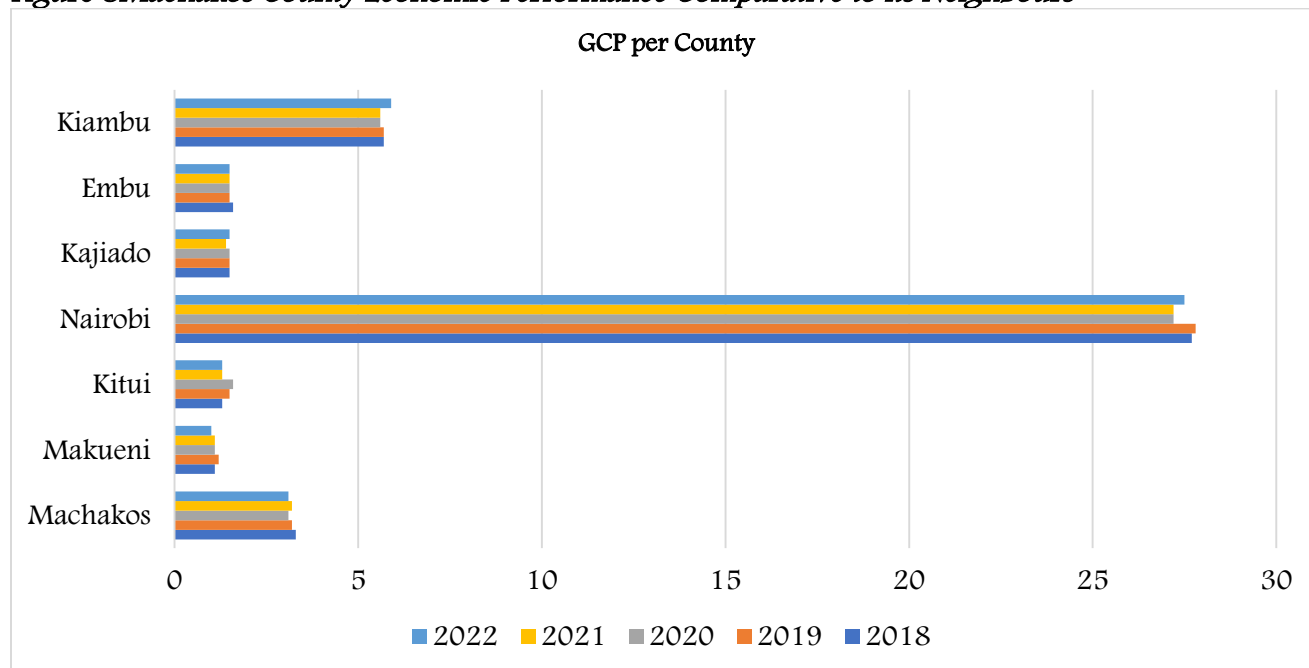
**Figure 7 :Major GCP contribution by Economic Activity**



28. Through strategic partnership with International Development partners, the County has embarked on a journey of economic transformation which aims at turning around the local economy through direct investments and creation of job opportunities. This will include establishment of various industries in the existing industrial parks, agriculture, health, water, infrastructure and learning institutions anchored on three pillars of Food Security, Socio-Economic Empowerment and Infrastructure.

29. Comparatively, the County performs well among its neighbours at position 3 with a GCP of 3.1 compared to Nairobi (27.5), Kiambu (5.9), Embu (1.5), Kajiado (1.5), Kitui (1.3) and Makueni (1) as illustrated in figure 8 below.

**Figure 8 Machakos County Economic Performance Comparative to its Neighbours**



Source: KNBS, GCP 2023

### 2.5 Risks to the Economic Outlook

30. In the short term, the World Economic Forum Global Risk Report 2024 enlists global risks as Misinformation and disinformation; Extreme weather events; Societal polarization; Cyber insecurity; Interstate armed conflict; Lack of economic opportunity; Inflation; Involuntary migration; Economic downturn and Pollution.
  
31. The Kenya Economic Outlook lists the effects of a prolongment of Russia’s invasion of Ukraine on commodity prices, tight global financing, drought, and slow global economic recovery as the major risks with possible mitigation measures as diversifying exports and market destinations, enhancing domestic resource mobilization, deepening financial sector reforms, and accelerating structural reforms.
  
32. Locally, the macroeconomic outlook for the Country looks favorable in the immediate future, however, there are down side risks emanating from domestic as well as external sources. On the domestic front, risks emanate from climate change resulting in unfavorable weather conditions. This could affect agricultural production and result in domestic inflationary pressures, loss of jobs and reduction of disposable income.

33. On the external front, uncertainties in the global economic outlook have also increased which could impact on the domestic economy. These risks include: the possible worsening of the Russia - Ukraine conflict which could heighten the risk of oil and commodity price volatility and elevated inflationary pressures; effects of COVID-19 pandemic; and global monetary policy tightening, especially in the United States, could increase volatility in the financial markets.
34. The upside risk to the domestic economy relate to faster than projected rebound in economic activities both at the National and County Level that would result in higher Government revenues providing fiscal space that would support fiscal consolidation. The Government continues to monitor the domestic and external environment and will take appropriate measures to safeguard the economy against the adverse effects of the risks if they were to materialize
35. The proposed policies to mitigate against the risks to the outlook are both Counter-cyclical and Structural. Counter cyclical policies to be employed by countries are: pursuing prudent monetary and fiscal policies that promote economic growth, productivity and resilience; enhancing coordination between fiscal and monetary policies; promoting digitalization; consolidating economic and financial governance; strengthening capacities on governance and public debt management; and creating an enabling policy and regulatory environment.
36. Structural policies will require countries to: develop/strengthen regional value chains; implement structural reforms; accelerate the implementation of Africa Continental Free Trade Area (AfCTFA) Agreement; implement climate change adaptation and mitigation agenda; foster regional trade and industrialization to build resilience; bridge infrastructure gaps while boosting private sector led growth.

## **2.6 County Specific Risks**

### **i. National Economic Performance**

37. Success in the implementation of the 2024/2025 financial year budget will be determined by the Country's prevailing economic environment, cognizant of the global

and national risks outlined above. Occurrence of either internal or external economic shocks will have a negative impact on the performance of the County since it will affect National Government allocations to the County.

**Mitigation measures:** The County needs to develop and implement innovative mechanisms to increase its local revenue while at the same time ensuring austerity in public spending

**ii. Low Own Source Revenue Collections**

38. Underperformance of revenue collection has continued to be a major challenge towards achieving the development agenda of the County. There is need to place sound policies and strategies that will guarantee optimum revenue collection to meet the anticipated budgetary requirements. Revenue collection should not only be strengthened in the traditional revenue streams but explore new avenues for revenue collection. This therefore calls for increased budgetary provision to invest in revenue collection channels and processes to enhance overall collection.

**Mitigation measures:** In the medium term, the County will continue to undertake measures aimed at expanding the revenue base and increasing tax compliance through integration of technology in revenue collection and enforcement. The County has initiated the process of developing a new valuation roll which will be fast-tracked for efficiency.

**iii. High Wage Bill**

39. Regulation 25 (1) (b) of the PFM (County Governments) requires that County wage bill shall not exceed 35% of the total revenue. The continued increase in the wage bill has arisen due to factors which are beyond the County Government. The County is disadvantaged by the current revenue distribution formula, which takes no account of inherited non-discretionary devolved costs. Similarly, the County inherited staff from the local authorities, while health workforce expenditure on compensation of employees constitutes 51% of the total County's wage bill.

**Mitigation measures:** The County will put necessary measures in an attempt to curb wage bill through operationalization of approved organization structure and staff

establishments, ensuring appropriate engagement of contractual staff to enhance efficiency in HR management.

**iv. Pending Bills**

40. The County has continued to be plagued by the occurrence of pending bills. These Pending bills present a serious economic policy challenge facing the County government owing to their disruptive nature as they consume current year resources at the expense of planned development programs and projects. The County's pending bills have accrued over the financial years with existence of pending bills dating back to 2013/2014 financial year.

**Mitigation measures:** There is need for setting realistic and achievable OSR targets since unachieved revenue targets create budget gaps which in the long run result in a number of unpaid expenditures (pending bills). Further, proper implementation of departmental plans should be emphasized.



## CHAPTER THREE

### CONSOLIDATING ECONOMIC GAINS TO ENHANCE SUSTAINABLE GROWTH THROUGH SOCIO-ECONOMIC EMPOWERMENT AND INFRASTRUCTURE DEVELOPMENT

#### 3.1 Overview

- 4 Despite the ongoing economic challenges, the County is actively pursuing economic transformation, with plans for investments and job creation spanning industries, agriculture, healthcare, water, infrastructure, and education, with a focus on enhancing Food Security, Socio-Economic Empowerment, and Infrastructure.
- 5 Towards this end, the Government will undertake targeted strategic interventions to support the realization of the County agenda.

#### 3.2 County Strategic Objectives, Programmes and Priorities

##### 3.2.1 Agriculture and Co-operative Development sector

- 6 The sector consists of Crops, Livestock, Veterinary services, Fisheries and Cooperative Development.

##### *Vision*

*Machakos County to be a food secure and wealthy County anchored in innovative and competitive production, processing and marketing of crops, livestock and fisheries products.*

##### *Mission*

*To improve the livelihoods of Machakos County residents and ensure food security by promoting innovative and competitive crop and animal husbandry practices through creation of an enabling environment and ensuring sustainable natural resource management.*

- 7 Agriculture plays a pivotal role in the effective implementation of the Government's development agenda, as emphasized by the Governor's clarion call of "*Chakula Mezani, Pesa Mfukoni*". The County Government's development strategy is closely aligned with national development priorities, including Vision 2030 and the Bottom-Up Economic Transformation

Agenda. These overarching plans acknowledge the agricultural sector's significance as a primary engine of economic development and its crucial role in improving household welfare.

8 During the period of FY 2022/2023 and in the medium term, the sector:

- Distributed certified seeds to farmers; Equipped numerous farmer groups across all wards with beehives and processors; established aggregation centers to enhance crop value addition;
- Empowered People with Disabilities through various farm inputs
- Provided fish farming tools including dam liners, fish fingerlings, and predator nets to residents;
- Invested in cooperatives to support coffee and dairy farmers. Notably, coffee production surged from 4 million kilograms in 2022 to an impressive 6 million kilograms in 2023.

9 Building on these achievements, the sectors priorities for FY 2024/25 and in the medium term include:

- Distribution of chicks and hatchery equipment to farmers,
- Continuous purchase and distribution of certified crop seeds across the County.
- Purchase and distribution of coffee seedlings
- Purchase of pesticides for registered cooperative societies
- Purchase of beehives and honey harvesting equipment to registered groups
- Construction of animal yards,
- Rehabilitation of and quality control in slaughter houses
- Animal vaccination program,
- Acquisition of extension services motorcycles,
- Facilitation of artificial insemination for livestock,
- Provision of fish breeding stock to fish farmers,
- Renovation of ATC (Agricultural Training Centers) and the
- Purchase of hatchery equipment for the Agricultural Training Center to Supplement farmers' production in raising commercial flocks.
- Training of farmers on climate change mitigation and encourage them to adhere to livestock movement regulations.

- Recruitment of more extension officers, improvement of staff mobility, support of e-extension and digitalization of farmers.
- Enhancing of farmers' linkage with research and development partners and promote climate smart agricultural innovations.

### 3.2.2 Health Sector

#### *Vision*

*A Universal leader in provision of holistic health care and emergency services*

#### *Mission*

*To provide the highest attainable standards of quality health care which is dynamic, affordable, accessible, equitable, acceptable, sustainable, efficient and effective to all Sector Goal Improved livelihoods and health care services for residents of Machakos County*

- 10 The County is committed to improving access to equitable, affordable and quality healthcare services through promotion and provision of integrated and high-quality curative, preventive and rehabilitative services that are accessible, responsive, and accountable to every citizen of Machakos.
- 11 In the fiscal year 2022/2023, the health department undertook several initiatives to enhance the efficiency and timeliness of healthcare services for patients. These projects collectively aimed to upgrade infrastructure, enhance service delivery, and strengthen the healthcare system, ultimately improving access to quality healthcare for the community. These included:
- Installation of a liquid nitrogen tank at Machakos Level V Hospital.
  - Expansion and modernization of the Emergency Response Unit at Machakos Level 5 Hospital.
  - Equipping Machakos Level 5 with modern radiology equipment.
  - Renovation of the casualty ward at Machakos Level 5 Hospital.
  - Rehabilitation of non-functional health equipment, ensuring reliable service delivery to patients.
  - Piping oxygen to 12 Level 4 and Level 3 health facilities.

- Implementation of a Hospital Integrated Management system to improve transparency and efficiency.
- Construction of an ultra-modern trauma center in Kyumbi.
- Construction of 18 new health facilities awaiting equipping.
- Renovation and equipping of Kitchen and Laundry at Level 5
- Verification and training of 2,877 community health promoters.
- Ensuring a steady supply of medical drugs and non-pharmaceuticals in all healthcare facilities.

12 In the FY 2024/25 and over the medium term, the department will oversee:

- Completion of mother child Health Facilities to reduce maternal mortality rates and also improve maternal & child health in the County;
- Refurbishing of health facilities to meet international standards as prescribed by World Health Organization (WHO);
- Completion of ongoing health facilities (level 4s,3s and 2s) for effective service delivery;
- Equipping of all Health facilities with the required medical drugs and other medical equipment;
- Creation of awareness through outreach medical camps in every ward; Digitize health information systems in our health facilities;
- Improving the skills of the healthcare workers such as doctors, nurses, pharmacists and technicians through continuous education and training programs to enable them provide quality curative and preventive care.
- Emphasizing on preventive health care by empowering the Community Health Promoters realizing their key role as grassroots advocates for health promotion and disease prevention in the community.

### 3.2.3 Energy, Infrastructure and ICT Sector

13 This sector includes Energy, Roads, Transport, Public Works, Urban Planning and ICT sub-sectors. It plays an integral role in supporting sustainable development, enhancing quality of life, and promoting economic prosperity in Machakos County.

#### *Vision*

*To provide cost-effective and modernized infrastructure facilities and services that support economic growth.*

***Mission***

*To provide efficient, affordable and reliable infrastructure and energy for all.*

41. Good infrastructure is critical for the realization of long-term development plans. It enables trade, powers businesses, connects workers to their jobs, businesses to their clients and creates employment opportunities in building and maintenance. During the FY 2022/23 and the medium term, the sector implemented the following projects so as to realize its objectives;

- Rehabilitation and grading of over 3000kms of rural roads under the ‘Barabara Mashinani Program’
- Recarpeting of the Main Machakos town Bus Park terminus which was last done 15 years ago to provide a safer, more efficient, and user-friendly experience for commuters while aligning with modern transportation standards and sustainability goalsRecarpeted Masaku Avenue Road.
- Constructed Mwala Market Road Stoem water drainage system.
- Under the Access roads the County made routine maintenance to 63 rural access roads opening up inaccessible areas and improving road network across the County.
- Carrying out a comprehensive motor vehicle audit to enhance accountability in the management of County Motor assets
- Ensuring compliance with established standards of all constructions at every stage to ensure quality and safe houses for Human Occupation.
- Carrying out routine maintenance of road and road-related infrastructure through marking of roads, pothole patching, installation of signage
- Upgrading 16.5km of road to Bitumen standards;
- Completed the construction of an office block at the Transport Department offices.
- Carrying out drainage works across the County
- Renovation and repairs of existing bus terminals.

42. Over the Medium-Term, the sector will;

- Complete the construction of “Thin Tall Building” which is set to house several government departments
- Carry out Routine maintenance of government buildings
- Introduce a ward roadgrading programme
- Carry out Routine maintenance of 22 new rural access roads.
- Construction of a toilet block and waiting area at the governor’s office
- Completion of a public facility at the Machakos new city
- Renovate and equip the County garage to be able to support the routine maintenance of all County Government equipment.
- Construct the Governors and Deputy Governors official residences as per the SRC specifications.
- Complete a boundary wall at the County HQ.
- Enhanceme and approve Municipal/ towns boards and charters which will help to create governance framework that promotes community development, inclusivity, and the overall prosperity of residents.
- Renovate staff houses so as to comply with safety standards.
- Procure garbage collection trucks, exhausters, skip bins, tools, equipment’s, protective gears and cleaning materials.
- Construct drainages, waste material recovery facilities and sewerage systems to create sustainable, resilient, and healthy urban environments.
- Tarmack urban roads and install cabros to bring about a range of benefits that improve transportation, safety, aesthetics, and overall quality of life in urban areas
- Establish and mainten recreational areas which contributes significantly to the holistic development and happiness of communities, making them essential components of urban and suburban planning.
- Ensure Household access to clean energy which will address environmental concerns
- Adopt solar technology in County public facilities which aligns with broader efforts to transition towards sustainable and resilient energy systems, offering numerous economic, environmental, and community-related benefits.

- Install, repair and maintain floodlights will create safe, secure, and functional environments in various settings, benefiting both individuals and communities.
- Increase Household connectivity to the national grid will which offer numerous benefits, impacting various aspects of individual households and the broader community

### 3.2.4 Public Administration

43. This Sector is comprised of Office of the Governor, County Assembly, Devolution, County Public Service, County Public Service Board, Office of the County Attorney, Finance, Revenue and Economic Planning sub-sectors.

44. The Sector is committed to improve service delivery, strengthen governance, and invest in infrastructure in order to create a better life for all its citizens.

#### *Vision*

*A leading sector in legislation, public policy formulation, co-ordination, supervision and prudent resource management*

#### *Mission*

*To provide overall leadership and policy direction in resource mobilization, management and accountability for quality public service delivery*

45. During the Financial Year 2022/23 and in the medium term, the County was able to implement the following programmes to achieve its objectives:

- Coordination of resource mobilization by engaging Development partners through investment conferences, spearheading public participation and social services programmes.
- Entrenchment of performance contracting in all levels of Government in its quest to boost service delivery and accountability of Government and its officers.
- Contacting comprehensive staff audit geared towards weeding out ghost workers and ascertaining validity of their academic certificates.
- Timely disbursement of salaries to staff.
- Construction of offices at both the Sub-County and ward levels to ensure visibility and access of government offices.
- Purchase of new uniforms for the inspectorate officers

- Training of the inspectorate and emergency services officers as part of the departmental reforms.
- Revenue Mapping
- Digitization of revenue collection to eliminate handling of cash
- Reorganization of the department to instill more vigor and transparency in revenue collection.
- Strengthening internal controls in Financial Management
- Carrying out Project monitoring and evaluation to ensure value for money is achieved on projects implemented.

46. In FY 2023/24 the sector commits to implement the following programmes:

- Continue entrenching performance contracting and evaluation in the public service,
- Completion and equipping of Kathiani Sub-County offices
- Capacity building and verification of human capital to enhance effectiveness and efficient service delivery;
- Cognisant of the critical role the human resource plays, provide staff with a medical insurance cover, group life and last expence cover.
- Installation of fire hydrants and assembling points to enhance fire safety, protect communities, and ensure efficient response capabilities in the event of a fire emergency.
- Enhancing public participation by promoting good governance, strengthening institutional structures on ethics, integrity and civic engagement.
- Enhancing collaboration and partnership with national Government agencies and other non-state stakeholders through continuous engagement and updating the existing database of all state stakeholders operating in the County.
- Development of disaster risk profile, implementation of disaster mitigation and preparedness plans, co-ordinating timely responses to emergencies and stakeholders' engagements in support of emergency management in the County.
- Purchase of firefighting equipment for improved fire and emergency services
- Training of the inspectorate and emergency services officers as part of the departmental reforms.



- Recruitment of officers and purchase of uniforms for inspectorate and emergency services.
- Purchase of motorcycles and motor vehicles for efficient mobility of inspectorate staff.
- Renovate subCounty fire offices for improved fire and emergency response and services.
- Upgrading of the revenue collection system to ensure it is up-to-date
- Verification and payment of pending bills
- Equipping the Kyumbi Emergency Operations Center
- Constructing multi-purpose subCounty offices for enhanced service delivery in Kalama, Mwala, Yatta and Masinga
- Construction and equipping ward offices
- Operationalization of village council structures

### **3.2.5 Education, Youth and Social Welfare**

14 This sector is composed of sub-sectors of ECDE, Youth Empowerment, Vocational Training, Sports, Gender and Social Welfare.

#### ***Vision and Mission***

*To be a regional leader in provision of ECDE services, youth development, mainstream gender, sustainable social welfare support and vibrant sports activities.*

15 Education is critical in promoting political, social and economic development to create a knowledge-based economy. The constitution limits the role of County Governments in education to only basic education (pre-primary) and Vocational Training Centers. Cognizant of the critical role of education, during FY 2022/2023, the Government under the Elimu Bora programme.

16 The youth are the strength, wealth and drivers of innovation. Deliberate and systematic efforts are necessary to appropriately equip and empower them to attain and realize their full potential and in turn, drive the attainment of County and national development objectives

17 In the FY 2021/2022 – 2022/2023 medium term other achievements include:

- Disbursement of bursaries benefitting 28,000 students in the County Spread across secondary and tertiary institutions
- Construction of 16 Early Childhood Development Education (ECDE) centers
- Hiring of additional ECDE teachers and distribution of teaching and learning materials to ECDE centers. Implementation of the school feeding program in all ECDE centers in the County. Through the programme, the County Government aimed at addressing the nutritional needs of learners as well as acting as an incentive to boosting school attendance.
- Facilitated Kwanthanze Secondary School volleyball team’s participation in the Volleyball School Championships in Morocco;
- Introduction of digital learning in schools through a partnership with *EDU Africa*;
- Expansion, modernization and equipping of vocational training centers across the County.
- To address the challenges faced by women in balancing child care and work, the County established a daycare center in Machakos town to this effect. The childcare center ensures that women access the same opportunities as men and go about their work without the burden of motherhood.
- Resumption of construction of stalled stadia across the County;
- Signing a memorandum of understanding with the Football Kenya Federation for establishment of a Ksh 600 million National Football Technical Centre in Machakos;
- Unearthing emerging football talent in the County through the Governor’s Cup tournament where 640 teams spread across all the forty wards of the County participated.
- Mainstreamed gender issues in all sectors to support and promote gender equality;
- Constructed and equipped a gender-based violence and rescue center to provide psychosocial support and medical treatment to victims.
- Drafting of the County Youth Policy which is an expression of the collective commitment of concerned stakeholders to harness and optimize the strengths and

opportunities that the youth present while addressing personal and structural barriers that affect their productivity.

- Training of over 3000 youth in ICT and life skills through mentoring programs.
- Distribution of assorted foodstuffs to needy and vulnerable families, households and children homes across the County and those affected by disasters such as fire outbreaks and vagaries of nature.
- Established litigation, prosecution and advisory & legal drafting sections under the Office of the County Attorney with the view of handling cases internally.

18 In FY 2024/2025 and over the medium term, the sector will undertake the following projects and strategies so as to achieve its objectives:

- Construction of Matuu Day Care Center;
- Provide a platform to promote the Digital Economy
- Set up five additional digital hubs
- Revamp the existing digital hub at the Machakos Youth Center
- Hold public awareness engagement activities in the 9 subcounties on the digital literacy and the opportunities available for economic growth & employment in the digital arena.
- Construct 20 ECDE classes;
- Provide Sports equipment to County Sports Clubs
- Develop the Machakos Sports Policy and Legislation
- Provide learning materials for ECDE-CBC
- Construct a twin workshop and ablution block at Kamwanyani;
- Sustain the school feeding programme which includes the *'Maziwa ya Mama'* initiative;
- Equitable and fair allocation and award of bursaries to needy and deserving students.
- Refurbishment and equipping of Vocational Training Centers;
- Disbursement of capitation to Vocational Training Centers.
- Carrying Monitoring and Evaluation for quality assurance of the VTCs
- Construction of workshops in VCTs

- Establishment and Operationalization of the Machakos Youth Service (MYS).
- Equipping and upgrading stadiums and playing grounds;
- Active identification, development, and promotion of sporting talent in the County;
- Identification, nurturing, development and promotion of sporting talent in the County;
- Creation of a marketing strategy for the County as premier sporting destination;
- Endeavor to sign MOUs with stakeholders in sports on how to develop and nurture budding talent.
- Formation and operationalization of Gender-Based Violence (GBV) technical working groups and establishment of County committees at the County, sub-County, and ward levels
- Presentation of the Draft Youth Policy for adoption to the Cabinet.
- Establishment of a revolving fund specifically designed for women, youth, and Persons with Disabilities (PWDs);
- Mainstreaming of disability considerations across all sectors and departments,
- Provision of assistive devices to individuals identified as Persons with Disabilities.
- Construction of social halls for enhancing community life, promoting cultural activities, and providing a versatile space for a variety of social, educational, and civic functions

### 3.2.6 Water and Irrigation Sector

19 This sector comprises Water, irrigation, Sewerage, Sanitation and waste Management sub-sectors.

***Vision***

*A national leader in the management and development of sustainable water resources*

***Mission***

*To contribute to County development by promoting and supporting water resource management to enhance safe water availability and accessibility for all*

20 During the Financial Year 2022/2023 and in the medium term, the following programmes were implemented in the Water and Irrigation sector;

- Desilting of dams
- Drilling, repair and equipping boreholes
- Repair and maintenance of drilling rigs
- Distribution of 10,000 litre tanks

21 Recognizing the pivotal role of this sector in provision of clean and safe water, as well as improved sewerage and sanitation services, the County will implement the following programs:

- Extending water reticulation networks from boreholes and dams to various water points.
- Drilling new boreholes and rehabilitating existing ones to ensure a sustainable water supply.
- Procurement of modern hydrological machine
- Distribution of 10,000 litres water tanks
- Repair and maintenance of drilling rigs and other equipment
- Development of County water masterplan and policy documents for climate change matters
- Erecting elevated water steel tank structures to ensure adequate water storage and distribution.
- Constructing earth dams and undertaking desilting and fencing of existing dams to enhance water storage capacity.
- Establishing mega dams equipped with treatment plants and associated reticulation infrastructure.
- Acquiring administrative and surveillance vehicles through leasing or purchasing to support operational efficiency and monitoring efforts.
- Purchase of equipment to improve access to sewer services and sanitation, including shovels, tippers, excavators, boosters, drilling rigs, and exhauster trucks.
- Expansion and rehabilitation of existing irrigation schemes and canals.
- Construction of gabions and water weirs to prevent soil erosion and retain water in catchment areas

### 3.2.7 Lands Environment & Natural Resources Sector

22 This sector comprises of the following sub sectors: Lands and Physical Planning; Housing and Urban Development, Environment & Natural Resources and Climate Change.

***Vision***

*To be the leading sector in land administration, sustainable urban development and management of environment, natural resources*

***Mission:***

*To facilitate improvement of Livelihood through land management, sustainable urban development, access to decent housing and sustainable management of environment and natural resources.*

23 In order to support achievement of the County agenda through this sector the Government over the medium term will undertake the following programs;

- Construction of offices that includes a GIS lab. This set up will support a wide range of applications, from urban planning and infrastructure development to emergency response and environmental management. It will enhance the department's capabilities in utilizing spatial data for better decision-making and addressing complex challenges.
- Web and GIS based physical addressing system alongside NLIMS will give a comprehensive solution for efficient and transparent land administration, planning, and development.
- Capacity building for institutions involved in physical and land use planning is key for ensuring that the department is well-equipped to address contemporary challenges, deliver effective planning outcomes, and contribute to sustainable and inclusive development.
- Conducting public participations and engagement forums which are essential for democratic governance, promoting transparency, inclusivity, and community-driven decision-making for the benefit of society as a whole.
- Issuance of title deeds to individuals will promote empowerment and economic opportunities and help in improving land management and community development.

- Digitization of cadastral layers. This will help to create accurate, up-to-date, and easily accessible digital records of land-related information for efficient land management, planning, and analysis.
- Development of County physical planning laws and policies. This will contribute to orderly development, sustainable land use, and improved quality of life within the County
- Public land acquisition, repossession and securing of public land in urban areas will bring orderly urban development, infrastructure improvement, and the overall well-being of communities.
- Machakos new city planning and implementation including Monitoring and Evaluation reviews for a well-designed, meets the needs of its residents, and remains responsive to changing circumstances over time.
- Increase in forest cover and rehabilitation of degraded areas.
- Protection, conservation, and management of the environment and natural resources.
- Establishment of tree nurseries.
- Public awareness forums on waste management for building a sense of shared responsibility and encouraging individuals to actively participate in creating cleaner and more sustainable communities through effective waste management practices.
- Construction and operation of the County Recycling Plant at Machakos New City for environmental sustainability, economic development, and community well-being
- Enhancement of adaptive capacity and resilience to climate change.
- Implementation of County Climate Change Action Plans.
- Water catchment area protection, rehabilitation, and conservation.
- Construction of weirs and water distribution for domestic use and irrigation through locally-led County Climate Change Adaptation Programs.
- Building sanitation blocks to improve hygiene and sanitation standards in communities.
- Rehabilitating sewer treatment plants and networks to enhance wastewater management.
- Establishing Fecal Sludge Management Treatment Plants to address sanitation challenges.

- Constructing, refurbishing, and maintaining modern public toilets and pit latrines to improve sanitation facilities.
- Enhancing existing sewerage systems and implementing effective sanitation management practices.
- Rehabilitation of water drainage systems

### 3.2.8 Commercial, Tourism and Labour Affairs Sector

24 This Sector is comprised of sub-sectors of Trade, Industrialization, Investment, Tourism and Labour Affairs. One of the core functions of the sector is to create conducive environment for trade, investment, tourism and industrialization.

#### *Vision*

*Making Machakos a nationally competitive County of choice for Trade, Investment and Tourism.*

#### *Mission*

*To promote sustainable economic growth through Trade, Industrialization, Tourism and decent job creation*

25 In the FY 2023/2024, the County government launched a Ksh. 250 million industrial park in partnership with the National Government which has set the stage for accelerated growth of SMEs.

- Major historical sites were rehabilitated such as Mulu Mutisya garden and Fort Machakos and are now serving as a tourist attraction to the general public.
- The Tourism Sub-sector has deployed the use of virtual reality technology to market the County to attract both local and international tourists.
- The County has also gained traction as a favourable sports destination thus boosting local tourism.
- Constructed 3 market shades
- Inspected verified and calibrated 5000 weighing and measuring machines.



26 The County Government aims to foster a favorable business environment conducive to tourism activities, vibrant trading activities and heightened investor interest, thereby promoting industrialization and private investment growth. To achieve this goal, the Government will:

- Build solar-powered market sheds to enhance trading conditions and support local businesses.
- Establish, equip, and activate Business Incubation and Acceleration Hubs to nurture entrepreneurship and facilitate the growth of startups and small enterprises.
- Develop business parks to provide strategic locations for commercial activities and attract investors.
- Establish fully operational and equipped Digital Innovation Hubs to foster technological advancements and digital entrepreneurship within the County.
- Construct a Formula E racing track and a III circuit to promote motorsports and tourism, thereby stimulating economic activity and investment opportunities.
- Completion of the Machakos Industrial Aggregation park
- Development of Kyamwilu Anti-gravity site
- Operationalization of Mavinye market

## CHAPTER FOUR

### 4.0 FISCAL POLICY AND BUDGET FRAMEWORK

#### Resource and Expenditure Framework

#### 4.4 Fiscal Responsibility Principles

57 As outlined in the Public Finance Management Act 2012, the County Treasury shall enforce the following fiscal responsibility principles.

- i. the County Government's recurrent expenditure shall not exceed the County Government's total revenue;
- ii. over the medium term a minimum of thirty percent of the County Government's budget shall be allocated to the development expenditure;
- iii. the County Government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County Government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
- iv. over the medium term, the Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
- v. the County debt shall be maintained at a sustainable level as approved by County assembly;
- vi. the fiscal risks shall be managed prudently.

#### 4.5 Performance Review

##### 4.2.1 Fiscal Performance

58 The County's approved budget for FY 2023/2024 was **Kshs.14.75 Billion** which was revised to **Kshs. 16.58 Billion** during the reporting period. This was made up of **Kshs. 11billion**, **Kshs. 12.9 million**, **Kshs. 1.45 Billion**, **Kshs. 4billion** and **Kshs. 100million** as Equitable Share, Equalization Fund, Conditional Grants, Own Source Revenue and Asset Disposal respectively.

Table 4 below provides a summary of the overall County’s fiscal performance as at 31<sup>st</sup> December 2023

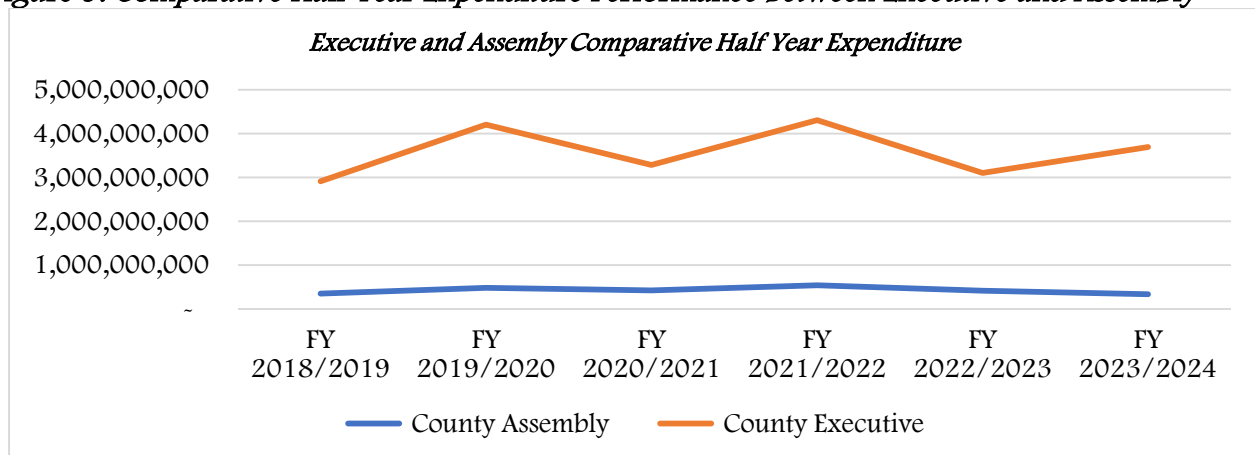
**Table 4: County Fiscal Outturn FY 2022/2023-2023/2024**

	Revised Estimates FY 2022/2023	Half Year Performance FY 2022/2023	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Half Year Performance FY 2023/2024
<b>Total Revenue</b>	<b>12,610,752,230</b>	<b>3,858,162,699</b>	<b>14,747,002,447</b>	<b>16,575,276,913</b>	<b>5,185,889,223</b>
Equitable Share	9,895,288,567	3,398,464,332	9,547,295,309	11,003,296,347	4,862,858,188
Equalization Fund	-	-	-	12,923,347	-
Conditional Grants	891,892,118	-	1,092,827,676	1,452,177,757	-
Own Source Revenue	1,690,079,199	459,698,367	2,998,879,462	2,998,879,462	270,948,068
Hospital Revenues	133,492,346	-	1,008,000,000	1,008,000,000	52,082,967
Asset Disposal	-	-	100,000,000	100,000,000	-
<b>Total Expenditure</b>	<b>12,610,752,230</b>	<b>3,510,127,797</b>	<b>14,747,002,447</b>	<b>16,575,276,912</b>	<b>4,033,140,931</b>
<b>Recurrent</b>	<b>8,820,397,657</b>	<b>3,342,036,538</b>	<b>9,588,286,517</b>	<b>10,666,596,067</b>	<b>3,683,581,968</b>
County Assembly	1,189,846,181	407,276,084	1,008,995,826	1,008,995,826	328,097,676
County Executive	7,630,551,476	2,934,760,454	8,579,290,691	9,657,600,241	3,355,484,292
<b>Development</b>	<b>3,790,354,573</b>	<b>168,091,259</b>	<b>5,158,715,930</b>	<b>5,908,680,845</b>	<b>349,558,963</b>
County Assembly	318,500,000	5,465,955	292,000,000	292,000,000	10,199,953
County Executive	3,471,854,573	162,625,304	4,866,715,930	5,616,680,845	339,359,010

*Source: Machakos County Financial Statements, January 2024*

59 County Assembly’s absorption dropped from Kshs. 412.7million to Kshs. 338.3million while that of executive increased from Kshs. 3.1billion to 3.7 billion in FY 2022/2023 and FY 2023/2024 respectively over the same period.

**Figure 9: Comparative Half Year Expenditure Performance between Executive and Assembly**



## Revenue Performance

60 The County received **Kshs. 5.19 billion** in the reporting period compared to Kshs. 3.86billion during the same period in FY 2022/2023, These comprised of **Kshs. 4.86 billion and Kshs. 295 million** from equitable share and own source collections respectively. Tables 5 and 6 provide the County's overall revenue performance.

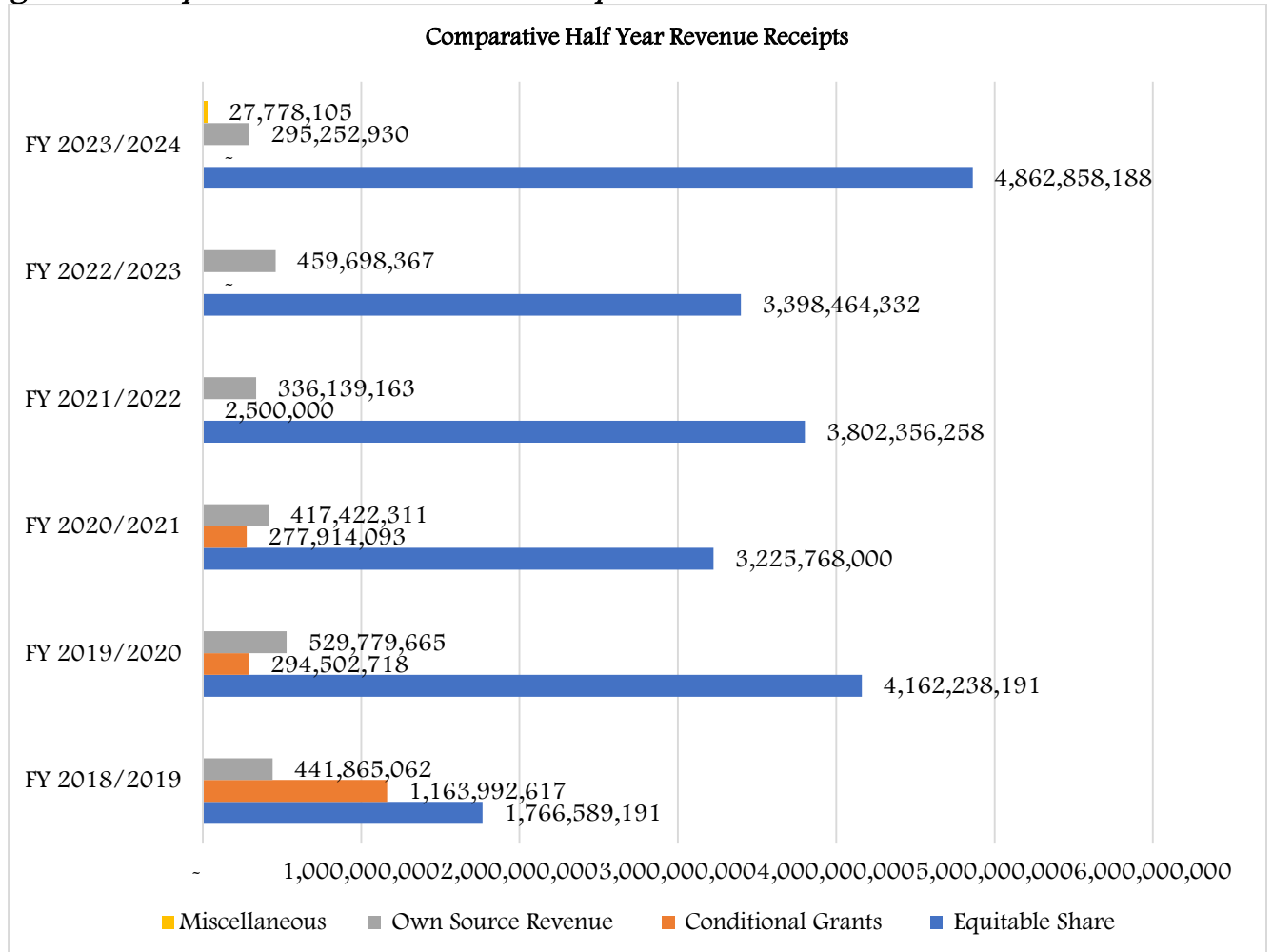
**Table 5: Revenue Performance FY 2023/2024**

Description	Revised Revenues FY 2022/2023	Half Year Performance FY 2022/2023	Printed Revenues FY 2023/2024	Revised Revenues FY 2023/2024	Half Year Performance FY 2023/2024
<b>Equitable Share</b>	<b>9,895,288,567</b>	<b>3,398,464,332</b>	<b>9,547,295,309</b>	<b>11,003,296,347</b>	<b>4,862,858,188</b>
<b>Equalization Fund</b>			-	<b>12,923,347</b>	-
Leasing of Medical Equipment	110,638,298		124,723,404.30	124,723,404	-
Aggregated Industrial Parks Programme			100,000,000	100,000,000	-
Fertilizer Subsidy Programme			195,350,986	195,350,986	-
Court Fines			14,436,324	14,436,324	-
Mineral Royalties			99,716.30	99,716	-
Kenya Urban Support Project (UIG) - World Bank	1,145,356				
Kenya Urban Support Project (UDG) - World Bank	3,583,678		-	96,640,253	-
Kenya Devolution Support Program	167,833,059		-	142,185,298	-
Kenya Climate Smart Agriculture Project (KCSAP) - World Bank	333,029,930		90,000,000	90,000,000	-
Transforming Health Systems for Universal Care Project - World Bank	5,832,823		-	5,718,823	-
Universal Healthcare in Devolved Context (PHCDC) - DANIDA	24,931,813		14,148,750	23,086,144	-
Agricultural Sector Development Support Programme (ASDP) II - Sweden	30,222,761		3,761,966	9,261,966	-
Emergency Locust Response Project (ELRP) - World Bank	67,674,400		105,095,561.15	105,095,561	-
Aquaculture Business Development Programme (ABDP) - IFAD			15,401,768	15,401,768	-
Locally Led Climate Change Action Programme (FLLoCA) - World Bank	147,000,000		133,000,000	166,175,584	-

Description	Revised Revenues FY 2022/2023	Half Year Performance FY 2022/2023	Printed Revenues FY 2023/2024	Revised Revenues FY 2023/2024	Half Year Performance FY 2023/2024
FLLoCA County Climate Institutional Support - World Bank			11,000,000	11,000,000	-
Livestock Value Chain Support Project - Poland			35,809,200	35,809,200	-
National Agricultural Value Chain Development Project (NAVCDP)			250,000,000	317,192,729	-
<b>Total Conditional Grants</b>	<b>891,892,118</b>	<b>-</b>	<b>1,092,827,676</b>	<b>1,452,177,757</b>	<b>-</b>
<b>Own Source Revenue</b>	<b>1,690,079,199</b>	<b>459,698,367</b>	<b>2,998,879,462</b>	<b>2,998,879,462</b>	<b>270,948,068*</b>
<b>Hospital Revenues</b>	<b>133,492,346</b>		<b>1,008,000,000</b>	<b>1,008,000,000</b>	<b>52,082,967</b>
<b>Asset Disposal</b>			<b>100,000,000</b>	<b>100,000,000</b>	<b>-</b>
<b>Total County Budget</b>	<b>12,610,752,230</b>	<b>3,858,162,699</b>	<b>14,747,002,447</b>	<b>16,575,276,913</b>	<b>5,185,889,223</b>

*\*Inclusive of 27,778,105 June 2023 deductions credited back to recurrent account*

**Figure 10: Comparative Half Year Revenue Receipts**



**Table 6: County Own Source Revenue Performance FY 2023/2024**

Revenue Stream	Target FY 2022/2023	Half Year Performance FY 2022/2023	Target FY 2023/2024	Half Year Performance FY 2023/2024
Land Rates & Ground Rent	313,010,337	49,377,645	468,920,046	35,612,844
Single Business Permit	305,705,582	21,478,398	694,177,105	24,252,606
Quarry Extraction Fees	289,374,970	152,955,385	436,215,218	37,022,921
Sand Gravel	44,554,615	8,152,432	59,346,409	9,251,086
Market Fees	14,146,559	5,071,700	29,605,554	8,117,126
Plot/Stall Rent	7,384,170	1,346,089	7,341,971	1,419,479
Bus park	126,633,613	40,820,733	316,175,390	35,139,630
House Rent	1,920,725	696,466	4,081,806	313,208
Refuse/Conservancy Fee	35,645,726	2,308,293	74,959,140	2,440,458
Sign Board & Advertisement Fee	61,484,059	5,467,186	167,136,697	9,440,523
Fire Fighting & Ambulance Mgt Unit	31,786,136	3,826,590	39,262,977	2,600,734
Slaughter House Fees/Livestock	12,775,290	6,561,100	33,046,563	5,946,015
Enforcement Management	4,802,003	4,083,156	16,848,297	1,290,755
Off-street Parking Unit	25,758,900	3,238,170	37,136,510	1,680,412
Building Plan Approvals	270,656,670	118,351,932	374,243,923	44,107,496
Cess	20,305,478	2,363,071	31,944,013	16,070,248
Social Services	106,558	89,796	697,225	176,719
Water Sales	2,091,676	171,687	1,624,469	42,593
Tourism	3,107,133	-	586,129	84,563
People's Park/Maruba	1,742,478	551,248	2,131,380	420,667
House Loan Repayment	210,000	610,930	275,695	-
Salary Refunds/Advances	2,544,854	1,622	5,425,043	196,803
Agri Farm	250,602	27,120,563	1,093,416	-
Health Revenue	76,324,973	4,503,774	1,008,000,000	52,082,967
Liquor	56,673,456	7,646	167,215,268	5,780,574
Interest & Penalties on Plot and Stall Rent	193,133	38,748	437,510	28,515
Noise Pollution	370,501	139,612	864,458	236,119
Motor Cycle Registration	6,350,148	364,395	25,996,235	757,236
Weights and Measures	1,208,249	-	2,091,014	740,634
<b>Total</b>	<b>1,717,118,595</b>	<b>459,698,367</b>	<b>4,006,879,461</b>	<b>295,252,930</b>

*Source: Machakos County Financial Statements, January, 2024*

#### 4.6 Expenditure Performance

61 The total Expenditure as at 31<sup>st</sup> December, 2023 was **Ksh. 4.03 Billion** consisting of **Kshs. 3.68** and **Kshs. 0.35** of recurrent and development expenditures respectively.

62 Overall budget execution declined to 24% in the reporting period compared to 28% over the same period in FY 2022/2023 with the department of Health recording the highest absorption at 37%. This was attributed to delayed disbursement from exchequer and low collection due to low economic activities in the County. Despite this decline, development expenditure increased from 4% last financial year to 6% in FY 2023/2024 as presented in table 8 and figure 12.

63 Recurrent expenditure constituted of Compensation of employues at Kshs. 2.54billion and Use of Goods at Kshs. 1.14billion representing 15.3% and 6.9% of budget execution respectively. This is illustrated in table 7 and figure 13.

**Table 6: Half Year Departmental Expenditure FY 2023/2024**

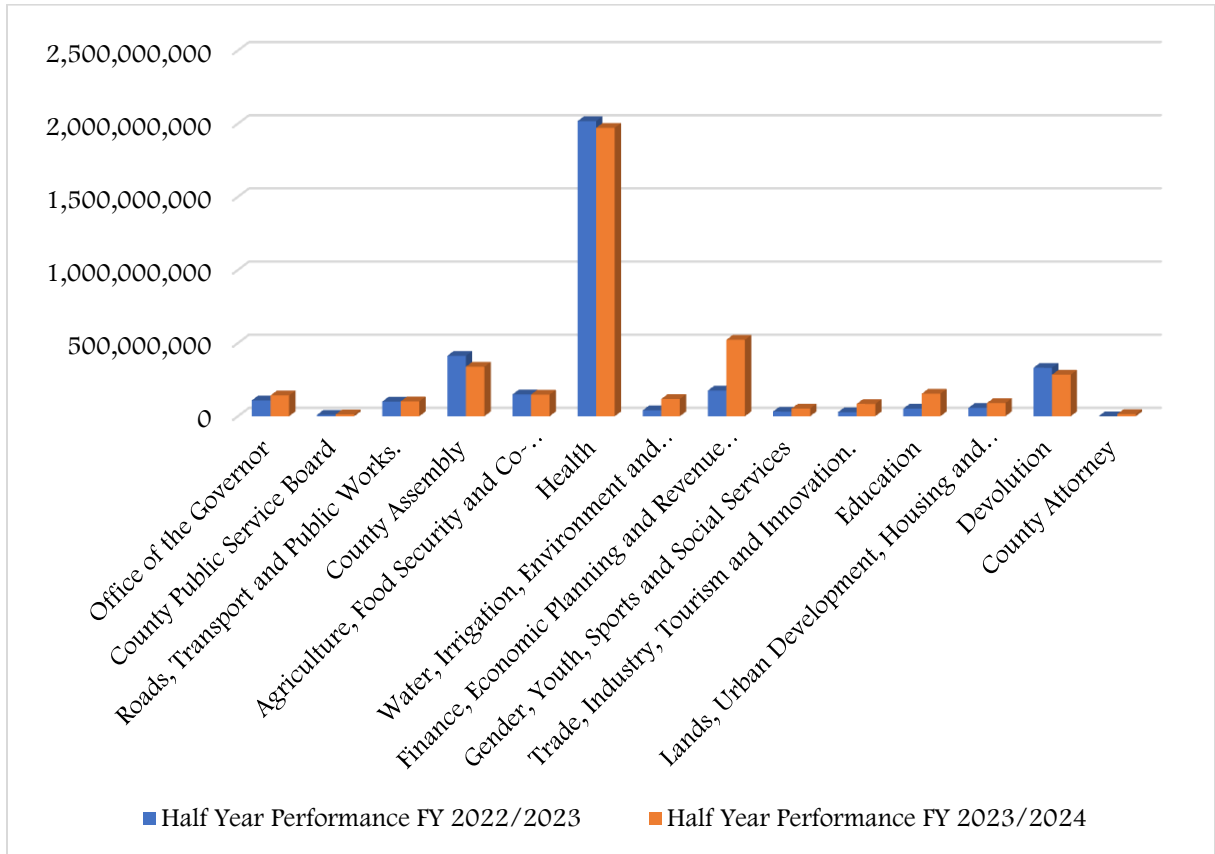
County Entity		Revised Estimates FY 2022/2023	Half Year Performance FY 2022/2023	Budget Execution (%)	Revised Estimates FY 2023/2024	Half Year Performance FY 2023/2024	Budget Execution (%)
Office of the Governor	Recurrent	592,144,648	108,676,373	18	590,874,154	142,265,196	24
	Development	19,334,385	-	-	19,578,170	-	-
	<b>Total</b>	<b>611,479,033</b>	<b>108,676,373</b>	<b>18</b>	<b>610,452,324</b>	<b>142,265,196</b>	<b>23</b>
County Public Service Board	Recurrent	58,736,706	9,463,898	16	38,013,709	12,049,729	32
	Development	20,112,751	-	-	3,000,000	-	-
	<b>Total</b>	<b>78,849,457</b>	<b>9,463,898</b>	<b>12</b>	<b>41,013,709</b>	<b>12,049,729</b>	<b>29</b>
Roads, Transport and Public Works.	Recurrent	256,914,082	58,588,089	23	250,506,258	74,940,718	30
	Development	624,490,070	41,074,004	7	649,231,765	26,638,526	4
	<b>Total</b>	<b>881,404,152</b>	<b>99,662,093</b>	<b>11</b>	<b>899,738,023</b>	<b>101,579,244</b>	<b>11</b>
County Assembly	Recurrent	1,189,846,181	407,276,084	34	1,008,995,826	328,097,676	33
	Development	318,500,000	5,465,955	2	292,000,000	10,199,953	3
	<b>Total</b>	<b>1,508,346,181</b>	<b>412,742,039</b>	<b>27</b>	<b>1,300,995,826</b>	<b>338,297,629</b>	<b>26</b>
Agriculture, Food Security and Co- operative Development	Recurrent	374,588,632	109,936,540	29	390,072,812	75,364,982	19
	Development	552,236,475	38,603,347	7	874,530,142	72,692,729	8
	<b>Total</b>	<b>926,825,107</b>	<b>148,539,887</b>	<b>16</b>	<b>1,264,602,954</b>	<b>148,057,711</b>	<b>12</b>
Health	Recurrent	3,924,560,836	1,958,647,055	50	4,276,862,511	1,970,951,068	46
	Development	725,101,281	58,309,412	8	1,095,245,036	-	-
	<b>Total</b>	<b>4,649,662,117</b>	<b>2,016,956,467</b>	<b>43</b>	<b>5,372,107,547</b>	<b>1,970,951,068</b>	<b>37</b>
Water, Irrigation, Environment and Climate Change	Recurrent	110,746,454	32,144,650	29	146,188,120	48,188,146	33
	Development	477,227,935	8,000,000	2	821,675,584	69,696,097	8
	<b>Total</b>	<b>587,974,389</b>	<b>40,144,650</b>	<b>7</b>	<b>967,863,704</b>	<b>117,884,243</b>	<b>12</b>
Finance, Economic Planning and Revenue Management	Recurrent	586,511,096	175,431,732	30	1,322,064,368	352,316,628	27
	Development	276,322,196	-	-	849,703,533	170,331,658	20
	<b>Total</b>	<b>862,833,292</b>	<b>175,431,732</b>	<b>20</b>	<b>2,171,767,901</b>	<b>522,648,286</b>	<b>24</b>
Gender, Youth, Sports	Recurrent	125,866,613	31,456,541	25	219,639,769	52,595,779	24
	Development	74,744,958	-	-	337,655,003	-	-

County Entity		Revised Estimates FY 2022/2023	Half Year Performance FY 2022/2023	Budget Execution (%)	Revised Estimates FY 2023/2024	Half Year Performance FY 2023/2024	Budget Execution (%)
and Social Services	<b>Total</b>	200,611,571	31,456,541	16	557,294,772	52,595,779	9
Trade, Industry, Tourism and Innovation.	Recurrent	81,933,766	27,919,623	34	197,984,115	84,135,747	42
	Development	230,206,408	-	-	498,778,732	-	-
	<b>Total</b>	<b>312,140,174</b>	<b>27,919,623</b>	<b>9</b>	<b>696,762,847</b>	<b>84,135,747</b>	<b>12</b>
Education	Recurrent	457,471,858	51,562,405	11	637,379,693	154,122,422	24
	Development	236,460,588	-	-	97,729,112	-	-
	<b>Total</b>	<b>693,932,446</b>	<b>51,562,405</b>	<b>7</b>	<b>735,108,805</b>	<b>154,122,422</b>	<b>21</b>
Lands, Urban Development, Housing and Energy	Recurrent	188,452,827	39,856,407	21	240,766,270	90,270,407	37
	Development	147,294,351	16,638,541	11	264,395,803	-	-
	<b>Total</b>	<b>335,747,178</b>	<b>56,494,948</b>	<b>17</b>	<b>505,162,073</b>	<b>90,270,407</b>	<b>18</b>
Devolution	Recurrent	800,962,034	331,021,144	41	1,263,683,746	283,701,474	22
	Development	88,323,175	-	-	95,857,965	-	-
	<b>Total</b>	<b>889,285,209</b>	<b>331,021,144</b>	<b>37</b>	<b>1,359,541,711</b>	<b>283,701,474</b>	<b>21</b>
County Attorney	Recurrent	71,661,923	55,997	0	83,564,716	14,581,996	17
	Development	-	-	-	9,300,000	-	-
	<b>Total</b>	<b>71,661,923</b>	<b>55,997</b>	<b>0</b>	<b>92,864,716</b>	<b>14,581,996</b>	<b>16</b>
<b>Total Recurrent</b>	<b>8,820,397,656</b>	<b>3,342,036,538</b>	<b>38</b>	<b>10,666,596,067</b>	<b>3,683,581,968</b>	<b>35</b>	
<b>Total Development</b>	<b>3,790,354,573</b>	<b>168,091,259</b>	<b>4</b>	<b>5,908,680,845</b>	<b>349,558,963</b>	<b>6</b>	
<b>Total</b>	<b>12,610,752,229</b>	<b>3,510,127,797</b>	<b>28</b>	<b>16,575,276,912</b>	<b>4,033,140,931</b>	<b>24</b>	

Source: Machakos County Financial Statements, January, 2024

Figure 11: Departmental Comparative Budget Execution



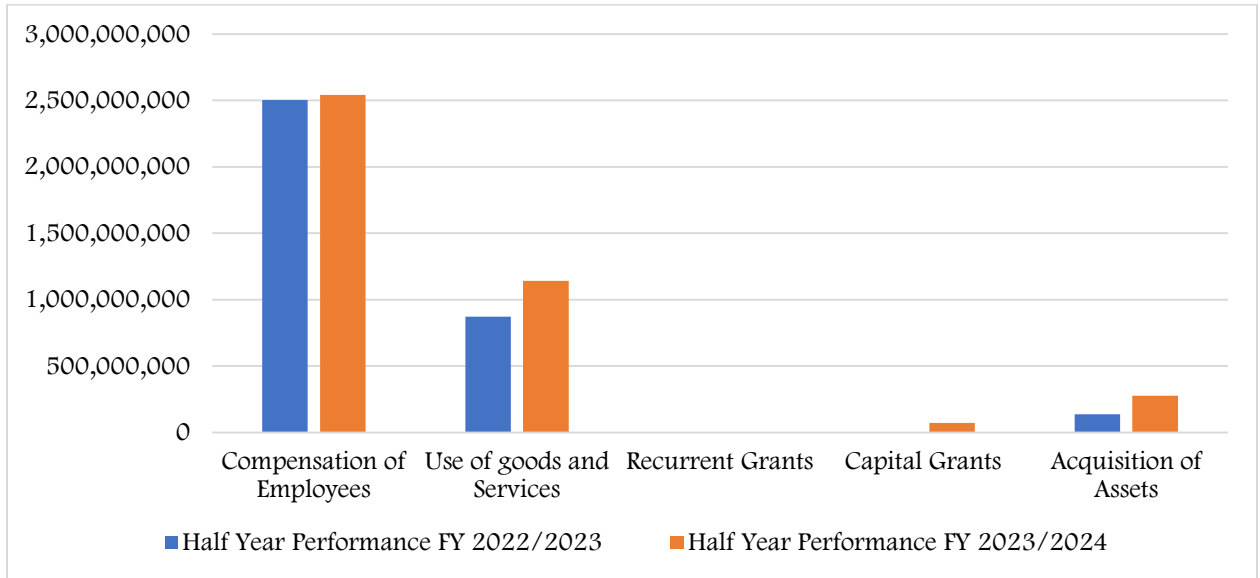


**Table 7 County Expenditure by Economic Classification**

Economic Item	Revised Estimates FY 2022/2023	Half Year Performance FY 2022/2023	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Half Year Performance FY 2023/2024	Budget Execution (%)
Compensation of Employees	6,113,607,134	2,503,723,431	6,364,454,164	6,722,620,149	2,541,892,573	15.3
Use of goods and Services	2,706,790,523	870,433,387	3,108,581,930	3,827,989,870	1,141,689,395	6.9
Recurrent Grants		-	115,250,423	115,986,048	-	
Capital Grants		-	977,577,253	1,336,191,710	72,692,729	0.4
Acquisition of Assets	3,790,354,573	135,970,978	4,181,138,677	4,572,489,135	276,866,234	1.7
<b>Sub Total</b>	<b>12,610,752,230</b>	<b>3,510,127,796</b>	<b>14,747,002,447</b>	<b>16,575,276,912</b>	<b>4,033,140,931</b>	<b>24.3</b>

*Source: Machakos County Financial Statements, January, 2024*

**Figure 12 Representation of Budget Execution by Economic Classification**



#### 4.7 Resource Envelope

64 As noted earlier, the County has not been able to achieve its targets on OSR over the years. There is need for the County to look beyond the regular revenue sources as Equitable Share and include in its menu array of options for supplementing its budget like Grants, Donations, Loans, Public Private Partnerships, Bonds, Joint Ventures among others. Table 10 below presents the revenues expected to finance the County budget in the FY 2024/2025.

**Table 8: Resource Envelope FY 2024/2025**

S/No	Description	Printed Revenues FY 2023/2024	Revised Revenues FY 2023/2024	Proposed Estimates FY 2024/2025
1	Equitable Share	9,547,295,309	11,003,296,347	9,689,368,198*
2	Equalisation Fund	~	12,923,347	12,923,347
	Leasing of Medical Equipment	124,723,404.30	124,723,404	~
	Roads Maintenance Levy Fund	~	~	314,847,146**
	Aggregated Industrial Parks Programme	100,000,000	100,000,000	~
	Fertilizer Subsidy Programme	195,350,986	195,350,986	~
	Court Fines	14,436,324	14,436,324	14,436,324
	Mineral Royalties	99,716.30	99,716	99,716
	Kenya Urban Support Project (UIG)-World Bank			~

S/No	Description	Printed Revenues FY 2023/2024	Revised Revenues FY 2023/2024	Proposed Estimates FY 2024/2025
	Kenya Urban Support Project (UDG)-World Bank	-	96,640,253	-
	Kenya Devolution Support Program	-	142,185,298	35,000,000
	Kenya Climate Smart Agriculture Project (KCSAP)-World Bank	90,000,000	90,000,000	-
	Transforming Health Systems for Universal Care Project-World Bank	-	5,718,823	-
	Universal Healthcare in Devolved Context (PHCDC) - DANIDA	14,148,750	23,086,144	14,148,750
	Agricultural Sector Development Support Programme (ASDP) II - Sweden	3,761,966	9,261,966	-
	Emergency Locust Response Project (ELRP) -World Bank	105,095,561.15	105,095,561	105,095,561.15
	Aquaculture Business Development Programme (ABDP) - IFAD	15,401,768	15,401,768	15,401,768
	Locally Led Climate Change Action Programme (FLoCA) - World Bank	133,000,000	166,175,584	137,500,000
	FLoCA County Climate Institutional Support - World Bank	11,000,000	11,000,000	11,000,000
	Livestock Value Chain Support Project - Poland	35,809,200	35,809,200	-
	National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	317,192,729	250,000,000
<b>3</b>	<b>Conditional Grants</b>	<b>1,092,827,676</b>	<b>1,452,177,757</b>	<b>897,529,265</b>
<b>4</b>	<b>Own Source Revenue</b>	<b>2,998,879,462</b>	<b>2,998,879,462</b>	<b>2,694,783,195</b>
<b>5</b>	<b>Hospital Revenues</b>	<b>1,008,000,000</b>	<b>1,008,000,000</b>	<b>500,000,000</b>
<b>6</b>	<b>Asset Disposal</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>-</b>
	<b>Total County Budget</b>	<b>14,747,002,447</b>	<b>16,575,276,913</b>	<b>13,794,604,005</b>

\*BPS 2024

\*\*CRA Report, December, 2023

#### 4.8 Criteria for Resource Allocation

65 The following criteria guided the allocation of resources for the County entities for FY 2024/2025 and over the medium term:

- i. **Compliance with legal Requirements** - Requirements for furtherance and implementation of the Constitution, PFM Act 2012, PFM regulations 2015 and other relevant fiscal regulatory frameworks.
- ii. **Non – discretionary expenditure** - In the recurrent expenditure category, non-discretionary expenditures take the first charge and include statutory obligations such as salaries, gratuity and pension

- iii. **CRA ceilings** – The ceilings provided by the Commission on Revenue allocation for the Executive and County Assembly have to be adhered to first before allocation to the other County entities.
- iv. **Development expenditures** are shared out on the basis of CIDP priorities as well as strategic interventions to boost revenue base and stimulate the economic growth as outlined in the National Government Policy documents, the Governor’s Manifesto and views of the Public as collected during the Public participation exercise held from 19<sup>th</sup> to 24<sup>th</sup> February, 2024.
- v. **On-going projects:** emphasis was given to completion of on-going capital projects and in particular infrastructure projects with high impact on poverty reduction, equity and employment creation;
- vi. **Conditional grants:** priority was also given to adequate allocations for donor funds both own contribution and the donors contribution as per the Budget Policy Statement provisions
- vii. **Strategic policy interventions:** further priority was given to policy interventions covering food security, access to healthcare, infrastructure, social welfare and environmental conservation

The criteria outlined above helped in developing ceilings for each County Entity as tabulated in tables 10 and 11 below.

**Table 9: Summary of Budgetary Allocations FY 2024/2025**

	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Budget Allocation (%)
<b>Total Revenue</b>	<b>14,747,002,447</b>	<b>16,475,276,913</b>	<b>13,794,604,005</b>	<b>100</b>
Equitable Share	9,547,295,309	11,003,296,347	9,689,368,198	70
Equalization Fund	-	12,923,347	12,923,347	0
Conditional Grants	1,092,827,676	1,452,177,757	897,529,265	7
Own Source Revenue	2,998,879,462	2,998,879,462	2,694,783,195	20
Hospital Revenues	1,008,000,000	1,008,000,000	500,000,000	4
Asset Disposal	100,000,000	100,000,000	-	-

<b>Total Expenditure</b>	<b>14,747,002,447</b>	<b>16,575,276,912</b>	<b>13,794,604,005</b>	<b>100</b>
<b>Recurrent Vote</b>	<b>9,588,286,517</b>	<b>10,666,596,067</b>	<b>9,639,472,803</b>	<b>70</b>
Compensation to Employees	6,364,454,164	6,722,620,149	6,502,230,319	47
Use of Goods and Services	3,108,581,930	3,827,989,870	3,076,706,444	22
Current Grants	115,250,423	115,986,048	60,536,040	0
<b>Development Vote</b>	<b>5,158,715,930</b>	<b>5,908,680,845</b>	<b>4,155,131,202</b>	<b>30</b>
Acquisition of Assets	4,181,138,677	4,572,489,135	3,318,137,977	24
Capital Grants	977,577,253	1,336,191,710	836,993,225	6

*Source: Machakos County Treasury, 2024*

#### **4.9 Adherence to Fiscal Responsibilities**

66 As presented in table 10 above, the County has adhered to all the fiscal responsibility principles as set out in section 107 (2) of the PFM Act 2012. However, as noted in the risks to the County outlook, the County is not able to meet the fiscal responsibility on compensation to employees, which stands at 47% of total revenue against a requirement of 35%. The County therefore calls upon the National Government to analyze the inherited wage bill with a view to considering an allocation in form of conditional grant to bridge the gap in the fiscal responsibility.

67 The County has allocated Kshs. 100million and Kshs. 200 Million respectively towards clearance of recurrent and development pending bills.

#### **Public Participation**

68 The County held public participation from village to subCounty level between 19<sup>th</sup> and 24<sup>th</sup> February, 2024. The presentations and submissions in form of priority projects informed the resource allocation. Annex I details the submissions received from the stakeholders during the public participation exercise.

Table 10 Budgetary Allocation per Department FY 2024/2025

County Entity	Department	Compensation for Employees	Use of Goods and Services	Current Grants	Total Recurrent FY 2024/2025	Capital Grants	Acquisition of Assets	Total Development FY 2024/2025	TOTAL BUDGET FY 2024/2025
OFFICE OF THE GOVERNOR	Office of the Governor	200,109,893	380,764,261	-	580,874,154	-	59,830,059	59,830,059	640,704,213
	<b>Total</b>	<b>200,109,893</b>	<b>380,764,261</b>	<b>-</b>	<b>580,874,154</b>	<b>-</b>	<b>59,830,059</b>	<b>59,830,059</b>	<b>640,704,213</b>
COUNTY PUBLIC SERVICE BOARD	County Public Service Board	32,065,510	5,948,199	-	38,013,709	-	21,796,951	21,796,951	59,810,660
	<b>Total</b>	<b>32,065,510</b>	<b>5,948,199</b>	<b>-</b>	<b>38,013,709</b>	<b>-</b>	<b>21,796,951</b>	<b>21,796,951</b>	<b>59,810,660</b>
ROADS, TRANSPORT AND PUBLIC WORKS	Roads and Transport	186,758,309	39,566,697	-	226,325,006	314,847,146	485,506,998	800,354,144	1,026,679,150
	Public Works	-	18,080,000	-	18,080,000	-	69,562,236	69,562,236	87,642,236
	<b>Total</b>	<b>186,758,309</b>	<b>57,646,697</b>	<b>-</b>	<b>244,405,006</b>	<b>314,847,146</b>	<b>555,069,233</b>	<b>869,916,379</b>	<b>1,114,321,386</b>
County Assembly	County Assembly	<b>532,134,829</b>	<b>476,860,997</b>	<b>-</b>	<b>1,008,995,826</b>	<b>-</b>	<b>174,400,000</b>	<b>174,400,000</b>	<b>1,183,395,826</b>
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT	Agriculture and Food Security	219,293,714	21,930,680	-	241,224,394	355,095,561	75,156,641	<b>430,252,202</b>	<b>671,476,596</b>
	Livestock and Fisheries Development	-	10,703,558	-	10,703,558	15,401,768	40,438,130	55,839,898	66,543,455
	Co-operatives	19,224,731	13,934,063	-	33,158,794	-	32,697,849	32,697,849	65,856,643
	<b>Total</b>	<b>238,518,445</b>	<b>46,568,301</b>	<b>-</b>	<b>285,086,746</b>	<b>370,497,329</b>	<b>148,292,620</b>	<b>518,789,949</b>	<b>803,876,694</b>
HEALTH	Medical Services	3,508,357,191	505,079,348	-	4,013,436,539	14,148,750	373,195,706	387,344,456	4,400,780,995
	Public Health	-	159,053,470	-	159,053,470	-	107,991,188	107,991,188	267,044,658
	<b>Total</b>	<b>3,508,357,191</b>	<b>664,132,819</b>	<b>-</b>	<b>4,172,490,010</b>	<b>14,148,750</b>	<b>481,186,893</b>	<b>495,335,643</b>	<b>4,667,825,653</b>
WATER, IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE	Water and Irrigation	83,922,818	24,416,581	-	108,339,399	-	233,693,207	233,693,207	342,032,606
	Sewerage, Sanitation and waste Management	-	10,440,000	-	10,440,000	-	25,300,000	25,300,000	35,740,000
	Environment	6,828,650	13,808,288	-	20,636,938	-	22,430,000	22,430,000	43,066,938
	Climate Change	7,793,087	10,941,072	11,000,000	29,734,159	137,500,000	127,426,793	264,926,793	294,660,952
	<b>Total</b>	<b>98,544,555</b>	<b>59,605,941</b>	<b>11,000,000</b>	<b>169,150,496</b>	<b>137,500,000</b>	<b>408,850,000</b>	<b>546,350,000</b>	<b>715,500,496</b>
FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT	Revenue Management	345,684,017	38,674,026	14,536,040	398,894,083	-	51,425,522	51,425,522	450,319,604
	Finance	164,020,355	244,663,947	-	408,684,302	-	260,744,825	260,744,825	669,429,127
	Economic Planning	34,723,078	44,519,676	-	79,242,754	-	8,000,000	8,000,000	87,242,754
	ICT	36,930,752	11,244,380	-	48,175,132	-	80,466,324	80,466,324	128,641,456
	Public Communications	-	34,716,000	-	34,716,000	-	10,000,000	10,000,000	44,716,000
	<b>Total</b>	<b>581,358,202</b>	<b>373,818,030</b>	<b>14,536,040</b>	<b>969,712,272</b>	<b>-</b>	<b>410,636,670</b>	<b>410,636,670</b>	<b>1,380,348,942</b>
GENDER, YOUTH, SPORTS AND SOCIAL	Youth and Sports Administrative Services	19,242,287	48,794,819	-	68,037,106	-	164,200,000	164,200,000	232,237,106

County Entity	Department	Compensation for Employees	Use of Goods and Services	Current Grants	Total Recurrent FY 2024/2025	Capital Grants	Acquisition of Assets	Total Development FY 2024/2025	TOTAL BUDGET FY 2024/2025
<b>WELFARE</b>	Gender and Social Welfare Administrative Services	37,576,258	24,098,452	-	61,674,710	-	122,158,502	122,158,502	183,833,212
	Digital Economy	-	8,960,000	-	8,960,000	-	10,000,000	10,000,000	18,960,000
	<b>Total</b>	<b>56,818,545</b>	<b>81,853,270</b>	<b>-</b>	<b>138,671,815</b>	<b>-</b>	<b>296,358,502</b>	<b>296,358,502</b>	<b>435,030,317</b>
<b>TRADE, INDUSTRY, TOURISM AND INNOVATION</b>	Trade and External Relations	14,881,223	12,129,083	-	27,010,306	-	44,508,658	44,508,658	71,518,964
	SMEs	-	11,000,000	-	11,000,000	-	57,566,653	57,566,653	68,566,653
	Industry and Innovation	12,252,927	35,135,881	-	47,388,808	-	25,000,000	25,000,000	72,388,808
	Tourism	36,218,360	53,309,818	-	89,528,178	-	57,069,801	57,069,801	146,597,980
	<b>Total</b>	<b>63,352,510</b>	<b>111,574,782</b>	<b>-</b>	<b>174,927,292</b>	<b>-</b>	<b>184,145,112</b>	<b>184,145,112</b>	<b>359,072,404</b>
<b>EDUCATION</b>	ECDE	348,320,563	210,903,191	-	559,223,754	-	60,000,000	60,000,000	619,223,754
	Vocational Training	-	12,680,000	-	12,680,000	-	83,410,378	83,410,378	96,090,378
	<b>Total</b>	<b>348,320,563</b>	<b>223,583,191</b>	<b>-</b>	<b>571,903,754</b>	<b>-</b>	<b>143,410,378</b>	<b>143,410,378</b>	<b>715,314,133</b>
<b>LANDS, HOUSING, URBAN DEVELOPMENT AND ENERGY</b>	Lands	38,706,747	11,170,310	-	49,877,057	-	63,928,885	63,928,885	113,805,942
	Energy	18,673,783	13,787,187	-	32,460,970	-	153,812,199	153,812,199	186,273,169
	Housing and Urban Development	69,527,413	47,747,576	-	117,274,989	-	55,000,000	55,000,000	172,274,989
	<b>Total</b>	<b>126,907,943</b>	<b>72,705,073</b>	<b>-</b>	<b>199,613,016</b>	<b>-</b>	<b>272,741,084</b>	<b>272,741,084</b>	<b>472,354,100</b>
<b>DEVOLUTION</b>	Public Service	54,652,721	388,798,012	35,000,000	478,450,733	-	4,400,000	4,400,000	482,850,733
	County Administration and Decentralized Units	311,415,720	22,341,523	-	333,757,243	-	76,299,741	76,299,741	410,056,984
	Public participation, citizen engagement and customer care	-	8,000,000	-	8,000,000	-	5,000,000	5,000,000	13,000,000
	Inspectorate, Firefighting and Emergency services	140,843,589	37,725,370	-	178,568,959	-	69,210,733	69,210,733	247,779,692
	<b>Total</b>	<b>506,912,030</b>	<b>456,864,905</b>	<b>35,000,000</b>	<b>998,776,935</b>	<b>-</b>	<b>154,910,474</b>	<b>154,910,474</b>	<b>1,153,687,408</b>
<b>COUNTY ATTORNEY</b>	Office of the County Attorney	22,071,794	64,779,979	-	86,851,773	-	6,510,000	6,510,000	93,361,773
	<b>Total</b>	<b>22,071,794</b>	<b>64,779,979</b>	<b>-</b>	<b>86,851,773</b>	<b>-</b>	<b>6,510,000</b>	<b>6,510,000</b>	<b>93,361,773</b>
<b>GRAND TOTAL</b>		<b>6,502,230,319</b>	<b>3,076,706,444</b>	<b>60,536,040</b>	<b>9,639,472,803</b>	<b>836,993,225</b>	<b>3,318,137,977</b>	<b>4,155,131,202</b>	<b>13,794,604,005</b>
Fiscal Responsibility		47.14	22.30	0.44	69.88	6.07	24.05	30.12	100.00

Source: Machakos County Treasury, 2024

## Annex I: Key Priorities Identified During Public Participation

Sub-County	Ward	Village	Community Priority	Department
Kalama	Kalama	Kaathi	Construction of Mangauni Dispensary	Health
		Kaathi	Grading, gravelling and culverting of Kwa Masesi and upper Mangolo road	Roads
		Kaathi	Construction of Kimutwa market shade	Trade
		Kaathi	Rehabilitation of Kimutwa slaughterhouse	Agriculture
		Kaathi	Construction of Kimutwa and Kaathi market toilets	Sanitation
		Kaathi	Grading and murraming of Kimutwa to Love primary road	Roads
		Kaathi	Desilting of Kwa Nginga Dam	Water
		Kaathi	Grading and murraming of Kaketheke to Mombasa road	Roads
		Kyangala	Completion of Kalama Level IV Hospital	Health
		Nziuni	Construction of Mulaani Dispensary	Health
		Nziuni	Repair of Mulika mwizi at Kali Market	Energy
		Nziuni	Installation of Mulika Mwizi at Kwa Ngolya	Energy
		Nziuni	Installation of transformer at Nziuni area	Energy
		Kyanzasu	Construction of Mega dam at Makakoi	Water
		Kyanzasu	Filling up of gulleys at Kyanzasu	Roads
		Kyanzasu	Installation of Mulika Mwizi at Kyanzasu market	Energy
		Kinoi	Drilling of borehole at Kinoi Primary School	Water
		Kinoi	Drilling of borehole at Kiatuni primary	Water
		Kiitini	Construction of Kisanaa Ndueni sand-dam along Syuni river	Water
		Kiitini	Construction of weir at Kyai river	Water
		Kakayuni	Drilling of borehole at Kyangala Primary School	Water
		Kakayuni	Construction of boda boda shed at Kakayuni	Trade
		Konza	Equipping of Konza Market borehole	Water
		Kimutwa	Drilling of borehole at Mwanja village	Water
		Kimutwa	Construction of cattle dip at Mbembani village	Agriculture
		Kola Ward	Muumandu	Drilling borehole at Kalonduni village and Muumandu Pri. school
	Muumandu		Construction of Ngomano dam at Minyalala river	Water
	Muumandu		Phased Completion and Upgrading of Muumandu Level III to Level IV health facility, fencing, installation of CCTV camera and water harvesting tanks	Health
	Muumandu		Grading of Kivandini – Kavete Primary – Kwa Mbaa Ndavi – Kwa Kingoo – Kathome – Kumuuani road	Roads
	Muumandu		Grading, murraming and installation of culverts of Kasemeline - Kyawalia dispensary - Kiundwani market – Mbevo Pri. school – Kitonyini Sec. School to Kwasenga – To Minyalala Pri. School	Roads
	Muumandu		Construction of a Weir Kwa Senga River	Water
	Iiyuni		Drilling of borehole at Kyamunyuu Primary School and repair of Nzaini	Water



Sub-County	Ward	Village	Community Priority	Department
			Primary School borehole	
		Iiyuni	Upgrading of Nzaini Health Centre to Level III Hospital	Health
		Iiyuni	Installation of Mulika mwizi at Luni Market	Energy
		Iiyuni	Grading and Murraming of Kwa Kitove stage - Kya Kitove Primary school - Kwa Ndavi Road	Roads
		Iiyuni	Desilting and rehabilitation at Nditini dam	Water
		Iiyuni	Grading and Murraming of Kikumbo – Miaani – Nzaini Kalima Nzalu – Kyamunyu road	Roads
		Iiyuni	Provision of a mobile clinic at Kikumbo	Health
		Iiyuni	Drilling of a borehole at Kikumbo	Water
		Iiyuni	Construction of a Cattle dip at Mbembani	Agriculture
		Iiyuni	Rehabilitation of Iiuni cattle dip	Agriculture
		Iiyuni	Installation of a transformer at Mbuani region - Kwa Kiio wa Mutua near Ndauni AIC	Energy
		Iiyuni	Construction of County offices at Katuaa	County administration
		Iiyuni	Construction of modern market shed at Katuaa	Trade
		Katanga	Reticulation of Kiuu spring water	Water
		Katanga	Upgrading of Kola Level III to Level IV hospital and replacing the facility asbestos roofing with iron sheets	Health
		Katanga	Rehabilitation and expansion of Kyangunia springs and reticulation of water to Kiuu Secondary school	Water
		Katanga	Desilting of Mbuani dam	Water
		Katanga	Drilling of a borehole at Kola Chiefs Camp	Water
		Katanga	Construction of Katanga vocational training centre	Education
		Katanga	Installation of Mlika mwizi at Kikumini market	Energy
		Katanga	Grading and murraming of Kola - Kitutu road	Roads
		Katanga	Construction of ECDE classes at Mbusyani Primary /Katanga A	Education
<b>Kathiani</b>	<b>Kathiani</b>	Ngoleni	Construction of Ngoleni Vocational training centre	Education
		Ngoleni	Drilling of borehole at Kwangengi secondary school	Water
		Ngoleni	Construction of an additional Boda boda shed in Ngoleni	Trade
		Ngoleni	Construction of Maternity Ward at Ngoleni Level II Hospital	Health
		Ngoleni	Installation of Mulika Mwizi along Police post and ABC church road	Energy
		Mbee	Gradding, murraming and installation of culverts of Mbee -Mutambaa to Corner mbaya road	Roads
		Mbee	Construction of Market shed at Mbee market	Trade
		Mbee	Construction of ECDE class at Mbee Primary School	Education
		Mbee	Drilling of a borehole at Mutitu level III facility	Water
		Lita	Construction of market shed at Lita market	Trade
		Lita	Grading and murraming, stone pitching and installation of culverts of Kivutini -Kisekini to Kitamulu road	Roads

Sub-County	Ward	Village	Community Priority	Department
		Lita	Grading and murraming of Kivutini – Kwa Vongo to Kitamulu roads	Roads
		Lita	Installation of Mulika Mwizi at Kikunuani level II hospital	Energy
		Kaiani	Construction of weirs at Kwa Kithuka and Kwa Kyuli at Muvaa river	Water
		Kaiani	Proposed renovation of ABC Kaiani Dispensary which has already been surrendered to the community	Health
		Kaiani	Construction of Muvaa river weir at Kwa Maleli	Water
		Kaiani	Construction of Bodaboda shed at Kyumbuni and Misuuni markets	Trade
		Kathiani	Proposed construction of K.M.T.C or TVET at Kathiani sub-location (land is available)	Education / Health
		Kathiani	Disilting of Muooni dam	Water
		Kathiani	Construction of market shed at Kathiani market	Trade
		Kathiani	Proposed provision of X-ray, scan and MRI	Health
		Kathiani	Opening up, grading and murraming of Isyukoni-Nthunguni road	Roads
		Kathiani	Grading and Murraming of roads within Kathiani Market	Roads
		Kathiani	Levelling of livestock market/sale yard	Trade
		Lower Kaewa	Kaani	Drilling of borehole at Kathuni Primary School
	Kaani		Drilling of borehole at Syeteni market Kalala	Water
	Kaani		Drilling and solarization of a borehole at Ukala	Water
	Kaani		Construction of ECDE classroom at Ivosya	Education
	Kaani		Completion of ECDE classroom at Kasioni	Education
	Kithia		Drilling of borehole at Kithia Dispensary	Water
	Kithia		Drilling of borehole at Ndivuni in Kithia	Water
	Kithia		Construction of ECDE classroom at Wandathe Primary School	Education
	Kithia		Opening of Kwa Musati-Kwa Waa Road	Roads
	Kithia		Installation of transformer at Deliverance church Kithia	Energy
	Kitunduni		Completion of Kituvu Dispensary	Health
	Kitunduni		Drilling of a borehole at Kithunguini Primary School	Water
	Kitunduni		Pipe installation of Yamutwii water project	Water
	Kitunduni		Construction of ECDE classroom at Katulya Primary School	Education
	Kitunduni		Construction of patchment store at Kusyokimau coffee factory	Agriculture
	Kitunduni		Installation of Mulika Mwizi at Kiene Market	Energy
	Ithaeni		Completion of Ithaeni health centre	Health
	Ithaeni		Construction of Ward administration office	Administration
	Ithaeni		Construction of ECDE classroom at Makumbini	Education
	Ithaeni		Drilling of borehole at Milaani at Kwa Nzuki Ngolanya	Water
	Ithaeni		Construction of weir at Thwake river	Water
	Ithaeni		Installation of a Transformer at Kituluni	Energy
	Kauti	Drilling of Yanzonga Primary School Borehole	Water	
Kauti	Construction of ECDE classroom at Muthala Primary School	Education		
Kauti	Completion and equipping of Imilini dispensary	Health		
Kauti	Drilling of borehole at Kwa Kilonzo Matheka	Water		

Sub-County	Ward	Village	Community Priority	Department
		Kauti	Construction of Boda boda shed at Kalie and Imilini Markets	Trade
		Kauti	Construction of stairs at Kauti Market	Trade
	<b>Mitaboni</b>	Thinu	Opening and grading of Thinu- Syauni-King'ong'oi road	Roads
		Ngiini	Drilling of King'ong'oi borehole	Water
		Ngiini	Construction of ECDE class at Kitulu Primary	Education
		Mathunya	Renovation and opening of Mathunya Dispensary	Health
		Mathunya	Construction of ECDE class at Kalikya Primary	Education
		Miumbuni	Renovation and upgrading of Miumbuni dispensary to level III	Health
		Miumbuni	De-silting of Kwa Kathuku Dam	Water
		Kinyau	Opening and grading of road from Kwa Muoka through Kasilingi- Kwa Musembi	Roads
		Mitaboni	Construction of ECDE classroom at Maanzoni. Primary	Education
		Kinyau	Drilling borehole at Muonyweni Primary	Water
		Mitaboni	Construction of Market Shed Mitaboni market	Trade
		Mitaboni	Renovation and upgrading of Mitaboni Level III to Level IV Hospital	Health
		Mitaboniü	Construction of a Public Toilet at Kenol Market	Trade
		Kinyau	Construction of ECDE classroom at Kasilingi and Muonweni Primary school	Education
		Mathunya	Reviving Kwa Katua borehole	Water
		Ngiini	Expansion and upgrade of Ngiini dispensary to Level III Hospital	Health
		Thinu	Construction of ECDE classroom at Kasovya	Education
		Miumbuni	Construction of a Public Toilet at Kwale Market	Sanitation
		Mitaboni	Construction of Mitaboni livestock sale yard	Trade
		Mathunya	Market lighting - Mulika Mwizi	Energy
	Thinu	Installation of Mulika Mwizi at Thinu	Energy	
	Miumbuni	Construction of weir Kwa Mbuku river	Water	
	Kinyau	Water reficulation at Kwanzesya and installation of tanks	Water	
	<b>Upper Kaewa</b>	Kaewa	Construction of Park house at Kathalani (Collection centre)	Cooperatives
		Kaewa	Leveling of Kwangolya Primary School Playground	Sports
		Kaliluni	Drilling of borehole at Kaluluini factory	Water
		Kaliluni	Drilling of boreholes at Samuni	Water
		Kaliluni	Construction of water weir at Kwa Mutoo river to Kiio river	Water
		Kaliluni	Provision of irrigation pipes and water pumps to Wamasya and Iimbani water projects	Water
		Kaliluni	Construction of gabions at Kwa Amon, Kwa Mutoo land slides	Roads
		Kaliluni	Installation of transformer at Kiliku and Kwa Kaa market	Energy
		Kaliluni	Installation of Mulika Mwizi at Kaluluini market	Energy
		Kalunga	Construction of water weir at Kwa Kisola sub village	Water
		Kalunga	Construction of water weir at Vulu sub village	Water
Kalunga		Construction of water weir at T Kwa Nzomo	Water	
Kalunga		Installation of transformer at Kisovo sub village at Kwa Kioko shop near	Energy	

Sub-County	Ward	Village	Community Priority	Department	
			Kwa Daudi Mutuku		
			Construction of ECDE class at Mutumbini primary school	Education	
		Iveti	Construction of water weir at Ithemboni river weir	Water	
		Iveti	Installation of Mulika Mwizi at Iveti market	Energy	
		Iveti	Rehabilitation of Kwa Musyoki and Kwa Mwelu wells	Water	
		Kombu	Construction of public toilet at Kivyauni market	Sanitation	
		Kombu	Construction of dispensary at Mithanga	Health	
Kangundo	Kangundo Central	Isinga	Drilling of bore holes at Kyangwasi/Unyuani/Ngiini	Water	
		Isinga	Construction of Ngiini bridge and grading and murraming Ngiini – Kivandini road	Roads	
		Isinga	Installation of street lights in Kangundo sub County offices to Tala - Kangundo	Energy	
		Isinga	Installation of Mulika Mwizi at Kangundo Police Station	Energy	
		Isinga	Renovation of ECDE at Kwa Kituna	Education	
		Isinga	Construction of Mutondoni bridge	Roads	
		Isinga	Completion Ngiini health centre at Ngiini Village	Health	
		Isinga	Construction of drifts- culverts installation along Maseno and grading and murraming of all feeder roads	Roads	
		Maiuni	Construction of weir and gabions along Itoloni stream	Water	
		Maiuni	Construction of Kiliku ECDE	Education	
		Maiuni	Construction of Social Hall at Kangundo town	Youth	
		Muisuni	Construction of Kithatani Dam	Water	
		Muisuni	Drilling of boreholes at Katanga Assistant Chief's Camp	Water	
		Muisuni	Drilling of borehole at Ngulini Dispensary	Water	
	Muisuni	Grading, gravelling and culverts installation at Kwa Kimatu -Ndendwa-Kambai-Kithatani - Kwa Ngoni – Mwanyani - Kavilinguni road	Roads		
	Matetani	Construction of dispensary at Mazeno	Health		
	Mulingana	Construction of dispensary at Assistant Chief's Camp, Mulingana	Health		
	Mulingana	Construction of ECDE at Mulingana Primary School	Education		
	Mulingana	Construction of Bodaboda sheds and mama mboga stalls at Makutano Junction	Trade		
		Kangundo East	Kavilinguni	Drilling borehole at Katheini SA church	Water
			Kavilinguni	Upgrading of Kwa Mwenze Dispensary from a dispensary to level III	Health
			Kavilinguni	Grading and Murraming of Kakuyuni – Kithatani - Kwa Mwenze road	Roads
			Kathome	Proposed borehole drilling at Kwa Nzambu, Kwa Sumuni, Kithunthu Primary school, Kwa Kathule Primary School	Water
			Kathome	Upgrading of kwa Kathule Vocational (Kyevaluki) to Technical Training Institute	Education
			Kathome	Solarization of Kwa Kathule Borehole	Water
			Iia Itune	Drilling of Matumani Borehole	Water
			Iia Itune	Drilling of Iia Itune Borehole at Katulani Market	Water

Sub-County	Ward	Village	Community Priority	Department
		Ngumuti	Proposed construction of a dispensary at Kithiini	Health
		Ngumuti	Proposed borehole drilling at Ngomani Primary School	Water
		Ngumuti	Construction of public toilet at Kikomba market	Sanitation
		Miu	Proposed Kithuani primary school Borehole	Education
		Miu	Proposed Construction of ECDE classrooms at Miu, Kithuani and Kaseve primary schools	Education
		Katitu	Construction of weirs at Mutisya and Ngomano Kyania River	Water
		Katitu	Installation of Mulika Mwinzi Mukuyuni Market	Energy
		Katitu	Completion of public toilets at Kivaani and Mukuyuni Market	Sanitation
		Kivi	Proposed borehole drilling at Malatani	Water
		Kivi	Drilling of borehole at Malatani	Water
	<b>Kangundo North</b>	Ndunduni	Drilling borehole at Kwa Mwanzia. Surveyed and land donated by a well wisher	Water
		Ndunduni	Leveling AIC Matungulu Primary ground	Sports
		Ndunduni	Repair of Ndunduni Bridge with guard rails	Roads
		Ndunduniü	Drilling borehole at Kwa Utui wa Kwa Mwanzia	Water
		Ndunduniü	Grading and Murraming of Kwa Kinzilo-Mutiso-Mutula-Kilaka-Nzuki-Kwa Nzuuya-Ndemange-Kitovoto road	Roads
		Mbilini	Kyelendu Dispensary needs water (borehole) and electricity	Health
		Mbilini	Sports Academy at Kwa Katunga public land	Sports
		Mbilini	Drilling borehole at Mbilini market Catholic Church	Water
		Kawauni	Drilling Borehole at Kawauni Kwa Kisau	Water
		Kawauniü	Completion of Kawauni Dispensary maternity wing	Health
		Kawauni	Completion of Kawauni - Kwa Mbalu - Miu Road	Roads
		Kikambuani	Tarmacking/Grading and Murraming of Kathithyamaa-Mbilini-Kikambuani-Maiuni road	Roads
		Kikambuani	Construction of dispensary at Kikambuani land next to Chief's Camp	Health
		Kikambuani	Grading and Murraming of Kikambuani – Kanzalu – Kyelendu -Misyani road	Roads
		Kikambuani	Drilling of borehole at Kwa Ndiu Primary School	Water
		Kitwiiü	Drilling of borehole at Kwa Kiiti in Uamani village	Water
		Kitwiiü	Construction of Kitwii Dispensary at Kitwii Chiefs Camp	Health
		Kitwii	Construction of Polytechnic at Kinyambu Grounds	Education
		Kitwii	Grading and Murraming of Mwanyani - Kwa Mwangi - Kitwii mkt road	Roads
		Kiliku	Drilling of borehole at Kamutonga primary school	Water
	<b>Kangundo West</b>	Kithongoni	Drilling of bore hole at St. Peters catholic church kasarani	Water
		Kithongoni	Electric transformer Kithunguli vill	Energy
		Kithongoni	Grading and Murraming and drift on Kasarani - Kwa Kivaya – Mukithya - Kwa Chief - Kathaana Road	Roads
Kithongoni		Renovation of Kakuyuni Health Centre	Health	
Kyevaluki		Rehabilitation and reticulation Kwa Kithama borehole	Health	

Sub-County	Ward	Village	Community Priority	Department
		Kyevaluki	Construction of vocational centre, twin workshop, toilet and Office at Kamwanyani	Education
		Kyevaluki	Reticulation of Kyevaluki borehole water to 6 villages, 3 schools and Kyevaluki market	Water
		Mbusyani	Desilting of Mbusyani earth dam	Water
		Mbusyani	Drilling of Kwa Nthule Borehole	Water
		Kakuyuni	Installation of cabros, drainage works and modern kiosks at Kakuyuni market	Urban
		Kakuyuni	Gulley repair next to coffee factory	Roads
		Mukunike	Rehabilitation and reticulation Kitongi borehole	Water
		Mukunike	Rehabilitation and reticulation Kawethei HGM borehole	Water
		Kathaanaü	Drilling of Kathaana market borehole	Water
		Kawethei	Construction of Kawatheï Dispensary. Land is available.	Health
		Kawethei	Drilling of Muthwani village borehole	Water
Kawethei	Restoration of Boda boda shed	Trade		
Machakos	Machakos Central Ward	Mjini	Establishment of health facility at Mjini to easen congestion at Machakos Level 5	Health
		Mjini	Roofing of Wholesale market/ Recarpeting of the road to Wholesale market	Trade
		Mjini	Completion of ECDE centre at Baptist Primary School	Education
		Mjini	Establishment of more stadiums to mentor youth in sports e.g. tournament for Wavinya Cup	Sports
		Mjini	Rehabilitation and equipping of boreholes at Water works near Bishop Kababu's Church	Water
		Mjini	Drilling of borehole at Mitumba market (solar powered)	Water
		Mjini	Construction of 5 Modern Kiosks within Machakos town	Trade
		Mjini &	Construction of Bodaboda sheds in CBD, Sokoni stage, along Kangundo road and St. Valentine	Trade
		Eastleigh		
		Eastleigh	Provision of modern toilet at Kenya Industrial Estate	Sanitation
		Eastleigh	Construction of permanent stalls at Serena market	Trade
		Eastleigh	Completion of ECDE classrooms at St. Mary's Boys Primary School	Education
		Eastleigh	Installation of additional floodlights at Kyatia, Redeemed, Muthini and Industrial Estate	Energy
		Misakwani	Grading and installation of culverts at Kyambuko-Kusyomuomo market	Roads
		Misakwani	Drilling of borehole at Kusyomuomo health facility (Level III)	Water
		Misakwani	Installation of transformer at Mangala mukalala Village	Energy
		Misakwani	Provision of land and construction of ECDE classrooms at Kwa Nyayo	Education
Misakwani	Funding of youth, women groups and PWDs	Social Welfare		
Mjini				
Upper Kiandani	Staffing and equipping of Mavivye Health Centre	Health		

Sub-County	Ward	Village	Community Priority	Department
		Upper Kiandani	Drilling of Kyumba Primary School Borehole	Water
		Upper Kiandani	Reticulation of Tendelyani borehole water to upper kiandani	Water
		Upper Kiandani	Grading, murraming and installation of culverts along St. William Road through Kwa Senge–AIC Kiandani Road	Roads
		Upper Kiandani	Grading and murraming of ACK/Kathiani road through Kameo market to Kwa Kyele	Roads
		-	Establishment of an amphitheater for youth to nurture their talents	Sports
	<b>MUA WARD</b>	Kyaani	Rehabilitation, equipping and staffing of Kyaani Health Centre	Health
		Kyaani	Grading and murraming of Kwa Kalee road to Kwa Lolo in Kyasila	Roads
		Kyaani	Installation of Mulika Mwizi at Emirates shopping centre	Energy
		Mua	Surveyor, fencing, desilting and construction of treatment plant Kwa Samuel Dam	Water
		Mua	Completion of Mua level IV at Kaseve	Health
		Mua	Surveying, Grading, Muramming, installation of culverts and drainage system Kwa Maundu – Kwa Lolo – Sharp corner road	Roads
		Mua Hills	Construction of Kwa Mwanja Weir	Water
		Katheka-kai	Desilting, expansion and treatment plant at Kwa Masengo dam	Water
		Katheka-kai	Grading of Kimangu – Kasunguni - Mukawani road	Roads
		Katheka-kai	Surveying, Grading, Muramming, installation of culverts and drainage system Mutuku Ngei-Kwa Mwangangi - Laini Road	Roads
		Katheka-kai	Surveying, Grading, Muramming, installation of culverts and drainage system Kwa Maundu – Kwa Lolo – Sharp corner road	Roads
		Vota/Mikuyu	Completion of tarmacking of Kithini – Vota road	Roads
		Vota/Mikuyu	Upgrading of Mikuyu Dispensary from Level II to Level III Hospital and construction of maternity wing	Health
		Vota/Mikuyu	Construction of a Market shade	Trade
		Vota/Mikuyu	Transformer Installation at Mikuyu Borehole	Energy
		Kitanga	Drilling of Kwa Agnes borehole	Water
		Kitanga	Rehabilitation of Kwa Munanu borehole	Water
		Katelembu	Construction of Katelembu Level III Hospital at Uiini	Health
		Katelembu	Grading, murraming, drainage system installation and surveying of Kwa Mutuku wa Ngei, Kwa Mwangangi to Laini road	Roads
		Katelembu	Rehabilitation of Kwa Kavovi Borehole	Water
		Katelembu	Drilling of a borehole at Ward administrators office	Water
		Katelembu	Construction of a public toilet at Kivyauni market	Sanitation
		Kyanda	Construction of Horticultural processing plant at Kwa Kaveka P1 - Surveyor	Agriculture
		Kyanda	Drilling and solar powering of borehole at Kwa Kitetu P1 and piping of all boreholes at Kyanda	Water
		Kyanda ü	Desilting of Kwa Kosa Dam	Water
	<b>Mumbuni North</b>	Mung'ala	Construction of a dispensary at Kwa Musyoka Mung'ala	Health

Sub-County	Ward	Village	Community Priority	Department
		Mung'ala	Construction of a foot bridge between Kwa Kikuvi and Kwa Kivala	Roads
		Mung'ala	Drilling of a borehole at St. Jude Kaswii Catholic	Water
		Mung'alau	Construction of Water weir at Kyundu stream	Water
		Mung'ala	Construction of an ECDE classroom at Ivimbini	Education
		Kasinga	Drilling of a borehole at Kyanguli Primary School	Water
		Kasinga	Drilling of a borehole at Kyanganga	Water
		Kasinga	Drilling of a borehole at Kikumbo/Kivuioni	Water
		Kasinga ü	Desilting of Kwa Mbunga Dam	Water
		Kasingau	Phased construction of new Machakos Hospital	Health
		Kasingau	Construction of Kasinga ECDE	Education
		Lower Kiandani	Drilling of boreholes at Manza and Miwongoni Primary Schools	Water
		Lower Kiandani	Construction of an ECDE classroom at Miwongoni Primary School	Education
		Lower Kiandani	Construction of a dispensary at Miwongoni	Health
		Lower Kiandani	Repair and construction of gabions at Manza and Miwongoni rivers	Water
		Lower Kiandaniü	Kwa Gikonyo Mulika Mwizi	Energy
		Lower Kiandaniü	Grading and murraming of Kwa Mukunu -Ivumbini road	Roads
	<b>Mutituni/Ngelani</b>	Ngelani	Purchasing piece of land for construction of Kaloleni markets	Trade
		Ngelani	Reviving of Ngelani dispensary which has been handed over to the community/County government	Health
		Ngelani	Desilting and reticulation of Kisekini Dam/water weir	Water
		Ngelani	Installation of transformer in Nduu at Sinai	Energy
		Nzoweni	Drilling of borehole at Kithima coffee factory	Water
		Nzoweni	Drilling and equipping and reticulation of Kithimani borehole	Water
		Nzoweni	Drilling, equipping, electricity installation and reticulation of Kwa Muinga borehole	Water
		Nduu	Equipping of Mbukoni borehole	Water
		Nduu	Construction of Kasioni Musilili footbridge	Roads
		Nduu	Equipping of Mbukoni borehole	Water
		Nduu	Installation of Mulika Mwizi at Kiteini market	Energy
		Mutituni	Drilling of Uthini borehole	Water
		Mutituni	Drilling of equipping and reticulation of Uthini borehole	Water
		Mutituni	Expansion of Mutituni level 4 hospital - Construction of 3 wards, 3 consultation rooms and patient toilets	Health
		Mutituni	Rehabilitation of slaughter house at Mutituni	Agriculture
		Kivutini	Rehabilitation of Kivutini borehole	Water
		Kivutini	Drilling of borehole at kyamwilu	Water
		Kivutini	Harvesting and reticulation of Kwa Kingola spring	Environment
		Kamuthanga	Construction of Kwa Kitaa ECDE classrooms	Education
		Kamuthanga	Land for expansion of Kamuthanga Dispensary, Maternity wing and	Health



Sub-County	Ward	Village	Community Priority	Department
			drilling of a borehole	
		Kamuthanga	Construction of Kwa Nguni Dam	Water
		Kamuthanga	Murraming and culverts installation at Kwa Nguni-Kyaani-Kwa Kimeu Kioko road	Roads
	<b>Muvuti/ Kiima Kimwe</b>	Katoloni	Construction of market kiosks and toilets at Katoloni market and gazettement of official market day	Trade
		Katoloni ü	Construction of a Public Toilet Katoloni market	Sanitation
		Katoloni	Renovation of Kathama ECDE, fencing and construction of a toilet	Education
		Muvuti	Construction of Kalumoni market shed and gazettement of an official market day	Trade
		Muvuti	Drilling of borehole at Kwa Kamota with two Water points	Water
		Muvuti	Equipping of Muvuti dispensary laboratory	Health
		Muvuti	Construction of Ikiwe water weir - Kya Muluu...kaathi Cross	Water
		Muvuti	Construction of Ikulu Dispensary toilet	Health
		Muvuti	Leveling of Kyeni Primary School Playground	Sports
		Kiima Kimwe	Installation of solar lights/panels at Kwa Kasii/Kwa kaia wells	Energy
		Kiima Kimwe	Construction of modern ECDE class at Iluvya pre-school	Education
		Mwanyani	Drilling of AIC Mwanyani borehole with water points at Kwa Nyayo, Ndaka and Dick	Water
		Mwanyani	Construction / tarmacking of Kathemboni, Kathayoni, Kyungu road	Roads
		Kivandani	Construction of ECDE classes at Nthunguni, Kaseve, Wondeni, Mbua Nziu	Education
		Kivandini	Installation of pump & solar at Kiseveni borehole	Water
		Kivandini	Open and murraming of Kaseve - Mikuini Road	Roads
		Kivandini	Upgrading of Nzaini Health Centre to a Level III	Health
		Kivandini	Installation of a transformer at Kyangundi ECDE centre	Energy
		Mbilini	Grading, and extension of Kwa Muasya / Kimboloi road	Roads
		Mbilini	Drilling of borehole at Kalanzoni, Katweni, Kyathwethyani and Kyathavu	Water
	Mbilini	Reticulation of Kakinduni borehole water to kilomboi	Water	
	Muthini	Reticulation of Maruba water to Kaluoki A & B villages	Water	
	Muthini	Construction of ECDE classroom at Muthini Primary School and renovation of existing classes due to the many and increasing number of pupils	Education	
	Muthini	Installation of a transformer at Kalumoni Market ECDE center	Energy	
<b>Masinga</b>	<b>Ekalakala</b>	Nzukini	Grading and graveling Sinai – Malimbani road	Roads
		Nzukini	Installation of Mlika mwizi at Mavia Maiu	Energy
		Nzukiniü	Drilling of Nzukini Market borehole	Water
		Nzukiniü	Electrification of Nzukini health centre and environs	Energy
		Ekalakala	Provision of an ambulance at Ekalakala Level 3 facility	Health
		Ekalakala	Renovation of Ekalakala Level 3 general ward	Health
		Ekalakalaü	Construction of a toilet at Ekalakala Level 3 hospital	Health
		Ekalakalaü	Refurbishment of Ekalakala Boda boda shed	Trade

Sub-County	Ward	Village	Community Priority	Department
		Ekalakala	Fencing livestock yard in Ekalakala	Agriculture
		Ekalakala	Levelling of Ekalakala stadium	Sports
		Ekalakala	Construction of ECDE – Ekalakala Township Kiangene and Kathini Primary School	Education
		Ikaatini	Drilling of Kikwa village Borehole	Water
		Ikaatini	Grading of Kwa Mathaka – Kwa Wanzilu road	Roads
		Ikaatini ü	Grading and Murraming of Kathiini – Col. Kiluta road	Road
		Itunduimuni	Construction of public toilet at Itunduimuni market	Sanitation
		Itunduimuni	Provision of water tanks at Kwanzilu and Itunduimuni health facilities	Health
		Itunduimuni ü	Construction of Mathauta Weir	Water
		Itunduimuni ü	Construction of Kakongo market toilet	Sanitation
		Mbukini ü	Grading and Murraming of Wamboo – Makayauini road	Road
		Mbukini ü	Construction of Katitika Weir	Water
		Mbukini ü	Construction of Mukayauni market toilet	Sanitation
	<b>Kivaa</b>	Miangeniü	Construction of ECDE classrooms at Kwa Nzai and Kangangini	Education
		Miangeni	Drilling and equipping borehole at Iuuma Vocational Training Centre	Water
		Thathaü	Grading and murraming of road from Thatha market -Ndatani - Ielanthi market	Roads
		Thatha	Construction of ECDE classrooms at Ngomeni and Ndatani Primary School	Education
		Thatha	Disilting of Katisaa earth dam	Water
		Kithyoko	Drilling and equipping of Kithyoko Primary School borehole	Water
		Kithyoko	Desilting of Kamunoo Earth dam	Water
		Kithyoko	Desilting of Ngulua Earth dam and Kwa Mukui	Water
		Kithyoko	Construction of a weir at Kwa Katuva - Ngomola river	Water
		Kithyoko	Construction of maternity wing at Kithyoko Health Centre	Health
		Kithyoko	Constructing a drift at Kwa Musee Muluu (Kithyoko -Kwa Mbiwa road)	Roads
		Kithyoko	Construction of Kithyoko livestock sala yard	Trade
		Kithyoko	Completion of ECDE classroom at Mwatungo and Ielanthi primary school	Education
		Kivaa	Reticulation of water for irrigation from Kamburu Dam to Kivaa Hill	Water
		Kivaa	Construction of ECDE classroom at Kithoni Primary School	Education
		Kaewa	Construction of new dispensary at Kamuthumba (3 acres of land available)	Health
		Kaewa	Construction of ECDE classroom at Kithoni Primary school	Education
		Kaewa	Construction of ECDE calss at Kituneni Primary School	Education
		Kaewa	Drilling of Borehole in Kituneni	Water
		Iiani	Construction of ECDE classroom at Uvaini Primary, Kiambani Primary and Iiani primary school	Education
		Iiani	Drilling and equipping of borehole at Iiani Primary School	Water
		Iiani	Drilling of Iiani Community Borehole (Civap)	Water
		Iiani	Drilling of Kalamba Community borehole (Civap)	Water
		Iiani	Drilling of Kiseuni Community Borehole (Civap)	Water

Sub-County	Ward	Village	Community Priority	Department
		Eendei	Rehabilitation of water pipeline from Citi Cotton to Muthembwa to Kanyonga to Muthithu upto Kyeleni ECDE	Water
		Eendei	Drilling and equipping borehole at Eendei village unit	Water
		Eendei	Installation of a Transformer at Muambani ECDE	Energy
		Kyondoni	Provision of water for irrigation from Kindaruma Dam to Kyondoni market	Water
		Kyondoni	Construction of ECDE classroom at Miamba Itatu primary, Kyondoni Primary and Kwa Kyumbo primary schools	Education
		Kyondoniü	Drilling of Kyondoni Community Borehole (Civap)	Water
	<b>Masinga Central</b>	Kikumini	Drilling of Kwa-Ndei B Borehole	Water
		Kikumini	Scooping of Kwa Yoko Earth dam	Water
		Kikumini	Rehabilitation of Katwi (Kwa Tuma) borehole	Water
		Masinga	Rehabilitation of Kwa Kanini Borehole (Uundani village)	Water
		Masinga	Grading, murraming and installation of culverts at Kwa Kuria–Kimuyu–Komu–Mathauta feeder road	Roads
		Masinga	Drift at Masinga Musumaa road	Roads
		Musumaa	Drilling of borehole at Musumaa market	Water
		Musumaa	Grading of Masinga–Kwa Kalamu–Uluutya road	Roads
		Musingini	Construction of Kiangeni ECDE classroom	Education
		Musingini	Grading of road Mathauta–Musingini–Kitangaini road	Roads
		Katulye	ECDE classroom construction at Kwa Mavui	Education
		Katulye	Rehabilitation of Katothya Borehole	Water
		Mukusu	Construction of public toilets at Mukusu market	Sanitation
		Mukusu	Completion of ECDE classroom at Malimbani	Education
		Mikuyuni	Construction of Kwosau ECDE classroom	Education
		Mikuyuni	Rehabilitation of Ngangani Borehole	Water
		Kangonde	Grading, murraming and installation of culverts along Kyaani–Mililuni–Kwa Kumbu road	Roads
		Kangonde	Fencing and desilting of Kalimani Earth dam	Water
	<b>Muthesya</b>	Milaani	Grading and murraming of Kwa Mwaka–Misuuni–Militali road	Roads
		Milaani	Grading and murraming of Musuuni-Milaani-Kamaimba-Kosovo Road	Roads
		Milaani	Grading, murraming and installation of curvets at Milaani -Ngwenye - Nzii market road	Roads
		Milaani	Drilling of a borehole at Ngwenye Market	Water
		Milaani	Construction of new public toilet at Milaani Market	Sanitation
		Milaani	Installation of Mulika Mwizi at Kamaimba Market	Energy
		Kikule	Grading and reopening of Kikule–Kavuti–Makutu/Kikomba road	Roads
		Kikule	Grading and murraming of Kikule -Kavuti-Lungulueni Road	Roads
		Kikule	Grading and murraming of Lulamba to mathenge market	Roads
		Kikule	Construction of ECDE classes in Kikule Muambani, Lulamba and Mwendwa centers	Education

Sub-County	Ward	Village	Community Priority	Department
		Kikule	Solarization and reticulation of water from Kikule borehole	Water
		Kikule	Installation of transformer at Kwa Nginga ECDE	Energy
		Muthesya	Drilling of borehole at Stage area	Water
		Muthesya	Drilling of borehole in Kyaumu Kwa Kasee area	Water
		Muthesya	Drilling of borehole Manyatta Market	Water
		Muthesya	Grading and murraming of Kisooni-Lungulueni road	Roads
		Kathukini	Drilling of borehole at Kwa Ndila Area	Water
		Kathukini	Opening of road from Iiani-Kaivali-ABC Kathikini-Kwa Mboo-Charismatic Church Mataka	Roads
		Kathukini	Upgrading of Kathukini Dispensary to health center	Health
		Kathukini	Grading and murraming of Makutano Kiwanzani road	Roads
	Ndithini	Mananja	Drilling of borehole at Likoni market	Water
		Mananja	Construction of public toilet at Kayole Market	Sanitation
		Mananja	Revival of Muri farm water project	Water
		Mananja	Construction of Staff Quarters at Ndela Health Centre	Health
		Mananja	Recruitment of ECDE teacher for Muri Farm ECDE centre & Matema ECDE centre	Education
		Kasuvilo	Construction of Mananja health central maternity wing	Health
		Kasuvilo	Drilling of Kwa Muthike Borehole	Water
		Kasuvil	Construction of Ndela river weir and repair of Masini borehole	Water
		Kasuvilo	Grading, murraming, culverting of Kwa-Samaki-TumuTumu road	Roads
		Kasuvil	Construction ECDE classroom at Kwa Muthike ECDE centre	Education
		Kasuvilo	Installation of a transformer at Masini market	Energy
		Ndithini	Equipping/Upgrading Ndithini hospital to Level IV facility	Health
		Ndithini	Construction of Ndithini Level IV Health Centre	Health
		Ndithini	Renovation of St. Zeno Vocational Training Centre	Education
		Ndithini	Recruitment of ECDE teacher for Kivani Primary School ECDE centre	Education
		Ndithini	Grading and Murraming of Kawethei-Kivani road	Roads
		Kiatineni	Completion of Kiatineni market shed and public toilet	Trade
		Kiatineni	Desilting and fencing of Kiatineni Earth Dam	Water
		Kiatineni	Drilling of borehole at Tana ranch market	Water
		Kiatineni	Repair of Mbusyani and Ndovoini boreholes	Water
		Kiatineni	Grading, murraming, culvert installation of Kiatineni - Mithini road	Roads
		Kiatineni	Construction of County Ward offices at Mathunguli centre	Administration
Matungulu	Kyeleni	Kyeleni	Rehabilitation of Chief's Camp Borehole and distribution of water to Kyeleni health centre and reticulation of water to Kitooni and Itune	Water
		Kyeleni	Construction of Kyeleni Polytechnic which is being hosted by primary school	Education
		Kyeleni	Grading and murraming of Kyeleni Nzamba road from hospital road to Kwa Maluni	Roads
		Kwosau	Rehabilitation and reticulation of Kimanza Borehole water to all	Water

Sub-County	Ward	Village	Community Priority	Department
			households	
		Kwosau	Grading and murraming of Silanga-Kwosau-Ndulya - Musikitini - Donyo road	Roads
		Kwosau	Grading and Murraming of Kyeleni- Suncity - Donyo sabuk road	Roads
		Kwosau	Repair of Mulika Mwizi at Sun city and Ndulya market	Energy
		Kwosa	Elevation of Kituluni market borehole to serve the whole community	Water
		Kwosau	Solarization and replacement of Nzambani borehole pipes	Water
		Kwaleü	Grading and Murraming of Kamutini-Kathiani-Kolooso and murraming of Kiilu -Kwale and Kolooso road	Roads
		Kwale	Renovation and equipping of Kwale polytechnic	Education
		Kwale	Repair and additional Mulika Mwizi at Kwale, Ngalalya and Misuuni markets	Energy
		Kwal	Elevation of water tank and distribution of water from Ngalalya borehole to Kwale, Kathiani and Kolooso from main tank in Matuu ma mwiitu	Water
		Nzambani	Nzambani boreholes pipes to be replaced and electricity bill to be paid of Ksh. 278,000/=	Water
		Nzambani	Employment of ECDE teachers at Kiateneni and Nzambani	Education
		Nzambani	Construction of a dispensary at Nzamabni. Public land available.	Health
		Kituluniü	Elevation of water tank and distribution of water to Mililu, Ndundune, Kasioni and Kikuyuni.	Water
		Kituluniü	Grading and murraming of all feeder roads serving quarries	Roads
		Kituluni	Equipping of maternity wing at Kikuyuni health centre and construction of public toilets. Employment of additional medical staff.	Health
		Kitulun	Rehabilitation of Kwa Muoki and Mililu spring	Environment
		Kituluni	Grading Kisukioni-Miluli -Donyo sabuk Road	Roads
	<b>Matungulu East</b>	Kingoti	Powering of King'oti central borehole	Energy
		Kingoti	Drilling of Borehole at Kwa Munini and reticulation	Water
		Kingoti	Construction of ECDE classroom at Katuluni Primary School	Education
		Kingot	Grading and Murraming of Imaculate - Kingoti AIC -Uhuru Road	Roads
		Kingoti	Construction of Dam at Kwa Sunza	Water
		Matheini	Construction of weir at Kwa Muli Ndambuki - Kyekoyo stream	Water
		Matheini	Installation of Mulika Mwizi at Kathalani	Energy
		Mathein	Grading of Kakulutuini factory - Nduu market - Danger Market road	Roads
		Muthwani	Completion of Matungulu Health Centre community wards & Maternity	Health
		Muthwani	Drilling of Kingoti Primary School Borehole	Education
		Muthwani	Solarization of matungulu DEB Chief camp borehole	Water
		Muthwani	Construction of public toilets at Emaculate shopping market	Sanitation
		Kambusu	Construction of Katanywaa Dispensary	Health
		Kambusu	Drilling of Katanywaa Borehole	Water
		Kambusu	Construction of Katanywaa factory bridge	Roads
		Kambusu	Grading and Murraming of Kalala - Katwanyaa factory - Katwanyaa	Roads

Sub-County	Ward	Village	Community Priority	Department
			secondary - Kanzalu	
		Kambusu	Construction of lower Kimoli weir at Kwa Matheka Kitolo	Water
		Kambusu	Upgrading of Katheka dispensary to level 2	Health
		Mwatati	Upgrading of Kambusu dispensary to level 4	Health
		Mwatati	Powering and reticulation of Uamani borehole	Water
		Mwatati	Drilling of Mwatati borehole	Water
		Mwatatiü	Rehabilitation and solarization of Kambusu borehole	Water
		Mwatatiü	Installation of Mulika Mwizi at Kwa Miatu	Energy
		Katheka	Drilling of Misakwani Borehole	Water
		Katheka	Upgrading of Katheka Dispensary to Level 4	Health
		Katheka	Rehabilitation of Miseleni Borehole with solar panels	Water
		Katheka	Completion of roads from St. Joseph to Kalala road	Roads
		All	Kware dams along Kaukiswa River	Water
		All	Construction of KwareKalala bridge connecting Mwatati/Kambusu	Roads
		All	Considering waiver to all societies	Revenue
	<b>Matungulu North</b>	Uamani	Drilling of a Borehole at Kwa Mulinga	Water
		Uamani	Scooping of Kwa Kakulu Dam in MUSAALANI	Water
		Uamani	Construction of ECDE Class in Kistimani Primary	Education
		Uamani	Grading and Murraming of Feeder Road from Kwa George to Muindo	Roads
		Uamani	Installation of transformer at Kathama	Energy
		Kiboko	Grading and murraming of Mulei road, bush clearing and working on it with bulldozer from Kwa Saivu through Park	Roads
		Kiboko	Completion of maternity wing at Kitambasye Level II facility, theatre and staff quarters	Health
		Kayatta	Drilling of Kwa Katumo Borehole at Central sub-village	Water
		Kayatta	Grading and murraming of Kayatta-Kangemi road and construction of foot bridge at Maindaindu River	Roads
		Kianzabe	Grading and murraming of Ngolu-Katulye road	Roads
		Kianzabe	Scooping of Maindaindu Dam	Water
		Kianzabe	Construction of ECDE at Kyumbuni Primary	Education
		Kianzabe	Fencing and Levelling at Kiliku Dispensary	Health
		Kianzabe	Employ new teacher at Katuluni ECDE	Education
		Kwa Kumbu	Drilling of borehole at Benson Kyalo area	Water
		Kwa Kumbu	Grading, murraming and construction of bridge at Maindaindu-Kiliku Ngolu road	Roads
		Kwa Kumbu	Piping, Reticulation, Elevation and installation of Solar panels at AIC Borehole	Water
		Kwa Kumbuü	Grading, Murraming and construction of bridge at Maindaindu-Kiliku Ngolu road	Roads
		Kiboko	Drilling of a Borehole at Kitambasye Primary School	Water
		Kiboko	Fencing connection at Kitambasye dispensary	Health

Sub-County	Ward	Village	Community Priority	Department
		Kibokoü	Construction of ECDE at Baringo village	Education
		Kibokoü	Grading and Murraming of Mwando feeder road	Roads
		Kibokoü	Levelling of play grounds at Donyo Sabuk	Sports
		Kibokoü	Installation of Mulika Mwizi at Kitini	Energy
		Kayatta	Construction of a drift at kamui in Mlolongo Sub County	Roads
		Kayatta	Construction of a drift at languni	Roads
		Kayatta	Renovation of Kwa Mwaura Borehole and Primary School	Water
		Kayatta	Upgrading of Kaseve Dispensary to Level IV	Health
		Kayatta	Construction of public toilet at Katulye & Katuluni	Sanitation
	Matungulu West	Kalandini	Desilting of Kwa Ikuu dam	Water
		Kalandini	Ambulance at Kilandini	Health
		Kalandini	Grading of Kwa Mulamba – Malakutha- Kwa Mating road	Roads
		Kalandini	Construction of ECDE class at Kisukioni Primary school	Education
		Katangini	Renovation of Katangini dispensary and construction of toilet	Sanitation
		Katangini	Rehabilitation Katangini borehole and St. Francis asis borehole	Water
		Kithimani	Grading and murraming of Ndauni–Mackenzie–Kwa Mbaa Kisinga –Kwa Mbaa Nzyuko road through Kwa Ngii Primary School–Nimrod road	Roads
		Kithimani	Grading and murraming of Ndauni–Kwa Mbaa Nzyuko–ABC Church–Mbaa Kwinga–Katangini road	Roads
		Kithimani	Floodlight at Nduani stage	Energy
		Kithimani	Installation of ‘mulika mwizi’ at Ndauni stage	Energy
		Kithimani	Desilting of Kithimani Dam	Water
		Kithuani	Solar installation at Kituani Dispensary Borehole	Water
		Kithuani	Desilting of Kwa Ngalae Dam	Water
		Komaü	Upgrading of Mutalia Dispensary	Health
		Koma	Rehabilitation of Kwa Mukengesa Borehole	Health
		Komaü	Construction of Mbiiani stream weir	Water
		Kwa Ngii	Washing Machine provision at Nguluni level 3 hospital for maternity wing	Health
		Kwa Ngiiü	Rehabilitation of Kwa Ngii Borehole	Water
		Nguluni	Scooping of Kwa Nguyo Dam	Water
		Nguluni	Construction of ECDE Class at Utooni	Education
		Matuu ü	Equipping and solarization of Kimiti Level IV Hospital with X-ray machines and other equipment	Health
		Matuu	Grading of Matuu secondary-Kwa Mathias-Kwa Sammy road	Roads
		Mbuniü	Repair/Rehabilitation of Kwa Munyao and Kwa Ngathu Borehole	Water
		Mbuniü	ECDE classrooms at Kyawaa village and at Mbuni Primary School	Education
		Mukengesya	Grading and Murraming of Koma Kimiti matuu road and installation of bridge	Roads
		Mukengesya	Grading of Stage 46 to Misuuni road and installation of bridge at Ndovoini	Roads

Sub-County	Ward	Village	Community Priority	Department
		Wendano	Distribution of Ngalanya water to the community	Water
			Construction of new dam between Moffat and St. Lawrence Church	Water
		Wendano	Construction of ECDE class Matungulu east primary school	Education
	<b>Tala</b>	Kyaume	Rehabilitation of Kyaume St. Pauls Sec, School borehole and repairs of the existing leaking water tank	Water
		Kyaumeü	Repairs and maintenance of Malikiti market open air market and if possible, electrification	Trade
		Kyaumeü	Solarization and reticulation of St. Mary's catholic borehole	Water
		Kyaumeü	Upgrading of Kyaume Level II to level III facility through establishing fully functioning laboratory and maternity wing	Health
		Kyaume	Construction of Kyamwole factory dam as well as weirs along Kalala river	Water
		Katine	Construction of a Level III health facility at Tala livestock market and Level II at Syanthe village	Health
		Katine	Repairs and desilting of ponds and weirs along Katine river	Water
		Katine	Drilling of a borehole at Ngomeni village and at the Katine Technical training institute	Water
		Katine	Construction of an ECDE class at Kaende shopping centre	Education
		Katine	Opening, Grading and murraming of all enchrched feeder roads within Syanthe, Ngomeni, Mangauni and Makuli villages	Roads
		Sengani	Drilling of borehole at Kwa Nzula Muselele and Upper Kyakatulu	Water
		Sengani	Construction of ECDE at Mukalwa Primary School	Education
		Sengani	Grading and gravelling of Kwa Munee through Uiini Kwa Nzula to Kithaayoni coffee factory road	Roads
		Sengani	Renovation of Sengani level III 'B' facility maternity wing	Health
		Sengani	Construction of culverts at Kithaayoni stream to connect Mukalwa and Muselele villages	Roads
			Desilting of Musini Dam	Water
			Construction of Kwa Chungu weir	Water
		Construction of Kwa Nguu weir	Water	
All	Request for a muslim cemetery by the Muslim community within Tala ward	Lands		
<b>Mavoko</b>	<b>Athi River</b>	Athi river Township	Construction, Rehabilitation and Completion of toilets at Sofia and Juakali	Sanitation
		Athi river Township	Drilling of boreholes in all Public Schools in Athi River township i.e. Mavoko Primary, Athi River Secondary and St. Mary's	Water
		Athi river Township	Tarmacking of Star Sheik - Mavoko High School - Njoguini - Muundo Plaza Road	Roads
		Athi river Township	Mavoko/Athiriver Level 4 hospital	Health
		Athi river Township	Outsource the cleaning of Mugoya drainage	Roads



Sub-County	Ward	Village	Community Priority	Department
		Athi river Township	Construction of ECDE classroom at Athi river Primary School	Education
		Athi river Township	Construction of pavement and cabros along Nyambura – Baptist - Makadara church road	Roads
		Athi river Township	Improve drainage and cabro installations at Kwa Mangeli to Kwa Nzomo Road	Roads
		Athi river Township	Construction of play field at Site	Sports
		Athi river Township	Construction of Public toilet at Jam city slum	Sanitation
		Athi river Township	Construction of Public toilet at Canaan slum	Sanitation
		Athi river Township	Completion of Social Hall at Athi river	Social Welfare
		Athi river North	Construction of ECDE at Kathuitu	Education
		Athi river North	Murraming and installation of culverts at major roads in Ole Shiekh and Athi river North	Roads
		Kanaani	Completion of Public Toilet at Kanaani Village	Sanitation
		Kanaani	Construction of ECDE school at Jam City (public land available)	Education
		Kasuitu	Official allocation of Kasuitu land to the residents and issuance of tittle deeds	Lands
		Kasuitu	Construction of Kasuitu bridge	Roads
		Mavoko	Rehabilitation and proper maintenance of public toilet at Kosovo	Sanitation
		Mavoko	Construction of a Hall at Kwa Nzomo (Public Land Available)	Social Welfare
		Oloisheik	Promote Women self-help Groups.	Social Welfare
		Oloisheik	Construction of Oloisheik Bridge	Roads
	<b>Kinanie/ Mathatani</b>	Kyumbi	Tarmacking of chiefs Kiasa road to Itimboni dispensary road	Roads
		Kyumbi Rural	Grading and murraming of Chief, Gaza, through Silanga to Shrine road	Roads
		Kyumbi Urban	Rehabilitation, solarization and reticulation of Silanga borehole	Water
		Kinanie	Upgrading of Kinanie Level III hospital to level IV and maternity	Health
		Kinanie	Tarmacking of Daystar – Mulandi – Mutonguni - Fork Hospital divert to Kinanie market	Roads
		Kinanie	Construction of three water wiers at Kinanie and Kaulu along Athi river	Water
		Kinanie	Construction of Kinanie Market Shed	Trade
		Kinanie/ Mathatani	Construction of ECDE classrooms Kiasa, Kyumbi Pri. School, daystar Mulandi and Kalima	Education
		Kinanie/ Mathataniü	Installation of 5 Km street lighting across Kinanie and Chumvi	Energy
		Mathatani	Drilling of a borehole at Mathatani to serve Mathatani Village - Mathatani Pri. School -Mathatani Sec. School -Sikia dispensary and Nthuluni Village	Water

Sub-County	Ward	Village	Community Priority	Department
	Mathatani	Mathatani	Desilting of Muvike dam	Water
		Mathatani	Reticulation, solarization and tank repair of Kyumvi Maasai Borehole	Water
		Mathatani	Tarmacking of Kwa Chief - Kiasa Pri. School – Shrine - Chuma Level III hospital Road - Appr. 5.6Km	Roads
		Mathatani	Grading and Murraming of ABC Church - AIC Plains view Pri. School - Kilibi Market Road	Roads
		Mathatani	Construction of pavements and cabros at Itangini-Masha-Slaughter-Jaribu open space - Chumvi Mosque	Roads
		Mathatani	Grading and Murraming of Kwa Rachel-Kosovo-Shrine Road	Roads
		Mathatani	Repair of Kyumvi Primary School - Kyumvi Sec. School bridge (Swept away)	Roads
		Mathatani	Construction of Nthuluni dipensary	Health
		Mathatani	Construction of ECDE classrooms at Kimongo with a toilet	Education
		Mathatani	Construction of Health centre at Nthuluni	Health
		Mathatani	Rehabilitation of Chumvi basketball court	Sports
		Mathatani	Construction of Social Hall at Chumvi - Public land available at Kwa Mutangili	Social Welfare
		Mathatani/ Kwamboo	Provision of 100 beehives to Kwa Mboo and Mathatani farmers groups	Agriculture
	Kwamboo	Drilling of a borehole at Mt. View	Water	
	Syokimau/Mlolongo	Mlolongo/ Syokimau/ Sabaki	Tarmacking of Impala road to Masaku plaza (Market place) and Construction of a footbridges to connect phase 3 health centre	Roads
		Syokimau	Completion, equipping and fencing of Syokimau Dispensary	Health
		Sabaki	Upgrading Phase III Health Centre to a Level IV health facility	Health
		Syokimau/ Sabaki	Construct ECDE centres, Wavinya day care centres, increase bursary allocations and establish youth centres	Education
		Mlolongo/ Syokimau/ Sabaki	Erect a water tower in Phase 3 to supply water from Belgium water project and drill 10 boreholes across the ward	Water
		Mlolongo/ Syokimau	Construction of a modern market at Mlolongo Phase 3 (Public land) and modern market in Syokimau	Trade
		Syokimau	Provide fingerlings in Syokimau dam and support Agro-irrigation farmers with tanks	Agriculture
		Mlolongo/ Syokimau/ Sabaki	Reclaiming all public lands and purchase and issuance of title deeds to land owners	Lands
		Mlolongo/ Syokimau	Construction of a multi-purpose hall at Chief's Camp and construct a mini stadium at Syokimau	Sports
Mlolongo/ Syokimau		Construction and equipping of Sub County administrator's office at Chief's Camp	County Administration	
Mlolongo/ Syokimau	Installation of 13 high mast floodlights 4 in each village and solar street	Energy		

Sub-County	Ward	Village	Community Priority	Department
		Syokimau/ Sabaki	lights along all major roads	
		Mlolongo	Installation of a bigger transformer in phase 3 health centre	Energy
		Mlolongo	Construction of ECDE classroom at Mlolongo Primary School	Education
		Mlolongo	Construction of Vocational training centre at Mlolongo Primary School	Education
		Mlolongo	Construction of Modern kiosks at Old Mlolongo road	Trade
		Mlolongo	Construction of a baby care	Education
		Mlolongo	Installation of Carbros in all feeder roads touching current road side place –approximate 2km 9m and a toilet	Roads
		Mlolongo	Construction of a drainage system at Impalla -Misau- Bishara and Phase 3 road	Roads
		Mlolongo	Grading and Muramming of Mkanisani road east 1.5km	Roads
		Mlolong	Construction of a Public toilet at 3D's footbridge	Sanitation
		Mlolongo/ Syokimau/ Sabaki	Construct a sewerage system in Mlolongo/Syokimau ward	Sanitation
		Sabak	Construction of an ECDE classroom at Cocacola Estate and Ngwata Pri. School	Education
		Sabaki	Construction of a modern market	Trade
		Sabaki	Construction of a toilet at Phase 3 (Public land)	Sanitation
		Sabaki	Drilling of borehole at Tuff foam Kijiji	Water
		Sabaki	Constructing of a football play field at Sabaki (land available)	Sports
		Sabaki	Construction of Level 4 facility in Mlolongo	Health
		All villages	Grading and Murraming of Kathangaita -Mlolongo phase 3 -Sabaki - Syokimau roads	Roads
		All villages	Installation of Street lights in Impala road, Musau road, Phase 3 road, Kathaingaita road to railway station and Syokimau roads	Energy
		All villages	Construction of New boda boda sheds in Phase 3 and Syokimau	Trade
	<b>Muthwani</b>	Muthwani	Construction and equipping of a ward administration office at Ng'alalya	County Administration
		Katani	Construction of ECDE class at Seme Primary School	Education
		Katani	Mulika Mwizi at Kambi market, Katani center and Katani Primary School	Energy
		All villages	Installation of 72 streetlights at various markets and Roads including Githunguri, Joska, Sunshine, Ndovoini, Kamulu, Junction, Muthwani, Ivovoani, Ivalini, Nzoiani, Kwa Kalusya, Ngelani, Mitatini, Kausyani and Kalingile	Energy
		All villages	Provision of 3 Transformers at Kausyani, Nzoiani and Kwa Kalusya	Energy
		Githunguri	Construction of a dispensary at Githunguri	Health
		Kamul	Completion, equipping and operationalization of Kamulu Dispensary	Health
		Katani	Rehabilitation and equipping of Katani Dispensary	Health
		Muthwani	Upgrading of Kalusya Dispensary to level 3	Health

Sub-County	Ward	Village	Community Priority	Department
		Muthwani	Operationalization of Muthwani & Ndovoini dispensary	Health
		Ngelani	Construction of dispensary at Ngelani	Health
		Kamulu ü	Grading and Muramming of kamulu Roads	Roads
		Katani	Katani road through Seme to Utawala to be tarmacked	Roads
		Muthwani	Grading and murraming and installation of culverts premier to iteero -old Kangundo road-joska road	Roads
		Muthwani	Grading and gravelling of Joska - Sadamte Junction Rd	Roads
		Muthwan	Grading and Muramming of Sunshine, St. Monica -Nzoiani Road	Roads
		Muthwa	Construction of drifts at Lukenya Roads (Ivalini, Nzoiani, Kalilngile, St. Monica)	Roads
		All village	Grading and Muramming of Ngelani, Githunguri and Katani roads	Roads
		Muthwani	Construction of Joska modern market and bus park	Trade
		Muthwani	Drilling and equipping of a borehole Nguni Primary	Water
		Ngelani	Rehabilitation of Ngelani borehole at Assistant chief's office	Water
		<b>Mwala</b>	<b>Kibauni</b>	Ngungi
Itumbule	Construction of Katulani ECDE classroom at Katulani Primary School			Education
Kilala	Installation of Mulika mwizi at Kikumini Market			Energy
Ndithini	Maintenance of Mulika Mwizi at Konza and Kasengela market			Energy
Kilala	Construction of Mutula Dispensary			Health
Kiundwani	Construction of Kiundwani Dispensary			Health
Kitile	Upgrading of Nthwanguu Dispensary to Level III Hospital			Health
Ngungi	Grading and installation of 2 drifts at Kwakulu- Kwa Kimutu - Kwa kitili - Kwa Monica - Kibauni road			Roads
Ndithini	Grading and installation of 3 drifts at Ikalaasa-Muangoni-kyaani road			Roads
Itumbule	Grading and Murraming of Katulani – Manooni - Maundu road			Roads
Kilala	Construction of a public Toilet at Iviani Market			Sanitation
Ndithini	Renovation of Market Toilet at Tulila market			Sanitation
Matulani	Construction of toilets at Makutano uvanga, Kasarani			Sanitation
Itumbule	Leveling, fencing and construction of toilet of Mukuyuni Primary play ground			Sanitation
Kiundwani	Construction of a weir at Kyaisu river			Water
Ngungi	Scooping and piping of Mumbuni mega dam			Water
Ngungi	Rehabilitation of Kwa Mbiti Borehole			Water
Kamuthwa	Drilling of borehole at Kyeni Primary School			Water
Kamuthwa	Drilling of Kyeni Primary Borehole			Water
Mukaa	Drilling borehole at Nzeveni ECDE			Water
Mukaa	Construction of a weir at Mutangu river - Kwa Musumbi and Kiteteni		Water	
<b>Makutano/Mwala</b>	Wetaa		Completion and equipping of maternity and staff quarters mango dispensary	Health
	Kivandini		Completion and equipping of Kwa Ndoo dispensary	Health
	Kyanganga		Drilling of borehole at John Muthini Mwangangi	Water

Sub-County	Ward	Village	Community Priority	Department
		Kibau	Drilling of borehole at Kibau Primary School	Water
		Myanyani	Drilling of borehole at Kwa Kitavi	Water
		Maweli	Upgrading of Maweli Dispensary	Health
		Kyawango	Expansion of Kyawango Dispensary to level III	Health
		Kamwala	Expansion of Mathima Dispensary	Health
		Ngulini	Drilling of borehole at Kwa Katunge Primary School	Water
		Kyamutwii	Drilling of borehole and reticulation of water at Kyamutwii	Water
		Weta	Drilling of Kwa Vala market borehole	Water
		Kivandin	Drilling and reticulation of borehole at Utithini Primary School	Water
		Myanyan	Vocational Training Centre at Kandumbu Primary School	Education
		Maweli	Upgrading of Maweli Dispensary	Health
		Kamwal	Expansion of Mathima Dispensary	Health
		Mathunthini	Kyamwai Dispensary	Health
		Kangi	Drilling of borehole at St. John's Catholic Church	
		Mathunthini	Construction of Makutano market	Sanitation
		Mathunthini	Construction of 2 Public Toilets at Makutano market	Sanitation
		Ngulini/Kalolen	Rehabilitation of Kaloleni Dispensary borehole	Water
		Kyanganga	Reticulation by extension of Kyanganga borehole to serve Kyanganga sublocation	Water
	Kiba	Levelling of Kibau and Kya Wango primary schools	sports	
	<b>Masii</b>	Mithanga	Construction of a new ECDE classroom at Iiani Primary School	Education
		Embui	Construction of Health facility Kwa Muange public land	Health
		Muusini	Construction of maternity wing at Muusini health facility	Health
		Embui	Grading and Murraming of Masii girls - Embui primary road	Roads
		Mbaani	Construction of Iiuni drift	Roads
		Muusini	Grading and murraming of the road from Ndovoini Borehole-Bonden market-Muusini Secondary School	Roads
		Mithini	Masii livestock sale yard	Trade
		Mithini	Construction of roadside open-air sheds	Trade
		Utithini	Construction of Masii market shed	Trade
		Kithangaini	Desilting and fencing of Kwa Kakungi Earth Dam	Water
		Kithangaini	Scoping and fencing of Mangome Earth Dam	Water
		Mithini	Desilting and fencing of Yoani Dam	Water
		Embui	Construction of Munyuni river weir	Water
		Kavumbu	Desilting of Kyangolya dam	Water
		Kavumbu	Drilling of a borehole at Kavumbu primary	Water
		Uuni	Desilting of Kwa Mukunzu dam	Water
Uuni		Excavation of Kyome Dam at Kwa Mukunzi	Water	
Utithini	Disilting of Kwa Mbando Earth dam	Water		
Utithini	Construction of Kimuuni Weir	Water		
<b>Mbiuni</b>	Katitu	Construction of Youth Polytechnic	Education	

Sub-County	Ward	Village	Community Priority	Department	
		Nyaanyaa	Installation of Mulika Mwizi at Kanyuuku Market	Energy	
		Mbiuni	Installation of Mulika Mwizi at Kikumini Market	Energy	
		Mbiuni	Installation of Mulika Mwizi at Kwa Muli Wa Mwina	Energy	
		Mumbuni	Maintenance of Mulika mwizi at Konza and Kasengela market	Energy	
		Kwa Mutula	Completion of Katithi Dispensary	Health	
		Katitu	Construction of Katitu Dispensary	Health	
		Ulaani	Construction of Ulaani Dispensary	Health	
		Kabaa	Construction of Kabaa Health Centre	Health	
		Kabaa	Grading and murraming of Kabaa - Kwa Kundu Road	Roads	
		Nyaanyaa	Drilling of Borehole at Yimithi	Water	
		Mbiuni	Drilling of Borehole at Kathyoli	Water	
		Etikoni	Drilling of Borehole at Kikuuni	Water	
		Etikoni	Rehabilitation of Matulani Borehole	Water	
		Kwa Mutula	Rehabilitation of Katithi Borehole	Water	
		Ulaani	Repairing and equipping of Ulaani Borehole	Water	
		Makiliva	Scooping and fencing of Makiliva Earth dam	Water	
		Makili	Construction of a Weir at Maini Mambiti Area	Water	
		Manzuva	Drilling of Borehole at Manzuva	Water	
		Manzuva	Desilting of Manzuva earth dam	Water	
		Mumbu	Drilling of Borehole at Manyatta/ Muthwani	Water	
		Muthetheni	Kikulumi	Construction of ECDE classroom at Kikulumi Primary School	Education
			Kikulu	Installation of Mulika mwizi at Kikumini market	Energy
			Kalamba	Construction of Kithuia Dispensary (There is public land)	Health
	Kionyweni		Construction of dispensary at Kionyweni chief's office (There is public land)	Health	
	Utithini		Grading of Kaewa to Mina Nthoni road and Construction of Drift at Kiluu stream	Roads	
	Kalamba		Construction of Masilu stream weir	Roads	
	Kang'ethe		Construction of Septic, tilling and installation of lighting works at Muthetheni Level 3	Sanitation	
	Kyethivo		Construction of Kyethivo Market Public Toilet	Sanitation	
	Kyawikyo		Leveling, Fencing, construction of a Toilet at Miu DEB primary Play Ground	Sports	
	Ngamba		Drilling of borehole at Ngamba market	Water	
	Utithini		Desilting of Mikolekya Dam	Water	
	Kionywen	Drilling of borehole at Malaani primary school	Water		
	Nthaani	Reticulation of water from Kitumbi earth dam to Muthetheni market	Water		
	Nthaani	Drilling of Kyambusya borehole and reticulation of water from Kithiano borehole to adjacent areas (Windala, Kang'ethe and Uuai village)	Water		
Kang'ethe	Drilling of boreholes at Ukalani Primary School and Muthetheni Health Centre	Water			

Sub-County	Ward	Village	Community Priority	Department		
		Kyawikyo	Drilling of a borehole at Kyawikyo Nursery	Water		
		Kaliambeu	Rehabilitation of Kalyambeu Borehole	Water		
		Kyethivo	Drilling of Ndundune and Iia Ikya borehole	Water		
	Wamunyu	Kyawango	Revival of Toyota Vocational Training centre	Education		
		Kyangulum	Upgrading of Yathui Polytechnic	Education		
		Kambit	Installation of Transformer & Mlika Mwizi at Center Market	Energy		
		Wamunyu	Upgrading of Itunduimuni/ Wamunyu health centre to level 4	Health		
		Kambiti	Tarmacking of Wamunyu Market, streetlights, drainage works and backfilling	Roads		
		Nyaani	Grading Mbaikini AIC – Nyaani – Yondoni river road	Roads		
		Kyangulum	Murraming and construction of drifts along Itundumini through Kituiu to Yathui Market	Roads		
		Wamunyu	Upgrading of Wamunyu market/livestock yard (cabro works, street lighting and drainage system)	Urban		
		Kilembwai	Revival of Wamunya water company	Water		
		Kaitha	Extension of pipes from Kambitha borehole to Vieti & Kilaatu Centers	Water		
		Kyangulum	Scooping of Manyazaa Dam	Water		
		Kwakala	Construction of sand dam along Kikaso Kyeu-Syuuni stream	Water		
		Kyangulum	Construction of new Yathui Dam	Water		
		Kyamatula	Installation of elevated tanks and piping at Kwa Kioli Sand dam to reticulate water to Kyamatula A and Makutano Lema	Water		
		Kambiti	Construction of Syithani dam	Water		
		Nyaani	Scooping and fencing of Kwa Mithini dam	Water		
		Nyaani	Scooping and fencing of Kwa Muthini earth Dam	Water		
		Kaith	Kikelenzu across Kaitha River weir	Water		
		Kambi	Construction of Syithani Dam	Water		
		Kyamatula	Drilling of borehole at Kyamatula primary school/market	Water		
		Yatta	Ikombe	Kitheuni	Opening of Kitheuni–Naivasa–Mathingau road	Roads
				Makutano	Grading and Murraming of Kangoko-Makutano-Uvaini-Kionyweni road	Roads
				Makutano	Drilling of a borehole at Kavutini A.I.C.	Water
				Makutan	Construction of Public toilet at Makutano Market	Sanitation
				Kinyaata	Drilling of a borehole at Tulima (Kwa Musembi)	Water
Kinyaata	Construction of ECDE classroom at Muusini			Education		
Kinyaata	Construction of Public toilet at Kinyaata Market			Sanitation		
Kyasioni	Construction of Kyasioni market shed			Trade		
Mathingau	Drilling and equipping of a borehole at Maiuni market			Water		
Mathinga	Rehabilitaion of Kikesa borehole (Kwa Kimatu)			Water		
Mathing	Rehabilitaion of Kasooni borehole (Kwa Tumbo)			Water		
Ikombe	Drilling of a borehole at Malivini			Water		
Ikombe	Expansion and fencing of Ikombe Health Center construction of maternity wing and provision of ambulance			Health		

Sub-County	Ward	Village	Community Priority	Department	
		Ikomb	Installation of solar panels at Ikombe market borehole	Energy	
		Ikombe	Construction of ECDE classroom at Kathangathini	Education	
	<b>Katangi</b>	Katangi	Construction of ECDE Class at AIC Utumoni Primary School	Education	
		Katangi	Drilling and reticulation of Kwa Mutinda Borehole	Water	
		Katangi	Rehabilitation of Kalala Borehole	Water	
		Katangi	Drilling, Equipping and Solarization of Katothya Borehole	Water	
		Katang	Tarmacking and drainage installation at Katangi Market	Trade	
		Syokisinga	Drilling and reticulation Kamale Primary School Borehole	Water	
		Syokisinga	Drilling, equipping & reticulation Malatani Secondary School Borehole	Water	
		Syokising	Drilling and reticulation of Kwa Dominic Makau Borehole	Water	
		Syokisinga	Drilling and reticulation of Malatani borehole	Water	
		Syokising	Grading and Murraming of St. Judy – Syokisinga - Ndiuni Road	Roads	
		Syokising	Construction of ECDE at St. Judy Kiamani	Education	
		Kyua	ECDE classrooms for PP1 and PP2 at Kyua	Education	
		Kyuaü	Drilling and reticulation of Kavingo - Muambani Borehole	Water	
		Kyuaü	Murraming of Soko tamu-Kwa Kisai-Kwa Ngei Road	Roads	
		Kyuaü	Construction of Kalusi Katheke, Kavingo and Mbuini Weirs	Water	
		Kyua	Repair of Kavingo Borehole – Drilling, Equipping and Solarization	Water	
		Kyua	Repair of Kalulini Borehole– Drilling, Equipping and Solarization	Water	
		Mekilingi	Construction of Kaliani-Mekilingi Dispensary	Health	
		Mekilingi	Drilling and reticulation of Mwanyani Borehole	Water	
		Mekilingi	Drilling and reticulation of Kakunike borehole	Water	
		Mekilingi	Construction of Kakunike kwa tete weir	Water	
		Mekilingi	Grading and Murraming of Kiuukuni- Nambia road	Roads	
		All	Equipping of the six departments and construction of boys’ dormitory at Katangi Vocational Centre	Education	
		All	Tarmacking, construction of drainage, gravelling and levelling of Katangi Shopping Centre	Roads	
		<b>Kithimani</b>	Kithimani	Drilling of Borehole at Kwa Jimmy	Water
			Kithimani	Construction of Kithimani livestock market	Agriculture
	Kithimani		Completion and equipping of Kithimani Level 3 hospital	Health	
	Kithendu		Construction of Sofia Dispensary	Health	
	Kithendu		Drilling, pipping and solarization of Sofia Borehole	Water	
	Kithendu		Construction of Kitengela market toilet	Sanitation	
	Kithendu		Grading, murraming and construction of drift of Sofia-Muthesya-Mutauni_Kwa Moses-Kwa Nahason-Katitika-Kwa Mulaa to Kithendu road	Roads	
Kithendu	Equipping and electricity connection Kathulini dispensary and construction of maternity wing		Health		
Kithendu	Completion, pipping and installation of solar panels at Muthesya borehole		Water		
Kithendu	Grading, murraming and construction of drift along Kathulini – Kwa		Roads		



Sub-County	Ward	Village	Community Priority	Department
			Ndumbu - Sofia road	
		Kithendu	Equipping of Kimangu dispensary	Health
		Kithendu	Grading, murraming and construction of drift at Kimangu – Temwatu – Kambi ya Ndeke road	Roads
		Kithendu	Construction of market toilet at Kavumbu, Kiaoni and Kambi ya Ndeke	Sanitation
		Kithendu	Grading and murraming of Kathaisu – Kwa Nduu – Kalukini – Kithianioni – Globe kwa Ngumbi mbevi road	Roads
		Kithend	Construction of a public toilet at Kitengela market	Sanitation
		Kithend	Equipping and solarization of muthesya borehole	Water
		Kithendu	Grading and Murraming of Kwa Zacharia-Kyengo-Kasuangwe road	Roads
		Kithendu	Construction of ECDE class	Education
		Mamba	Construction of a public toilet at Makutano ma Ndalani	Sanitation
		Mamba	Grading, murraming and construction of drift along Kwa Muraguri – Kwa broker road	Roads
		Mamba	Grading and murraming of Makutano ma Ndalani – Simba water – Ndivu road	Roads
		Mamba	Grading, murraming and construction of drift along Iviani to Ndumberi road	Roads
		Mamba	Construction of ECDE classes at Vota, Mamba, Mavia Atatu and Ndivu	Education
		Mamba	Construction of market sheds at Mamba and Makutano ma Ndalani	Trade
		Mamba	Construction of Kwa Malaika -Ianguni stream weir	Water
		Mamba	Construction of Kavisuni weir	Water
	<b>Matuu</b>	Katulani	Construction and equipping of of new Dispensary in Kathangathini	Health
		Katulani	Building a new water line from Kalaani to Kwa Mwatu Dispensary, to Kathangathini through Kaliani to Syuki	Health
		Katulani	Construction of a Public toilet at Kivandini shopping centre	Sanitation
		Katulani	Construction and equipping of laboratory at Kwa Mwatu and Masewani dispensaries	Health
		Katulani	Equipping of borehole at Katulani	Water
		Katulani	Construction of Market shed at Kivandini	Trade
		Kakumini / Kaluluini	Provision of power transformer at Kikule village (Kwa Kingesi, Kithumuoni, Kitambaasye, Iviani, Kyanzavi and Kwa Richard Nzangi	Energy
		Kakumini	Piping of clean water from Mukalala to Masewani Dispensary from Mukalala to Kakumini	Water
		Kakumini	Heavy grading, murraming and and construction of a vented drift at Kwa Kikwa River to Kalia ECDE	Education
		Kakumini	Construction of Kawituuo-Kakumini-Kwa Kisoi weirs	Water
		Kaluluini	Heavy grading and murraming from Nuti through Ithekethini through Kiaanisyoni to Matuu	Roads
		Kaluluini	Piping of clean water from Matuu through Kiaanisyoni to Ithekethini, from Kwa Muvali-Mbingoni-Ngengi to Kitambaasye	Water

Sub-County	Ward	Village	Community Priority	Department
		Matuu	Construction of sewer and drainage system in Matuu Town	Sanitation
		Matuu	Drilling, powering and reticulation of a borehole at Makivenzi	Water
		Matuu	Construction of Matuu bus park	Trade
		Matuu	Installation of a Vented drift at Kikwa connecting Kaliyani and Matuu	Roads
		Matuu	Installation of a Vented drift at Kwa Kitavi to Sinai	Roads
		Matuu	Construction of casualty wing at Matuu level 4 hospital	Health
		Matuu	Construction of Funeral home at Matuu Level 4 Hospital	Health
		Matuu	Completion of Matuu Market shed	Trade
		Matuu	Grading and Murraming of Matuu-Kikule-kilango and back to Kwa Ndaka	Roads
		Matuu	Grading and Murraming of Matuu KMTC - Katangi road	Roads
		Matuu	Grading and Murraming of Matuu-Kwa Mukova-Kalia Road	Roads
		Kaluluini/ Katulani	Construction of Ithekeithini, Maiuni and Kwa Mwatu modern public toilets	Sanitation
		Kaluluini	Grading, murraming and construction of a vented drift at Kaluluini-Katolu-Kwosau road	Roads
		Kaluluini	Construction of ECDE at Kwa Mwelu Martin	Education
		Kaluluiniü	Grading and Murraming of Matuu-Kiaanisoyoni – Ithekeithini-Maiuni-Nuti road	Roads
		Katulani/ Kaluluini	Construction of market sheds at Maiuni and Kivandini markets	Trade
		Matuu	Installation of Solar Panels to Pump Water from treatment Plant to Matuu town	Energy
		All Villages	Construction of ECDE Classrooms at; Kwa Nyaa, Malikiti, Kaliani and St. Stephen Kikule / Kilungu.	Education
		Ndalani	Kisiiki	Construction of septic tanks at Kisiiki level III
	Kisiiki		Water supply from Thika River and Rehabilitation of existing boreholes	Water
	Kisiiki		Repair of Kisiiki level 3 borehole and reticulation to serve the facility, market modern toilet, ECDE and community	Water
	Ndalani		Tarmacking of Ndalani-Kwawanzilu road	Roads
	Ndalani		Grading, murraming and culvert installation of Ndalani - Kwa Wanzilu road	Roads
	Ndalaniü		Installation of 4 Hydrums and wiers and reticulation to serve Iviani A& B, Kituneni, Kinyaata, Munina, Mukameni, Kiaaoni A & B, Kwa Mbonge, Ngomano and Ndalani Centre	Roads
	Mavoloni		Construction of toilet, placenta pit, fencing of Kiwanza dispensary	Health
	Mavoloni		Construction of ECDE center Ngoliba (class)	Education
	Mavoloniü		Drilling of Borehole at Kiwanza Dispensary to serve the dispensary ECDE and the market	Water
Kwa Ndolo	Construction of Kiwanzani dispensary		Health	
Kwa Ndolo	Construction of a vocational training centre at Nthungulu	Education		

Sub-County	Ward	Village	Community Priority	Department
		Kwa Ndolo	Construction of a new dam at Kwa Teth	Water
		Kwa Ndolo	Grading, murraming and culverting of Kwa Kitenge-Kwa Kulu-Upper Matangini-Lower Matangini-Kiwanzani-Mbanda Salama Road	Roads
		Kivingoni	Construction of Mutyamboo ECDE Centre	Education
		Kivingoni	Extension, fencing and equipping of Mbembani Dispensary	Health
		Kivingoni	Drilling of borehole at Mbembani dispensary and reticulated to serve the dispensary, market, ECDE and community	Education
		Kivingoni	Construction of drift at Kwa Musembi chairman connecting Mbembani primary school	Roads
		All Villages	Support PWDs, OVCs, Widows and Widowers in the entire ward	Social Welfare
			Provision of bursaries for PWDs in special kitty	Social Welfare
			Giving priority to PWDs in cash transfer program	Social Welfare
			Provision of sanitary towels and assistive devices to PWDs e.g. crutches and wheelchairs and registration to the national council	Social Welfare

## Annex II: County Resource Envelope in the Medium Term

S/ No	Description	Printed Revenues FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
1	<b>Equitable Share</b>	<b>9,547,295,309</b>	9,689,368,198	9,865,000,000	9,865,000,000
2	<b>Equalisation Fund</b>	~	12,923,347	12,923,347	12,923,347
	Leasing of Medical Equipment	124,723,404.30	~	~	~
	Roads Maintenance Levy Fund	~	314,847,146	314,847,146	314,847,146
	Aggregated Industrial Parks Programme	100,000,000	~	~	~
	Fertilizer Subsidy Programme	195,350,986	~	~	~
	Court Fines	14,436,324	14,436,324	14,436,324	14,436,324
	Mineral Royalties	99,716.30	99,716	99,716	99,716
	Kenya Devolution Support Program	~	35,000,000	35,000,000	35,000,000
	Kenya Climate Smart Agriculture Project (KCSAP)-World Bank	90,000,000	~	~	~
	Universal Healthcare in Devolved Context (PHCDC) - DANIDA	14,148,750	14,148,750	14,148,750	14,148,750
	Agricultural Sector Development Support Programme (ASDP) II - Sweden	3,761,966	~	~	~
	Emergency Locust Response Project (ELRP) -World Bank	105,095,561.15	105,095,561.15	105,095,561.15	105,095,561.15
	Aquaculture Business Development Programme (ABDP) - IFAD	15,401,768	15,401,768	15,401,768	15,401,768
	Locally Led Climate Change Action Programme (FLLoCA) - World Bank	133,000,000	137,500,000	137,500,000	137,500,000
	FLLoCA County Climate Institutional Support - World Bank	11,000,000	11,000,000	11,000,000	11,000,000
	Livestock Value Chain Support Project – Poland	35,809,200	~	~	~
	National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	250,000,000	250,000,000	250,000,000
3	<b>Total Conditional Grants</b>	<b>1,092,827,676</b>	<b>897,529,265</b>	<b>897,529,265</b>	<b>897,529,265</b>
4	<b>Own Source Revenue</b>	<b>2,998,879,462</b>	<b>2,694,783,195</b>	<b>2,829,522,355</b>	<b>2,970,998,472</b>
5	<b>Hospital Revenues</b>	<b>1,008,000,000</b>	<b>500,000,000</b>	<b>550,000,000</b>	<b>605,000,000</b>
6	<b>Asset Disposal</b>	<b>100,000,000</b>			
	<b>Total County Budget</b>	<b>14,747,002,447</b>	<b>13,794,604,005</b>	<b>14,154,974,967</b>	<b>14,351,451,085</b>

*Source: Machakos County Treasury, 2024*

**Annex III: Own Source Revenue in the Medium Term**

Revenue Stream	Target FY 2023/2024	Target FY 2024/2025	Projected FY 2025/2026	Projected FY 2026/2027
Land Rates & Ground Rent	468,920,046	422,028,041	443,129,443	465,285,916
Single Business Permit	694,177,105	620,551,075	651,578,628	684,157,560
Quarry Extraction Fees	436,215,218	392,593,696	412,223,381	432,834,550
Sand Gravel	59,346,409	53,411,768	56,082,357	58,886,474
Market Fees	29,605,554	26,644,999	27,977,249	29,376,111
Plot/Stall Rent	7,341,971	6,607,774	6,938,163	7,285,071
Bus park	316,175,390	284,557,851	298,785,744	313,725,031
House Rent	4,081,806	3,673,625	3,857,307	4,050,172
Refuse/Conservancy Fee	74,959,140	67,463,226	70,836,387	74,378,207
Sign Board & Advertisement Fee	167,136,697	150,423,027	152,944,179	155,591,388
Fire Fighting & Ambulance Mgt Unit	39,262,977	35,336,679	37,103,513	38,958,689
Slaughter House Fees/Livestock	33,046,563	29,741,907	31,229,002	32,790,452
Court Fines	-	-	-	-
Enforcement Management	16,848,297	15,163,467	15,921,641	16,717,723
Off-street Parking Unit	37,136,510	33,422,859	35,094,002	36,848,702
Building Plan Approvals	374,243,923	336,819,531	343,660,507	350,843,533
Cess	31,944,013	28,749,612	30,187,092	31,696,447
Social Services	697,225	627,503	658,878	691,822
Water Sales	1,624,469	1,462,022	1,535,123	1,611,879
Tourism	586,129	527,516	553,892	581,587
People's Park/Maruba	2,131,380	1,918,242	2,014,154	2,114,862
House Loan Repayment	275,695	248,126	260,532	273,558
Salary Refunds/Advances	5,425,043	4,882,539	5,126,666	5,382,999
Agri Farm	1,093,416	984,074	1,033,278	1,084,942
Health Revenue	1,008,000,000	500,000,000	550,000,000	605,000,000
Liquor	167,215,268	150,493,741	153,018,428	155,669,350
Interest & Penalties on Plot and Stall Rent	437,510	393,759	413,447	434,119
Noise Pollution	864,458	778,012	816,913	857,758
Motor Cycle Registration	25,996,235	23,396,612	24,566,442	25,794,764
Weights and Measures	2,091,014	1,881,913	1,976,008	2,074,809
<b>Total</b>	<b>4,006,879,461</b>	<b>3,194,783,195</b>	<b>3,359,522,355</b>	<b>3,534,998,472</b>

*Source: Machakos County Treasury, 2024*

**Annex IV: County Allocation by Entity in the Medium Term**

County Entity		Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Office of the Governor	Recurrent	580,874,154	590,874,154	580,874,154	580,874,154	580,874,154
	Development	19,578,170	19,578,170	59,830,059	60,428,360	61,032,643
	<b>Total</b>	<b>600,452,324</b>	<b>610,452,324</b>	<b>640,704,213</b>	<b>641,302,514</b>	<b>641,906,797</b>
County Public Service Board	Recurrent	38,013,709	38,013,709	38,013,709	38,013,709	38,013,709
	Development	20,000,000	3,000,000	21,796,951	22,014,921	22,235,070
	<b>Total</b>	<b>58,013,709</b>	<b>41,013,709</b>	<b>59,810,660</b>	<b>60,028,630</b>	<b>60,248,779</b>
Roads, Transport and Public Works.	Recurrent	247,436,258	250,506,258	244,405,006	253,553,041	268,227,431
	Development	711,731,765	649,231,765	794,916,379	802,865,543	810,894,199
	<b>Total</b>	<b>959,168,023</b>	<b>899,738,023</b>	<b>1,039,321,386</b>	<b>1,056,418,584</b>	<b>1,079,121,630</b>
County Assembly	Recurrent	1,008,995,826	1,008,995,826	1,008,995,826	1,008,995,826	1,008,995,826
	Development	292,000,000	292,000,000	174,400,000	176,144,000	177,905,440
	<b>Total</b>	<b>1,300,995,826</b>	<b>1,300,995,826</b>	<b>1,183,395,826</b>	<b>1,185,139,826</b>	<b>1,186,901,266</b>
Agriculture, Food Security and Co- operative Development.	Recurrent	379,572,812	390,072,812	285,086,746	359,234,060	366,132,216
	Development	830,637,413	874,530,142	518,789,949	528,977,848	535,267,626
	<b>Total</b>	<b>1,210,210,225</b>	<b>1,264,602,954</b>	<b>803,876,694</b>	<b>888,211,908</b>	<b>901,399,842</b>
Health	Recurrent	4,062,841,431	4,276,862,511	4,172,490,010	4,337,755,355	4,380,403,497
	Development	994,139,145	1,095,245,036	495,335,643	500,289,000	515,154,390
	<b>Total</b>	<b>5,056,980,576</b>	<b>5,372,107,547</b>	<b>4,667,825,653</b>	<b>4,838,044,355</b>	<b>4,895,557,887</b>
Water, Irrigation, Environment and Climate Change	Recurrent	134,088,120	146,188,120	169,150,496	154,460,736	156,111,935
	Development	718,500,000	821,675,584	546,350,000	553,813,500	559,351,635
	<b>Total</b>	<b>852,588,120</b>	<b>967,863,704</b>	<b>715,500,496</b>	<b>708,274,236</b>	<b>715,463,570</b>
Finance, Economic Planning and Revenue Management	Recurrent	983,253,750	1,322,064,368	993,712,272	899,753,698	930,186,911
	Development	474,976,422	849,703,533	513,636,670	511,305,537	516,418,592
	<b>Total</b>	<b>1,458,230,172</b>	<b>2,171,767,901</b>	<b>1,507,348,942</b>	<b>1,411,059,235</b>	<b>1,446,605,503</b>
Gender, Youth, Sports and Social Services	Recurrent	124,639,769	219,639,769	138,671,815	190,890,886	194,209,734
	Development	192,655,003	337,655,003	296,358,502	317,322,087	322,495,308
	<b>Total</b>	<b>317,294,772</b>	<b>557,294,772</b>	<b>435,030,317</b>	<b>508,212,973</b>	<b>516,705,042</b>
Trade, Industry, Tourism and Innovation.	Recurrent	178,284,115	197,984,115	174,927,292	206,970,659	210,621,764
	Development	508,778,732	498,778,732	184,145,112	185,986,564	189,461,840
	<b>Total</b>	<b>687,062,847</b>	<b>696,762,847</b>	<b>359,072,404</b>	<b>392,957,222</b>	<b>400,083,604</b>
Education	Recurrent	546,786,371	637,379,693	558,903,754	568,510,986	566,593,297
	Development	172,729,112	97,729,112	143,410,378	149,844,482	153,342,927
	<b>Total</b>	<b>719,515,483</b>	<b>735,108,805</b>	<b>702,314,133</b>	<b>718,355,468</b>	<b>719,936,224</b>
Lands, Urban Development, Housing and Energy	Recurrent	240,766,270	240,766,270	199,613,016	188,957,862	195,865,368
	Development	167,755,550	264,395,803	272,741,084	302,745,971	305,773,431
	<b>Total</b>	<b>408,521,820</b>	<b>505,162,073</b>	<b>472,354,100</b>	<b>491,703,833</b>	<b>501,638,799</b>
Devolution	Recurrent	979,169,215	1,263,683,746	987,776,935	1,057,556,839	1,085,907,063
	Development	45,934,618	95,857,965	126,910,474	128,179,578	129,461,374
	<b>Total</b>	<b>1,025,103,833</b>	<b>1,359,541,711</b>	<b>1,114,687,409</b>	<b>1,185,736,417</b>	<b>1,215,368,437</b>
County Attorney	Recurrent	83,564,716	83,564,716	86,851,773	62,954,666	63,872,853
	Development	9,300,000	9,300,000	6,510,000	6,575,100	6,640,851
	<b>Total</b>	<b>92,864,716</b>	<b>92,864,716</b>	<b>93,361,773</b>	<b>69,529,766</b>	<b>70,513,704</b>
<b>Total Recurrent</b>	<b>9,588,286,517</b>	<b>10,666,596,067</b>	<b>9,639,472,803</b>	<b>9,908,482,477</b>	<b>10,046,015,759</b>	
<b>Total Development</b>	<b>5,158,715,930</b>	<b>5,908,680,845</b>	<b>4,155,131,202</b>	<b>4,246,492,490</b>	<b>4,305,435,326</b>	
<b>Total</b>	<b>14,747,002,447</b>	<b>16,575,276,912</b>	<b>13,794,604,005</b>	<b>14,154,974,967</b>	<b>14,351,451,084</b>	

*Source: Machakos County Treasury, 2024*

**Annex V: County Allocation by Sector in the Medium Term**

Sector	Sub-Sector		Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027	
<b>Agriculture and Co-operative Development</b>	Co-operatives Development	Recurrent	28,948,493	38,948,493	33,158,794	37,084,120	37,934,773	
		Development	27,425,498	32,425,498	32,697,849	33,024,827	34,355,075	
		<b>Total</b>	<b>56,373,991</b>	<b>71,373,991</b>	<b>65,856,643</b>	<b>70,108,947</b>	<b>72,289,848</b>	
	Livestock & Veterinary	Recurrent	2,222,541	3,572,541	7,858,033	7,936,613	8,015,979	
		Development	75,935,531	75,935,531	39,088,432	39,479,316	39,874,109	
		<b>Total</b>	<b>78,158,072</b>	<b>79,508,072</b>	<b>46,946,465</b>	<b>47,415,929</b>	<b>47,890,088</b>	
	Agriculture	Recurrent	347,344,873	346,494,873	241,224,394	311,339,347	317,278,744	
		Development	709,946,476	748,839,205	430,252,202	439,554,724	443,950,271	
		<b>Total</b>	<b>1,057,291,349</b>	<b>1,095,334,078</b>	<b>671,476,596</b>	<b>750,894,071</b>	<b>761,229,015</b>	
	Fisheries	Recurrent	1,056,906	1,056,906	2,845,525	2,873,980	2,902,720	
		Development	17,329,908	17,329,908	16,751,466	16,918,981	17,088,170	
		<b>Total</b>	<b>18,386,814</b>	<b>18,386,814</b>	<b>19,596,991</b>	<b>19,792,961</b>	<b>19,990,890</b>	
	<b>Sector Sub-Total</b>		<b>1,210,210,226</b>	<b>1,264,602,955</b>	<b>803,876,694</b>	<b>888,211,908</b>	<b>901,399,842</b>	
	<b>Energy, Infrastructure and ICT</b>	Transport	Recurrent	236,136,258	240,056,258	223,045,006	231,979,441	246,438,095
			Development	143,500,000	150,500,000	105,350,000	106,403,500	107,467,535
<b>Total</b>			<b>379,636,258</b>	<b>390,556,258</b>	<b>328,395,006</b>	<b>338,382,941</b>	<b>353,905,630</b>	
Housing and Urban Development		Recurrent	150,343,736	150,343,736	117,274,989	115,282,110	120,802,586	
		Development	50,000,000	146,640,253	55,000,000	82,827,476	83,655,751	
		<b>Total</b>	<b>200,343,736</b>	<b>296,983,989</b>	<b>172,274,989</b>	<b>198,109,586</b>	<b>204,458,337</b>	
Public Works		Recurrent	10,100,000	10,100,000	18,080,000	18,260,800	18,443,408	
		Development	191,731,765	142,231,765	69,562,236	70,257,858	70,960,436	
		<b>Total</b>	<b>201,831,765</b>	<b>152,331,765</b>	<b>87,642,236</b>	<b>88,518,658</b>	<b>89,403,844</b>	
Roads		Recurrent	1,200,000	350,000	3,280,000	3,312,800	3,345,928	
		Development	376,500,000	356,500,000	620,004,144	626,204,185	632,466,227	
		<b>Total</b>	<b>377,700,000</b>	<b>356,850,000</b>	<b>623,284,144</b>	<b>629,516,985</b>	<b>635,812,155</b>	
Energy		Recurrent	28,076,213	28,076,213	32,460,970	23,420,735	24,197,564	
		Development	75,000,000	75,000,000	153,812,199	155,350,321	156,903,824	
		<b>Total</b>	<b>103,076,213</b>	<b>103,076,213</b>	<b>186,273,169</b>	<b>178,771,056</b>	<b>181,101,388</b>	
ICT		Recurrent	53,968,915	58,968,915	48,175,132	51,764,174	52,528,855	
		Development	59,794,177	100,666,177	80,466,324	81,270,987	82,083,697	
		<b>Total</b>	<b>113,763,092</b>	<b>159,635,092</b>	<b>128,641,456</b>	<b>133,035,161</b>	<b>134,612,552</b>	
<b>Sector Sub-Total</b>		<b>1,376,351,064</b>	<b>1,459,433,317</b>	<b>1,526,511,000</b>	<b>1,566,334,387</b>	<b>1,599,293,906</b>		
<b>Commercial, Tourism and Labour Affairs</b>	Trade	Recurrent	67,512,882	67,512,882	58,010,306	73,970,542	75,014,542	
		Development	61,879,746	102,964,730	102,075,311	103,096,064	105,127,025	
		<b>Total</b>	<b>129,392,628</b>	<b>170,477,612</b>	<b>160,085,617</b>	<b>177,066,606</b>	<b>180,141,566</b>	
	Industrialization	Recurrent	46,736,010	46,736,010	27,388,808	33,743,044	34,252,766	
		Development	391,084,984	350,000,000	25,000,000	25,250,000	25,502,500	

Sector	Sub-Sector		Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
		<b>Total</b>	<b>437,820,994</b>	<b>396,736,010</b>	<b>52,388,808</b>	<b>58,993,044</b>	<b>59,755,266</b>
	Tourism	Recurrent	62,034,303	73,034,303	79,927,442	89,560,329	91,560,746
		Development	53,164,002	43,164,002	40,214,801	40,616,949	41,023,119
		<b>Total</b>	<b>115,198,305</b>	<b>116,198,305</b>	<b>120,142,244</b>	<b>130,177,279</b>	<b>132,583,865</b>
<b>Sector Sub-Total</b>			<b>682,411,927</b>	<b>683,411,927</b>	<b>332,616,668</b>	<b>366,236,929</b>	<b>372,480,697</b>
<b>Health</b>	Health	Recurrent	4,062,841,432	4,276,862,512	4,172,490,010	4,337,755,355	4,380,403,497
		Development	994,139,145	1,095,245,036	495,335,643	500,289,000	515,154,390
		<b>Total</b>	<b>5,056,980,577</b>	<b>5,372,107,548</b>	<b>4,667,825,653</b>	<b>4,838,044,355</b>	<b>4,895,557,887</b>
<b>Public Administration</b>	Office of the Governor	Recurrent	580,874,154	590,874,154	580,874,154	580,874,154	580,874,154
		Development	19,578,170	19,578,170	59,830,059	60,428,360	61,032,643
		<b>Total</b>	<b>600,452,324</b>	<b>610,452,324</b>	<b>640,704,213</b>	<b>641,302,514</b>	<b>641,906,797</b>
	Revenue Management	Recurrent	410,987,593	509,983,593	398,894,083	419,111,378	438,155,833
		Development	122,750,745	87,750,745	51,425,522	51,939,777	52,459,174
		<b>Total</b>	<b>533,738,338</b>	<b>597,734,338</b>	<b>450,319,604</b>	<b>471,051,155</b>	<b>490,615,007</b>
	Finance	Recurrent	404,743,801	549,413,418	420,684,302	300,220,291	308,884,428
		Development	289,431,500	661,286,611	363,744,825	359,914,773	363,513,921
		<b>Total</b>	<b>694,175,301</b>	<b>1,210,700,029</b>	<b>784,429,127</b>	<b>660,135,064</b>	<b>672,398,349</b>
	Economic Planning	Recurrent	68,703,443	109,203,443	55,362,754	57,315,655	58,193,801
		Development	3,000,000	-	8,000,000	8,080,000	8,160,800
		<b>Total</b>	<b>71,703,443</b>	<b>109,203,443</b>	<b>63,362,754</b>	<b>65,395,655</b>	<b>66,354,601</b>
	Public Service and Performance Management	Recurrent	348,698,885	599,313,416	467,450,733	475,944,762	479,066,574
		Development	2,000,000	2,000,000	1,400,000	1,414,000	1,428,140
		<b>Total</b>	<b>350,698,885</b>	<b>601,313,416</b>	<b>468,850,733</b>	<b>477,358,762</b>	<b>480,494,714</b>
	County Attorney	Recurrent	83,564,716	83,564,716	86,851,773	62,954,666	63,872,853
		Development	9,300,000	9,300,000	6,510,000	6,575,100	6,640,851
		<b>Total</b>	<b>92,864,716</b>	<b>92,864,716</b>	<b>93,361,773</b>	<b>69,529,766</b>	<b>70,513,704</b>
	County Public Service Board	Recurrent	38,013,709	38,013,709	38,013,709	38,013,709	38,013,709
		Development	20,000,000	3,000,000	21,796,951	22,014,921	22,235,070
		<b>Total</b>	<b>58,013,709</b>	<b>41,013,709</b>	<b>59,810,660</b>	<b>60,028,630</b>	<b>60,248,779</b>
Decentralized Units and County Administration	Recurrent	626,970,330	660,870,330	515,326,202	576,562,077	601,739,989	
	Development	41,729,618	91,652,965	123,034,080	124,264,420	125,507,065	
	<b>Total</b>	<b>668,699,948</b>	<b>752,523,295</b>	<b>638,360,282</b>	<b>700,826,497</b>	<b>727,247,054</b>	
Public Communications	Recurrent	-	49,645,000	34,716,000	35,063,160	35,413,792	
	Development	-	-	10,000,000	10,100,000	10,201,000	
	<b>Total</b>	<b>-</b>	<b>49,645,000</b>	<b>44,716,000</b>	<b>45,163,160</b>	<b>45,614,792</b>	
Projects Delivery	Recurrent	44,850,000	44,850,000	35,880,000	36,279,040	37,010,202	



Sector	Sub-Sector		Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027	
		Development	-	-	-	-	-	
		<b>Total</b>	<b>44,850,000</b>	<b>44,850,000</b>	<b>35,880,000</b>	<b>36,279,040</b>	<b>37,010,202</b>	
		Digital Economy						
		Digital Economy	Recurrent	-	3,700,000	8,960,000	19,049,600	19,240,096
			Development	-	-	10,000,000	10,100,000	10,201,000
			<b>Total</b>	<b>-</b>	<b>3,700,000</b>	<b>18,960,000</b>	<b>29,149,600</b>	<b>29,441,096</b>
		County Image	Recurrent	1,001,198	1,001,198	1,800,958	1,818,968	1,837,158
			Development	200,000	200,000	5,140,000	5,191,400	5,858,725
			<b>Total</b>	<b>1,201,198</b>	<b>1,201,198</b>	<b>6,940,958</b>	<b>7,010,368</b>	<b>7,695,883</b>
		County Assembly	Recurrent	1,008,995,826	1,008,995,826	1,008,995,826	1,008,995,826	1,008,995,826
			Development	292,000,000	292,000,000	174,400,000	176,144,000	177,905,440
			<b>Total</b>	<b>1,300,995,826</b>	<b>1,300,995,826</b>	<b>1,183,395,826</b>	<b>1,185,139,826</b>	<b>1,186,901,266</b>
	<b>Sector Sub-Total</b>		<b>4,417,393,688</b>	<b>5,416,197,294</b>	<b>4,489,091,930</b>	<b>4,448,370,037</b>	<b>4,516,442,244</b>	
<b>Education and Social Welfare</b>	Education	Recurrent	546,786,371	637,379,693	558,903,754	568,510,986	566,593,297	
		Development	125,000,000	50,000,000	60,000,000	60,600,000	61,206,000	
		<b>Total</b>	<b>671,786,371</b>	<b>687,379,693</b>	<b>618,903,754</b>	<b>629,110,986</b>	<b>627,799,297</b>	
	Youth and Sports	Recurrent	71,296,382	141,296,382	68,037,106	106,461,978	107,719,358	
		Development	108,729,112	253,729,112	247,610,378	268,086,482	272,767,347	
		<b>Total</b>	<b>180,025,494</b>	<b>395,025,494</b>	<b>315,647,484</b>	<b>374,548,460</b>	<b>380,486,705</b>	
	Social Welfare	Recurrent	53,343,387	78,343,387	61,674,710	65,379,308	67,250,280	
		Development	131,655,003	131,655,003	122,158,502	128,380,087	131,663,888	
		<b>Total</b>	<b>184,998,390</b>	<b>209,998,390</b>	<b>183,833,212</b>	<b>193,759,395</b>	<b>198,914,168</b>	
	Heritage and Culture	Recurrent	999,722	5,999,722	7,799,778	7,877,775	7,956,553	
		Development	2,450,000	2,450,000	11,715,000	11,832,150	11,950,472	
		<b>Total</b>	<b>3,449,722</b>	<b>8,449,722</b>	<b>19,514,778</b>	<b>19,709,925</b>	<b>19,907,025</b>	
	<b>Sector Sub-Total</b>		<b>1,040,259,977</b>	<b>1,300,853,299</b>	<b>1,137,899,228</b>	<b>1,217,128,767</b>	<b>1,227,107,195</b>	
<b>Water and Irrigation</b>	Water	Recurrent	97,924,249	107,924,249	105,339,399	110,679,730	111,586,920	
		Development	320,000,000	320,000,000	174,000,000	177,740,000	179,517,400	
		<b>Total</b>	<b>417,924,249</b>	<b>427,924,249</b>	<b>279,339,399</b>	<b>288,419,730</b>	<b>291,104,320</b>	
	Irrigation	Recurrent	3,150,000	5,250,000	3,000,000	3,030,000	3,060,300	
		Development	99,561,724	99,561,724	59,693,207	60,290,139	60,893,040	
		<b>Total</b>	<b>102,711,724</b>	<b>104,811,724</b>	<b>62,693,207</b>	<b>63,320,139</b>	<b>63,953,340</b>	
<b>Sector Sub-Total</b>		<b>520,635,973</b>	<b>532,735,973</b>	<b>342,032,606</b>	<b>351,739,869</b>	<b>355,057,660</b>		
<b>Land, Environment and Natural Resources</b>	Lands and Physical Planning	Recurrent	62,346,321	62,346,321	49,877,057	50,255,017	50,865,218	
		Development	42,755,550	42,755,550	63,928,885	64,568,174	65,213,856	
		<b>Total</b>	<b>105,101,871</b>	<b>105,101,871</b>	<b>113,805,942</b>	<b>114,823,191</b>	<b>116,079,074</b>	
	Environment and Climate Change	Recurrent	36,513,871	36,513,871	65,811,097	45,801,006	46,565,215	
		Development	301,143,276	404,318,860	315,133,187	318,284,519	321,467,364	

Sector	Sub-Sector		Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
		Total	337,657,147	440,832,731	380,944,284	364,085,525	368,032,579
Sector Sub-Total			442,759,018	545,934,602	494,750,225	478,908,716	484,111,653
TOTAL RECURRENT			9,588,286,520	10,666,596,070	9,639,472,803	9,908,482,477	10,046,015,759
TOTAL DEVELOPMENT			5,158,715,930	5,908,680,845	4,155,131,202	4,246,492,490	4,305,435,326
TOTAL COUNTY BUDGET.			14,747,002,450	16,575,276,915	13,794,604,005	14,154,974,967	14,351,451,084

*Source: Machakos County Treasury, 2024*

Annex VI: County Allocation by Economic Classification in the Medium Term

*i. Recurrent Expenditure*

County Entity		Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Office of the Governor	Compensation of Employees	192,101,283	192,281,281	200,109,893	208,114,289	216,438,860
	Operations and Maintenance	388,772,871	398,592,873	380,764,261	372,759,865	364,435,294
	Current Grants	-	-	-	-	-
	<b>Total</b>	<b>580,874,154</b>	<b>590,874,154</b>	<b>580,874,154</b>	<b>580,874,154</b>	<b>580,874,154</b>
County Public Service Board	Compensation of Employees	30,910,088	30,910,088	32,065,510	33,348,130	34,682,056
	Operations and Maintenance	7,103,621	7,103,621	5,948,199	4,665,579	3,331,653
	Current Grants	-	-	-	-	-
	<b>Total</b>	<b>38,013,709</b>	<b>38,013,709</b>	<b>38,013,709</b>	<b>38,013,709</b>	<b>38,013,709</b>
Roads, Transport and Public Works.	Compensation of Employees	189,042,813	189,162,813	186,758,309	194,228,641	201,997,787
	Operations and Maintenance	58,393,445	61,343,445	57,646,697	59,324,400	66,229,644
	Current Grants	-	-	-	-	-
	<b>Total</b>	<b>247,436,258</b>	<b>250,506,258</b>	<b>244,405,006</b>	<b>253,553,041</b>	<b>268,227,431</b>
County Assembly	Compensation of Employees	506,432,860	513,152,860	532,134,829	553,420,222	575,557,031
	Operations and Maintenance	502,562,966	495,842,966	476,860,997	455,575,604	433,438,795
	Current Grants	-	-	-	-	-
	<b>Total</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>
Agriculture, Food Security and Co-operative Development.	Compensation of Employees	246,071,891	246,571,891	238,518,445	248,059,183	257,981,550
	Operations and Maintenance	43,786,538	53,786,538	46,568,301	111,174,877	108,150,666
	Current Grants	89,714,383	89,714,383	-	-	-
	<b>Total</b>	<b>379,572,812</b>	<b>390,072,812</b>	<b>285,086,746</b>	<b>359,234,060</b>	<b>366,132,216</b>
Health	Compensation of Employees	3,298,225,006	3,436,366,086	3,508,357,191	3,648,691,479	3,794,639,138
	Operations and Maintenance	764,616,425	840,496,425	664,132,819	689,063,877	585,764,360
	Current Grants	-	-	-	-	-
	<b>Total</b>	<b>4,062,841,431</b>	<b>4,276,862,511</b>	<b>4,172,490,010</b>	<b>4,337,755,355</b>	<b>4,380,403,497</b>
Water, Irrigation, Environment and Climate change	Compensation of Employees	104,427,692	104,427,692	98,544,555	102,486,337	106,585,791
	Operations and Maintenance	18,660,428	30,760,428	59,605,941	40,974,399	38,526,144
	Current Grants	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
	<b>Total</b>	<b>134,088,120</b>	<b>146,188,120</b>	<b>169,150,496</b>	<b>154,460,736</b>	<b>156,111,935</b>
Finance, Economic Planning	Compensation of Employees	545,127,207	609,123,207	581,358,202	604,612,530	628,797,031

County Entity		Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
& Revenue Management	Operations and Maintenance	423,590,503	698,405,121	397,818,029	280,605,128	286,853,839
	Current Grants	14,536,040	14,536,040	14,536,040	14,536,040	14,536,040
	<b>Total</b>	<b>983,253,750</b>	<b>1,322,064,368</b>	<b>993,712,272</b>	<b>899,753,698</b>	<b>930,186,911</b>
Gender, Youth, Sports & Social Welfare	Compensation of Employees	60,245,833	60,365,834	56,818,545	59,091,287	61,454,938
	Operations and Maintenance	64,393,936	159,273,935	81,853,270	131,799,599	132,754,796
	Current Grants	-	-	-	-	-
<b>Total</b>	<b>124,639,769</b>	<b>219,639,769</b>	<b>138,671,815</b>	<b>190,890,886</b>	<b>194,209,734</b>	
Trade, Industry, Tourism and Innovation.	Compensation of Employees	64,133,459	64,133,459	63,352,510	65,886,610	68,522,075
	Operations and Maintenance	114,150,656	133,850,656	111,574,782	141,084,048	142,099,689
	Current Grants	-	-	-	-	-
<b>Total</b>	<b>178,284,115</b>	<b>197,984,115</b>	<b>174,927,292</b>	<b>206,970,659</b>	<b>210,621,764</b>	
Education	Compensation of Employees	389,006,920	389,006,920	348,320,563	362,253,386	376,743,521
	Operations and Maintenance	157,779,451	248,372,773	210,583,191	206,257,600	189,849,776
	Current Grants	-	-	-	-	-
<b>Total</b>	<b>546,786,371</b>	<b>637,379,693</b>	<b>558,903,754</b>	<b>568,510,986</b>	<b>566,593,297</b>	
Lands, Urban Development, Housing & Energy	Compensation of Employees	128,471,408	128,471,408	126,907,943	131,984,261	137,263,631
	Operations and Maintenance	112,294,862	112,294,862	72,705,073	56,973,601	58,601,737
	Current Grants	-	-	-	-	-
<b>Total</b>	<b>240,766,270</b>	<b>240,766,270</b>	<b>199,613,016</b>	<b>188,957,862</b>	<b>195,865,368</b>	
Devolution	Compensation of Employees	589,008,531	737,397,437	506,912,030	527,188,511	548,276,052
	Operations and Maintenance	390,160,684	525,550,684	445,864,905	495,368,328	502,631,012
	Current Grants	-	735,625	35,000,000	35,000,000	35,000,000
<b>Total</b>	<b>979,169,215</b>	<b>1,263,683,746</b>	<b>987,776,935</b>	<b>1,057,556,839</b>	<b>1,085,907,063</b>	
Office of the County Attorney	Compensation of Employees	21,249,173	21,249,173	22,071,794	22,954,666	23,872,852
	Operations and Maintenance	62,315,543	62,315,543	64,779,979	40,000,000	40,000,001
	Current Grants	-	-	-	-	-
<b>Total</b>	<b>83,564,716</b>	<b>83,564,716</b>	<b>86,851,773</b>	<b>62,954,666</b>	<b>63,872,853</b>	
<b>Compensation of Employees</b>		<b>6,364,454,164</b>	<b>6,722,620,149</b>	<b>6,502,230,319</b>	<b>6,762,319,532</b>	<b>7,032,812,313</b>
<b>Operations and Maintenance</b>		<b>3,108,581,930</b>	<b>3,827,989,870</b>	<b>3,076,706,444</b>	<b>3,085,626,905</b>	<b>2,952,667,405</b>
<b>Current Grants</b>		<b>115,250,423</b>	<b>115,986,048</b>	<b>60,536,040</b>	<b>60,536,040</b>	<b>60,536,040</b>
<b>TOTAL</b>		<b>9,588,286,517</b>	<b>10,666,596,067</b>	<b>9,639,472,803</b>	<b>9,908,482,477</b>	<b>10,046,015,759</b>

Source: Machakos County Treasury, 2024

*ii. Development Expenditure*

County Entity		Approved Budget Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Office of the Governor	Acquisition of Assets	19,578,170	19,578,170	59,830,059	60,428,360	61,032,643
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>19,578,170</b>	<b>19,578,170</b>	<b>59,830,059</b>	<b>60,428,360</b>	<b>61,032,643</b>
County Public Service Board	Acquisition of Assets	20,000,000	3,000,000	21,796,951	22,014,921	22,235,070
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>20,000,000</b>	<b>3,000,000</b>	<b>21,796,951</b>	<b>22,014,921</b>	<b>22,235,070</b>
Roads, Transport and Public Works.	Acquisition of Assets	711,731,765	649,231,765	480,069,234	488,018,397	496,047,053
	Capital Grants	-	-	314,847,146	314,847,146	314,847,146
	<b>Total</b>	<b>711,731,765</b>	<b>649,231,765</b>	<b>794,916,379</b>	<b>802,865,543</b>	<b>810,894,199</b>
County Assembly	Acquisition of Assets	292,000,000	292,000,000	174,400,000	176,144,000	177,905,440
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>292,000,000</b>	<b>292,000,000</b>	<b>174,400,000</b>	<b>176,144,000</b>	<b>177,905,440</b>
Agriculture, Food Security and Co-operative Development.	Acquisition of Assets	224,932,314	196,132,314	148,292,619	158,480,519	164,770,297
	Capital Grants	605,705,099	678,397,828	370,497,329	370,497,329	370,497,329
	<b>Total</b>	<b>830,637,413</b>	<b>874,530,142</b>	<b>518,789,949</b>	<b>528,977,848</b>	<b>535,267,626</b>
Health	Acquisition of Assets	855,266,991	800,266,991	481,186,893	486,140,250	501,005,640
	Capital Grants	138,872,154	294,978,045	14,148,750	14,148,750	14,148,750
	<b>Total</b>	<b>994,139,145</b>	<b>1,095,245,036</b>	<b>495,335,643</b>	<b>500,289,000</b>	<b>515,154,390</b>
Water, Irrigation, Environment and Climate change	Acquisition of Assets	585,500,000	655,500,000	408,850,000	416,313,500	421,851,635
	Capital Grants	133,000,000	166,175,584	137,500,000	137,500,000	137,500,000
	<b>Total</b>	<b>718,500,000</b>	<b>821,675,584</b>	<b>546,350,000</b>	<b>553,813,500</b>	<b>559,351,635</b>
Finance, Economic Planning & Revenue Management	Acquisition of Assets	474,976,422	849,703,533	513,636,670	511,305,537	516,418,592
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>474,976,422</b>	<b>849,703,533</b>	<b>513,636,670</b>	<b>511,305,537</b>	<b>516,418,592</b>
Gender, Youth, Sports & Social Welfare	Acquisition of Assets	192,655,003	337,655,003	296,358,502	317,322,087	322,495,308
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>192,655,003</b>	<b>337,655,003</b>	<b>296,358,502</b>	<b>317,322,087</b>	<b>322,495,308</b>
Trade, Industry, Tourism and Innovation.	Acquisition of Assets	408,778,732	398,778,732	184,145,112	185,986,564	189,461,840
	Capital Grants	100,000,000	100,000,000	-	-	-
	<b>Total</b>	<b>508,778,732</b>	<b>498,778,732</b>	<b>184,145,112</b>	<b>185,986,564</b>	<b>189,461,840</b>
Education	Acquisition of Assets	172,729,112	97,729,112	143,410,378	149,844,482	153,342,927

County Entity		Approved Budget Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>172,729,112</b>	<b>97,729,112</b>	<b>143,410,378</b>	<b>149,844,482</b>	<b>153,342,927</b>
Lands, Urban Development, Housing & Energy	Acquisition of Assets	167,755,550	167,755,550	272,741,084	302,745,971	305,773,431
	Capital Grants	-	96,640,253	-	-	-
	<b>Total</b>	<b>167,755,550</b>	<b>264,395,803</b>	<b>272,741,084</b>	<b>302,745,971</b>	<b>305,773,431</b>
Devolution	Acquisition of Assets	45,934,618	95,857,965	126,910,474	128,179,578	129,461,374
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>45,934,618</b>	<b>95,857,965</b>	<b>126,910,474</b>	<b>128,179,578</b>	<b>129,461,374</b>
Office of the County Attorney	Acquisition of Assets	9,300,000	9,300,000	6,510,000	6,575,100	6,640,851
	Capital Grants	-	-	-	-	-
	<b>Total</b>	<b>9,300,000</b>	<b>9,300,000</b>	<b>6,510,000</b>	<b>6,575,100</b>	<b>6,640,851</b>
Acquisition of Assets		<b>4,181,138,677</b>	<b>4,572,489,135</b>	<b>3,318,137,977</b>	<b>3,409,499,265</b>	<b>3,468,442,101</b>
Capital Grants		<b>977,577,253</b>	<b>1,336,191,710</b>	<b>836,993,225</b>	<b>836,993,225</b>	<b>836,993,225</b>
<b>TOTAL</b>		<b>5,158,715,930</b>	<b>5,908,680,845</b>	<b>4,155,131,202</b>	<b>4,246,492,490</b>	<b>4,305,435,326</b>

Source: Machakos County Treasury, 2024

## Annex VII: County Allocation by Programme in the Medium Term

### *i. Recurrent Expenditure*

County Entity/Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
<b>OFFICE OF THE GOVERNOR</b>					
Office of the Governor	309,336,718	314,336,718	309,336,718	309,336,718	309,336,718
Transport Department	31,733,750	31,733,750	31,733,750	31,733,750	31,733,750
Human Resource and Administration Section	55,250,000	55,250,000	55,250,000	55,250,000	55,250,000
ICT Section	22,641,444	21,641,444	22,641,444	22,641,444	22,641,444
Hospitality Services Section	25,973,355	20,973,355	25,973,355	25,973,355	25,973,355
Cabinet Office	6,493,175	6,493,175	5,493,175	6,493,175	6,493,175
Office of the Deputy Governor	74,457,386	74,457,386	74,457,386	74,457,386	74,457,386
Office of the County Secretary	34,816,786	45,816,786	39,816,786	34,816,786	34,816,786
Office of the County Advisors	20,171,540	20,171,540	16,171,540	20,171,540	20,171,540
<b>TOTAL</b>	<b>580,874,154</b>	<b>590,874,154</b>	<b>580,874,154</b>	<b>580,874,154</b>	<b>580,874,154</b>
<b>COUNTY PUBLIC SERVICE BOARD</b>					
Human Resource and Administration	38,013,709	38,013,709	38,013,709	38,013,709	38,013,709
<b>TOTAL</b>	<b>38,013,709</b>	<b>38,013,709</b>	<b>38,013,709</b>	<b>38,013,709</b>	<b>38,013,709</b>
<b>ROADS, TRANSPORT AND PUBLIC WORKS</b>					
Head quarter Administrative services	196,036,258	199,956,258	195,965,006.40	204,628,641	218,813,787
Road Development and Management	1,200,000	350,000	3,280,000.00	3,312,800	3,345,928
County Government Buildings	10,100,000	10,100,000	18,080,000.00	18,260,800	18,443,408
County Fleet Management	40,100,000	40,100,000	27,080,000.00	27,350,800	27,624,308
<b>TOTAL</b>	<b>247,436,258</b>	<b>250,506,258</b>	<b>244,405,006</b>	<b>253,553,041</b>	<b>268,227,431</b>
<b>COUNTY ASSEMBLY</b>					
Legislative Services	1,008,995,826	1,008,995,826	1,008,995,826	1,008,995,826	1,008,995,826
<b>TOTAL</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>	<b>1,008,995,826</b>
<b>AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT</b>					
General Administration and support services	342,470,164	340,820,164	231,684,627	306,484,551	312,383,933
Crop Development and Management	2,260,005	2,235,005	1,788,004	1,805,884	1,823,943
Livestock Resources Management and Development	1,366,548	2,216,548	3,773,238	3,810,971	3,849,080
Fisheries Development	1,056,906	1,056,906	2,845,525	2,873,980	2,902,720
Veterinary Services	855,993	1,355,993	4,084,794	4,125,642	4,166,899
Agriculture Training Centre	2,614,704	3,439,704	7,751,763	3,048,912	3,070,868
Co-operative Development and Marketing	22,648,493	32,648,493	28,118,794.40	31,993,720	32,793,469
Capacity Building to Co-operative Societies	1,000,000	1,000,000	800,000	808,000	816,080

County Entity/Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Promotion of Co-operative Marketing and Value Chain	1,000,000	1,000,000	800,000	808,000	816,080
Co-operative Financial Services	1,500,000	1,500,000	1,200,000	1,212,000	1,224,120
Promotion and growth of Co-operative Societies	1,250,000	1,250,000	1,000,000	1,010,000	1,020,100
Co-operative Audit Support Services	1,550,000	1,550,000	1,240,000	1,252,400	1,264,924
<b>TOTAL</b>	<b>379,572,813</b>	<b>390,072,813</b>	<b>285,086,746</b>	<b>359,234,060</b>	<b>366,132,216</b>
<b>HEALTH</b>					
General Administration and support services	3,418,345,006	3,527,366,086	3,594,892,868.80	3,744,382,243	3,772,096,654
Machakos Level 5	169,429,588	177,929,588	137,343,670.40	138,717,107	139,104,278
Kangundo Level 4	54,100,000	54,100,000	39,280,000.00	39,672,800	40,069,528
Matuu Level 4	43,600,000	43,600,000	30,880,000.00	31,188,800	31,500,688
Kathiani Level 4	58,600,000	58,600,000	42,880,000.00	43,308,800	43,741,888
Mwala Level 4	43,600,000	43,600,000	30,880,000.00	31,188,800	31,500,688
Kimiti Level 4	38,600,000	38,600,000	26,880,000.00	27,148,800	27,420,288
Masinga Level 4	40,600,000	40,600,000	28,480,000.00	28,764,800	29,052,448
Athi River Level 4	30,600,000	30,600,000	20,480,000.00	20,684,800	20,891,648
Mutituni Level 4	30,600,000	30,600,000	20,480,000.00	20,684,800	20,891,648
Ndithini Level 4	30,600,000	30,600,000	20,480,000.00	20,684,800	20,891,648
Kalama Level 4	30,600,000	30,600,000	20,480,000.00	20,684,800	20,891,648
Public Health	73,566,838	170,066,838	159,053,470.40	170,644,005	182,350,445
<b>TOTAL</b>	<b>4,062,841,432</b>	<b>4,276,862,512</b>	<b>4,172,490,010</b>	<b>4,337,755,355</b>	<b>4,380,403,497</b>
<b>WATER, IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE</b>					
Water Resources Management	97,924,249	107,924,249	105,339,399.20	110,679,730	111,586,920
Sewerage System and Sanitation Management	1,550,000	1,550,000	10,440,000.00	10,544,400	10,649,844
Development and Promotion of Irrigation	3,150,000	5,250,000	3,000,000.00	3,030,000	3,060,300
Environment and Natural Resources	9,546,172	9,546,172	20,636,937.60	9,101,796	9,385,868
Climate Change	21,917,699	21,917,699	29,734,159	21,104,810	21,429,003
<b>TOTAL</b>	<b>134,088,120</b>	<b>146,188,120</b>	<b>169,150,496</b>	<b>154,460,736</b>	<b>156,111,935</b>
<b>FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT</b>					
Revenue Management	410,987,593	509,983,593	398,894,083	419,111,378	438,155,833
Budget Formulation, Coordination and Implementation	42,363,780	65,363,780	32,291,024	32,613,934	32,940,074
Supply Chain Management	11,926,490	15,926,490	10,741,192	10,848,604	10,957,090
Accounting Services	42,760,407	148,354,664	133,837,299.20	35,175,672	35,527,429
Audit Services	9,720,000	17,640,360	10,112,288	10,213,411	10,315,545



County Entity/Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Human Resource Management and Support Services	297,973,124	302,128,124	233,702,499.20	211,368,670	219,144,291
Economic Planning and Statistical Services	39,804,069	73,804,069	39,043,255.20	40,832,961	41,546,280
Monitoring and Evaluation	9,450,248	15,950,248	5,760,198.40	5,817,800	5,875,978
External Resources Mobilization	19,449,126	19,449,126	10,559,301	10,664,894	10,771,543
Project Delivery Unit	44,850,000	44,850,000	35,880,000	36,279,040	37,010,202
ICT General Administration and Support Services	46,300,361	51,300,361	42,040,288.80	45,567,982	46,270,701
ICT Infrastructure	6,143,554	6,143,554	4,914,843	4,963,992	5,013,632
Closed Circuit Television	1,525,000	1,525,000	1,220,000	1,232,200	1,244,522
Public Communications	-	49,645,000	34,716,000	35,063,160	35,413,792
<b>TOTAL</b>	<b>983,253,752</b>	<b>1,322,064,369</b>	<b>993,712,272</b>	<b>899,753,698</b>	<b>930,186,911</b>
<b>GENDER, YOUTH, SPORTS AND SOCIAL WELFARE</b>					
Youth and Sports Administrative Services	71,296,382	141,296,382	31,037,105.60	69,091,978	69,975,658
Stadia Management			2,000,000.00	2,020,000	2,040,200
Sports Management			33,000,000.00	33,330,000	33,663,300
Youth Empoerment			2,000,000.00	2,020,000	2,040,200
Gender and Social Welfare Administrative Services	53,343,387	78,343,387	47,674,709.60	51,239,308	52,968,880
Special Programmes			14,000,000.00	14,140,000	14,281,400
Digital Economy			8,960,000.00	19,049,600	19,240,096
<b>TOTAL</b>	<b>124,639,769</b>	<b>219,639,769</b>	<b>138,671,815</b>	<b>190,890,886</b>	<b>194,209,734</b>
<b>TRADE, INDUSTRY, TOURISM AND INNOVATION</b>					
Trade Administrative and Support Services	44,797,449	44,797,449	25,837,959.20	31,476,472	32,095,531
Trade and External Relations	2,715,433	2,715,433	1,172,346.40	1,184,070	1,195,911
Small and Medium Sized Enterprises	10,000,000	10,000,000	11,000,000.00	11,110,000	11,221,100
Industry and Innovation	46,736,010	46,736,010	27,388,808.00	33,743,044	34,252,766
Investment Promotion	10,000,000	10,000,000	20,000,000.00	30,200,000	30,502,000
Tourism Administrative and Support Services	58,147,873	58,147,873	47,518,298.40	56,827,094	58,500,178
Heritage & Culture	999,722	5,999,722	7,799,777.60	7,877,775	7,956,553
Liquor Management	701,270	5,501,270	7,401,016.00	7,475,026	7,549,776
Tourism Development and Marketing	887,350	2,087,350	11,169,880.00	11,281,579	11,394,395
Management of Recreational Facilities	1,299,502	1,299,502	9,039,601.60	9,129,998	9,221,298
Machawood	998,308	5,998,308	4,798,646.40	4,846,633	4,895,099
County Image Directorate	1,001,198	1,001,198	1,800,958.40	1,818,968	1,837,158
Digital Economy	-	3,700,000	-	-	-
<b>TOTAL</b>	<b>178,284,115</b>	<b>197,984,115</b>	<b>174,927,292</b>	<b>206,970,659</b>	<b>210,621,764</b>
<b>EDUCATION</b>					

County Entity/Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
General Administration, Planning and Support Services	536,929,693	613,929,693	541,143,754.40	550,573,386	548,476,321
Basic Education	9,856,678	11,350,000	5,080,000.00	5,130,800	5,182,108
Vocational Training	-	12,100,000	12,680,000.00	12,806,800	12,934,868
<b>TOTAL</b>	<b>546,786,371</b>	<b>637,379,693</b>	<b>558,903,754</b>	<b>568,510,986</b>	<b>566,593,297</b>
<b>LANDS, HOUSING, URBAN DEVELOPMENT AND ENERGY</b>					
Lands and Physical Planning	62,346,321	62,346,321	49,877,056.80	50,255,017	50,865,218
County Electrification	28,076,213	28,076,213	32,460,970.40	23,420,735	24,197,564
Housing and Urban Development	98,643,736	98,643,736	83,914,988.80	81,588,510	86,772,050
Machakos Municipality	17,000,000	17,000,000	10,600,000.00	10,706,000	10,813,060
Mavoko Municipality	19,000,000	19,000,000	12,200,000.00	12,322,000	12,445,220
Kangundo-Tala Municipality	15,700,000	15,700,000	10,560,000.00	10,665,600	10,772,256
<b>TOTAL</b>	<b>240,766,270</b>	<b>240,766,270</b>	<b>199,613,016</b>	<b>188,957,862</b>	<b>195,865,368</b>
<b>DEVOLUTION</b>					
Public Service General Administration and Support Services	298,357,385	548,971,916	408,177,532.80	416,078,830	418,601,983
Performance Management	2,500,000	2,500,000	2,000,000.00	2,020,000	2,040,200
Training, Research and Development	47,841,500	47,841,500	57,273,200.00	57,845,932	58,424,391
County Administration and Decentralized Units	372,609,131	407,409,131	328,757,242.80	369,472,349	385,131,243
Public Participation and Civic Engagement	2,750,000	2,750,000	8,000,000.00	8,080,000	8,160,800
Administration and Co-ordination Services	7,250,000	6,350,000	3,080,000.00	3,110,800	3,141,908
Solid Waste Management	3,500,000	3,500,000	5,000,000.00	5,050,000	5,100,500
Inspectorate Services	225,222,199	225,222,199	160,177,759.20	180,434,616	189,687,083
Emergency Services	19,139,000	19,139,000	15,311,200.00	15,464,312	15,618,955
<b>TOTAL</b>	<b>979,169,215</b>	<b>1,263,683,746</b>	<b>987,776,935</b>	<b>1,057,556,839</b>	<b>1,085,907,063</b>
<b>COUNTY ATTORNEY</b>					
Legal Services	83,564,716	83,564,716	86,851,772.80	62,954,666	63,872,853
<b>TOTAL</b>	<b>83,564,716</b>	<b>83,564,716</b>	<b>86,851,773</b>	<b>62,954,666</b>	<b>63,872,853</b>
<b>GRAND TOTAL</b>	<b>9,588,286,520</b>	<b>10,666,596,070</b>	<b>9,639,472,803</b>	<b>9,908,482,477</b>	<b>10,046,015,759</b>

Source: Machakos County Treasury, 2024

*ii. Development Expenditure*

Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
<b>OFFICE OF THE GOVERNOR</b>					
Office of the Governor	19,578,170	19,578,170	40,704,719	41,111,766	41,522,884
Office of the County Secretary			19,125,340	19,316,593	19,509,759
<b>TOTAL</b>	<b>19,578,170</b>	<b>19,578,170</b>	<b>59,830,059</b>	<b>60,428,360</b>	<b>61,032,643</b>
<b>COUNTY PUBLIC SERVICE BOARD</b>					
Human Resource and Administration	20,000,000	3,000,000	21,796,951	22,014,921	22,235,070
<b>TOTAL</b>	<b>20,000,000</b>	<b>3,000,000</b>	<b>21,796,951</b>	<b>22,014,921</b>	<b>22,235,070</b>
<b>ROADS, TRANSPORT AND PUBLIC WORKS</b>				-	-
General Administration and Support Services	71,500,000	80,500,000	56,350,000	56,913,500	57,482,635
Road Development and Management	376,500,000	356,500,000	620,004,144	626,204,185	632,466,227
County Government Buildings	191,731,765	142,231,765	69,562,236	70,257,858	70,960,436
County Fleet Management	72,000,000	70,000,000	49,000,000	49,490,000	49,984,900
<b>TOTAL</b>	<b>711,731,765</b>	<b>649,231,765</b>	<b>794,916,379</b>	<b>802,865,543</b>	<b>810,894,199</b>
<b>COUNTY ASSEMBLY</b>				-	-
Legislative Services	292,000,000	292,000,000	174,400,000	176,144,000	177,905,440
<b>TOTAL</b>	<b>292,000,000</b>	<b>292,000,000</b>	<b>174,400,000</b>	<b>176,144,000</b>	<b>177,905,440</b>
<b>AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT</b>					
General Administration and support services	562,487,090	640,879,819	364,680,632	368,327,438	372,010,713
Crop Development and Management	122,459,386	82,459,386	47,721,570	48,198,786	48,680,774
Livestock Resources Management and Development	62,852,603	54,809,200	24,300,000	24,543,000	24,788,430
Fisheries Development	17,329,908	17,329,908	16,751,466	16,918,981	17,088,170
Veterinary Services	13,082,928	21,126,331	14,788,432	14,936,316	15,085,679
Agriculture Training Centre	25,000,000	25,500,000	17,850,000	23,028,500	23,258,785
Co-operative Development and Marketing	-	10,000,000	7,000,000	7,070,000	8,140,700
Promotion of Co-operative Marketing and Value Chain	25,000,000	20,000,000	14,000,000	14,140,000	14,281,400
Promotion and growth of Co-operative Societies	2,425,498	2,425,498	11,697,849	11,814,827	11,932,975
<b>TOTAL</b>	<b>830,637,413</b>	<b>874,530,142</b>	<b>518,789,949</b>	<b>528,977,848</b>	<b>535,267,626</b>
<b>HEALTH</b>				-	-
General Administration and support services	538,872,154	780,712,974	275,163,200	277,914,832	280,693,980

Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Machakos Level 5	142,000,000	32,000,000	22,400,000	22,624,000	22,850,240
Kangundo Level 4	15,000,000	22,000,000	15,400,000	15,554,000	15,709,540
Matuu Level 4	26,000,000	40,000,000	28,000,000	28,280,000	28,562,800
Kathiani Level 4	12,993,866	12,258,937	8,581,256	8,667,068	8,753,739
Mwala Level 4	23,000,000	13,000,000	9,100,000	9,191,000	9,282,910
Kimiti Level 4	10,000,000	4,000,000	2,800,000	2,828,000	2,856,280
Masinga Level 4	10,000,000	4,000,000	2,800,000	2,828,000	2,856,280
Athi River Level 4	10,000,000	4,000,000	2,800,000	2,828,000	2,856,280
Mutituni Level 4	11,000,000	4,000,000	2,800,000	2,828,000	2,856,280
Ndithini Level 4	21,000,000	21,000,000	14,700,000	14,847,000	14,995,470
Kalama Level 4	10,000,000	4,000,000	2,800,000	2,828,000	2,856,280
Public Health	164,273,125	154,273,125	107,991,188	109,071,099	120,024,310
<b>TOTAL</b>	<b>994,139,145</b>	<b>1,095,245,036</b>	<b>495,335,643</b>	<b>500,289,000</b>	<b>515,154,390</b>
<b>WATER, IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE</b>					
Water Resources Management	320,000,000	320,000,000	174,000,000	177,740,000	179,517,400
Development and Promotion of Irrigation	99,561,724	99,561,724	59,693,207	60,290,139	60,893,040
Sewerage System and Sanitation Management	29,000,000	29,000,000	25,300,000	25,553,000	25,808,530
Environment and Natural Resources	24,900,000	24,900,000	22,430,000	22,654,300	22,880,843
Climate Change	245,038,276	348,213,860	264,926,793	267,576,061	270,251,822
<b>TOTAL</b>	<b>718,500,000</b>	<b>821,675,584</b>	<b>546,350,000</b>	<b>553,813,500</b>	<b>559,351,635</b>
<b>FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT</b>					
Revenue Management	122,750,745	87,750,745	51,425,522	51,939,777	52,459,174
Budget Formulation, Coordination and Implementation	93,931,500	72,059,500	50,441,650	50,946,067	51,455,527
Accounting Services	180,000,000	573,727,111	302,453,174.70	298,010,206	300,990,309
Audit Services	15,500,000	15,500,000	10,850,000	10,958,500	11,068,085
Economic Planning and Statistical Services	3,000,000	-	3,000,000	3,030,000	3,060,300
Monitoring and Evaluation			5,000,000	5,050,000	5,100,500
ICT Infrastructure	59,794,177	100,666,177	80,466,324	81,270,987	82,083,697
Public Communications	-	-	10,000,000	10,100,000	10,201,000
<b>TOTAL</b>	<b>474,976,422</b>	<b>849,703,533</b>	<b>513,636,670</b>	<b>511,305,537</b>	<b>516,418,592</b>
<b>GENDER, YOUTH, SPORTS AND SOCIAL WELFARE</b>					
Stadia Management	31,000,000	31,000,000	21,700,000	26,917,000	27,186,170

Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Sports Management	10,000,000	85,000,000	79,500,000	85,295,000	86,147,950
Youth Empowerment	20,000,000	90,000,000	63,000,000	66,630,000	67,296,300
Gender and Social Services	131,655,003	131,655,003	112,158,502	118,280,087	121,462,888
Special Program	-	-	10,000,000	10,100,000	10,201,000
Digital Economy	-	-	10,000,000	10,100,000	10,201,000
<b>TOTAL</b>	<b>192,655,003</b>	<b>337,655,003</b>	<b>296,358,502</b>	<b>317,322,087</b>	<b>322,495,308</b>
<b>TRADE, INDUSTRY, TOURISM AND INNOVATION</b>					
Trade Administrative and Support Services	8,000,000	8,000,000	5,600,000	5,656,000	5,712,560
Trade and External Relations	39,298,083	39,298,083	37,508,658	37,883,745	38,262,582
International Trade	2,000,000	2,000,000	1,400,000	1,414,000	1,428,140
Small and Medium Sized Enterprises	12,581,663	53,666,647	57,566,653	58,142,319	59,723,743
Industry and Innovation	391,084,984	350,000,000	25,000,000	25,250,000	25,502,500
Tourism Administrative and Support Services	8,164,002	5,164,002	3,614,801	3,650,949	3,687,459
Heritage & Culture	2,450,000	2,450,000	11,715,000	11,832,150	11,950,472
Liquor Management	1,500,000	-	-	-	-
Management of Recreational Facilities	21,000,000	18,000,000	22,600,000	22,826,000	23,054,260
Machawood	22,500,000	20,000,000	14,000,000	14,140,000	14,281,400
County Image Directorate	200,000	200,000	5,140,000	5,191,400	5,858,725
<b>TOTAL</b>	<b>508,778,732</b>	<b>498,778,732</b>	<b>184,145,112</b>	<b>185,986,564</b>	<b>189,461,840</b>
<b>EDUCATION</b>					
General Administration, Planning and Support Services	110,000,000	35,000,000	24,500,000	24,745,000	24,992,450
Basic Education	15,000,000	15,000,000	35,500,000	35,855,000	36,213,550
Vocational Training	47,729,112	47,729,112	83,410,378	89,244,482	92,136,927
<b>TOTAL</b>	<b>172,729,112</b>	<b>97,729,112</b>	<b>143,410,378</b>	<b>149,844,482</b>	<b>153,342,927</b>
<b>LANDS, HOUSING, URBAN DEVELOPMENT AND ENERGY</b>					
Lands and Physical Planning	42,755,550	42,755,550	63,928,885	64,568,174	65,213,856
County Electrification	75,000,000	75,000,000	153,812,199	155,350,321	156,903,824
Housing and Urban Development	1,400,000	1,400,000	20,980,000	21,467,276	21,681,949
Machakos Municipality	11,200,000	100,417,607	7,840,000	17,918,400	18,097,584
Mavoko Municipality	11,200,000	12,328,536	7,840,000	17,918,400	18,097,584
Kangundo-Tala Municipality	26,200,000	32,494,110	18,340,000	25,523,400	25,778,634
<b>TOTAL</b>	<b>167,755,550</b>	<b>264,395,803</b>	<b>272,741,084</b>	<b>302,745,971</b>	<b>305,773,431</b>
<b>DEVOLUTION</b>					
				-	-

Programme	Printed Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Proposed Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Administration and Co-ordination Services	-	49,923,347	48,823,347	49,311,580	49,804,696
Solid Waste Management	2,205,000	2,205,000	2,476,394	2,501,158	2,526,170
Inspectorate and Fire Fighting Services	41,729,618	41,729,618	69,210,733	69,902,840	70,601,868
Public Participation			5,000,000	5,050,000	5,100,500
Public Service and Performance Management	2,000,000	2,000,000	1,400,000	1,414,000	1,428,140
<b>TOTAL</b>	<b>45,934,618</b>	<b>95,857,965</b>	<b>126,910,474</b>	<b>128,179,578</b>	<b>129,461,374</b>
<b>COUNTY ATTORNEY</b>				-	-
Legal Services	9,300,000	9,300,000	6,510,000	6,575,100	6,640,851
<b>TOTAL</b>	<b>9,300,000</b>	<b>9,300,000</b>	<b>6,510,000</b>	<b>6,575,100</b>	<b>6,640,851</b>
<b>GRAND TOTAL</b>	<b>5,158,715,930</b>	<b>5,908,680,845</b>	<b>4,155,131,202</b>	<b>4,246,492,490</b>	<b>4,305,435,326</b>

*Source: Machakos County Treasury, 2024*

## Annex VIII: Sector Composition

Sector	County Entity
Agriculture and Co-operative Development	<ul style="list-style-type: none"> <li>• Agriculture &amp; Food Security;</li> <li>• Livestock &amp; Fisheries;</li> <li>• Co-operative Development</li> </ul>
Energy, Infrastructure and ICT	<ul style="list-style-type: none"> <li>• Energy;</li> <li>• Roads &amp; Transport;</li> <li>• Public Works;</li> <li>• ICT Infrastructure;</li> <li>• Urban Development &amp; Housing</li> </ul>
Commercial, Tourism and Labour Affairs	<ul style="list-style-type: none"> <li>• Trade &amp; External Relations;</li> <li>• Industry &amp; Innovation;</li> <li>• Culture &amp; Tourism;</li> <li>• Small &amp; Medium Enterprises Development</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Medical Services;</li> <li>• Public Health;</li> <li>• Health Facilities and Infrastructure Development</li> </ul>
Public Administration	<ul style="list-style-type: none"> <li>• Office of the Governor;</li> <li>• Finance;</li> <li>• Economic Planning;</li> <li>• Revenue Management;</li> <li>• County Administration and Decentralized Units;</li> <li>• County Public Service Board;</li> <li>• County Assembly;</li> <li>• County Attorney;</li> <li>• Public Communication and E-Government;</li> <li>• Public Participation, Civic Engagement &amp; Customer Service;</li> <li>• Public Service and Performance Management;</li> <li>• Inspectorate and Emergency Services;</li> <li>• Digital Economy</li> </ul>
Education, Youth and Social Welfare	<ul style="list-style-type: none"> <li>• ECDE;</li> <li>• Vocational Training;</li> <li>• Gender &amp; Social Welfare;</li> <li>• Youth &amp; Sports</li> </ul>
Water and Irrigation	<ul style="list-style-type: none"> <li>• Water and Irrigation</li> </ul>
Land, Environment and Natural Resources	<ul style="list-style-type: none"> <li>• Lands &amp; Physical Planning;</li> <li>• Environment;</li> <li>• Climate Change;</li> <li>• Sewerage, Sanitation and Waste Management</li> </ul>

## Annex IX: Public Participation Advert



Republic of Kenya

### REPUBLIC OF KENYA COUNTY GOVERNMENT OF MACHAKOS

DEPARTMENT OF FINANCE, ECONOMIC  
PLANNING AND REVENUE MANAGEMENT



County Government  
of Machakos

Machakos Highway  
Telephone: +25402020040

P.O BOX 1996-90100  
Machakos, Kenya

#### **PUBLIC PARTICIPATION ON MACHAKOS COUNTY FISCAL STRATEGY PAPER 2024 AND MEDIUM-TERM BUDGET FY 2024/ 2025-2026 / 2027**

Pursuant to the provisions of article 220 (2) of the Constitution of Kenya, 2010 read together with section 87 of the County Government Act 2012 on 'Citizen Engagement' and section 117 of the Public Finance Management Act, 2012, the County Government of Machakos is in the process of formulating the 2024 Machakos County Fiscal Strategy Paper and Medium-Term Expenditure Framework Budget Financial Year 2024/2025-2026/2027.

The County, through the Department of Finance and Economic Planning, invites members of the public, civil society organizations, faith-based organizations, private sector practitioners and all other interested parties to Public Consultative Forums on the dates, time and venues as per the schedule below. The Draft 2024 CFSP may be accessed on the County website [www.machakos.go.ke](http://www.machakos.go.ke)

Sub-County	Date	Time	Venue
Village level consultations to be held on 19 <sup>th</sup> February ,2024			
Masinga	20 <sup>th</sup> February, 2024	10:00 AM -12: 30 PM	Ekalakala Chief,s Camp
Yatta	20 <sup>th</sup> February, 2024	2:00 PM -4: 30 PM	Ikombe Juakali, Ikombe market
Matungulu	21 <sup>st</sup> February 2024	10:00 AM -12: 30 PM	Kisukioni DCC Grounds
Kangundo	21 <sup>st</sup> February 2024	2:00 PM -4: 30 PM	Kitwii- Kinyambu Grounds
Mwala	22 <sup>nd</sup> February 2024	10:00 AM -12: 30 PM	Kyawango Chief's camp
Kathiani	22 <sup>nd</sup> February 2024	2:00 PM -4: 30 PM	Kathiani Junction -Open Grounds
Kalama	23 <sup>rd</sup> February ,2024	10:00 AM -12: 30 PM	Iuuni Grounds , Kola
Machakos	23 <sup>rd</sup> February ,2024	2:00 PM -4: 30 PM	AIC Ngelani
Mavoko	24 <sup>th</sup> February 2024	10:00 AM -12: 30 PM	Liberty Grounds

**NB:** Village level consultations to be held on 19<sup>th</sup> February 2024 from 10:00 a.m. at the respective Village Administrators' Offices. Written submissions can be sent to the undersigned so as to reach on or before 24<sup>th</sup> February, 2024

County Executive Committee Member -Finance, Economic Planning and Revenue Management  
Machakos County Government  
P.O. Box 1996-90100, Machakos  
Or  
[treasury@machakos.go.ke](mailto:treasury@machakos.go.ke)



REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MACHAKOS  
DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT  
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Machakos

REF: MCG/BD/2023-2024 /VOL.1 (50)

28<sup>th</sup> February, 2024

The Clerk

County Assembly of Machakos

**RE: COUNTY FISCAL STRATEGY PAPER (CFSP) 2024**

Reference is made to the Public Finance Management Act, 2012 Section 117 (1) which requires the County Treasury to prepare a County Fiscal Strategy Paper (CFSP) and submit to the County Assembly by the 28<sup>th</sup> of February each year.

Forwarded find the 2024 County Fiscal Strategy Paper as approved by the County Executive Committee.

Hon. Onesmus Kuyu

CECM - Finance, Economic Planning and Revenue Management

