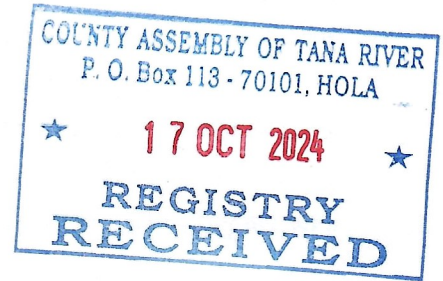
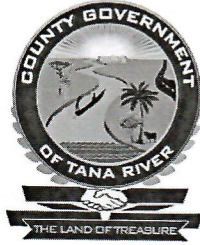


COUNTY GOVERNMENT OF TANA RIVER



THE COUNTY TREASURY

**2024 COUNTY BUDGET REVIEW AND
OUTLOOK PAPER (CBROP)**

SEPTEMBER, 2024

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FOREWORD

The County Treasury has prepared the 2024 County Budget Review Outlook Paper (CBROP) to provide a review of the fiscal performance by the County Government of Tana River during the financial year 2023/2024. It compares the budget appropriations in the year under review and provides insight on recent economic developments and the expected economic and financial forecast. Additionally, it provides information to show changes from the forecast in the previous County Fiscal Strategy Paper (CFSP) of 2023 and the reasons for, impact and effects of said changes.

The 2024 CBROP has been developed against a backdrop of stable global and domestic economic outlook. The Kenyan economy grew by 5.6 percent in 2023 up from 4.9 percent in 2022, a demonstration of resilience against shocks. The shocks include COVID-19 pandemic and its ensuing effects, conflict in Eastern Europe and Middle East that led to global supply chain disruptions and the adverse effects of climate change from the prolonged drought in 2021 to the floods in the first half of 2024. The growth momentum in the economy is projected to remain stable over the medium term. Growth is expected to moderate 5.2 percent in 2024 and 5.4 percent in 2025 from the 5.6 percent in 2023.

In the FY 2023/24, the County received 87% of its budgeted revenues (Kshs. 7,713,432,289 out of Kshs. 8,869,497,865). Total expenditure amounted to Kshs. 6,750,777,478. This accounted for 76% of the budgeted expenditure and 87.5% of the actual revenues received.

At the County level, the outlook in 2024 will focus on stabilization of the macroeconomic environment coupled with the continued implementation of the strategic priorities of the County Government as espoused in the Third Generation County Integrated Development Plan. The County Treasury shall continue to adhere to the fiscal responsibility principles in accordance the Public Finance Management (PFM) Act, 2012 (Section 107) in implementation of the County's strategic priorities. The county government's recurrent and development expenditures remained within the legal thresholds as per the PFMA, 2012. The success county's growth and development agenda will largely depend on how well the programme-based budget is implemented as well as to what extent the County Government can adopt and implement policies and frameworks to promote ease of doing business for the continued growth of SMEs and the larger tax base.


CPA Brenda Mokaya
CECM – FINANCE AND ECONOMIC PLANNING



ACKNOWLEDGEMENT

The 2024 edition of County Budget Review Outlook Paper (CBROP) was prepared in accordance with Section 118 of the Public Finance Management Act, 2012 and is the eleventh version since the inception of the County Government of Tana River.

I would like to acknowledge the various departments for their contribution to the consolidation of the document. The Financial Reporting Unit (FRU) within the County Treasury and all the county departments were invited to submit their performance on expenditures for the period under review. This information was analyzed by the team lead by CPA Brenda Mokaya (CECM - Finance and Economic Planning), myself, Amani Bawata (Director – Economic Planning and Budgeting), Amanda Korasu (M&E Officer), Arnold Odipo (Economic Planning Officer), Machafu Komora (Economist/Statistician) and the other officers from the Directorate of Economic Planning & Budgeting. These officers spent a significant amount of time putting together this CBROP.

This Paper was laid before the Tana River County Executive Committee who gave invaluable feedback on the performance of the Departments in the FY 2023/24. To these, I am grateful.

Finally, I express my sincere gratitude to the entire staff of the County Treasury for their dedication and commitment during the entire exercise.


Mariam A. Bunu

COUNTY CHIEF OFFICER – FINANCE AND ECONOMIC PLANNING



Contents

FOREWORD	ii
ACKNOWLEDGEMENT	iii
ABBREVIATIONS AND ACRONYMS	vi
PREAMBLE	vii
Legal Basis for Preparation of the County Budget Review and Outlook Paper	vii
Fiscal Responsibility Principles in the Public Finance Management Act, 2012	viii
1. INTRODUCTION	1
1.1. Objective of CBROP	1
1.2. Significance of CBROP	2
1.3. Structure of the Paper	2
2. REVIEW OF COUNTY FISCAL PERFORMANCE IN THE FY 2023/24	3
2.1. Overview	3
2.2. Fiscal Performance	3
2.2.1. Performance in Revenues	4
2.2.1.1. Equitable Share of Revenue Raised Nationally	5
2.2.1.2. Conditional Grants	5
2.2.1.3. County Own Source Revenue	7
2.2.2. Expenditure Performance	10
2.2.2.1. Budget Absorption and Comparison between 2023 CFSP Ceilings and FY 2023/24 Budget	11
2.2.2.2. Recurrent and Development Expenditure	15
2.2.2.3. Expenditure per Economic Classification	15
3. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK	18
3.1. Overview	18
3.2. Recent Economic Developments	20
3.3. County Economic Outlook and Policies	24
3.4. Risks to the Outlook	25
4. RESOURCE ALLOCATION FRAMEWORK	27
4.1. Overview	27
4.2. Adjustment to the FY 2024/2025 Budget	27
4.3. The Medium-Term Expenditure Framework	28
4.3.1. Proposed 2025/2026 Budget Framework	31
4.3.1.1. Revenue Outlook	31
4.3.1.2. Expenditure Outlook	31
5. CONCLUSION	33
ANNEX: CALENDAR FOR FY 2025/26 BUDGET PROCESS	34

LIST OF TABLES AND FIGURES

TABLES

Table 1: Summary of the Fiscal Performance of the County in FY 2023/244
Table 2: Analysis of Conditional Grants Received in the FY 2023/246
Table 3: Analysis of OSR Collection Per Revenue Stream.....7
Table 4: Quarterly County Own Source Revenue Performance Over a period of Four Fiscal
Years 10
Table 5: Budget Absorption and Comparison between CFSP 2023 Ceilings and FY 2023/24
Budget..... 11
Table 6: County Government Fiscal Projections in the Medium Term..... 17
Table 7: Summary of Indicative Ceiling for FY 2025/2026 and the MTEF30
Table 8: Proposed FY 2025/26 Budget Framework31
Table 9:Summary of Expenditure Projections for FY 2023/24 and MTEF.....32

FIGURES

Figure 1: Source of Financing for the FY 2023/24 Budget3
Figure 2: Month-on-Month OSR Performance.....9
Figure 3: Revenue Performance Over a Period of Four Fiscal Years..... 10
Figure 4: Expenditure by Economic Classification in the FY 2022/23 and the FY 2023/24 ..16

ABBREVIATIONS AND ACRONYMS

A-in-A	Appropriations in Aid
ASDSP	Agriculture Sector Development Support Project
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CRA	Commission on Revenue Allocation
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CGAAA	County Governments Additional Allocations Act
eCIMES	Electronic County Integrated Monitoring and Evaluation System
DRM	Disaster Risk Management
FLLoCA	Financing Locally-Led Climate Action County Climate Institutional Strengthening
CCIS	
FLLoCA	Financing Locally-Led Climate Action - County Climate Resilience Investment
CCRI	
GDP	Gross Domestic Product
IBEC	Inter-Governmental Budget and Economic Council
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
KCSAP	Kenya Climate Smart Agriculture Project
KNBS	Kenya National Bureau of Statistics
MoH	Ministry of Health
MTEF	Medium-Term Expenditure Framework
MTP	Medium-Term Plan
NAVCDP	National Agricultural Value Chain Development Project
OAG	Office of the Auditor-General
OSR	Own Source Revenue
PE	Personnel Emoluments
PFMA	Public Finance Management Act, 2012
PWD	People with Disabilities
SRC	Salaries and Remuneration Commission
SWG	Sector Working Group

PREAMBLE

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

The Budget Review and Outlook Paper (CBROP) is prepared in accordance with Section 118 of the Public Finance Management (PFM) Act 2012. The law stipulates that:

1. A county Treasury shall;
 - a. Prepare a CBROP in respect of the County for each year; and
 - b. Submit the paper to the County Executive Committee (CEC) by 30th September of that year.

2. In preparing its CBROP, the County Treasury shall specify;
 - a. The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year
 - b. The updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP)
 - c. Information on:
 - i. Any changes in the forecasts compared with the CFSP; or
 - ii. How actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or financial objectives in the CFSP for that financial year; and
 - d. Reasons for any deviation from the financial objectives in the CFSP together with proposals to address the deviation and the time estimated for doing so.

3. The CEC shall consider the CBROP with a view to approving it, with or without amendments, within fourteen days after its submission.

4. Not later than seven days after the CBROP is approved by the CEC, the County Treasury shall:
 - a. Arrange for the paper to be laid before the County Assembly; and
 - b. As soon as practicable after having done so, publish and publicize the paper.

Fiscal Responsibility Principles in the Public Finance Management Act, 2012

In line with the Constitution of Kenya, 2010, the PFM Act, 2012 sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. Section 107 of the PFM Act, 2012 states that:

1. The County Government's recurrent expenditure shall not exceed the County Government's total revenue;
2. Over the medium term, a minimum of thirty (30) per cent of the County Government's budget shall be allocated to the development expenditure;
3. The county Government's expenditure on wages 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;
4. Over the medium term, the Government's borrowing shall be used only for purpose of financing development expenditure and not for recurrent expenditure;
5. The County debt shall be maintained at a sustainable level as approved by County Assembly;
6. The fiscal risks shall be managed prudently; and
7. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

1. INTRODUCTION

1. The Public Finance Management (PFM) Act, 2012 Section 118 requires that among other responsibilities, the “County Treasury to prepare a County Budget Review Outlook Paper”. As such, this Paper is prepared in accordance with this section of the PFM Act 2012. The Act requires that every county prepare a CBROP and submit it to the County Executive Committee (CEC) by 30th September of that financial year.
2. The County Executive Committee shall in turn:
 - a. within fourteen days after submission, consider the CBROP with a view to approving it, with or without amendments.
 - b. Within seven days after the CEC approval of the paper, the county treasury shall arrange for the paper to be laid before the County Assembly and after doing so, publish and publicize the paper.

1.1. Objective of CBROP

3. The objective of CBROP is to provide a review of the previous fiscal performance and how this impacts the financial objectives and fiscal responsibility principles to be set out in the CFSP. This together with macroeconomic outlook provides a basis for revision of the current budget in the context of the broad fiscal parameters pertaining to the next budget and the medium term. Details of the fiscal framework and the medium-term policy priorities will be firmed up in the CFSP.

Specifically, the CBROP provides:

- Updated economic and financial forecasts in relation to the changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP);
- Details of the actual fiscal performance in the previous year compared to the budget appropriation for that particular year;
- Any changes in the forecasts compared with the CFSP;
- Indication on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the CFSP for that financial year; and
- Reasons for any deviation from the financial objectives in the CFSP together with proposed measures to address the deviation and the time estimated for doing so.

1.2. Significance of CBROP

4. The paper is a policy document and links planning with budget preparation and implementation. Within the Medium-Term Expenditure Framework (MTEF), it reviews previous fiscal performance for the year and identifies any deviations from the budget with the aim of providing realistic forecasts for the coming year. It further assesses how fiscal responsibility principles were adhered to as provided for in Section 107 of the PFM Act, 2012. In addition, the updated macroeconomic and financial outlook provides a basis for any budget revision and sets out broad fiscal parameters for the next budget. Further, the paper is expected to provide indicative sector ceilings for the FY 2025/2026 Budget and, in the medium term, to guide Sector Workings groups (SWGs) before being affirmed in the 2025 CFSP.

1.3. Structure of the Paper

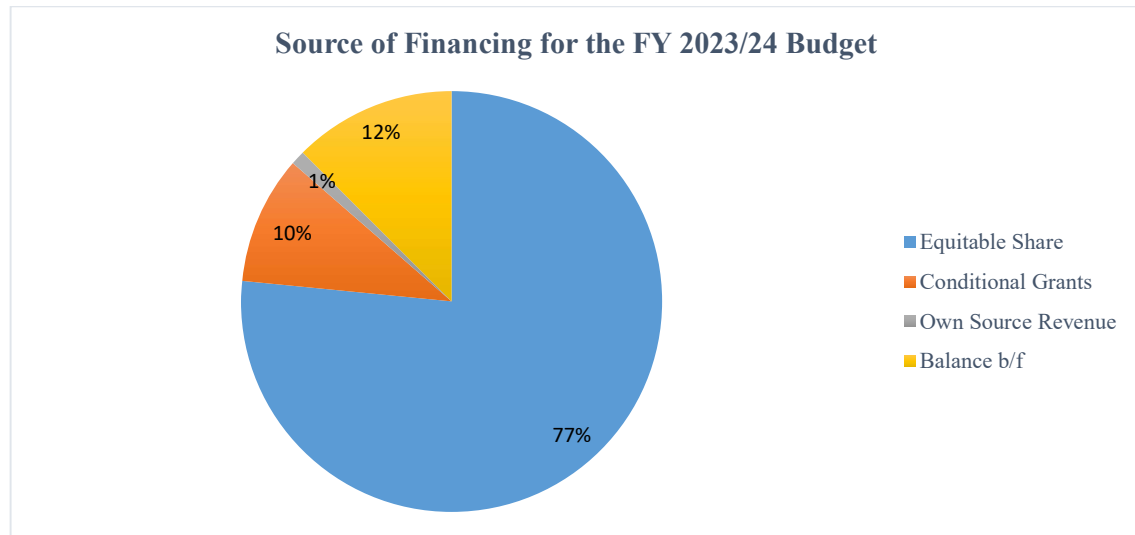
5. This paper has five sections. Section One provides an introduction to the CBROP. Section Two reviews the county's fiscal performance for the previous year and is divided into three sub-sections, namely; *The Overview*, *Fiscal Performance* and *Implications of Fiscal Performance*. Section Three reviews recent economic developments and has four subsections: *Recent Economic Developments*, *Economic Outlook and Policies*, *Medium Term Fiscal Framework* and *Risks to the Outlook*. Section Four sets out how the County Government intends to operate within its means in pursuit of managing and implementing a balanced budget in the medium term. It establishes the resources envelope (total revenues) it expects then allocates these across departments by setting expenditure ceilings for each department. In addition, it has four sub-sections: adjustment to the proposed budget; the medium-term expenditure framework; proposed budget framework; and projected fiscal balance and likely financing. And lastly, Section Five gives a conclusion of the entire paper.

2. REVIEW OF COUNTY FISCAL PERFORMANCE IN THE FY 2023/24

2.1. Overview

6. This section provides an overview of the performance and implementation of the budget for the Financial Year 2023/2024 and how it affected compliance with the fiscal responsibility during implementation of the CFSP. This makes it useful in providing a basis for setting out broad fiscal parameters for subsequent budgets.
7. The County’s FY 2023/2024 Approved Supplementary Budget was Kshs. 8.869 billion, comprising of Kshs. 5.312 billion (60 percent) and KShs. 3.558 billion (40 percent) allocation for recurrent and development expenditure respectively.
8. In order to finance the budget, the County was to receive Kshs. 6.791 billion (76.56 percent) as equitable share, Kshs. 873 million (9.84 percent) as conditional allocations, targeted to raise Kshs. 96.63 million as own local revenues which translates to 1.1 percent of the total budget and had a balance from the other financial year (2022/23) of Kshs.1.109 billion which translated to 12.51 percent of the total budget. The expected sources of budget financing are shown in Figure 1.

Figure 1: Source of Financing for the FY 2023/24 Budget



Source: Tana River County Treasury, 2023

2.2. Fiscal Performance

2.2.1. Performance in Revenues

9. During the financial year under review, the county had four sources of funding namely: equitable share from the revenue raised nationally; conditional allocations (from both national government and from development partners); county own source revenue; and a balance from last financial year. There was a slight growth in the Total Revenue and Grants as shown in Table 1 below.

Table 1: Summary of the Fiscal Performance of the County in FY 2023/24

	FY 2022/23	FY 2023/24		% Deviation	Growth %
	Actual	Approved	Actual		
	(a)	(b)	(c)		
Revenue (Total)	7,839,198,210	8,869,497,865	7,713,432,289	-13%	-2%
Unspent Bal from Previous FY	507,115,875	1,109,178,403	1,031,624,735	-7%	103%
Total Revenue and Grants	7,332,082,335	7,760,319,462	6,681,807,554	-14%	-9%
Equitable Share	7,050,681,467	6,790,702,542	6,247,446,338	-8%	-11%
Local Revenue	59,173,171	96,630,600	90,174,516	-7%	52%
Grants (Total)	222,227,697	872,986,320	344,186,700	-61%	55%
Total Expenditure	6,295,874,044	8,869,497,866	6,750,777,478	-24%	7%
Recurrent	3,893,837,000	5,311,557,113	4,853,551,525	-9%	25%
Development	2,402,037,044	3,557,940,753	1,897,225,953	-47%	-21%
Unspent Bal Current FY	-	-	962,654,810		

Source – Tana River County Treasury

10. The following challenges contributed the fiscal performance of the FY 2023/2024 being below expectation:

a. ***Delay in Approval and Operationalization of the Budget Estimates:***

The FY 2023/24 Budget Estimates were approved in August, 2023. However, clearance of the budget and uploading of the budget into IFMIS was concluded towards the end of August, 2023.

The process of revising the FY 2023/24 Budget was necessitated by the onset of floods in November, 2023. The process was concluded in late January, 2024 and the budget uploaded to IFMIS towards the end of February, 2024.

These delays in the approval of the budget means that budgeted activities cannot be implemented as scheduled.

- b. Delays in the initiation of Development Projects:* Considerable time was lost in the design and procurement of development projects. This meant that milestones of the project and payments against those milestones could not be done in the financial year.
- c. Delays in disbursement of funds from the National Treasury:* Disbursements from the Exchequer of the equitable share allocation lagged behind the monthly disbursement schedule agreed upon at the beginning of the FY 2023/24 by upto three months. The delay in disbursements also extended to the conditional grants. This resulted in the delay in the implementation of scheduled activities and thereby less expenditure than projected.

2.2.1.1. Equitable Share of Revenue Raised Nationally

11. During the FY 2023/2024, the Exchequer release of the equitable share revenue to the County Government of Tana River amounted to Kshs. 6.25 billion. This translated to 92% percent of the allocation. Moreover, an unspent balance of equitable share from the FY 2022/23 amounting to Kshs. 1.03 billion was spent in the FY 2023/24.

2.2.1.2. Conditional Grants

12. Analysis of the conditional grants released during the period under review reveals that the County received 39% allocation for conditional grants. The grants whose budgeted amounts were received are Primary health Care in Devolved in Devolved Context (DANIDA), ASDSP II, NAVCDP, FLLoCA CCIS and FLLoCA CCRI. The Table below shows an analysis of conditional grants received in the FY 2023/2024.

Table 2: Analysis of Conditional Grants Received in the FY 2023/24

	Grants	BALANCE B/F		FY 2023/24			PROPORTIONS		
		Allocation in the FY 2023/24 Budget (in KShs)	Actual Receipts in FY 2023/24 (in KShs)	Allocation in CGAAA 2023 Allocation (in KShs)	Allocation in the FY 2023/24 Budget (in KShs)	Actual Receipts in FY 2022/23 (in KShs)	Actual Receipts as % of Annual Allocation	CGAAA Annual Allocation (%)	Annual Budget Allocation (%)
A	Conditional Allocations from National Government Revenue								
1	Provision of Fertilizer Subsidy Programme	-	-	15,049,566	15,049,566	-	0.00%	2.38%	1.72%
2	Supplement for Construction of County Headquarters	-	-	121,000,000	121,000,000	-	0.00%	19.12%	13.86%
3	Aggregated Industrial Parks Programme	-	-	-	100,000,000	-	0.00%	0.00%	11.45%
4	Road Maintenance Fuel Levy (RMFL)	232,356	-	-	-	-	-	0.00%	0.00%
5	Rehabilitation of Youth Polytechnics	2,535,447	-	-	-	-	-	0.00%	0.00%
6	Livestock Support Program	1,104,095	-	-	-	-	-	0.00%	0.00%
B	Unconditional Allocations from the National Government Revenue								
4	Allocations for Mineral Royalties	-	-	10,624	10,624	-	0.00%	0.00%	0.00%
C	Conditional Allocations from loans & grants from Development partners								
5	Transforming Health System for Universal Care Project (THSUCP)	1,623,344	-	-	-	-	-	0.00%	0.00%
6	Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	90,000,000	-	0.00%	0.00%	10.31%
7	DANIDA (Primary Healthcare in Devolved Context)	-	-	10,683,750	10,683,750	10,683,750	100.00%	1.69%	1.22%
9	Agricultural Sector Development Support Programme (ASDSP) II	1,656,416	-	1,296,539	1,296,539	500,000	38.56%	0.20%	0.15%
10	National Agricultural Value Chain Development Project (NAVCDP)	-	-	200,000,000	250,000,000	199,504,080	79.80%	31.60%	28.64%
12	Financing Locally-Led Climate Action (FLLoCA) - County Climate Institutional Support (CCIS)	19,615,617	-	11,000,000	11,000,000	11,000,000	100.00%	1.74%	1.26%
13	Financing Locally-Led Climate Action (FLLoCA) - County Climate Resilience Investment (CCRI)	50,000,000	-	-	-	122,498,870	-	0.00%	0.00%
D	Conditional Allocations from the National Government for Certain Devolved Functions								
13	Livestock Value Chain Support Project	-	-	14,323,680	14,323,680	-	0.00%	2.26%	1.64%
14	De-Risking and Value Enhancement (DRIVE)	-	-	226,457,980	226,457,980	-	0.00%	35.78%	25.94%
15	Kenya Marine Fisheries and Socio-Economic Development (KEMSFED)	-	-	33,164,181	33,164,181	-	0.00%	5.24%	3.80%
	Grand Total	76,767,275	-	632,986,320	872,986,320	344,186,700	39.43%	100.00%	100.00%

Source – County Treasury, 2024

2.2.1.3. County Own Source Revenue

13. The total amount of revenue collected from County's own sources in the FY 2023/24 amounted to KShs. 90.17 million. This represented an underperformance of 7 percent on the annual own source revenue target of KShs. 96.63 million. The collected amount represents an overall increase in revenue collection of 52 per cent as compared to the FY 2022/23.

14. The table below shows an analysis of revenue collection for the period under review:

Table 3: Analysis of OSR Collection Per Revenue Stream

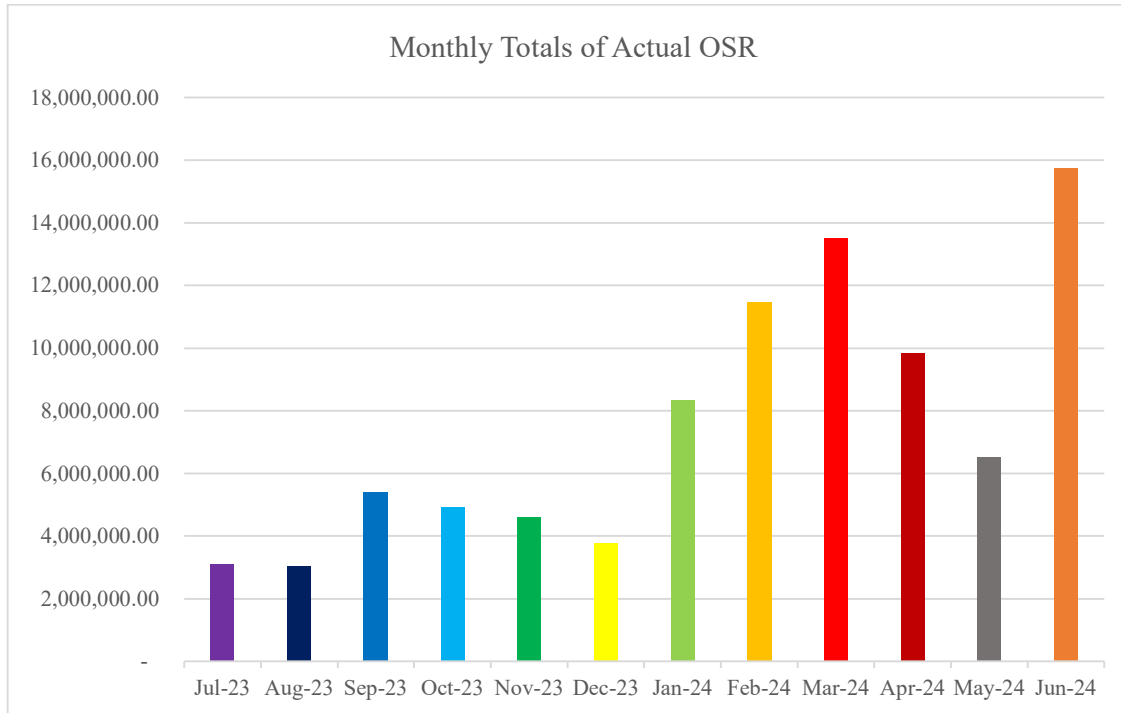
Source of Revenue	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Target	FY 2023/24 Actual	Variance of 2023/24 from 2022/23	Variance of Actuals from Estimates in FY 2023/24
	(a)	(b)	(c)	(d)	(d) - (b)	(d) - (c)
Receipts from sale of incidental goods	-	-	1,693,032	-	-	- 1,693,032
Sale of Tender Documents	-	-	1,693,032	-	-	- 1,693,032
Receipts not classified elsewhere	3,609,784	3,385,020	3,956,827	3,785,117	400,097	- 171,710
A.I.A (Health facilities) transferred to Exchequer	3,609,784	3,385,020	3,956,827	3,785,117	400,097	- 171,710
Land rates	3,776,748	5,573,330	5,299,478	9,832,966	4,259,636	4,533,488
Land rates / leases	3,776,748	5,573,330	5,299,478	9,832,966	4,259,636	4,533,488
Business Permit	16,934,242	18,270,870	13,307,853	21,309,900	3,039,030	8,002,047
Permit fees	16,934,242	18,270,870	13,307,853	21,309,900	3,039,030	8,002,047
Cesses	23,211,033	12,596,670	35,916,070	18,617,000	6,020,330	- 17,299,070
Rice & paddy	-	-	1,886,070	-	-	- 1,886,070
Maize	-	-	2,500,000	-	-	- 2,500,000
Fruits & vegetables/Produce cess	23,211,033	12,596,670	18,000,000	18,617,000	6,020,330	617,000
Charcoal	-	-	1,230,000	-	-	- 1,230,000
Livestock & fish	-	-	8,700,000	-	-	- 8,700,000
Others	-	-	3,600,000	-	-	- 3,600,000
Plot rents	1,013,225	1,585,000	1,749,000	608,000	- 977,000	- 1,141,000
Plot rent	1,013,225	1,585,000	1,749,000	608,000	- 977,000	- 1,141,000
Administrative services fees	912,494	-	2,098,800	671,200	671,200	- 1,427,600
Plot application fees	859,294	-	1,000,000	145,000	145,000	- 855,000
Plot transfer fees	53,200	-	500,000	205,000	205,000	- 295,000
Plot Sub-letting/Plot Sub-division	-	-	300,000	-	-	- 300,000
Weights and Measures	-	-	50,000	27,200	27,200	- 22,800
Fire License	-	-	248,800	294,000	294,000	45,200
County's natural resources exploitation	15,820,800	13,625,000	16,324,618	23,519,800	9,894,800	7,195,182
Sand, gravel & ballast extraction fees	3,514,400	-	900,000	-	-	- 900,000
Quarry extraction fees (Consent to mining)	-	-	2,890,000	-	-	- 2,890,000
Gypsum extraction fees	12,306,400	13,625,000	12,534,618	23,519,800	9,894,800	10,985,182
Other Miscellaneous Receipts	-	-	5,697,642	2,941,000	2,941,000	- 2,756,642
Other Miscellaneous Receipts	-	-	5,697,642	2,941,000	2,941,000	- 2,756,642
Market / Trade Centre fees	1,638,365	2,427,566	1,749,000	4,371,180	1,943,614	2,622,180
Market entrance Fees	1,638,365	2,427,566	1,749,000	4,371,180	1,943,614	2,622,180

Vehicle parking fees	3,057,358	1,490,000	816,200	1,621,600	131,600	805,400
Bus Park fees	-	390,000	316,200	-	- 390,000	- 316,200
Toll fees	3,057,358	1,100,000	500,000	1,621,600	521,600	1,121,600
Housing	-	-	291,500	-	-	- 291,500
water charges/House Rent	-	-	291,500	-	-	- 291,500
Environment & conservancy administration	838,700	-	676,280	-	-	- 676,280
Conservancy fees	838,700	-	676,280	-	-	- 676,280
Slaughter houses administration	2,121,840	-	1,982,200	401,017	401,017	- 1,581,183
Slaughter Fees	2,121,840	-	1,282,200	401,017	401,017	- 881,183
Hides & skins	-	-	700,000	-	-	- 700,000
Technical services	665,904	6,312,073	5,072,100	2,495,736	- 3,816,338	- 2,576,364
beacon search pointing fees	-	-	400,000	-	-	- 400,000
Survey Fees	-	-	50,000	-	-	- 50,000
Building Plan preparation fee (PPI Forms)	-	-	40,000	-	-	- 40,000
Building Plan Appv. Fees	665,904	6,312,073	1,762,100	2,041,336	- 4,270,738	279,236
Building Inspection Fee	-	-	2,200,000	-	-	- 2,200,000
Wayleave fees	-	-	500,000	-	-	- 500,000
Sign boards & advertisements fee	-	-	120,000	454,400	454,400	334,400
GRAND TOTAL	73,600,493	65,265,529	96,630,600	90,174,516	24,908,986	- 6,456,084
PERCENTAGE					38.17	- 6.68

(Source – Directorate of Revenue)

15. An analysis of the actual revenue collected in the FY 2022/23 and FY 2023/24 reveals that there are some significant variations in collection among the various revenue streams in the two FYs. Increases in revenue collected was registered in Gypsum extraction fees (Kshs. 9.89m), Cess from fruits/vegetables/agricultural produce (Kshs. 6.02m), Land rates/leases (Kshs. 4.26m), business permits (Kshs. 3.03m), liquor licenses (Kshs. 2.94m) and market entrance fees (Kshs. 1.94m). On the other hand, significant reduction in revenue collected was in Building Plan Approval Fees (a Kshs. 4.27m reduction), Plot rents (a reduction of Kshs. 0.977m) and Bus Park fees (a reduction of Kshs. 0.39m).
16. The analysis also reveals that there are revenue streams that recorded nil revenue in the FY 2023/24. These include sale of tender documents, housing (water charges and house rent), Environment and Conservancy administration, and administrative services fees in the Department of Lands and Physical Planning. The County Treasury needs to step up efforts in coordinating with the respective County departments to strengthen the collections from these revenue streams.

Figure 2: Month-on-Month OSR Performance



(Source – Directorate of Revenue)

17. As indicated in the above diagram, in the FY 2023/2024, revenue collection was spread out throughout the financial year but was highest in the third and fourth quarters. Revenue collection was highest in June, 2024 followed by March, 2024 and lowest in August, 2023. Two of the significant revenue streams, cess from agricultural produce and gypsum extraction fees, were affected by climatic conditions including the floods received from November, 2024. However, following the cessation of the floods and revenue administration activities scheduled in the second half of the financial year, revenue collection improved in the second half of the financial year.

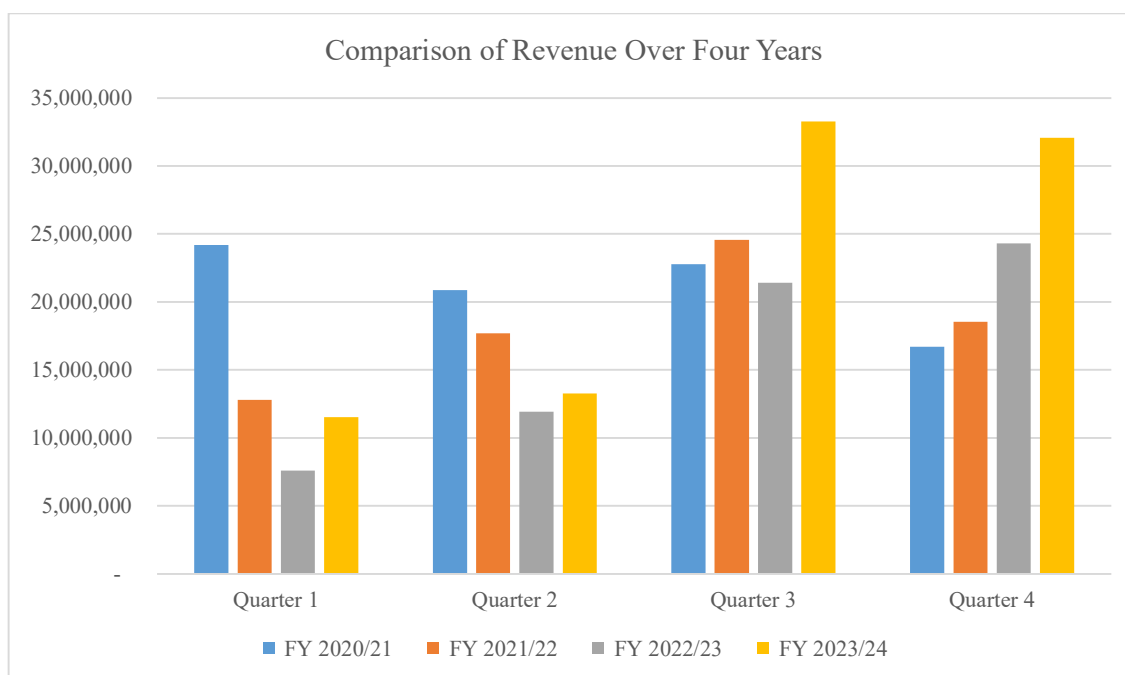
18. The total revenue for the years FYs 2020/21, 2021/22, 2022/23 and 2023/24 was KShs. 313.56 million. The respective revenue for each year is provided in Table 4. The data shows that, on average, more revenue was collected during the 3rd and 4th quarters over the years. However, in each FY, in a different quarter is revenue collected the highest (Quarter 1 in FY 2020/21, Quarter 3 in FY 2022/23 and FY 2023/24, and Quarter 4 in FY 2022/23).

Table 4: Quarterly County Own Source Revenue Performance Over a period of Four Fiscal Years

Financial Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Total
FY 2020/21	24,186,948	20,870,074	22,763,569	16,702,004	84,522,595
FY 2021/22	12,783,115	17,713,035	24,554,988	18,549,356	73,600,493
FY 2022/23	7,601,348	11,923,731	21,416,467	24,323,983	65,265,529
FY 2023/24	11,524,477	13,272,886	33,290,724	32,086,429	90,174,516
Total Collection	56,095,887	63,779,726	102,025,748	91,661,773	313,563,133

Source: County Directorate of Revenue

Figure 3: Revenue Performance Over a Period of Four Fiscal Years



Source: County Directorate of Revenue

2.2.2. Expenditure Performance

19. The total approved expenditure for the financial year was Kshs. 8.869 billion, comprising of Kshs. 5.312 billion (59.89%) recurrent expenditure and Kshs. 3.558 billion (40.11%) development expenditure.

During the FY 2023/24, the County received Kshs. 7.713 billion comprising of Kshs. 6.247 billion as equitable share of revenue raised nationally, Kshs. 344.17 million as conditional grants, Kshs. 90.17 million from own source revenue and Kshs. 1.032 billion as balance brought forward from the FY 2022/23.

2.2.2.1. Budget Absorption and Comparison between 2023 CFSP Ceilings and FY 2023/24 Budget

Table 5: Budget Absorption and Comparison between CFSP 2023 Ceilings and FY 2023/24 Budget

Department	Ceilings in 2023 CFSP (Kshs. Million)			Budget Allocation in FY 2023/2024 (Kshs. Million)			Exchequer Issues in the FY 2023/24 (Kshs. Million)		Expenditure in The FY 2023/24 (Kshs. Million)		FY 2023/24 Expenditure to Exchequer Issues (%)	FY 2023/24 Absorption rate (%)			Deviation (%)		
	Rec	Dev	Total	Rec	Dev	Total	Rec	Dev	Rec	Dev		Rec	Dev	Total			
	a	b	c=a+b	d	e	f=d+e	g	h	i	j		k=(i/g)*100	l=(j/h)*100	m=(i/d)*100		n=(j/e)*100	p=(i+j)/(f)*100
County Assembly	677,653,972	330,783,780	1,008,437,752	677,653,974	365,783,780	1,043,437,754	664,683,042	305,000,000	623,381,874	270,000,000	893,381,874.00	94%	89%	92	74	86	3%
Office of The Governor and Deputy Governor	436,641,663	-	436,641,663	436,641,663	0	436,641,663	436,641,662.93	-	427,973,615.00	-	427,973,615.00	98%	-	98	-	98	0%
Finance and Planning	462,720,203	645,954,219	1,108,674,422	545,795,772	746,986,713	1,292,782,485	543,302,371.62	605,327,037.55	539,785,639.00	599,442,327.35	1,139,227,966.35	99%	99%	99	80	88	17%
Public Service Board	73,355,104	-	73,355,104	67,981,255	0	67,981,255	67,870,519.32	-	66,401,255.50	-	66,401,255.50	98%	-	98	-	98	-7%
Trade, Tourism, Wildlife and Cooperative Development	83,599,698	132,000,000	215,599,698	85,599,698	253,000,000	338,599,698	82,822,027.50	152,900,000.00	32,408,469.95	122,995,000.00	155,403,469.95	39%	80%	38	49	46	57%
Agriculture, Livestock, Fisheries and Veterinary	178,425,154	935,702,457	1,114,127,611	196,725,154	773,552,457	970,277,611	181,879,238.41	269,475,011.30	178,951,321.00	125,166,127.10	304,117,448.10	98%	46%	91	16	31	-13%
Culture, gender, Youth, Sports and Social Services	52,683,447	50,000,000	102,683,447	54,683,447	40,000,000	94,683,447	47,899,020.10	38,000,000.00	43,935,776.95	17,175,645.40	61,111,422.35	92%	45%	80	43	65	-8%
Education and Vocational Training	240,766,669	198,535,447	439,302,116	260,266,669	155,535,447	415,802,116	235,474,844.84	150,061,584.00	186,149,427.00	91,059,118.80	277,208,545.80	79%	61%	72	59	67	-5%

Department	Ceilings in 2023 CFSP (Kshs. Million)			Budget Allocation in FY 2023/2024 (Kshs. Million)			Exchequer Issues in the FY 2023/24 (Kshs. Million)		Expenditure in The FY 2023/24 (Kshs. Million)		FY 2023/24 Expenditure to Exchequer Issues (%)		FY 2023/24 Absorption rate (%)			Deviation (%)	
Medical Services, public Health and sanitation	1,197,561,277	242,200,000	1,439,761,277	1,315,064,963	201,700,000	1,516,764,963	1,306,885,627.79	97,082,423.10	1,198,618,342.10	97,663,730.75	1,296,282,072.85	92%	101%	91	48	85	5%
Special Program	150,234,635	-	150,234,635	178,234,635	0	178,234,635	178,234,635.00	-	171,335,323.00	-	171,335,323.00	96%	-	96	-	96	19%
Roads, Transport, Public works, Housing and Urbanisation	67,988,739	625,782,356	693,771,095	78,238,739	568,282,356	646,521,095	77,391,648.69	311,964,291.40	53,756,324.55	313,475,061.25	367,231,385.80	69%	100%	69	55	57	-7%
Water, Irrigation, Environment and Natural Resources	115,047,278	299,500,000	414,547,278	122,647,278	293,100,000	415,747,278	115,109,913.25	246,458,335.00	78,002,763.95	163,681,448.90	241,684,212.85	68%	66%	64	56	58	0%
Public Service, Administration and Citizen participation	1,402,318,017	50,000,000	1,452,318,017	1,214,355,017	43,000,000	1,257,355,017	1,212,471,380.07	7,420,447.15	1,182,817,007.15	6,989,000.00	1,189,806,007.15	98%	94%	97	16	95	-13%
Lands and Physical Planning	39,593,750	94,000,000	133,593,750	44,093,750	67,000,000	111,093,750	43,907,479.08	38,798,988.00	43,511,136.00	39,785,988.00	83,297,124.00	99%	103%	99	59	75	-17%
Hola Municipality	36,450,000	50,000,000	86,450,000	33,575,100	50,000,000	83,575,100	26,523,250.33	49,792,505.00	26,523,250.33	49,792,505.00	76,315,755.33	100%	100%	79	100	91	-3%
TOTAL	5,215,039,606	3,654,458,259	8,869,497,865	5,311,557,114	3,557,940,753	8,869,497,867	5,221,096,661	2,272,280,623	4,853,551,525	1,897,225,953	6,750,777,478.03	93%	83%	91	53	76	0%

Budget Allocation:

20. From the above tabulation, it is observed that the following County departments received a significant allocation of development funds during in the FY 2023/24: Agriculture, Livestock, Fisheries and Veterinary Services (Kshs. 773.55 million); Finance and Economic Planning (Kshs. 746.99 million); Roads, Transport, Public Works, Housing and Urbanization (Kshs. 568.28 million); County Assembly (Kshs. 365.78 million); Water, Irrigation, Environment & Natural Resources (Kshs. 293.1 million); and Trade, Tourism and Industry (Kshs. 253.0 million).
21. Similarly, the significant allocation of recurrent expenditure was to the Department of Health (Kshs. 1.315 billion), Department of Public Service Management, Administration and ICT (Kshs. 1.214 billion), County Assembly (Kshs. 677.65 million), Department of Finance and Economic Planning (Kshs. 545.8 million), and Office of the Governor (Kshs. 436.64 million).
22. However, the allocation for both the recurrent and development expenditure in the Department of Finance and Economic Planning had a provision for the settlement of both pending bills in recurrent and development expenditure respectively, hence the significant allocations in both recurrent and development allocations. Similarly, expenditures towards salaries and benefits for all County Government departments except Department of Health, Office of the Governor, County Public Service Board and Hola Municipality have been lumped under the Department of Public Service Management, Administration and ICT. This accounts for the high allocation towards recurrent expenditure in the Department.

Budget Absorption:

23. For the FY 2023/2024, The County achieved an overall absorption on the Budget allocation of 76 percent with an average of 91 percent for recurrent and 53 percent for development. Overall, the departments were more efficient in the absorption of their recurrent budgets than in their development budgets with all departments absorbing more of their respective recurrent than development budgets.
24. The County Departments with high budget absorption rates are Office of the Governor (98%), County Public Service Board (98%), Cohesion and Special Programs (96%), Public Service Management, Administration and ICT (95%), and Hola Municipality (91%). Worth

noting is that these Departments have a higher proportion of recurrent expenditure than development expenditure.

25. Four County departments with the least absorption rates are: Agriculture, Livestock, Fisheries and Veterinary Services (31%); Trade, Tourism, Wildlife and Cooperative Development (46%); Roads, Transport, Public Works, Housing and Urbanization (57%); and Water, Energy, Mining and Natural Resources, and Environment and Climate Change (combined at 58%).
26. Departments with a high absorption rate in development expenditure are Finance and Economic Planning (80%), and County Assembly (74%).
27. The overall under absorption was a result of delayed or no remittance of conditional grants, delayed Exchequer disbursement, delayed initiation of development projects and delays in approval and operationalization of budgets.

Expenditure to Exchequer Issues:

28. The County, on average spent 90% of the requisitioned funds; 93 percent being for recurrent and 83 percent for development expenditure. Two departments spent more than the Exchequer requisition: Lands and Physical Planning (103% in development expenditure) and Department of Medical Services (101% in Development expenditure). The lowest absorption rates were recorded in the departments of Trade, Tourism and Industry (39% in recurrent expenditure), Culture and Gender (45% in development expenditure) and Department of Agriculture, Livestock, Fisheries and Veterinary Services (46%).

Deviation from CFSP:

29. Overall, the FY 2023/24 budget did not deviate from the 2023 CFSP that was submitted to the County Assembly. However, the allocations across County departments deviated from the CFSP ceilings by as high as 57% in Trade, Tourism and Industry. This deviation was caused by changing amounts of conditional grants and the balance brought forward which was not allocated to specific departments in the ceiling; reason being ceilings were prepared based on total non-discretionary revenue (Equitable Share and Own Source Revenue).

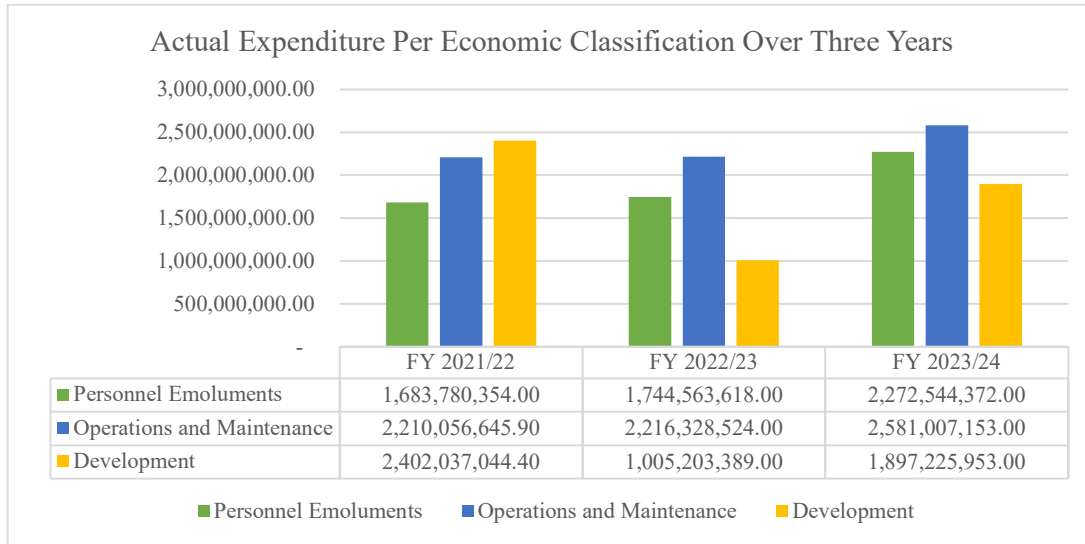
2.2.2.2. Recurrent and Development Expenditure

30. In the Budget Estimates for the FY 2023/24, the bulk of the expenditure was recurrent in nature with a recurrent to development expenditure ratio of 61:39. The allocation for development expenditure amounted to Ksh 3.640 billion. The Departments with the high allocations in development expenditure are: Agriculture, Livestock, Fisheries and Veterinary Services (773.6 million), Finance and Economic Planning (747 million), Roads, Transport, Public Works, Housing and Urbanization (568.3 million), and the County Assembly (365.8 million). The significant allocation of recurrent expenditure was to the Department of Health (Kshs. 1.315 billion, a bulk is for salaries for healthcare workers), Department of Public Service Management, Administration and ICT (Kshs. 1.214 billion), County Assembly (Kshs. 677.65 million), Department of Finance and Economic Planning (Kshs. 545.8 million), and Office of the Governor (Kshs. 436.64 million).
31. Considering the Kshs. 1.897 billion actual expenditures in development in the FY 2023/2024, the largest amount was spent in the Department of Finance and Economic Planning (Kshs. 599.4 million), Department of Roads, Public Works, Housing and Urbanization (Kshs. 313.5 million) and County Assembly (Kshs. 270m). The Department of Finance played a key role in the settlement of pending bills. This is in an effort to comply with the Intergovernmental Budget and Economic Council (IBEC) resolutions, and the PFM regulations, 2015, Section 41 (2) on debt service payment.

2.2.2.3. Expenditure per Economic Classification

32. During the FY 2023/2024, the County spent Kshs 6.751 billion, which was 87.52 per cent of the total funds released (Kshs.7.713 billion). This is an increase from the Kshs 6.295 billion spent in FY 2022/23. Of the Kshs 6.751 billion spent, KShs. 4.854 billion was spent on recurrent expenditures while KShs. 1.897 billion was spent on development activities. The recurrent expenditure comprised of Kshs. 1.745 billion for Personnel Emoluments and Kshs. 216 billion for Operation and Maintenance. Figure 4 presents a comparison between the total expenditure in the FY 2021/22, FY 2022/23 and the FY 2023/2024.

Figure 4: Expenditure by Economic Classification in the FY 2022/23 and the FY 2023/24



Implications for the FY 2023/2024 Performance

33. The delayed or no disbursement of conditional grants and equitable share of revenue raised nationally alongside the underperformance in Own Source Revenue (OSR) has a downward effect adjustment in ordinary revenues for FY 2023/24 and the medium term. This in turn affects effective implementation of programs and projects due to budget deficits. To remedy this, the County Treasury will lobby with the National Treasury and the relevant State Departments and/or Development Partners for the timely Exchequer disbursements. Further, the County Treasury will partner with KIPPRA and other agencies to harmonize OSR forecasting and implement measures to improve and meet future collection targets.

Table 6: County Government Fiscal Projections in the Medium Term

	FY 2022/23	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
	Actual	Budget	Actual (2024 CBROP)	Budget	2024 CBROP	CBROP 2024	CFSP 2025	CBROP 2025	CFSP 2026	CBROP 2026	CFSP 2027
Revenue (Total)	7,839,198,210	8,869,497,865	7,713,432,289	9,309,506,045	9,309,506,045	9,315,260,901	9,315,260,901	9,641,303,491	9,641,303,491	9,979,828,624	9,979,828,624
Unspent Bal b/f Previous FY	507,115,875	1,109,178,403	1,031,624,735	1,093,197,531	1,093,197,531	1,147,857,408	1,147,857,408	1,205,250,278	1,205,250,278	1,265,512,792	1,265,512,792
Total Revenue & Grants	7,332,082,335	7,760,319,462	6,681,807,554	8,216,308,514	8,216,308,514	8,167,403,494	8,167,403,494	8,436,053,213	8,436,053,213	8,714,315,832	8,714,315,832
Equitable Share Allocation	7,050,681,467	6,790,702,542	6,247,446,338	7,040,540,708	7,040,540,708	7,251,756,929	7,251,756,929	7,469,309,637	7,469,309,637	7,693,388,926	7,693,388,926
Local Revenue	59,173,171	96,630,600	90,147,516	96,630,600	96,630,600	106,293,660	106,293,660	116,923,026	116,923,026	128,615,329	128,615,329
Grant (Total)	222,227,697	872,986,320	344,186,700	1,079,137,206	1,079,137,206	809,352,905	809,352,905	849,820,550	849,820,550	892,311,577	892,311,577
Total Expenditure	4,966,095,531	8,869,497,865	6,750,777,478	9,309,506,045	9,309,506,045	9,315,260,901	9,315,260,901	9,641,303,491	9,641,303,491	9,979,828,624	9,979,828,624
Recurrent	3,960,892,142	5,215,039,606	4,853,551,525	5,669,164,101	5,669,164,101	6,054,919,586	6,054,919,586	6,217,945,110	6,217,945,110	6,385,302,324	6,385,302,324
<i>Recurrent as % of CG Total Budget</i>	80%	59%	72%	61%	61%	65%	65%	64%	64%	64%	64%
Personnel Emolument	1,744,563,618	2,408,039,249	2,272,544,372	2,757,897,191	2,757,897,191	2,575,317,706	2,575,317,706	2,704,083,592	2,704,083,592	2,839,287,771	2,839,287,771
Operations & Maintenance	2,216,328,524	2,807,000,357	2,581,007,153	2,911,266,910	2,911,266,910	3,479,601,880	3,479,601,880	3,513,861,518	3,513,861,518	3,546,014,552	3,546,014,552
<i>Personnel Emoluments as % of CG Budget</i>	35%	27%	34%	30%	30%	28%	28%	28%	28%	28%	28%
Development	1,005,203,389	3,654,458,259	1,897,225,953	3,640,341,944	3,640,341,944	3,260,341,315	3,260,341,315	3,423,358,381	3,423,358,381	3,594,526,300	3,594,526,300
<i>Development as % of CG Total Budget</i>	20%	41%	28%	39%	39%	35%	35%	36%	36%	36%	36%
Unspent Bal Current FY	2,873,102,679	0	1,088,420,732	0	0	0	0	0	0	0	0

3. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.1. Overview

34. The 2024 CBROP has been developed against a backdrop of stable global and domestic economic outlook. The Kenyan economy grew by 5.6 percent in 2023 up from 4.9 percent in 2022, a demonstration of resilience against shocks. The shocks include COVID-19 pandemic and its ensuing effects, conflict in Eastern Europe and Middle East that led to global supply chain disruptions and the adverse effects of climate change from the prolonged drought in 2021 to the floods in the first half of 2024. The growth momentum in the economy is projected to remain stable over the medium term.
35. The primary sector grew by 5.0 percent in the first quarter of 2024 compared to a growth of 5.3 percent in the first quarter of 2023. This was as a result of the robust growth in the agriculture, forestry and fishing sub-sector despite a contraction in the mining and quarrying sub-sector. Activities in the agriculture, foresting and fishing sub-sector expanded by 6.1 percent in the first quarter of 2024 compared to a growth of 6.4 percent in a similar quarter in 2023. The performance was evident in the significant increase in production of team milk and sugarcane during the quarter under review. Mining and Quarrying sub-sector contracted by 14.8 percent in the first quarter of 2023 compared to a contraction of 11.0 percent over the same period in 2023. This was due to a decline in production of most minerals such as titanium, soda ash and gemstone.
36. Industrial sector performance remained subdued, with growth of the sector slowing down to 1.1 percent in the first quarter of 2024 from a growth of 2.5 percent in a similar quarter of 2023. This was mainly on account of a slowdown in activities in all its sub-sector i.e. the manufacturing, electricity and water supply, and construction sub-sectors.
37. The activities in the services sector continued to sustain strong growth momentum in the first quarter of 2024 and grew by 6.2 percent compared to a growth of 6.5 percent in a similar period in 2023. The performance was largely characterized by significant growths in accommodation and food service, financial and insurance, information and communication, real estate, and wholesale and retail trade sub-sectors. Accommodation and food service activities reflected post COVID recovery inspite of the lingering effects

of the pandemic. Consequently, the sub-sector grew by 28.0 percent in the first quarter of 2024 compared to a growth of 47.1 percent recorded in the corresponding quarter of 2023.

38. Available economic indicators in the first half of 2024 point to a mixed performance in the economy reflecting sustained performance in agriculture, improved exports and services sector and subdued industrial sector. In view of this and other considerations including domestic and external factors, economic growth is projected at 5.2 percent in 2024 and 5.4 percent from earlier projections of 5.5 percent, respectively. These projections are underpinned by broad-based private sector growth and ongoing Government interventions and strategies under the Bottom-Up Economic Transformation Agenda (BETA). Additionally, implementation of prudent fiscal and monetary policies will continue to support economic activity.
39. The overall year-on-year inflation is within the Government target range of 5 ± 2.5 percent largely driven by easing food and fuel prices. Overall inflation remained stable at 4.4 percent and 4.3 percent in August and July, 2024 respectively, thereby remaining below the mid-point of the target for three consecutive months. This is a drop from the 6.7 percent in August, 2023, and a peak of 9.6 percent in October, 2022. Favourable weather conditions coupled with targeted government interventions have partly led to the reduction in the cost of food production thereby lowering food inflation. Other factors expected to support low inflation include the pass-through effects of the strengthening exchange rate, decreases in electricity and pump prices and the CBK monetary policy stance.
40. The foreign exchange market remained stable in the first half of 2024 despite increased global uncertainties, effects of a stronger U.S Dollar and geopolitical tensions in the Middle East. The Kenya Shilling exchange rate was weaker at the turn of the year but strengthened against the U.S Dollar from mid-February 2024 through August, 2024. It strengthened by 10.15 percent, 8.55 percent and 9.55 percent against the U.S Dollar, Sterling Pound, and the Euro, respectively in August, 2024 compared to a similar period in 2023. It exchanged at an average of Kshs. 129.32 per US Dollar in August, 2024 compared with Kshs. 143.93 per US Dollar in August 2023. Similarly, the Kenya Shilling underperformed in all EAC regional currencies over the period under consideration. The foreign exchange market was mainly supported by inflows from agricultural exports, remittances and portfolio investors while demand was driven by pickup in economic activities specifically in the manufacturing, wholesale, and retail sectors.

3.2. Recent Economic Developments

41. The country experienced severe climate related shocks in 2023. This impact was felt heaviest in ASAL counties, and subjected households to food insecurity, loss of lives, livelihoods and loss of livestock occasioned by severe drought. This led to a subsequent contraction of the agriculture sector by 1.6 percent in 2023.
42. The County experienced severe floods in November, 2023 and in February, 2024 that resulted in the loss of farmlands, destruction of road infrastructure, outbreak of animal and human diseases and disruption of socio-economic activities. The floods were preceded by depressed rainfall in many parts of the country (including Tana River) that led to a decrease in agricultural and livestock activities. Despite the aforementioned climate shocks, the Administration pursued the strategic priorities in the 2023 CFSP albeit with some adjustments including revision of the FY 2023/24 Budget to provide for flood response.
43. The County Public Service Board achieved the following in the Financial Year 2023/24; appointment of 168 staff to address critical gaps in the County establishment; promotion of 108 staff who had stagnated for longer period; signing of a Collective Bargaining Agreement (CBA) with medical doctors and clinical officers after amicable resolution of their grievances; publishing of the Staff code of conduct and the Delegation Instrument to the County Chief officers and County Secretary; seamlessly administered Declaration of Income and Liabilities and reported to EACC as required by law; inducted the newly appointed CECMs; capacity building for Board staff to enhance their competences; and procurement of an additional motor vehicle to enhance mobility of Board staff.
44. The Department of Health, Medical Services and Sanitation achieved the following in the financial year 2023/24: constructed and upgraded health centers, bringing healthcare closer to rural populations; recruited new healthcare professionals, including doctors, nurses, clinical officers, and lab technicians, reducing the patient-to-health worker ratio and improving service delivery in public hospitals and clinics; continuous medical training was provided to health professionals on emergency response, maternal health, and infectious disease management; launched the Universal Health Coverage program in collaboration with the National Government, an initiative that has the potential of ensuring that more residents have access to essential health services without financial hardship; formed

strategic partnerships with private healthcare providers, NGOs, and international health organizations to improve healthcare infrastructure, capacity building, and service delivery.

45. In the financial year 2023/24, the Department of Environment and Climate Change achieved the following: prepared the Tana River County Climate Change Policy which is at County Assembly awaiting approval; prepared the Tana River County Climate Change Fund Regulations; conducted Participatory Climate Risk Assessment (PCRA); Developed The Tana River County Climate Change Action Plan; through the FLLoCA program the Department implemented 18 projects funded by the County Climate Change Fund and implemented in all the wards covering the sectors of Water, Agriculture and environment, they were meant to build resilience to the effects of climate change; procured a Garbage collection Truck and constructed waste transfer stations as a shift of focus from investing in garbage collection equipment and collection through the Hola Municipality staff to reducing the cost of garbage collection in and around the urban centres.
46. In the period under review, the Department of Culture, Sports, Gender and Social Services operationalized the Tana River Youth Empowerment and Innovation Centre that is now being utilized for capacity building of youths and provide conference facilities for meetings; constructed a fully-equipped modern conference hall at the Tana River Youth Empowerment and innovation centre, Hola; mapped all the heritage sites in the County; and purchased and distributed sport equipment.
47. Considering that agriculture is major contributor to the county economy, significant efforts were made to boost the sector including; training of lead farmers on Good Agricultural Practices (GAPS) in Tana North (40 groups), land preparation through ploughing, harrowing and ridging across the county (5,100 acres), capacity building (training) of mango farmers in Tana North (400 farmers), exchange program of fishers to Kisumu and Kilifi counties, Dunga and Ngomeni BMUs respectively and distribution of boats, cooler boxes, hooks and nets to BMUs. The department also oversaw operationalization of the Small-scale Irrigation project through which 12 irrigation projects have been supported.
48. The department of Lands and Physical Planning has developed the County Spatial plan, the Hola municipality plan, identifying and mapping of key urban towns and development of Eco-villages/clusters which is a natural disaster mitigation measure. Planning of towns provides a spatial framework for sustainable utilization of resources and efficient use of

available land mass. It also enables formal settlement for the people of Tana River and the growth of urban towns that will in turn bring about economic growth in the County.

49. The Municipality of Hola has made significant efforts to ensure that the municipality is planned for and the boundaries for the municipality have been set by the department of Lands and Physical Planning. With a municipality board in place and a manager, the Municipality through the Kenya Urban Support Programme (KUSP) managed to develop Integrated development plan (IDeP) for the municipality. A plan that will guide development project within the municipality for 5 years. The Municipality of Hola also has constructed a state-of-the-art slaughter house in Dayate which will serve several locations of the Municipality. The Municipality also constructed a bus park to cabro standards through the Exchequer disbursement. Within the township also the Municipality managed to construct walk ways to accommodate Non-Motorized Traffic (NMT). The Municipality through the Greening Tana Initiative managed to plant 11,000 trees within the Municipality, the program benefitted over 8,000 residents. We have adopted a solid waste management policy which has been key in implementing solid waste programs. The Municipality has opened up new feeder roads to enhance transport. The Municipality also has come up with structures to control development. This has been key to revenue generation from own source to the County. Cleaners have been employed under contractual basis to help in managing the cleanliness of the town.
50. To improve the retention rate in EYE the department of Education and Vocational Training continued with the established school feeding programs. In addition, the department continued to put in place measures to address the rate of unemployment among the youth through provision of best employable skill training and equipping of vocational training centers with modern tools and equipment. The department also released a total of Kshs. 150 million to Ward Bursary Fund to benefit needy students.
51. The Department of Roads, Transport, Public Works, Housing and Urbanization achieved a number of milestones. The Roads and Transport sub sector oversaw the improvement of various roads including; Completion of murraming of B89 – Sera Rd, rehabilitation of Kinyadu – Kitere Rd, rehabilitation of B89 – Hola township tarmac road. The Public Works sub sector oversaw the continued construction of the County Headquarters in Dayate, with the project currently at 80% completion, construction of the Deputy Governor official

residence, drainage works in Bura township and installation of solar-powered streetlights and CCTV cameras in Hola township.

52. The Department of Public Service, Administration and Citizen Participation oversaw recruitment in both the executive and the County Public Service Board (CPSB), and civic education of the citizenry through public barazas and public participation forums during the planning, budget and M&E processes. Construction of Ward Administrators' offices is also on going in various wards.
53. The Department of Cohesion and Special Programmes prioritized the provision of emergency relief assistance to populations affected by disasters and building their resilience against disasters. The Department conducted training for technical officers and stakeholders on the Kenya Integrated Rapid Assessment (KIRA) tools, conducted the KIRA assessment during the October – December, 2023 and February – May, 2024 floods, and trained community volunteer divers. The Department also coordinated flood response activities that included evacuations and rescue of populations marooned by the flood waters, provided 120 collapsible water tanks and trucked waters to the populations in the IDP camps, distributed relief food items to about 28,628 households, and procured non-food relief items including mosquito nets and blankets. The Department finalized several guiding documents including the Standard Operating Procedures (SOPs) for beneficiary targeting and warehouse management, and reviewed the County DRM Participatory Action Plan and the DRM Strategic Plan. Finally, the Department supported the implementation of the Better Shelter Program across 16 cluster villages by donating essential building materials.
54. The Department of Finance and Economic Planning continued in the pursuit of prudent public finance management. This included the formulation and review of economic plans and budget policies. The Department has ensured usage of e-procurement by all county departments and agencies and focused on timely financial reporting. In the FY 2023/24, the department has prioritized payment of pending bills to allow for completion of stalled projects and spur economic growth through the resultant liquidity of merchants operating in the county economy.
55. During the period under review, collection in local revenue grew by 52% compared to the FY 2022/23 but 7% lower than the annual target. The growth can be attributed to

improvements in revenue administration and performance in some key revenue streams, although the 2023/24 floods slowed the growth. The department also reduced on the revenue collection on cash basis in mobile money payments. The underperformance on collection of county own source revenue for the financial year 2023/24 had a negative effect on the resource envelope. This growth trajectory will be maintained in the FY 2024/25 with the possibility of surpassing the target.

3.3. County Economic Outlook and Policies

56. For the financial year 2023/2024, the county has emphasized programs and projects across the four strategic objectives: urban planning and climate proof infrastructure development; accessible and quality education; quality and affordable healthcare; and modern and commercially-oriented agriculture.
57. Projects to support the strategic objectives include institutional strengthening of the Hola Municipality, survey and titling of settlements, improving supply and availability of pharmaceutical and non-pharmaceutical supplies in health facilities across the County, and expansion of the county medical workforce in areas that require specialization. In agriculture, the county implemented three projects: KCSAP, NAVCDP, ASDSP and KEMFSED which are expected to improve food production and resilience against drought. In education, the County continues to establish and improve EYE centre facilities and subsidize vocational training.
58. The County has instituted various mechanisms to ensure efficient utilization of resources. These include rolling out the County M&E committees alongside use of e-CIMES to track results of policies, programmes and projects. Other initiatives on this include adoption of the CIDP II Indicator handbook and improving the human resource capacity for M&E in the Directorate of Economic Planning and Budgeting. The County has also operationalized Sector Working Groups and Budget Implementation Committees to assist the County Treasury in planning, budgeting and budget execution. Additionally, the County is implementing the 3rd generation CIDP which is the blueprint upon which development planning is hinged.
59. The County will continue to establish and strengthen partnerships with national government MDAs and development partners. Through these partnerships, the County

anticipates to receive technical assistance, and access financial resources to complement the county's allocation to projects and programs.

60. The County will continue to engage with County citizens and other stakeholders in the County with an aim of soliciting feedback on the County plans, projects and programs. This is especially in the planning and budgeting cycle.
61. On revenue administration, the County is pursuing the automation of revenue collection from which the County will optimize revenue collection and administration. This will be complemented by enacting the supporting legislation and other reforms in revenue administration.

3.4. Risks to the Outlook

62. Despite slow economic growth in Tana River County, the economy of Tana River is prone to both macro-economic and micro-economic risks.

a. Macro-economic risks include;

- i. Global shocks such as the conflict in Eastern Europe and Middle East that disrupts global supply chains and weigh on Kenya's export activities and the tourism sector. Such an impact will have a ripple effect on the County's economy seeing as the County is heavily dependent on transfers from the National Government.
- ii. Fluctuations in the rate at which the Kenya shilling exchanges against the US dollar had a negative effect on the inflation which points to the increases in the cost of goods and services.
- iii. The effects of the public debt and of pending bills are likely to contribute to the sluggish growth of the economy and have a negative trend on revenue collections to fund government expenditures.

b. Micro-economic risks include;

- i. Floods that are likely to affect the movement of goods and people, destroy critical infrastructure in the County and increase the burden of human and livestock diseases.
- ii. Agriculture is the main economic activity in the County and one that provides employment and contributes to food security. Tana River has been adversely

affected by the ongoing drought and the depressed rainfall. The incidence of these disasters affects food security, disrupts socio-economic activities and, in the case of floods, causes destruction to transport, irrigation, water storage and distribution infrastructure.

- iii. Accessibility to some key areas of the county has been a challenge due to dilapidated road network. The poor roads cause delays in deliveries and increase in transport costs that are in turn transferred to the consumer, with prices varying upward on some products as compared to recommended retail prices in other areas.
- iv. The huge stock of pending bills constrains the fiscal space to initiate new development projects, exposes the County to litigation, erodes the confidence of suppliers and contractors to trade with the County Government, and reduces the circulation of monies in the County economy.

63. The County administration is continually monitoring these risks and undertaking appropriate measures to make the county economy resilient against these risks. To steer an appropriate recovery, the County is working with the National Drought Management Authority (NDMA), Frontier Counties Development Council (FCDC), Jumuia ya Kaunti za Pwani and other partners to arrest the drought situation by reaching those who are most vulnerable while working toward drought mitigation measures and the ending of drought emergencies in subsequent years. The *Inuka Fund* may be reactivated to avail affordable credit to SMEs in the County.

64. The County will endeavor to step up efforts in building resilience against the climate shocks. This includes building climate-proof infrastructure, enacting legislation to support disaster risk management, utilize the Emergency Fund and the Disaster Risk Management Fund to support emergency response, reducing over-reliance on rain-fed agriculture, specific actions to promote drought resilience among pastoralists, and improving water security in the hinterlands. Other initiatives include projects to promote livelihood diversification.

4. RESOURCE ALLOCATION FRAMEWORK

4.1. Overview

65. This section sets out how the County Government of Tana River intends to live within its means. It establishes the resource envelope or total revenue it expects, it also allocates this budget resources across government departments and agencies by setting expenditure limits of ceilings for each county department/agency.
66. In order to ensure effective utilization of public finances, resource allocation will be guided by the following;
- i. The Public Finance Management Act, 2012 and the PFM (County Government) Regulations, 2015 especially adherence to the fiscal responsibility principles.
 - ii. Need to complete ongoing projects.
 - iii. Pending Bills Reports: Report of the Tana River County Ineligible Pending Bills Resolution Committee for the pending bills for the FYs 2019/20 and FY 2020/21. Consideration shall also be made to settle pending bills for the FYs 2021/22, 2022/23 and 2023/24.
 - iv. Emerging priorities
 - v. County-specific development plans including the Annual Development Plan for the FY 2025/26 and the 3rd Generation County Integrated Development Plan.
 - vi. Medium Term Plan IV (2023 - 2027) of the Kenya Vision 2030.

4.2. Adjustment to the FY 2024/2025 Budget

67. Adjustments expected in the 2024/2025 budget estimates will be based on the actual performance of the expenditure thus far and the absorption capacity in the remainder of the financial year. Due to resource constraints, the county will rationalize expenditures by considering emerging needs such as:
- a. Pending bills based on the report of the Report of the Tana River County Ineligible Pending Bills Resolution Committee for the pending bills for the FYs 2019/20 and FY 2020/21.
 - b. The impending reduction in the Equitable share of revenue raised nationally due to the rejection of the 2024 Finance Act.

68. The Tana River County Treasury has prepared the FY 2024/2025 Budget taking into consideration the development aspirations as pronounced by H.E the Governor and those prioritized by the communities in the County.
69. There was a significant increase in own source revenue in the FY 2023/2024. The County managed to collect Kshs. 90.17 million representing 93 percent collection of the targeted amount and 52 percent higher than what was collected in the FY 2022/2023. The County Treasury intends to roll out reforms in the revenue collections and administration that may aim at expanding its revenue base and complemented with improvement in revenue collections through automation. Considering that these measures are yet to be fully rolled out, the County Treasury retained the OSR target at 96.63 million.
70. The County Treasury appropriated some monies to offset eligible pending bills and resolved ineligible pending bills for the FYs 2018/19 and 2019/20 and the pending bills for the FYs 2020/21, 2021/22 and 2022/23. The settlement of the pending bills eats into the County Resource envelope and has mostly affected the current development projects and Operation and Maintenance expenses as well as future allocations. To check on the rising wage bill, the County Treasury has maintained the decision to allow departments to employ only with the approval of the County Executive Committee and confirmation by the County Treasury on the availability of Funds.

4.3. The Medium-Term Expenditure Framework

71. This subsection explains adjustment that will be made to the budget over the immediate and the following two years. The county will continue to implement the medium-term expenditure framework (MTEF) through policies, projects, and programs set out in the annual development plans, county fiscal strategy papers anchored in the respective county integrated development plans.
72. During FY 2023/2024, the County will focus on building foundations for increasing the Own Source Revenue collections through civic education of the general public on the importance of OSR, reforms within the Directorate of Revenue on revenue administration, improved coordination with County departments on revenue administration and automation of revenue collection. With increased sources and capacity, the County will look to increase OSR targets in subsequent financial years. Focus will also be geared toward departments with high revenue potential such as those in the County departments of Trade, Tourism and

Wildlife as well as the Agriculture and Livestock departments through industrialization by setting up processing plants and value addition for commodities such as milk, honey and mangoes.

73. The County will continue to invest in infrastructure, quality and affordable universal care, education, urban planning and development, good governance among others so as to consolidate the gains made for the last eleven years. The County expects an increase in the resource envelope subject to conclusion and implementation of the fourth basis for revenue sharing amongst County Governments. The table below provides projected baseline ceilings and the 2025/2026 to 2027/2028 MTEF by department.

Table 7: Summary of Indicative Ceiling for FY 2025/2026 and the MTEF

Departments	Total Budget Estimates in KShs					% Share of Total Expenditure				
	Revised Estimates	Estimates	Projections			Revised Estimates	Estimates	Projections		
	2023/24	2024/25	2025/26	2026/27	2026/27	2023/24	2024/25	2025/26	2026/27	2026/27
County Assembly	1,008,437,752	1,007,398,669	1,007,398,669	1,042,657,622	1,079,150,639	11%	11%	11%	11%	11%
Office of The Governor and Deputy Governor	436,641,663	558,967,389	558,967,389	578,531,247	598,779,841	5%	6%	6%	6%	6%
Finance and Planning	1,108,674,422	1,119,388,100	1,125,142,956	1,164,531,417	1,206,369,528	12%	12%	12%	12%	12%
County Public Service Board	73,355,104	77,301,400	77,301,400	80,006,949	82,807,192	1%	1%	1%	1%	1%
Trade, Tourism, Wildlife and Cooperative Development	215,599,698	180,599,698	180,599,698	186,920,687	193,462,911	2%	2%	2%	2%	2%
Agriculture, Livestock, Fisheries and Veterinary	1,114,127,611	548,608,768	548,608,768	567,810,075	587,683,428	13%	6%	6%	6%	6%
Culture, gender, Youth, Sports and Social Services	102,683,447	110,515,430	110,515,430	114,383,470	118,386,892	1%	1%	1%	1%	1%
Education and Vocational Training	439,302,116	325,066,669	325,066,669	336,444,002	348,219,542	5%	3%	3%	3%	3%
Medical Services, public Health and sanitation	1,439,761,277	1,732,699,836	1,732,699,836	1,793,344,330	1,856,111,382	16%	19%	19%	19%	19%
Special program	150,234,635	168,653,070	168,653,070	174,555,927	180,665,385	2%	2%	2%	2%	2%
Roads, Transport, Public works, Housing and Urbanization	693,771,095	955,256,605	955,256,605	988,690,586	1,023,294,756	8%	10%	10%	10%	10%
Water, Energy, Mining, Forestry and Natural Resources	414,547,278	397,502,769	397,502,769	411,415,366	425,814,904	5%	4%	4%	4%	4%
Public Service, Administration and Citizen participation	1,452,318,017	1,502,330,311	1,502,330,311	1,554,911,872	1,609,333,787	16%	16%	16%	16%	16%
Lands and Physical Planning	133,593,750	139,593,750	139,593,750	144,479,531	149,536,315	2%	1%	1%	1%	1%
Hola Municipality	86,450,000	79,854,266	79,854,266	82,649,165	85,541,886	1%	1%	1%	1%	1%
Environment and Climate Change	-	405,769,316	405,769,316	419,971,242	434,670,236	0%	4%	4%	4%	4%
Total	8,869,497,865	9,309,506,045	9,315,260,901	9,641,303,491	9,979,828,624	100%	100%	100%	100%	100%

4.3.1. Proposed 2025/2026 Budget Framework

74. The 2025/2026 budget framework is guided by the updated medium term macro-fiscal framework outlined in the table below.

Table 8: Proposed FY 2025/26 Budget Framework

PROPOSED REVENUE	ACTUAL	BUDGET	PROJECTIONS		
	2023/24	2024/25	2025/26	2026/27	2027/28
Balance B/F	1,031,624,735	1,093,197,531	1,147,857,408	1,205,250,278	1,265,512,792
Equitable share	6,247,446,338	7,040,540,708	7,251,756,929	7,469,309,637	7,693,388,926
Local revenue	90,174,516	96,630,600	106,293,660	116,923,026	128,615,329
Conditional Allocations	344,186,700	1,079,137,206	809,352,905	849,820,550	892,311,577
Total Revenue	7,713,432,289	9,309,506,045	9,315,260,901	9,641,303,491	9,979,828,624

4.3.1.1. Revenue Outlook

75. The resource envelope in FY 2025/26 is projected at a total of Kshs. 9.315 billion which comprises of Equitable share of revenue raised nationally of Kshs. 7.251 billion (projected to grow by 3 percent from the Kshs. 6.7.041 billion in the FY 2024/25 and conditional grants projected to amount to Kshs809.4 million. Meanwhile the County Treasury is projecting to collect Ksh 106.3 million as OSR. However, these estimates shall be firmed up by the 2025 Budget Policy Statement (BPS), County Allocation of Revenue Act 2025 and policies approved by the County Executive Committee.

4.3.1.2. Expenditure Outlook

76. The total expenditure in the FY 2025/26 is estimated at Kshs. 9.315 billion comprising of recurrent expenditure which is estimated at 65 percent and development estimated at 35 percent. In the FY 2024/25 Budget Estimates, the county wage bill is within the 35 percent ceiling stipulated in the fiscal responsibility principles of the Public Finance Management Act, 2012. This proportion shall be maintained in the FY 2025/26 which means that the County can recruit for necessary positions within the additional resources. This is assuming that the County shall receive the revenues as projected.

77. Over the medium term the county intends to live within its means and therefore shall endeavor to operate a balanced budget.

78. The table below indicates projections for expenditure in the Medium-Term 2025/26 – 2024/25

Table 9: Summary of Expenditure Projections for FY 2023/24 and MTEF

EXPENDITURE	ACTUAL	BUDGET	PROJECTIONS		
	2023/24	2024/25	2025/26	2026/27	2027/28
Personnel Emoluments	2,272,544,372	2,757,897,191	2,575,317,706	2,704,083,592	2,839,287,771
Operations and Maintenance	2,581,007,153	2,911,266,910	3,479,601,880	3,513,861,518	3,546,014,552
Development	1,897,225,953	3,640,341,944	3,260,341,315	3,423,358,381	3,594,526,300
Unspent Bal FY	962,654,811	-	-	-	-
Total	7,713,432,289	9,309,506,045	9,315,260,901	9,641,303,491	9,979,828,624

5. CONCLUSION

79. The County is making progress in addressing some of the challenges previously identified as affecting budget implementation.

80. Despite the progress made, the following challenges continue to hamper effective budget implementation;

- i. Delay in submission of budget implementation/performance and expenditure reports by departments to the County Treasury.
- ii. In most cases, submitted reports are not in the desired prescribed formats.
- iii. Off-budget, off-plan expenditures.
- iv. Overcommitment on the approved budgets resulting in pending bills

81. The County should implement the following recommendations in order to improve budget execution;

- a. The county Government (departments) should adhere to Section 166 of the PFMA. 2012 in submission of quarterly reports in the desired format.
- b. The County Government should devise strategies to enhance local revenue collection, mainly through automation of revenue collection and civic education on the importance of OSR to the public through the proposed 2024 Finance Bill.
- c. The county should spend within its means and avoid any leakages.

ANNEX: CALENDAR FOR FY 2025/26 BUDGET PROCESS

No.	Activity	Responsibility	Deadline
1.	Develop and issue MTEF Guidelines	County Treasury	28-Aug-24
2.	Submission of the ADP	County Treasury	01-Sept-24
3.	Launch of sector working group	County Treasury	15-Sept-24
4.	Programme Performance Reviews (PPRs)	CDAs	30-Sept-24
	4.1 Review of programmes outputs and outcomes	“	
	4.2 Expenditure review	“	
	4.3 Progress report on CIDP/ADP implementation	“	
5.	Preparation of sectoral plans	CDAs	30-Sept-24
6.	Development of Medium-Term Budget Framework	Macro Working Group	30-Sept-24
	6.1 Develop the Medium-Term Fiscal Framework and Resource Envelope	“	
	6.2 Review and Determination of policy priorities	“	
	6.3 Develop Preliminaries resource allocation to sector	“	
	6.4 Draft Budget Review and Outlook Paper (BROP)	“	
	6.5 Submission of BROP to Executive Committee	“	30-Sep-24
	6.6 Approval of BROP by Executive Committee	“	11-Oct-24
	6.7 Submit Approved BROP to County Assembly	“	18-Oct-24
7.	Preparation Of MTEF budget proposals	Line Departments	28-Nov-24
	7.1 Retreats to Draft sector report	Sector Working Group	21 Oct-1 Nov, 2024
	7.2 Briefing Sector Chairpersons and Accounting Officers on Sector Draft Reports.		07-Nov-2024
	7.3 Convene public sector hearing	County Treasury	12-14-Nov-24
	7.4 Review and Incorporation of Stakeholder Inputs in the Sector Proposals		18-Nov-2024
	7.5 Submission of sector Report to treasury	Sector Working Group	19-Nov-24
	7.6 consultative meeting with CECMs/CCOs	County Treasury	21-Nov-24
8.	Draft County Fiscal Strategy Paper (CFSP)		28-Feb-25
	8.1 Draft CFSP	Macro Working Group	13-Dec-25
	8.2 Public/Stakeholders Participation	County Treasury	11-13-Feb-25
	8.3 Review and Incorporation of Stakeholder Inputs in the Sector Proposals	“	18-Feb-25
	8.4 Submission of CFSP to County Executive for approval	“	18-Feb-25
	8.5 Submission of CFSP to County Assembly for approval.	“	25-Feb-25
9.	Preparation And Approval of Final CDAs Programme Budgets		30-Apr-25
	9.1 Develop and issue final guidelines on preparation of 2022/23 MTEF budget	County Treasury	04-Mar-25
	9.2 Submission of the budget proposals to the County Treasury	CDAs	14-Mar-25
	9.3 Consolidation of the Draft Budget estimates	County Treasury	04-Apr-25
	9.4 Submission of Draft Budget Estimates and Accompanying Documents to County Executive Committee	“	17-Apr-25
	9.5 Submission of Draft Budget Estimates and Accompanying Documents to County Assembly	“	30-Apr-25

	9.6 Review of Draft budget Estimates by County Assembly	County Assembly Committees	16-May-25
	9.7 Report on Draft Budget Estimates from County Assembly	“	30-May-25
	9.8 Consolidation of the Final Budget Estimates	County Treasury	13-Jun-25
	9.9 Submission of Appropriation Bill to County Assembly	“”	17-Jun-25
	9.10 Submission of Vote on Account to County Assembly (If Applicable)	“”	17-Jun-25
10.	Budget statement		17-Jun-25
	Appropriation Bill Passed		30-Jun-25