

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF TANA RIVER

COUNTY FISCAL STRATEGY PAPER

FY 2024/2025

FEBRUARY 2024

*Consolidating Devolution Gains for Continued Socio-Economic
Development*

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HOLA, KENYA

The document is also available on the County website: www.tanariver.go.ke

FOREWORD

The 2024 CFSP is the twelfth to be prepared by the County Government of Tana River. This document provides direct linkages between policies, plans and budgets. Additionally, it provides the resource envelope and presents the fiscal framework for the 2024/2025 budget estimates over the medium term.

This 2024/25 Tana River County Fiscal Strategy Paper (CFSP) is prepared in accordance with the provisions of Section 117 of the Public Finance Management Act (PFMA), 2012 requiring the County Treasury to submit the County Fiscal Strategy Paper by 28th February. The strategy paper specifies the Tana River County broad strategic priorities and policy goals which will inform the FY 2024/2025 budget over the medium term. It further gives the forecast on revenues and expenditures and the sector spending limits as a basis for the FY 2024/2025 and the medium term. During the preparation of FY 2024/2025 CFSP document, the technical team took into account views of the public, the Commission on Revenue Allocation (CRA), The National Treasury, the Civil Society Organizations (CSOs) and other stakeholders and groups.

The Policy objectives in this CFSP will focus on continued consolidation of gains made in previous Financial Years for accelerated socio-economic development. The strategic priorities will aim to be all inclusive and strive to ensure that programs and projects actively involve all demographics including the youth, women, and persons with disabilities.

The proposed envelope for the FY 2024/2025 is estimated at Kshs. 7,746,885,128 with proposed recurrent expenditure of Kshs. 5,073,889,291 and a development expenditure of Kshs. 2,672,995,837. However, these are provisional figures based on the 2024 Budget Policy Statement (BPS) and will be firmed up in the FY 2024/25 Budget Estimates with reference to the 2024 County Allocation of Revenue Act (CARA) and the 2024 County Governments Additional Allocations Act. The expenditure ceilings observe all the provisions in the PFMA 2012, the requisite regulations as well as the CRA guidelines.


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ACKNOWLEDGEMENT

The 2024 CFSP provides a framework for the FY 2024/2025 budgeting aimed at achieving the medium-term theme “*Consolidating Devolution gains for Continued Socio-Economic Development*” which will be realized through the implementation of policies, and completion of ongoing projects and programs aligned to the Third-Generation County Integrated Development Plan.

This CFSP is divided into four sections; Section I; provides the recent economic developments and the policy outlook providing an overview of the recent economic developments and fiscal outlook at the global, regional, national and county level, information on macro-economic variables, update of fiscal performance and emerging challenges and risks to the outlook; Section II gives the County’s strategic blueprint which sets the pace and direction of the document Section III explains the fiscal policy and budget framework; Section IV covers the medium term expenditure framework.

I wish to acknowledge the Governor of Tana River County, H.E Dr. Major (Rtd.) Dhadho Gaddae Godhana for his support and leadership throughout the preparation of this paper. Special thanks goes to the County Executive Committee members in charge of various County Government Departments and Agencies for their input in this process. I also appreciate the CECM for Finance and Economic Planning, CPA Brenda Mokaya for her guidance in the development of the paper.

A core team in the County Treasury spent a significant amount of time putting together this paper. We are particularly grateful to the Directorate of Economic Planning and Budgeting and the Financial Reporting Unit for their input. I take this opportunity to thank the entire staff of the County Government of Tana River for their dedication, sacrifice and commitment to public service.

Finally, we appreciate the input and advice of the Commission on Revenue Allocation and the wider public in the preparation of this document.



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DEPARTMENT OF FINANCE AND ECONOMIC PLANNING



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Legal Basis for the Publication of the County Fiscal Strategy Paper

Section 117 of the Public Finance Management Act, 2012 states;

1. “The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly by the 28th February of each year.”
2. The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
3. In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.
4. The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.
5. In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account, the views of:
 - a. The Commission on Revenue Allocation
 - b. The public
 - c. Any interested persons or groups
 - d. Any other forum that is established by the PFM Act 2012.
6. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.
7. The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned.
8. The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.

Fiscal Responsibility Principles for the County Governments

Section 107 of the Public Finance Management Act, 2012 sets the principles of fiscal responsibility. Subsection (2) states that: “In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles:

- a. The county government's recurrent expenditure shall not exceed the county government's total revenue
- b. Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure.
- c. The county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenues as prescribed by the County Executive member for finance in regulations and approved by the County Assembly.
- d. Over the medium term, the county government's borrowing shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
- e. The County debt shall be maintained at a suitable level as approved by County Assembly
- f. The financial risks shall be managed prudently,
- g. a reasonable degree of predictability with respect to the level of tax bases shall be maintained, taking into account any tax reforms that may be made in the future
- h. Short-term borrowing as mentioned in (d) above shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.

Acronyms and Abbreviations

ASDSP	Agricultural Sector Development Support Project
BETA	Bottom-Up Economic Transformation Agenda
BPS	Budget Policy Statement
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBK	Central Bank of Kenya
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CILOR	Contribution In Lieu of Rates
CGAAA	County Governments Additional Allocations Act
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EDE	Ending Drought Emergencies
EU	European Union
EYE	Early Years Education
FLLoCA	Financing Locally-Led Climate Action
FY	Financial Year
IFMIS	Integrated Financial Management Information System
KEMFSED	Kenya Marine Fisheries Socio-Economic Development
KISIP	Kenya Informal Settlements Improvement Project
KUSP	Kenya Urban Support Project
NAVCDP	National Agricultural Value Chain Development Project
OAG	Office of the Auditor General
PFMA	Public Finance Management Act, 2012
TVETA	Technical and Vocational Education and Training Authority
VTCs	Vocational Training Centers

Outline of County Fiscal Strategy Paper

This fiscal strategy paper is presented in four sections:

The introduction presented in Section I, presents an overview of the recent economic development and fiscal outlook at the Global, National and County Levels. It also reviews the latest information on the macroeconomic variables, gives update on Fiscal Performance and Emerging Challenges, offers Revised Estimates, Economic Policy and Outlook as well as Risks to the Outlook.

Section II outlines the Programmes for achieving the Tana River County Strategic Blueprint's Objective.

In Section III, the paper describes the fiscal policy and budget framework. The section further highlights the fiscal policy status, Fiscal Strategy Paper's obligation to observe Fiscal Responsibility Principles as set out in the PFMA 2012, Fiscal Structural Reforms, Budget Framework for proposed budget year 2024/25 (Revenue projections, recurrent expenditure forecast, development expenditure projections, and fiscal balance). The section generally outlines the county fiscal strategic objectives that the County is implementing to achieve her fiscal responsibility principles.

Section IV covers the medium-term expenditure framework. It highlights the total resource envelope, Spending Priorities, Medium Term Expenditure Estimates, Baseline ceilings, Finalization of spending plans, Details of Sector Priorities.

SECTION I: RECENT ECONOMIC DEVELOPMENTS AND POLICY OUTLOOK

Overview

1. The Country's economic growth slowed down to 4.8 percent in 2022 from 7.6 percent in 2021. This growth was largely supported by the robust growth of service sectors, particularly transport and storage, financial and insurance, information and communication, and accommodation and food services sectors. However, the agriculture sector contracted by 1.6 percent due to the adverse weather conditions that affected reduction of crops and livestock.
2. Despite the challenging environment, the Kenyan economy is demonstrating resilience with growth performance above the global average. In the first three quarters of 2023, the economic growth averaged 5.6 percent (5.5 percent Q1, 5.4 percent Q2 and 5.9 percent Q3). This growth was primarily occasioned by a rebound in agricultural activities across the Country and a continued resilience of service sectors. However, all economic sectors recorded positive growths in the first half of 2023, with varying scales across activities.
3. Inflation had remained above the Government target range of 5 ± 2.5 percent from June 2022 to June 2023. In order to anchor inflation expectations, the Monetary Policy Committee (MPC) gradually raised the policy rate (Central Bank Rate (CBR)) from 7.50 percent in May 2022 to 10.50 percent in June 2023 and further to 12.50 percent in December 2023. Food inflation remained the dominant driver of overall inflation in November 2023. However, it declined to 7.6 percent in November 2023 from a peak of 15.8 percent in October 2022 supported by general decline in international food prices, government interventions through zero rating of select food commodities, and improved weather conditions that enhanced production of fast-growing food items, thus moderating their prices.
4. The Kenya Shilling exchanged at an average of Ksh 154.1 in December 2023 compared to an average of Ksh 122.9 in December 2022. Against the Euro, the Kenya shilling weakened to exchange at Ksh 168.0 in December 2023 compared to Ksh 130.0 in December 2022 while against the Sterling Pound the Kenyan Shilling also weakened to exchange at Ksh 195.0

compared to Ksh 149.8, over the same period. The Kenyan Shilling was supported by increased remittances, adequate foreign exchange reserves and strong exports receipts.

5. Monetary policy stance remains tight to anchor inflation expectations due to the sustained inflationary pressures, the elevated global risks and their potential impact on the domestic economy. The Government has taken measures to stabilize the foreign exchange market which include the Government-to-Government petroleum supply arrangement. This arrangement is mainly intended to address the US Dollar (USD) liquidity challenges and exchange rate volatility caused by the global dollar shortage and sport market reactions that was driving volatility and a false depreciation that was a scarcity value as well as market distortion.

Update on Fiscal performance and Emerging Challenges

6. The FY 2023/24 approved budget is **Kshs. 8,869,497,866** which comprises of **Kshs. 6,790,702,542** equitable share of the revenue raised nationally, **Kshs. 872,986,321** worth of conditional grants, **Kshs. 96,630,600** of Own Source Revenue (OSR), and **Kshs 1,109,178,403** as balance brought forward from the FY 2022/23. The Recurrent expenditure is **Kshs. 5,215,039,607** which is 59% of the Total Expenditure, while the development budget is **Kshs. 3,654,458,259** which accounts for 41% of the total budget.
7. Absorption of both the recurrent and development allocations for the County in the first half of FY 2023/24 was below the projection. As at 31st December 2023, **Kshs. 1,669,795,016** had been absorbed from the recurrent budget while **Kshs. 360,801,101** had been absorbed out of the development budget. This was occasioned by delays in disbursement of equitable share from the National Treasury and delays in the operationalization of the FY 2023/24 budget.

Table 1: County Government of Tana River - Executive Expenditure Report for FY 2022/23

Department		Final Approved Estimates	Actual Expenditur e 2022/2023	Variance	Absorption rate
		(a)	(b)	(a-b)	(b/a)
County Assembly	<i>Sub-Total</i>	908,39 6,752	-	-	-
	Rec	588,39 6,752	-	-	-
	Dev	320,00 0,000	-	-	-

Department		Final Approved Estimates	Actual Expenditure 2022/2023	Variance	Absorption rate
		(a)	(b)	(a-b)	(b/a)
Office of the Governor and the Deputy governor	<i>Sub-Total</i>	537,038,748	431,656,410.15	105,382,337.85	80%
	Rec	537,038,748	431,656,410.15	105,382,337.85	80%
	Dev	-	-	-	-
Finance and Economic Planning	<i>Sub-Total</i>	1,175,889,013	862,022,084.05	313,866,928.95	73%
	Rec	709,442,615	650,012,468.00	59,430,147	92%
	Dev	466,446,398	212,009,616.05	254,436,781.95	45%
County Public Service Board	<i>Sub-Total</i>	79,739,901	75,217,221.00	4,522,680	94%
	Rec	79,739,901	75,217,221.00	4,522,680	94%
	Dev	-	-	-	-
Trade, Tourism, Wildlife and Cooperative Development	<i>Sub-Total</i>	119,999,698	43,847,589.40	76,152,108.60	37%
	Rec	47,999,698	30,743,893.00	17,255,805	64%
	Dev	72,000,000	13,103,696.40	58,896,303.60	18%
Agriculture, Livestock, Fisheries, Veterinary	<i>Sub-Total</i>	549,078,471	340,296,941.35	208,781,529.65	62%
	Rec	163,232,784	109,046,312	54,186,472	67%
	Dev	385,845,687	231,250,629	154,595,058	60%
Youth, Sports, Gender, Culture and Social Services	<i>Sub-Total</i>	89,683,447	46,873,520	42,809,927	52%
	Rec	52,683,447	26,873,520	25,809,927	51%
	Dev	37,000,000	20,000,000	17,000,000	54%
Education and Vocational Training	<i>Sub-Total</i>	302,130,656	231,766,446.45	70,364,209.55	77%
	Rec	199,130,656	188,752,076	10,376,580	95%
	Dev	103,000,000	43,014,370.45	59,985,629.55	42%
Medical Services, Public	<i>Sub-Total</i>	1,364,974,923	1,091,012,902.25	273,962,020.75	80%

Department		Final Approved Estimates	Actual Expenditure 2022/2023	Variance	Absorption rate
		(a)	(b)	(a-b)	(b/a)
Health and Sanitation	Rec	1,194,974,923	1,048,746,590.25	146,228,332.75	88%
	Dev	170,000,000	42,266,312.00	127,733,688	25%
Special Programs	<i>Sub-Total</i>	146,797,767	142,767,940.00	4,029,827	97%
	Rec	146,797,767	142,767,940.00	4,029,827	97%
	Dev	-	-	-	-
Roads, Transport, Public Works, Housing and Urban Development	<i>Sub-Total</i>	572,471,095	387,146,251.00	185,324,844	68%
	Rec	96,988,739	84,204,415.00	12,784,324	87%
	Dev	475,482,356	302,941,836.00	172,540,520	64%
Water, Irrigation Environment and Natural Resources	<i>Sub-Total</i>	533,921,037	181,752,007.30	352,169,029.70	34%
	Rec	132,421,037	59,229,590.00	73,191,447	45%
	Dev	401,500,000	122,522,417.30	278,977,538	31%
Public Service, Administration and Citizen Participation	<i>Sub-Total</i>	1,288,659,221	1,065,040,138.85	223,619,082.15	83%
	Rec	1,243,659,221	1,053,958,627.65	234,700,593.35	85%
	Dev	45,000,000	11,081,511.20	33,918,488.80	25%
Lands and Physical Planning	<i>Sub-Total</i>	66,446,562	34,230,673.00	32,215,889	52%
	Rec	36,446,562	27,217,673.00	9,228,889	75%
	Dev	30,000,000	7,013,000.00	22,987,000	23%
Hola Municipality	<i>Sub-Total</i>	39,789,915	32,465,406.00	7,324,509	82%
	Rec	39,789,915	32,465,406.00	7,324,509	82%
	Dev	-	-	-	-
Total Recurrent Expenditure		5,468,742,765	3,960,892,142	1,507,850,623	72%
Total Development Expenditure		2,511,274,441	1,005,203,389	1,506,071,052	40%
GRAND TOTAL EXPENDITURE		7,941,203,918	4,966,095,530.80	2,975,108,387	63%

Source: Tana River County Treasury

TANA RIVER COUNTY GOVERNMENT - EXECUTIVE EXPENDITURE REPORT FY 2023/24 AS AT 31ST DECEMBER 2023

Table 2: County Government of Tana River Expenditure Report for First Half FY 2023/24

DEPARTM ENT	RECURRENT			DEVELOPMENT			TOTAL		
	Budget Estimates	Actual Expenditu re	Varia nce	Budget Estimates	Actual Expendit ure	Variance	Budget Estimates	Actual Expenditur e	Variance
County Assembly	677,653,97 3		677,653,97 3	330,783,78 0		330,783,78 0	1,008,437,75 3	-	1,008,437,75 3
Office of The Governor and Deputy Governor	436,641,66 3	200,641,57 9	236,000,08 4	-		-	436,641,663	200,641,57 9	236,000,084
Finance and Planning	462,720,20 3	324,699,56 0	138,020,64 3	645,954,21 9	315,601,9 50	330,352,26 9	1,108,674,42 2	640,301,51 0	468,372,912
County Public Service Board	73,355,104	21,659,476	51,695,628	-		-	73,355,104	21,659,476	51,695,628
Trade, Tourism, Wildlife and Cooperative Development	83,599,698	6,676,746	76,922,952	132,000,00 0		132,000,00 0	215,599,698	6,676,746	208,922,952
Agriculture, Livestock, Fisheries and Veterinary	178,425,15 4	12,294,547	166,130,60 7	935,702,45 7	4,986,536	930,715,92 1	1,114,127,61 1	17,281,083	1,096,846,52 8
Culture, gender, Youth, Sports and Social Services	52,683,447	3,959,830	48,723,617	50,000,000	4,267,165	45,732,835	102,683,447	8,226,995	94,456,452

Education and Vocational Training	240,766,669	80,718,800	160,047,869	198,535,447	8,684,000	189,851,447	439,302,116	89,402,800	349,899,316
Medical Services, public Health and sanitation	1,197,561,277	484,862,501	712,698,776	242,200,000	5,115,409	237,084,591	1,439,761,277	489,977,910	949,783,367
Special program	150,234,635	70,530,221	79,704,414	-	-	-	150,234,635	70,530,221	79,704,414
Roads, Transport, Public works, Housing and Urbanization	67,988,739	6,082,147	61,906,592	625,782,356	5,421,924	620,360,432	693,771,095	11,504,071	682,267,024
Water, Irrigation, Environment and Natural Resources	115,047,278	15,154,657	99,892,621	299,500,000	2,505,991	296,994,009	414,547,278	17,660,648	396,886,630
Public Service, Administration and Citizen participation	1,402,318,017	415,976,062	986,341,955	50,000,000		50,000,000	1,452,318,017	415,976,062	1,036,341,955
Lands and Physical Planning	39,593,750	16,495,876	23,097,874	94,000,000	14,218,126	79,781,874	133,593,750	30,714,002	102,879,748
Hola Municipality	36,450,000	10,043,014	26,406,986	50,000,000		50,000,000	86,450,000	10,043,014	76,406,986
TOTAL	5,215,039,607	1,669,795,016	3,545,244,591	3,654,458,259	360,801,101	3,293,657,158	8,869,497,866	2,030,596,117	6,838,901,749

Source: Tana River County Treasury

8. The County Government departments reported some challenges during the previous MTEF period: Delays in approval of Budget Estimates (supplementary budget was passed in June 2023), delays in operationalization of the Budgets and delays in procurements for goods and services. There were also delays in the exchequer disbursement of funds resulted to delayed procurement processes and subsequently causing delays in the implementation of projects.

Revised Estimates

9. The FY 2023/24 Approved Budget was revised in January, 2024 to respond to unforeseen needs such as those for the EL Nino situation experienced towards the end of 2023. Revenues remained unchanged. The Recurrent expenditure was revised to **Kshs** 5,311,557,113 which is 60% of the Total Expenditure, while the development budget was revised to **Kshs** 3,557,940,753 which accounts for 40% of the total budget.

Economic Policy Outlook

10. The County Government of Tana River will continue to pursue prudent fiscal policy to ensure stability while cultivating an environment for sustainable management of public finances. The County Government is also committed to clear pending bills as prescribed by law and various advisories from the National Treasury and the Controller of Budget.
11. Fiscal policy will continue to support County development economic activities within a context of sustainable public financing. This process will be strengthened in the FY 2024/25 by encouraging more private-sector engagement in order to build concrete public private Partnership in pursuit of new economic opportunities.
12. The County Government will continue with rationalization of expenditure to improve efficiency and reduce wastage in the wake of austerity measures required in the current liquidity crunch. Expenditure management will be strengthened with continued implementation of the Integrated Financial Management Information System (IFMIS) across all the departments, including full operationalization of e-procurement and requisite capacity building for its use in budget implementation.

- 13. The county will continue redirecting expenditure towards priority Programmes including those identified in public consultative forums. The critical Programmes to be implemented are expected to accelerate economic activities and socio-economic welfare.
- 14. The outlook points to a continued macroeconomic stability, which will support robust growth, lower fiscal deficits and contain inflation. The County continues to align its strategic priorities with the National agenda (BETA), so as to reduce the cost of living and improve livelihoods. BETA targets five core priority areas namely: i) Agricultural Transformation and Inclusive Growth; ii) MSME Economy; iii) Housing and Settlement; iv) Health Care; and v) Digital Superhighway and Creative Industry. Initiatives at county level include the County Aggregated Industrial Park Program (CAIP); Universal Healthcare programs; Food security and nutrition programs; and affordable housing through the eco-villages cluster programme. These initiatives are expected to enhance growth, create jobs and promote inclusive growth.

Risks to the Outlook

- 15. The County experienced a significant decrease in the County Own Source Revenue Collection. However, without comprehensive revenue mapping and enforcement there may be leakages which could threaten the realization of the set target and hence a budget deficit which will affect the adequate financing of the outlined projects and programs in the medium term.
- 16. The County Government shall put in measures to mitigate against the adverse effects of the outlined risks, such as automation and conducting a revenue mapping exercise across the County.

Table 3: Risks and Mitigation Measures

S/No	Risk	Mitigation Measure
1.	Emergencies and disasters More frequent and more severe natural disasters: drought, floods, locust	Strengthening the capacity of the Department of Cohesion and Special Programmes to coordinate emergency response, relief and recovery initiatives. This includes implementation of the Disaster Risk Management Act and operationalization of the

	<p>invasion, and human and livestock disease outbreaks.</p>	<p>Disaster Risk Management Fund. The Emergency Fund will complement the DRM Fund</p> <p>The County continues to invest in adaptation measures against drought. These include establishment of small-scale irrigation schemes to reduce reliance on rain-fed agriculture, and establishment of water harvesting structures in the hinterland to promote water security for pastoralists.</p> <p>In recognition of the impact of climate change on the emergencies/disaster landscape, the County will implement climate change mitigation and adaptation projects including the NAVCDP, FLLoCA.</p>
<p>2.</p>	<p>Pending bills</p> <p>Pending bills expose the County to litigation, erodes the confidence of contractors and suppliers to the County Government, and constrains resources available for new Programmes and projects.</p>	<p>Efforts have been put in place to reduce over-commitment in the implementation of projects and Programmes in development and recurrent expenditure exercising controls.</p> <p>The county is keen to clear pending bills to reduce the risk of litigation, boost the confidence of contractors and suppliers in the County Government and spur the County economy.</p> <p>The County will prioritize settlement of ineligible pending bills approved for payment by the ineligible pending bills resolution committee (those for the FY 2017/18 and before, and for the FYs 2018/19 and 2019/20). Alongside these, the County shall settle pending bills for the FYs 2020/21, 2021/22 and 2022/23 that are necessary to secure continuity in government operations.</p> <p>The County will strengthen the regular reporting of pending bills in the financial statements as well as preparation of monthly payment plans for pending bills.</p>
<p>3.</p>	<p>Over-reliance on transfers from National Government.</p>	<p>The County will endeavor to reduce the over-reliance on transfers from National Government by stepping up efforts to unlock revenue streams and improve revenue administration.</p>

	<p>Equitable share of revenue raised nationally constitute a significant proportion of the county's revenue sources. The marginal growth of these transfers and the delays in disbursements affects the implementation of Programmes and projects.</p>	<p>Further, the County will strengthen efforts to attract and retain partnerships with Development Partners.</p>
<p>4.</p>	<p>Weak financial reporting</p>	<p>The County Treasury shall conduct skills training for accountants and other technical staff responsible for both financial and non-financial reporting. Interviews have also been conducted in the ongoing recruitment strategy for the department to address skill gaps in reporting.</p> <p>Moreover, the County Treasury shall continually sensitize County Departments and Agencies on their responsibility to report and consider sanctions where such deadlines are not met.</p>

SECTION II: CONSOLIDATING DEVOLUTION GAINS FOR CONTINUED SOCIO-ECONOMIC DEVELOPMENT

Overview

17. The 2024 CFSP is the twelfth to be prepared in Tana River County. Its purpose is to build direct linkages between policies, plans and budgets. It provides the resource envelope and presents the fiscal framework for the 2024/2025 budget estimates and over the medium term.
18. According to the 2024 Budget Policy Statement, the Kenyan economy continued to expand, registering a growth rate of 4.8 percent supported by the ongoing recovery in the services sector, driven by accommodation and food services, wholesale and retail trade, finance and insurance, tourism and transport sectors.
19. In light of the aforementioned indicators, the National fiscal policy stance is to focus on supporting the Bottom-Up Economic Transformation Agenda (BETA) through enhanced revenue mobilization and rationalization of non-priority expenditure while ring-fencing capital expenditure.
20. The Economic Recovery Strategy (ERS) aims at restoring the economy to a strong growth path, creating jobs and economic opportunities across all regions of the country with a view to tackling social and income inequalities. It is expected that the successful implementation of the Economic Recovery Strategy which is also aligned to the “BETA” will promote inclusive growth and transform the lives of Kenyans.
21. The county economy is vulnerable to both exogenous and endogenous shocks that threaten macro-economic stability. Inadequate implementation of fiscal policies has resulted in accumulation of pending bills over previous FYs, which has in turn affected businesses, especially Small and Medium Enterprises (SMEs). Additionally, non-payment of the INUKA fund has affected the performance of the fund and hindered access to new applicants in the efforts to provide SMEs with affordable capital for business growth or start up.

County Strategic Objectives

22. The County Government will over the medium-term focus on the decisive investment in the social sectors to reduce the cost of living at household level, decisive investment in sectors that will unlock economic and financial opportunities such as trade and agriculture, completion of ongoing projects as well as Monitoring and Evaluation of projects and Programmes to track progress and achievement of their prescribed outcomes, goals and impacts.
23. In FY 2024/25, the County Government will continue to focus on the following areas: Urban Planning and Climate Proof Infrastructure Development; Investing in Modern and Commercially-oriented Agriculture and Livestock; Investing in Quality and Affordable healthcare; Investing in Quality and Accessible Education; Investing in Environment, Water and Sanitation; Investing in Youth, Sports and Culture Promotion; and creating an enabling environment for socio-economic development through good governance and intergovernmental relations .
24. This CFSP therefore outlines key strategic objectives that forms the 2024/2025 priority interventions that the county government intends to achieve. It reaffirms polices and strategies indicated in the implementation matrix of the Third-Generation County Integrated Development Plan (CIDP III) as well as the corresponding ADP derived from it. The strategic interventions include:
- a. **Investing in Urban Planning and Climate-Proof Infrastructure Development:** The County will focus on infrastructural development such as rehabilitation of County roads (with special focus on areas affected by the recent floods around the County); refurbishment and maintenance of residential and non-residential Government buildings; continued physical planning and climate proof development of the ecovillage cluster program areas and the completion of the County Headquarters as well as a fire station in Tana Delta and Tana North. The following will be pursued under the Hola Municipality: Storm water drainage Phase IV in Bura; fencing of disposal sites; acquisition of garbage trucks and establishment of recreational parks.

To enable efficient service delivery through ICT services, the County intends to extend fiber connectivity to the new County Headquarters, to sub-county offices and at key health centres.

The County will also invest in land use management through continued investment in the completion of the County Spatial Plan and the Hola Municipality Spatial Plan, surveying and titling of urban centres, preparation of local physical development plans for urban areas and cluster eco-villages, community land registration and formalization of existing settlements.

Capital investment to fund these interventions will be expected to originate mainly from the existing conditional grants such as the Kenya Informal Settlements Improvement Project (KISIP), Kenya Urban Support Program (KUSP), and the Supplement for Construction of County Headquarters.

- b. **Investing in accessible and quality education:** Through this outcome, the county intends to enhance enrolment, retention and transition of learners across all education levels but especially in Early Childhood Education and in Vocational Training. Priority programs under Vocational Training include completion of ongoing construction projects, rehabilitation of VTCs, and purchase of training tools and equipment. Priority Programmes under Early Years Education include recruitment and capacity building of ECDE caretakers, purchase of ECDE furniture, supply of ECDE learning and play materials, provision of food rations for EYE learners and refurbishment and improvement of ECDE centres. In pursuing this objective, the County will partner with institutions such as TVETA and Ministry of Education and increase collaboration across County departments such that of Trade, Tourism and Industry that is responsible for the development of the *Jua Kali* industry for the absorption of VTC graduates. The county also prospects to benefit from the equipping of the Youth Empowerment and Innovation Center. Further, the county will continue to support needy students through the Ward Bursary Fund.

- c. **Investing in quality and accessible healthcare:**

Key interventions to enhance access to health care include improvement of health infrastructure, automation of health record keeping, universal health coverage for the

vulnerable (especially elderly), leadership, governance and management, improvement of Human Resources for Health, and promotion of Health technologies and products (HPTs). The Health sector will also focus on preventive and promotive health interventions including recruitment and capacity building of Community Health Promoters (CHPs).

- d. **Investing in modern and commercially-oriented agriculture:** This strategic outcome will focus on improvement of crop yield and agricultural productivity hence improving food security and the household incomes among the county residents . In Agriculture, the county government also intends to invest in: improvement of agricultural mechanization services, construction of offices for the Department, value addition, productivity improvement and trainings, and development of smallholder irrigation infrastructure. To provide and facilitate efficient veterinary services, the County shall strengthen the management and control of endemic and sporadic diseases in livestock and zoonotic diseases in livestock and humans, provision of high quality clinical and diagnostic services, meat hygiene services, provision of extension services to livestock keepers, facilitation of access to markets for hides and skin value chain, and facilitation of access to markets for private veterinary pharmaceutical value chain actors. For the fisheries sub-sector, the County shall strengthen extension services, restock ox-bow lakes with fingerlings, construct a fishing kiln and purchase fishing gears. Under livestock production, the County will prioritize pasture production and preservation, value addition in apiculture, improvement of livestock breeds, and improvement of the management of grazing lands.

25. Moreover, the 2024/2025 CFSP will also prioritize settlement of ineligible pending bills approved for payment by the ineligible pending bills resolution committee (those for the FY 2017/18 and before, and for the FYs 2018/19 and 2019/20). Alongside these, the County shall settle pending bills for the FYs 2020/21, 2021/22 and 2022/23 that are necessary to secure continuity in government operations.

Programmes for Achieving the County Strategic Blueprint's Objective

26. This County Fiscal Strategy Paper (2024 CFSP) articulates priority economic policies and structural reforms as well as sector-specific expenditure programs to be implemented under the Medium-Term Expenditure Framework for 2024/25 and 2025/26 in order to achieve the

County Government's development goal of '*Consolidating Devolution Gains for Continued Socio-Economic Development*'. The county government will pursue to achieve the outlined strategic outcomes within the identified 8 sectors:

a. Agriculture and Rural Development Sector

27. This sector comprises the County Department of Agriculture, Veterinary Services, Livestock and Fisheries and is charged with the mandate of attainment of food security, promotion of market accessibility, empowerment of farmers through capacity building on modern and commercially oriented agriculture and livestock keeping as well as alternative agricultural practices such as fish farming and bee keeping.
28. In the FY 2024/25, the sector will focus on the following priorities: improvement of agricultural mechanization services, value addition, productivity improvement and extension services, development of smallholder irrigation infrastructure, pasture production and preservation, value addition in apiculture, improvement of livestock breeds, and management of grazing lands.

b. Education Sector

29. The Educational sector comprises of the department of Early Years Education and Vocational Training. The Department will focus on ensuring increased transition from primary to secondary and from secondary to tertiary levels of education by providing scholarship through the Ward Bursary Fund and subsidized tuition for VTC learners.
30. In the FY 2024/25, the Department will ensure that the learning continues in the EYE centres, provide meals and learning materials for learners and conduct in-service training for EYE teachers. On vocational training, the Department will complete and operationalize VTCs currently under construction; enhance the supply of learning materials and subsidize tuition for VTC learners, as well as equipping the Youth Empowerment and Innovation Centre.
31. The County will continue supporting access, retention and transition in education by continuing with the Ward Bursary Fund.

c. Culture, Recreation and Social Protection

32. County departments in the sector is the Department of Gender, Culture, Youth, Sports and Social Services. The main goals of this sector are: To provide social welfare services, spearhead youth development, and provide gender and community services. This sector also seeks to promote, develop and preserve culture; provide library and information services, and rescue and rehabilitate Orphans and Vulnerable Children (OVCs). Additionally, it endeavors to enhance sustainable social development through the identification, nurturing, developing and managing sports, arts and talents.
33. In the FY 2023/24, the Sector will focus on maintenance of the Hola stadium and other sports infrastructure, construction of a basketball court in Hola, documentation of heritage sites, registration of vulnerable population in need of social protection (OVCs, elderly persons, PWDs), provision of social protection covers for vulnerable populations (older persons), and procurement and distribution of sports kits to sports teams.

d. Health Sector

34. The Health sector comprises the Department of Medical Services, Public Health and Sanitation. The main goal of the sector is to provide essential health services that are accessible, responsive and affordable to the county population.
35. In the FY 2024/25, the Sector will focus on the following priorities: improvement of health infrastructure, strengthening of referral system, universal health coverage, adoption of ICT in Health, management of Human Resources for Health, and promotion of Health technologies and products (HPTs).

e. The General Economic and Commercial Affairs Sector

36. The General Economic and Commercial Affairs sector is composed of the Department of Trade, Tourism and Industrial Development and the Cooperative Development unit within the Department of Agriculture, Livestock, Fisheries and Veterinary Services. The main goal of the sector is to promote, fair trade, tourism, industrialization, entrepreneurship and investment.

37. In the FY 2024/25, the sector will prioritize the following Programmes: Manufacturing development through the County Aggregated Industrial Park Programme (CAIP), strengthening consumer protection and fair trade practices, improvement of market infrastructure, tourism product diversification and competitiveness, improving tourism infrastructure, branding and visibility, improving cooperative leadership and governance, enhancing cooperative education and training, increasing prudence in financial management in cooperatives, and promotion of marketing for value added products.

f. The Public Administration and Inter Governmental Relations Sector

38. The Public Administration and Inter Governmental Relations comprise of the Department of Public Service Management, Administration and Citizen Participation, the County Treasury (Department of Finance and Economic Planning), the County Public Service Board, Office of the Governor and the Deputy Governor, Cohesion and Special Programs and the County Assembly. The overall goal of this sector is to provide policy and leadership direction, oversight and management of the county fiscal, human and economic resources.

39. The Department of Finance and Economic Planning will prioritize the following in the FY 2024/25: formulation of economic plans and policies including CIDP III, CBROPs, CFSPs and Budget Estimates, monitoring, evaluation and reporting on projects and Programmes, supply chain management services (procurement planning, implementation and reporting), internal audit services special audits, facilitate operations of the County Audit Committee), revenue (enabling legislation and revenue administration), financial reporting and facilitating county departments in requisition of funds. The department will further endeavor to digitize records for ease of access and improved record keeping which has been identified as an area of improvement during various audit processes.

40. The Department of Public Service Management, Administration and Citizen Participation will seek to improve service delivery through the following interventions: automation of county filing system, Performance Management System (Performance Contracting and Performance Appraisal System), Induction of new recruits and enhancement of the IPPD system. The

department will further construct 3 ward administrator's offices as well as an ICT Resource Centre.

41. The County Public Service Board will prioritize the following: Develop and cascade the HR discipline manual, review of the HR manual, implementation of the internship policy, purchase of 2 motor vehicles, establishment of a HRMIS, facilitating induction of new staff and training.
42. Cohesion and Special Programmes will focus on the implementation of the county DRM Act, coordination of emergency response and recovery Programmes including distribution of relief supplies. Mitigation of forecasted extreme climatic constitions will also be planned for and prioritized.
43. The county will also continue to pursue Economic integration by actively participating in activities of *Jumuia ya Kaunti za Pwani* (JKP) and the Frontier Counties Development Council (FCDC) to promote economic growth and integrated regional development.

g. The Water, Environment and Natural Resources Sector

44. This sector comprises the Department of Water, Environment and Natural Resources and the Department of Environment and Climate Change The sector is home to one semi-autonomous government agency, the Tana Water and Sewerage Company (TAWASCO). The main objective of this sector is to improve household access to safe potable water and ensure sustainable and environmentally sound utilization of natural resources.
45. In the financial year 2024/25, the Water and Sanitation sub-sector will prioritize the following Programmes: water services management, water supply resources management, and water harvesting and storage. Some of the planned projects include feasibility studies on water infrastructure improvement in urban centres, finalization of policy documents in the water sector, maintenance works on urban water supplies, and pipeline extension to underserved areas. The sector will also seek to improve water accessibility and storage through desilting of existing water pans and drilling of boreholes.

46. The Environment and Natural sub-sector will focus on the following Programmes: climate change mitigation and adaptation, solid waste management, biodiversity conservation and forestry extension.

h. The Energy, Infrastructure and ICT Sector

47. This sector consists of the following County departments and agencies: Department of Roads, Transport, Public Works, Housing and Urbanization, the Department of Lands and Physical Planning, ICT Directorate, and Hola Municipality and Directorate of Water and Energy.

48. In the FY 2024/25, the sector shall focus on the following: grading, Murraming and tarmacking of roads across the county, construction of bridges in flood-prone areas, continuous maintenance of road networks to motorable standards, maintenance and rehabilitation of government structures, and supervision and enforcement of building regulations in construction works.

49. Other Programmes that the sector will prioritize include developing and implementing ICT policies, maintaining county information services through the county website and mass messaging, maintaining the government fleet of vehicles and transport equipment, community land registration and formalization of existing settlements.

50. The County will also focus on the promoting the use of clean energy in government projects and in the population. Initiatives include solar street lighting, solarization of boreholes and water pumps in irrigation schemes, establishment of solar mini-grids, and supply of solar lanterns.

SECTION III: FISCAL POLICY AND BUDGET FRAMEWORK FOR FY 2024/25

51. This section provides the fiscal policy, principles, reforms and budgetary framework to be implemented in the next financial year to enhance the fiscal position and reduce the fiscal risk of the county. Tana River County is committed to implement an effective fiscal policy while realizing the strategic blueprint and pursuing overall economic growth in line with BETA. Therefore, this section provides policy direction in reforms for administration of revenue, expenditure management, and the overall budget framework for FY 2024/25. It showcases measures to improve efficiency in budgetary implementation, increase revenue collection and the continued tracking of programmes and projects through monitoring and evaluation.

Budget Framework

52. Allocation and prioritization of resources shall be on the basis of the key development strategic blueprints in the Third-Generation County Integrated Development Plan (CIDP III), Annual Development Plan (ADP) 2024/25, and departmental strategic plans. The CFSP outlines the medium-term fiscal framework, policies and strategic objectives for the county, which is the basis for the FY 2024/25 budget.

Table 4: County Government of Tana River Budget Framework for FY 2024/25 and the Medium-Term

	Approved Supplementary Estimates Kshs.		Proposed Ceilings	Projections Kshs.	
	2022/23	2023/24	2024/25	2025/26	2026/27
Revenue Summary/ Funding					
Equitable Share of Revenue Raised Nationally	6,528,408,765	6,790,702,542	6,887,496,749	7,231,871,586	7,593,465,166
Conditional Allocations From National Government Revenue	42,000,000	510,006,031	333,728,045	350,414,447	367,935,169
Conditional Allocations From	241,520,915	362,980,289	429,029,734	450,481,221	473,005,282

Development Partners					
Revenue from Own County Sources	87,846,000	96,630,600	96,630,600	106,293,660	111,608,343
Balance B/F	1,080,241,526	1,109,178,403	0	0	0
Grand Total	7,980,017,206	8,869,497,865	7,746,885,128	8,139,060,914	8,546,013,960
Expenditure Summary					
Personnel Emoluments	2,075,223,161	2,282,232,153	2,444,444,572	2,685,890,102	2,820,184,607
Operations and Maintenance	3,393,519,604	3,036,924,960	2,629,444,719	2,646,525,183	2,778,851,443
Development	2,511,274,441	3,557,940,753	2,672,995,837	2,806,645,629	2,946,977,911
Grand Total	7,980,017,206	8,877,097,866	7,746,885,128	8,139,060,914	8,546,013,960

Revenue Projections

53. The projected FY 2024/25 resource envelop is about **Kshs. 7.74 billion**. This comprises of **Kshs. 6.89 billion** Equitable share of revenue raised nationally, **Kshs. 96.63 million** of county own source revenue and **Kshs. 762.8 million** as conditional grants These figures are as provided for in the Budget Policy Statement but will be confirmed in the CARA 2024 and County Governments Additional Allocations Act 2024.

Expenditure Projections

54. The 2024 CFSP outlines the development priorities for FY 2024/25 as per the sector Programmes to be implemented. The principles of fiscal responsibility have been adhered to in allocation of the overall county expenditure budget.

55. The FY 2024/25 total expenditure is projected to be **Kshs. 7.74 billion** in pursuit of a balanced budget.

Recurrent Expenditure

56. The projections of FY 2024/25 indicate a recurrent expenditure of **65.5 percent** of the total net estimated budget which is **Kshs. 5.074 billion**. The recurrent budget will enhance county

service delivery and support development projects and Programmes through the effective implementation of Programme-Based Budgeting (PBB).

57. The total recurrent expenditure constitutes of **Kshs. 2.444 billion** Personnel Emoluments (P/E) which is 31.6 percent of the net county budget. The Operations and Maintenance (O/M) expenditure is estimated to amount to **Kshs. 2.629 billion** reflecting 34.5 percent of the total net County Government budget.

Development Expenditure

58. The development expenditure for 2024/25 financial year is estimated at **Kshs. 2.672 billion**, which is **34.5 percent** of the total expenditure. This meets the fiscal responsibility principle on development expenditure (PFM Act 2012 Section 107) which requires that a minimum of 30 percent of the total county government budget be allocated to development in the medium-term.

Fiscal balance

59. In the FY 2024/25 the county government will operate on a balanced budget as guided by the Public Finance Management Act 2012 fiscal responsibility principles. However, the county leadership is pursuing strategic partnership with both domestic and foreign donors to complement the county efforts to fast-track economic development.

Fiscal Structural Reforms

60. The county government seeks to implement several reforms in the management of its fiscal position. Specifically, the county will review the revenue collection recorded in the previous FY and apply measures to increase revenue collection, administration and usage. Coupled with austerity measures and reduction of non-essential expenditure, the County will endeavor to navigate through the cash crunch in spite of the ever tightening fiscal space.
61. The County shall review revenue collection and management procedures and also anchor them in the Finance bill(s). It will continue in the implementation revenue legislation and policies

that supports levies such as County Revenue Administration Act, Single Business Permits, Cess, Rates and Liquor Licensing. Enforcement will include strict measures such as penalties and fines to defaulters and those who do not comply with revenue legislation and consider waivers for parties that show prudence in settling unpaid rates and taxes.

62. The County Government shall finalize the preparation of the valuation roll so as to effectively collect land rates; fast track the payments of CILOR; Endeavour to become a rating authority and all land to be ratable and land rates to be revised upwards.
63. The County Government will implement expenditure control measures by cutting unproductive expenses and spending only on specific items as indicated in the approved budget.
64. In ensuring accountability in budget implementation, processing of procurement and payments for all good, works and services have been decentralized from the County Treasury to County departments, and all procurement is done through e-sourcing by the respective Accounting Officers.
65. The County has institutionalized project management by setting up monitoring and evaluation (M&E) committees to track the implementation of development projects and programs from the county level to the ward. It will further continue to support the activities of the Sub-County M&E Committees, operationalize the County M&E Committee (COMEC) and implement the County M&E bill to promote efficient and effective investment and monitoring and evaluation of programmes and projects.
66. There shall be an asset management and disposal policy which will ensure that all assets acquired are recorded in an asset register and disposed appropriately upon expiry.
67. The County shall institutionalize performance management system to ensure effective and efficient service delivery to the county residents and beyond through the Performance Contracting and performance appraisal system which will inform mid and end year performance reviews.

68. The County will prioritize reconstituting the County Audit Committee. The committee shall support the County in ensuring that external and internal audit recommendations are fully addressed in collaboration with the Public Accounts and Investment Committee at the County Assembly.

SECTION IV: MEDIUM TERM EXPENDITURE FRAMEWORK

Resource Envelope

70. The total budget for the 2024/25 is estimated at **Kshs. 7,746,885,128** comprised of Kes. 6,887,496,749.00 equitable shares of revenue raised nationally, Kes 762,757,779 conditional allocations and projected local revenue collection of kes. 96,630,600.00. These figures are as provided for in the 2024 National Budget Policy Statement (BPS), but will be firmed up by the Division of Revenue Act 2024, County Allocations of Revenue Act 2024, and County Governments Additional Allocations Act 2024.

Spending Priorities

71. The County Government endeavors to invest more resources in five strategic areas during the FY 2024/2025:

- a. Investing in Urban Planning and Climate-Proof Infrastructure Development
- b. Investing in accessible and quality education.
- c. Investing in quality and accessible healthcare.
- d. Investing in modern and commercially-oriented Agriculture.
- e. Investing in good governance.

72. While all sectors will be allocated resources to enable the provision of services, the County shall allocate more resources to the social sectors and in sectors that will unlock economic and financial opportunities. The county will also invest more on education, agriculture and infrastructure (Roads, Transport and Public Works).

Medium Term Expenditure Estimates

73. The ceilings for every County Government department/entity have been tabulated to include the personnel emoluments, operations and maintenance and development budget. The recurrent expenditure ceilings are based on the wage bill and requisite operations and maintenance budgets from the previous years. The development expenditure ceilings on the other hand are informed by the priorities identified for the FY 2024/25 and the medium term.

These also considered ongoing projects that must be completed to achieve their desired outcomes.

74. The table below provides the projected baseline ceilings for the 2024/25 MTEF, classified by County Department.

Table 5: Medium Term Expenditure Ceilings 2024/25 to 2026/27

Department/ Sector		Total Expenditure				% Share of Total Expenditure			
		Final Approved Estimates	Ceilings Proposed Estimates	Projections Estimates	Proposed	Final Approved Estimates	Ceilings Proposed Estimates	Projections Proposed Estimates	
		2023/24	2024/25	2025/26	2026/27	2023/24	2024/25	2025/26	2026/27
County Assembly	Sub-Total	1,043,437,753	677,653,972	708,032,533	743,434,160	11.76%	8.75%	8.70%	8.70%
	<i>Rec</i>	<i>677,653,973</i>	<i>677,653,972</i>	<i>708,032,533</i>	<i>743,434,160</i>	7.64%	8.75%	8.70%	8.70%
	PE Gross	284,067,888	281,497,887	309,301,434	324,766,505	3.20%	3.63%	3.80%	3.80%
	OM Gross	393,586,085	396,156,085	398,731,100	418,667,655	4.44%	5.11%	4.90%	4.90%
	<i>Dev. Gross</i>	<i>365,783,780</i>	<i>0</i>	<i>0</i>	<i>0</i>	4.12%	0.00%	0.00%	0.00%
Office of the Governor and the Deputy Governor	Sub-Total	436,641,663	436,641,663	449,931,341	472,427,908	4.92%	5.64%	5.53%	5.53%
	<i>Rec</i>	<i>436,641,663</i>	<i>436,641,663</i>	<i>449,931,341</i>	<i>472,427,908</i>	4.92%	5.64%	5.53%	5.53%
	PE Gross	117,232,211	113,270,911	124,458,679	130,681,613	1.32%	1.46%	1.53%	1.53%
	OM Gross	319,409,452	323,370,752	325,472,662	341,746,295	3.60%	4.17%	4.00%	4.00%
	Dev. Gross	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.00%	0.00%	0.00%	0.00%
Finance and Economic Planning	Sub-Total	1,292,782,485	678,686,512	694,781,478	729,520,552	14.58%	8.76%	8.54%	8.54%
	<i>Rec</i>	<i>545,795,772</i>	<i>410,100,223</i>	<i>412,765,874</i>	<i>433,404,168</i>	6.15%	5.29%	5.07%	5.07%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	545,795,772	410,100,223	412,765,874	433,404,168	6.15%	5.29%	5.07%	5.07%
	Dev. Gross	<i>746,986,713</i>	<i>268,586,289</i>	<i>282,015,603</i>	<i>296,116,384</i>	0.00%	0.00%	0.00%	0.00%
County Public Service Board	Sub-Total	67,981,255	73,691,222	78,043,528	81,945,704	0.77%	0.95%	0.96%	0.96%
	<i>Rec</i>	<i>67,981,255</i>	<i>73,355,104</i>	<i>77,690,604</i>	<i>81,575,134</i>	0.77%	0.95%	0.95%	0.95%
	PE Gross	38,063,173	41,819,570	45,950,089	48,247,593	0.43%	0.54%	0.56%	0.56%
	OM Gross	29,918,082	31,535,534	31,740,515	33,327,541	0.34%	0.41%	0.39%	0.39%
	Dev. Gross	<i>0</i>	<i>336,118</i>	<i>352,924</i>	<i>370,570</i>	0.00%	0.00%	0.00%	0.00%
Trade, Tourism & Wildlife, and Cooperati	Sub-Total	338,599,698	234,647,221	244,656,995	256,889,845	3.82%	3.03%	3.01%	3.01%
	<i>Rec</i>	<i>85,599,698</i>	<i>39,599,698</i>	<i>39,857,096</i>	<i>41,849,951</i>	0.97%	0.51%	0.49%	0.49%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	85,599,698	39,599,698	39,857,096	41,849,951	0.97%	0.51%	0.49%	0.49%
	Dev. Gross	<i>253,000,000</i>	<i>195,047,523</i>	<i>204,799,899</i>	<i>215,039,894</i>	2.85%	2.52%	2.52%	2.52%

ve Develop ment									
Agriculture, Livestock , Fisheries and Veterinary Services	Sub-Total	970,277,611	556,529,115	577,669,718	606,553,203	10.94%	7.18%	7.10%	7.10%
	Rec	196,725,154	153,697,784	154,696,820	162,431,661	2.22%	1.98%	1.90%	1.90%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	196,725,154	153,697,784	154,696,820	162,431,661	2.22%	1.98%	1.90%	1.90%
	Dev. Gross	773,552,457	402,831,331	422,972,898	444,121,543	8.72%	5.20%	5.20%	5.20%
Youth, Sports, Gender, Culture and Social Services	Sub-Total	94,683,447	64,772,638	65,678,998	68,962,948	1.07%	0.84%	0.81%	0.81%
	Rec	54,683,447	53,615,430	53,963,930	56,662,127	0.62%	0.69%	0.66%	0.66%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	54,683,447	53,615,430	53,963,930	56,662,127	0.62%	0.69%	0.66%	0.66%
	Dev. Gross	40,000,000	11,157,208	11,715,068	12,300,821	0.45%	0.14%	0.14%	0.14%
Education and Vocational Training	Sub-Total	415,802,116	349,430,753	364,846,190	383,088,500	4.69%	4.51%	4.48%	4.48%
	Rec	260,266,669	47,266,669	47,573,902	49,952,597	2.93%	0.61%	0.58%	0.58%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	260,266,669	47,266,669	47,573,902	49,952,597	2.93%	0.61%	0.58%	0.58%
	Dev. Gross	155,535,447	302,164,084	317,272,288	333,135,902	1.75%	3.90%	3.90%	3.90%
Medical Services, Public Health and Sanitation	Sub-Total	1,516,764,963	1,513,058,286	1,616,907,981	1,697,753,380	17.10%	19.53%	19.87%	19.87%
	Rec	1,315,064,963	1,213,805,556	1,302,692,614	1,367,827,245	14.83%	15.67%	16.01%	16.01%
	PE Gross	967,979,437	877,829,437	964,532,650	1,012,759,283	10.91%	11.33%	11.85%	11.85%
	OM Gross	347,085,526	335,976,119	338,159,964	355,067,962	3.91%	4.34%	4.15%	4.15%
	Dev. Gross	201,700,000	299,252,730	314,215,367	329,926,135	2.27%	3.86%	3.86%	3.86%
Special Program mes	Sub-Total	178,234,635	166,572,766	168,275,705	176,689,490	2.01%	2.15%	2.07%	2.07%
	Rec	178,234,635	152,314,939	153,304,986	160,970,235	2.01%	1.97%	1.88%	1.88%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	178,234,635	152,314,939	153,304,986	160,970,235	2.01%	1.97%	1.88%	1.88%
	Dev. Gross	0	14,257,827	14,970,719	15,719,255	0.00%	0.18%	0.18%	0.18%
Roads, Transport, Public Works,	Sub-Total	646,521,095	678,118,150	708,972,620	744,421,251	7.29%	8.75%	8.71%	8.71%
	Rec	78,238,739	70,147,976	70,603,938	74,134,135	0.88%	0.91%	0.87%	0.87%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	78,238,739	70,147,976	70,603,938	74,134,135	0.88%	0.91%	0.87%	0.87%

Housing and Urban Development	Dev. Gross	568,282,356	607,970,174	638,368,682	670,287,117	6.41%	7.85%	7.84%	7.84%
Water, Energy, Mining, Wildlife and Natural Resources	Sub-Total	415,747,278	286,425,969	298,811,795	313,752,385	4.69%	3.70%	3.67%	3.67%
	Rec	122,647,278	44,493,611	44,782,819	47,021,960	1.38%	0.57%	0.55%	0.55%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	122,647,278	44,493,611	44,782,819	47,021,960	1.38%	0.57%	0.55%	0.55%
	Dev. Gross	293,100,000	241,932,358	254,028,976	266,730,424	3.30%	3.12%	3.12%	3.12%
Environment and Climate Change	Sub-Total	0	179,922,758	186,572,265	195,900,878	0.00%	2.32%	2.29%	2.29%
	Rec	0	53,945,550	54,296,196	57,011,006	0.00%	0.70%	0.67%	0.67%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	0	53,945,550	54,296,196	57,011,006	0.00%	0.70%	0.67%	0.67%
	Dev. Gross	0	125,977,209	132,276,069	138,889,872	0.00%	1.63%	1.63%	1.63%
Public Service, Administration, and Citizen Participation	Sub-Total	1,257,355,017	1,577,378,478	1,691,688,196	1,776,272,606	14.18%	20.36%	20.78%	20.78%
	Rec	1,214,355,017	1,536,207,366	1,648,458,529	1,730,881,455	13.69%	19.83%	20.25%	20.25%
	PE Gross	856,898,444	1,108,366,767	1,217,847,892	1,278,740,287	9.66%	14.31%	14.96%	14.96%
	OM Gross	357,456,573	427,840,599	430,610,637	452,141,169	4.03%	5.52%	5.29%	5.29%
	Dev. Gross	43,000,000	41,171,112	43,229,667	45,391,150	0.48%	0.53%	0.53%	0.53%
Lands and Physical Planning	Sub-Total	111,093,750	187,512,139	195,165,417	204,923,688	1.25%	2.42%	2.40%	2.40%
	Rec	44,093,750	39,593,750	39,851,109	41,843,665	0.50%	0.51%	0.49%	0.49%
	PE Gross	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	OM Gross	44,093,750	39,593,750	39,851,109	41,843,665	0.50%	0.51%	0.49%	0.49%
	Dev. Gross	67,000,000	147,918,389	155,314,308	163,080,024	0.76%	1.91%	1.91%	1.91%
Homa Municipal	Sub-Total	83,575,100	85,843,486	89,026,154	93,477,462	0.94%	1.11%	1.09%	1.09%
	Rec.	33,575,100	71,450,000	73,912,993	77,608,643	0.38%	0.92%	0.91%	0.91%
	PE Gross	17,991,000	21,660,000	23,799,358	24,989,326	0.20%	0.28%	0.29%	0.29%
	OM Gross	15,584,100	49,790,000	50,113,635	52,619,317	0.18%	0.64%	0.62%	0.62%
	Dev. Gross	50,000,000	14,393,486	15,113,161	15,868,819	0.56%	0.19%	0.19%	0.19%
Conditional Grants	Total	872,986,320	0	0	0	9.84%	0.00%	0.00%	0.00%
	Rec	5,311,557,113	5,073,889,291	5,332,415,285	5,599,036,050	59.89%	65.50%	65.52%	65.52%

TOTAL	PE Gross	2,282,232,153	2,444,444,572	2,685,890,102	2,820,184,607	25.73%	31.55%	33.00%	33.00%
	OM Gross	3,029,324,960	2,629,444,719	2,646,525,183	2,778,851,443	34.15%	33.94%	32.52%	32.52%
	Dev. Gross	3,557,940,753	2,672,995,837	2,806,645,629	2,946,977,911	40.11%	34.50%	34.48%	34.48%
Total Resource Envelope	Total	8,869,497,866	7,746,885,128	8,139,060,914	8,546,013,960	100.00%	100.00%	100.00%	100.00%

NB: All the personnel emoluments (PE) for all County Departments have been consolidated to the Department of Public Service Management, Administration and ICT. This is except for the County Assembly, Office of the Governor, County Public Service Board, Department of Health and Hola Municipality.

Finalization of Spending Plans

75. These estimates take into consideration the figures contained in the draft 2024 National Budget Policy Statement (BPS). However, these revenue estimates shall be firmed up when the County Allocation of Revenue Act (CARA) and other county policy statements are approved. However, in case of any additional resources the county shall invest in programs and projects that are geared towards urbanization, quality and affordable health care, quality and accessible education, food security and poverty reduction which are in line with the FY 2024/25 budget theme.

Details of Sector Priorities

76. Sector priorities have taken into account priorities of the Third-Generation County Integrated Development Plan (CIDP III) and broad strategic priorities of Kenya vision 2030. Sectors, through the Sector Working groups reviewed their performances and put forward their financial plans taking into consideration the reality of scarce and the need to ensure optimal allocation of resources with efficiency, economy and effectiveness. The details of the sector priorities are explained as follows:

Table 6: Sector Mandates, Key Achievements, Medium Term Plans and Resource Usage

OFFICE OF THE GOVERNOR	
Department's Mandate	To Ensure citizen centric service delivery through public participation for social transformation, enhance departmental capacity and conducive work environment for quality service delivery as well as leverage ICT infrastructure and services for quality service delivery and special programs.
Key Achievements of the Department	Increased donor and partner funding by 3% to the annual budget of the county, Increased partner participation in development programs under agriculture and food security, youth and education and resilience development, Increased local start up registration and business development through training at the youth centre and strengthening of services for incubation and innovation through partner funding and support, Increased county participation in national and international forums and meetings, Increased collaboration with neighboring counties in the protection and preservation of peace between communities, Increased community- government feedback systems, reach and engagement through countywide ward visits, Increased

	Efficiency in the public administration of funds and services delivery through inclusion and Strengthening of the traditional governance systems.
Department's Medium-Term Plans	Develop communication policy and communication strategy and operationalize them, Develop and Operationalize a Civic Engagement Strategy, Operationalization and activation of the county investment corporation, Coordination and Operationalization of Regional Economic blocs Programs – JKP and FCDC, Joint Peace Initiative Program (with Kitui and Garissa Counties)- Re mapping and installation of community-maintained reserves and security policing organs for community engagement in the protection and preservation of land, mineral and water resources in the north of the county, Strategic revenue increase through community led programs, Development of Citizen Service Charter for OoG and Special Programmes, Development of Strategic Plan for 2023/24 – 2027/28 ,Strengthen cooperation and liaison between the County Executive and the County Assembly and Strengthen performance and compliance to attract partner and donor funding.
Department's Resource Usage	Recurrent – Kshs. 436,641,663; Development – Nil; 0 Total – Kshs. 436,641,663

FINANCE AND ECONOMIC PLANNING

Department's Mandate	This sub-sector is mandated to provide overall policy, leadership, and oversight in economic and devolution management to the county, public service delivery and resource mobilization. It further coordinates county policy formulation, implementation as well as facilitating the tracking of the implementation of county programmes. The sub-sector prepares annual estimates of revenues and expenditures laid before the County Assembly for approval including the preparation of supplementary estimates as and when the need arises. Further, the sub-sector ensures proper monitoring of all programmes and projects to ensure goals and objectives are achieved as initially planned. It is also responsible for policy analysis on a wide range of issues including: fiscal issues, trade issues and private sector development issues. In addition, the department ensures that external resources (grants, loans, donations) are effectively mobilized, disbursed and efficiently utilized and that there is prudent public debt management.
Key Achievements of the Department	The key achievements of the department include; Formulation of economic plans and policies: Concluded the preparation of the 3 rd generation CIDP (2023 – 2027). Prepared the Annual Development Plans for the FYs 2023/24 and 2024/25. Preparation of budget policies and management of the budget cycle: Facilitated the issuance of budget circular for the preparation of the FY

	<p>23/24 and FY 24/25 Budget and implementation of FY 22/23 and FY 23/24 Budgets. Prepared the 2022 CBROP and the 2023 CBROP, 2023 CFSP and draft and final Budget Estimates for the FY 23/24 Budget Estimates, Involvement of the Tana River CBEF to facilitate consultation with the public. Audited and presented the audit findings to; Bursary audit report, Revenue Report, Stores audit Health Centers Audit. Audited donor funded projects and presented our audit findings (KEMFSED Project, DANIDA and THS Project, NAVCDP. We also Reviewed TAWASCO financial statements for the year ended 30th June 2023, Reviewed and advised on the responses to audited financial statements responses to senate and Successful appointment of Audit Committee for the county executive</p> <p>Drafted the Finance Bills for the FY 2022/23 and FY 2023/24. These were approved by the County Executive Committee and forwarded to the County Assembly for approval.</p> <p>Mobilized OSR worth Kshs. 65,265,529 in the FY 2022/23 and Kshs. 30,837,172 as at 31st December, 2023 and Conducted inspections on food outlets and other public spaces in conjunction with the Department of Public Health.</p>
<p>Department’s Medium-Term Plans</p>	<p>Formulation of economic plans and policies: FY 2025/26 ADP due on 1st September, 2024. Preparation of budget policies and management of the budget cycle: Issuance of budget circulars, preparation of 2024 CBROP and 2025 CFSP, preparation of FY 24/25 draft and final Budget Estimates. Strengthening of the County Integrated Monitoring and Evaluation System (CIMES): Facilitation of activities of Ward and Sector M&E Committees; Operationalization of County-level M&E committees; and Training and capacity building for M&E. Reporting: Preparation of quarterly and annual reports on budget implementation and project/work plan progress. Statistics management: Preparation of County Statistical Abstract 2024. Public participation in formulation of economic plans and policies: This includes involvement of the CBEF. Strengthen revenue administration, Drafting the FY 2024/25 Finance Act, Compilation and submission of Receiver of Revenue reports, Preparation of valuation roll, Procure and install a revenue management system and Training/capacity building on revenue forecasting/modeling and other revenue administration courses.</p> <p>Formulation of a Risk Management framework policy for the county, Conducting of the internal auditing services and meeting with the Audit committee.</p>
<p>Department’s Resource Usage</p>	<p>Recurrent – Kshs. 410,100,223; Development – Kshs. 268,586,289; Total – Kshs. 678,686,512.</p>

COUNTY PUBLIC SERVICE BOARD

<p>Department’s mandate</p>	<p>The functions of the Board are enshrined in section 59 of the County Government Act, 2012 and are: Establish and abolish offices in the county public service; Appoint persons to hold or act in offices of the county public service including in the Boards of cities and urban areas within the county and to confirm appointments; exercise disciplinary control over, and remove, persons holding or acting in those offices ; prepare regular reports for submission to the county assembly on the execution of the functions of the Board; Promote in the county public service the values and principles; Evaluate and report to the county assembly on the extent to which the values and principles are complied with in the county public service; Facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties; Advise the county government on human resource management and development; advise county government on implementation and monitoring of the national performance management system in counties; and make recommendations to the Salaries and Remuneration Commission, on behalf of the county government, on the remuneration, pensions and gratuities for county public service employees.</p>
<p>Key departmental achievements</p>	<p>The Board developed an E-recruitment portal to facilitate recruitment process and minimize paperwork, Appointed One Hundred and Fifteen (115) new employees, Promoted Sixty-Seven (67) staff in various county departments, Renewed contracts of Three Hundred and Seventy-Five (375) staff, Absorbed Fifty-Nine (59) temporary staff from revenue to permanent and pensionable terms, and Twenty-Two (22) in Vocational Training to one-year contractual terms of service. Trained all Board staff in various Board and county programmes and activities in the year under review. The Tana River County Public Service Board obtained the first runners up prize in terms of performance for the year 2022/2023, results that were release by H.E. the Governor on 18th September 2023. Purchased new vehicle for the Board to facilitate movement. Finally in the year under review, the Board did timely submission of reports to Constitutional bodies i.e. County Assembly, EACC, NCIC.</p>
<p>Department’s medium-term plans</p>	<p>The CPSB medium term plans are; Reviewing, publishing and launching of the Board’s strategic plan, Finalization and launching of staff establishment and organization structure for the County Government of Tana River, Conduct Human Resource audit for the county, Reviewing of various HR policies like HR manual, Disciplinary manual, Develop and maintain County Public Service Board website, Development of the Performance Appraisal System (SPAS) guidelines, Sensitization of stakeholders on Performance Management, Sensitization of supervisors on Rewards and Sanctions Policy, Engagement of the Salaries and remuneration commission for better terms of service and Construction of County Public Service Board</p>

	offices with a view of shifting from rented premises to government owned
Department's resource usage	Recurrent –Kshs. 73,355,104; Development – Kshs. 336,118 ; Total – Kshs. 73,691,222
TRADE, TOURISM AND INDUSTRY	
Department's mandate	Promotion and development of trade, markets; Trade Licensing and Business Regulation; Formation and Profiling of Producer Business Groups (PBGs); Financial support to the Micro, Small and Medium Enterprises (MSMEs); Promotion, Registration, supervision, inspection and auditing of cooperative societies; Capacity building, value addition and entrepreneurship; Promotion of fair trade practices and consumer protection; Advising on taxation, Fraud Risk management and governance in the co-operative sector; Promotion of Micro, Small (Jua Kali) and cottage industries; Promotion of investments and industrial development; Promotion of Industrial parks; Promotion of technological transfer; Resource mapping, profiling and data collection in all the sectors; Profiling and development of tourism products (tourist, cultural and heritage) and services in the county; Marketing and product development in the County within the entire sector; Verification and stamping of weighing and measuring instruments for use for trade in the county
Key departmental achievements	The key Departmental achievements includes; Construction of Kipini open air market and renovation of Bura fresh produce market, Development of the Tana River County Investment Policy, Training of all Inuka fund beneficiaries, calibration and sensitization of traders, we also successfully hosted the 4 th Jumuiya blue economy conference. Formulation of the Tourism Policy, Drafting of the Tourism Amendment Act, Training of hoteliers and conservancies representatives, Profiling of hotels and Creation of Hospitality Data Base Conducted 10 general Meetings, Organized and attended 3 study visit for cooperative leaders of active societies, Formed and Conducted annual cooperative leaders' forum,15 elections held,7 audits done, 60 impromptu inspections carried out in the county Fifteen new Cooperatives registered in the county, Continuous cooperative awareness creation, member education and committee training Programme, developed a draft county cooperative policy and Revived 5 cooperatives in the county.
Department's medium-term plans	Conduct Annual verification of traders' equipment's in the entire county to enhance consumer protection and fair trade and Consumer awareness-sensitization on fair trade practices and consumer protection programs. Mapping of jua kali artisans in all major towns, Awareness on CAIP in all the wards and conduct trade fairs and exhibitions. Complete the construction of the CAIP Organize Tourism Stakeholders engagement forum, Capacity building- Training of hospitality players in the County, Conduct animal census

	<p>(primates & wildlife) Registration of community conservancies, Develop tourism master plan and Preparation of tourism guidebooks & photobooks.</p> <p>Revival of strategic dormant cooperative, finalizing of the cooperative policy and bill, Conduct Cooperative Stakeholders engagement forums, promote Value addition and marketing and Mapping of county cooperative societies.</p>
Department's resource usage	Recurrent – Kshs. 39,599,698; Development –195,047,523; Total – Kshs. 234,647,221.
AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES	
Department's Mandate	<p>To attain food security, and sustainable agricultural infrastructure development, improve agricultural productivity through value addition, increasing market access and adoption of technologies; exploiting irrigation potential and sustainable management of resources in the sector.</p> <p>To promote, regulate and facilitate livestock production for socioeconomic development and industrialization.</p> <p>To provide and facilitate efficient veterinary services for production of safe and high-quality animals, animal products and by-products and promote trade and industrial growth in a sustainable environment.</p> <p>Promotion of competitive innovative, sustainable fisheries development, and equitable distribution of resources to improve livelihood.</p>
Key Achievements of the Department	<p>Purchased Farm Tractors, farm implements, assorted seeds, fertilizer and Agro- chemicals.</p> <p>Distribution of 1,960 modern bee hives to 101 groups, Construction of two honey processing plant at Hola and Roka is complete and the facility is in use. New livestock market constructed at Madogo and Garsen market. Construction of two livestock feed reserves complete and in use at Hola and Madogo Livestock offices, Established 250 acres of fodder in the irrigation schemes of Bura and Hola, 2500 Livestock keepers under livestock insurance cover for DRIVE, 300 households benefitted from livestock restocking, 3 cooperatives and 50 groups were provided with honey processing equipment, Conducted Patrol at Lake Shakababo and illegal gear confiscated, Disbursement of fishing equipment boats, cooler boxes and gears-hooks and nets to Kipini BMU. Conducted sero surveillance against Trypanosomiasis, CBPP in cattle and other livestock diseases. Carried vaccination of dogs and cats against rabies, Carried out vaccinations against CBPP, LSD, RVF, CCPP, PPR and S&G.</p>
Department's Medium-Term Plans	Improvement of Agricultural Mechanization services, Construction, renovation and improvement of Agricultural offices, stores and washrooms, enhance value addition productivity improvement and trainings, Enhance the operations of Galole ATC and promote small holder irrigation development

	<p>Promotion of livestock sales; Develop Livestock Markets (market at Mandingo); Livestock Production Extension Services; Beekeeping Apiary Establishment; Poultry improvement; Veterinary infrastructure; Procurement of livestock vaccines and drugs; Development of leather value chain (Garsen, Hola and Bura)</p> <p>Fingerlings provision/production; Capacity building staff; Increase fish productivity; Promote socio-economic development through fisheries development; Increasing resilience of the community to cope with frequent and prolonged drought</p>
Department's Resource Usage	<p>Recurrent –Kshs. 153,697,784; Development – Kshs. 402,831,331; Total – Kshs. 556,529,115.</p>
YOUTH, SPORTS, GENDER, CULTURE AND SOCIAL SERVICES	
Department's mandate	<p>To provide social welfare services and disability Mainstreaming, youth development, gender and community services, promote, develop and preserve culture, provide library and information services, rescue and rehabilitate, Orphans and Vulnerable Children and Care for the Abandoned aged.</p>
Key departmental achievements	<p>Trained a total of 2500 youth cross the county on entrepreneurship skills, Business finance, Record Keeping, Career guidance and counselling, Digital literacy, Violent extremism, Hydroponic agriculture and Drugs and Substance abuse. Constructed a total of eighteen playgrounds, three of them having been recently renovated, Hola stadium is seventy-five per cent complete.</p> <p>Procured and distributed sports equipment such as kits for football, volleyball, Netball, Pool and basketball</p> <p>Rescued 11 children, conducted OVC baseline survey in Tana River sub-county in collaboration with World Vision, cushioning of OVC And Girls affected with floods by providing them with 960 packets of sanitary towels and psycho-social support, created community and grass root awareness on child rights, held community dialogues on children rights at the sub- county levels,</p> <p>Capacity built 300 women on business skills and entrepreneurship, linked 25 groups to credit facilities, trained 300 group members on group dynamics and AGPO, organized a business benchmarking trip to Kiambu and Narok comprising 50 women, constructed one social hall at Bura, purchased and distributed 20 assistive devices for PWDS in collaboration with partners, trained 300 young girls on leadership and life skills, trained 300 women on good governance and leadership skills, capacity building of 100 women on peace and conflict resolution, formulation of County Gender and Development policy draft, operationalization the Board of PWDS and training public (Departmental heads and directors) and private officers on gender mainstreaming and equality.</p>
Department's medium-term plans	<p>Sports promotion and improvement; Youth training and Development, Sports equipment support through on-boarding of more sports activities, development of sports policy and organizing county leagues and</p>

	tournaments. County social protection safety net programmes; Formulation of culture policy Conduct county Cultural celebration, Sensitization youth on AGPO and drug substance abuse, sexual reproductive health, harmful cultural practices (FGM), Formulation county child policy. Establishment of Children rescue centre. Conduct rescue operation in protection of orphans and vulnerable children, Establishment of gender data management system (GDMS), Provide medical insurance cover to vulnerable group,
Department's resource usage	Recurrent –Kshs. 53,615,430; Development – Kshs. 11,157,208; Total – Kshs. 64,772,638.
EDUCATION AND VOCATIONAL TRAINING	
Department's Mandate	To provide quality and basic education foundation for the young children; develop technical skills and know-how in youth for self-reliance; identify, develop and nurture sports talents in youth and children to enhance socio economic prosperity and cohesion.
Key Achievements of the Department	<p>Procured unimix flour for all ECDE centers, Developed ECDE policy and school Meals guidelines in partnership with world food program procured and distributed 7 laptops to field officers, 3 PRINTERS and 3 desktops for each sub county coordinator. Procurement of ECD furniture</p> <p>The county bursary board was able to release KSHS 154,500,000 worthy of bursaries to needy students in the FY 2022/ 2023 that benefited 13,731. In the FY 2023/24 managed to release Ksh.77,250,00 worthy of bursary that benefited 13,923 needy students.</p> <p>Employed and posted 5 VTC instructors, disbursed ksh 15,000,000 tuition fees for registered trainees, Modernized VTCs through supply of tools and equipment, constituted board of management in VTCs, carried out inter VTCs sports, talent and exhibitions, established and operationalize Hurara and Wenje VTC. In partnership with GIZ the sector was able to capacity build trainers in best training practice, train over 300 youth in go blues related courses and carry out their graduation ceremonies. Under the support of WFP and UNDP the sector was able to conduct youth exhibitions, constitute TRTCIYE board of trustee responsible for the center management, draft the center's strategic plan and capacity build over 150 youth in leadership skills.</p>
Department's Medium-Term Plans	<p>Completion of some of the ongoing projects, payment of around 45% of the existing pending bills, continuous provision of education bursary, capacity building of ECDE caretakers, supply of ECD furniture, supply of ECDE food and learning and outdoor play materials to 3 ecd centers. Establish and operationalize Hurara and Wenje satellite VTCs through provision of necessary learning and training tools, formation of board of management, posting instructors and registration of the centres with TVETA.</p> <p>Upgrading and improvement of youth innovation centre, strengthening its management and supplying it with modern innovation hub equipment.</p>

	Capacity building instructors on CBET curriculum for effective delivery in training. Empower youth on talent and skill development at the TRCTYE.
Department's Resource Usage	Recurrent –Kshs. 47,266,669; Development – Kshs. 302,164,084; Total – Kshs. 349,430,753.
HEALTH	
Department's Mandate	To support the attainment of the highest attainable medical care and sanitation services that will improve lives of the Tana River County population at all levels of health care delivery This will be achieved through efforts to eliminate communicable diseases, lessen the burden of communicable diseases, reducing the burden of violence and injuries, and minimize exposure to health risk factors while strengthening collaboration with public and private sectors.
Key Achievements of the Department	There was increased access to quality health care through recruitment of health workers such as nurses and doctors thereby improving the nurse to patient and doctor to patient ratio to 1:1609 and 1: 13944 respectively. Further, the county renovated some health infrastructure and acquired additional ambulances to ensure quality healthcare is easily accessed by all. One more surgical theatre was operationalized. Thus there was significant change in key health indicators for example infant mortality rate reduced to 48/1000; maternal mortality rate to 536/100000; and child mortality rate to 77/1000. The life expectancy increased to 56.2 for male and 58.6 for females.
Department's Medium Term Plans	Health Infrastructure Improvement through construction, renovation and equipping of health facilities and also relocation to flood free areas, construct staff houses, construct and equip laboratories; Enhance Universal Health Coverage through Increased enrolment of the public to social health insurance fund (SHIF), Maximize health facility revenue claims from SHIF, Enactment and implementation of relevant laws to facilitate hospital autonomy and retention of user fee at the service point to improve access and quality services in health facilities, Establishment of functional Primary Health Care (PHC) networks and provision of stipends to CHPs. Establish a fully-fledged emergency referral and operation system; Improve Health ICT; Health technologies and products (HPTs) by Attaining an end-to-end digitization of the commodity supply cycle; Strengthen Human Resource for Health (HRH); Finalization of the Comprehensive Multi hazard Emergency Preparedness and response plan and monitor Health budget performance;
Department's Resource Usage	Recurrent –Kshs. 1,213,805,556; Development – Kshs. 335,976,119; Total – Kshs. 1,513,058,286.
COHESION AND SPECIAL PROGRAMS	
Department's Mandate	Establish sustainable disaster risk management systems and processes aimed at building institutional and community resilience for a safer, secure and cohesive County.

Key Achievements of the Department	Procured one rescue boat and distributed general relief food to over 20,000HHs; Conducted disaster needs assessment on Drought; Maintaining an updated multi-hazard contingency plan and the ward DRM action plans; SOPs on Beneficiary management and Finalization of beneficiary targeting and registration; Conducted a multi-sectoral short rains and long rains food security assessment; Developed a Multi-hazard contingency plan including the floods contingency plan; Conducted floods Needs assessment; Procured and distributed 120 collapsible water tanks, blankets and mosquito nets to flood affected population and Developed Tana River County Emergency Operation Plan.
Department's Medium Term Plans	2% DRM Funding allocation from the County development budget; Construction of an Emergency Operation Centre at the County HQ; Establish digital communication and information database such as community hotline number and online DRM site Enhance mobility for disaster response by purchasing 1 land cruiser 5 motor boats 10M, Procure 15 motorbikes 15M.
Department's Resource Usage	Recurrent –Kshs. 152,314,939; Development – 14,257,827; Total – Kshs. 166,572,766.
ROADS, TRANSPORT, PUBLIC WORKS, HOUSING AND URBANIZATION	
Department's mandate	To provide, supervise and oversee the infrastructural development in the county, transport and related services for sustainable economic growth.
Key departmental achievements	Construction of county headquarters at 78% completion; Opening of new roads 100km' Maintenance (grading and gravelling) of 70km of existing roads; Recruited Firefighting officers, development of the fire fighting and emergency policy; Completed 3km of storm water drainage in Hola township; Amendment of the Tana river Transport Policy 2018, development of Transport policy regulations towards implementation of the Tana river Transport Act 2017; Began the Affordable Housing ground work for the county for Mapenzi estate, Veterinary Camp, Maro Wells, Dayate, Hola level 5 hospital, Chifiri and Areri; Began implementation of the KISP 2 – Kenya Informal Settlement Program in Urban Development; Carried out El nino emergency operations across the County; Installed and maintained existing Street lights across the County.
Department's medium-term plans	Design, construction, rehabilitation and maintenance of county infrastructure; Provision of an efficient and effective fire emergency response system; Development and maintenance of County Government/Public/Institutional buildings; Installation of street lights in urban areas; Upgrade class C and D roads to bitumen standards, upgrade strategic urban roads to cabro standard, upgrade class E and F roads to murrum standards and open new roads in strategic locations such as the cluster villages; Purchase of 3 double cabin project supervision vehicles to strengthen technical foot print in nspection of

	buildings, roads before, during and after construction; Spear head AFH – affordable housing in the identified areas while repair and maintenance of existing houses in Hola, Ngao Hospital, Garsen, Bura, Madogo, Sala and Waldena; Enforcement of building codes; Carrying out building audit to determine status of buildings; Purchase of Motorbikes 3 for Town cleaning supervision; Construction of Public toilets in eco-village clusters and Urban Centers
Department’s resource usage	Recurrent –Kshs. 70,147,976; Development – Kshs. 607,970,174; Total – Kshs. 678,118,150.
WATER, ENERGY, MINING, WILDLIFE AND NATURAL RESOURCES;	
Department’s Mandate	To proactively provide efficient clean and safe water supply services, environmental protection and natural resources management services sustainably for the people of Tana River.
Key Achievements of the Department	Completed 14 water projects in FY 2022/23 several other projects are ongoing and others at procurement stage
Department’s Medium-Term Plans	Establish Energy Directorate (Employment of an Assistant Director and 4No. Officers); Ensuring constant power supply to TAWASCO; Promotion of energy technologies; Development of the Energy Policy, Act and Regulations and development of Water Master plan and implement water infrastructural projects
Department’s Resource Usage	Recurrent –Kshs. 44,493,611; Development – Kshs. 241,932,358; Total – Kshs. 286,425,969.
ENVIRONMENT AND CLIMATE CHANGE	
Department’s Mandate	Environmental protection and natural resources management services sustainably for the people of Tana River.
Key Achievements of the Department	Published the Tana River County Climate Change Fund Regulations and the County Climate Change Finance Policy 2023; Implemented Climate Change strategies such as bush clearing(prosopis) at Kongololo ox-bow lake; The 15 ward planning committees, planning and steering committee established and published; County Environmental Committee established and gazette; Tana River County Forest Policy submitted to the County Assembly for approval; Formulation of the County Climate Change Action Plan 2023-27. Approved by the County Assembly and Launched by the Governor
Department’s Medium-Term Plans	Allocation of the 2% of climate change fund from the total county development budget; Solid Waste Management- through establishment of transfer stations, enhancing the budget for fuel, purchase of specialized materials, receptacles, developing and designing of dumping sites; Management of prosopis (Mathenge) across the county; Operationalize the County Environmental Committee (CEC)- which will focus on issues such as gypsum, asbestos and others; Forestry-establishment of tree nursery; Establishment of green park-minjila and bura; Development of Community conservation bill; Bamboo tree planting; Purchase of motorbikes for Forest/Environment officers;

	Establishment of County Climate Information System and Mangrove Restoration
Department's Resource Usage	Recurrent –Kshs. 53,945,550; Development – Kshs. 125,977,209; Total – Kshs. 179,922,758.
PUBLIC SERVICE MANAGEMENT, ADMINISTRATION AND ICT	
Department's mandate	The main mandate of the department is coordination of county public services up to the grass root levels as per the county government act. It is ; also responsible for efficient and effective management of county public service as well as ensuring compliance and enforcement of the county laws, policies and regulations. It coordinates the human resource management and development, civic education, public participation and implementation of performance management in the county public service.
Key departmental achievements	Constructed ward admin offices.:-Kipini West at Hurara is complete but not handed over, Garsen North at Mlima Abo is 70% complete, Mikinduni ward is at 95% level of completion, Kinakomba ward office is at 95% level of completion, Kipini East ward at Ziwani is 80% complete. Secured medical insurance for all staff (2,041 no.) in 2023 calendar year; Signed performance contracts for all directors, CCOs and CECMs in FY 2023/24; Successfully unveiled the flag, Emblem and seal.
Department's medium-term plans	Protection of County premises, assets and critical Installations; Enhancement of Inspectorate and Enforcement services; Promoting peaceful coexistence and building capacity to Counter Violent Extremism; County public participation Act, 2017 to be reviewed & implemented; County Service Delivery Co-ordination Act, 2016 to be reviewed & implemented; Solicit for funding from government or donor partner. Conduct skill gap analysis and training needs assessment to inform Kenya School of Government training application. Establish a fully functional HR registry at the county headquarters. Secure medical insurance for all staff (including additional recruitments) Construction of ward administrators' offices in Garsen West, Wayu and Hirimani wards Equipping of Ward admin offices in Kinakomba, Kipini West, Garsen North,Chewani and Kipini East.
Department's resource usage	Recurrent –Kshs. 1,536,207,366; Development – Kshs. 41,171,112; Total – Kshs. 1,577,378,478
LANDS AND PHYSICAL PLANNING	
Department's Mandate	To ensure sustainable management of land in the county; Improvement of livelihood to the people through efficient administration equitable access and sustainable management of land
Key Achievements of the Department	the sub sector has made strides in the development of the County Spatial Plan, Town Planning and formation of clusters to spur development and

	resettlement in line with the overall theme of the 2020, 2021,2022,2023 CFSP of Embracing Urbanization for Accelerated socio-economic development. In the financial year 2022/2023 the department achieved the following: Preparation of the framework for delivering the County Spatial Plan, Acquisition of Survey and Planning equipment, Planning of Clusters as a Floods mitigation measure, Organize Land Clinics, Enhanced Sensitization of Land Matters through electronic and print media, Identifying and mapping of key urban areas and settlements, Training of technical staff of utilization of G.I.S, Proper record keeping.
Department's Medium-Term Plans	Community land registration; Formalization of existing settlements; Completion of county spatial plan; Completion Hola Municipal Spatial Plan; Survey and titling of 6 urban centres;; Preparation of local physical development plans; Preparation of local physical Development plans.
Department's Resource Usage	Recurrent –Kshs. 39,593,750; Development – Kshs. 147,918,389; Total – Kshs. 187,512,139.
HOLA MUNICIPALITY	
Department's Mandate	Promotion, regulation and provision of refuse collection and solid waste management services. Provision of water and sanitation services and infrastructure in areas within the municipality and construction and maintenance of roads and associated infrastructure within the municipality.
Key Achievements of the Department	The sub-sector has established Hola Municipal Board with a Municipal Manager in place, formation of municipal boundaries completion of storm water drainage phase I and Phase II in the financial year 2021/2022 and FY 2022/23 respectively.
Department's Medium-Term Plans	Storm water drainage phase IV; Fencing of disposal sites; Installation of street lighting; Establishment of sewage treatment plant
Department's Resource Usage	Recurrent – Kshs. 71,450,000; Development – Kshs. 14,393,486; Total – Kshs. 85,843,486.

Conclusion

77. The County Government of Tana River intends to continue in the consolidation of devolution gains to sustain socio-economic development. In order to achieve this, in FY 2024/25, the County shall invest across the following strategic priorities: decisive investment in the in the social sectors to reduce the cost of living at household level, decisive investment in sectors that will unlock economic and financial opportunities and Monitoring and Evaluation.

78. Additionally, the County shall adhere to the recommendations from the CRA and the resolutions at the Intergovernmental Budget and Economic Council to clear pending bills over the course of the next FY.

79. However, to achieve these strategic objectives there is need for rigorous mobilization of county own source revenue (OSR), reduction of non-core expenditure and living within our means through implementation of austerity measures as well as adhering to National Treasury directives on distribution and disbursement of conditional grants.

Annex 1: Response to the Comments from the Public on the 2024 CFSP

SECTOR	Issue Raised at PPF	Proposed Way Forward/Action Taken/Response
OFFICE OF THE GOVERNOR	Resolution of the friction between the county assembly and the county executive to ensure seamless provision of services to the citizens.	The Department has as one of the priorities, the strengthening of the cooperation and liaison between the County Executive and the County Assembly.
FINANCE AND ECONOMIC PLANNING	Requested feedback on public participation forums especially on Annual Development Plans. Public wants the public to be informed on the status report on implemented project Public would like to see implementation of projects and ideas provided during public participation Consideration of the venue for holding PPF meetings to accommodate people of various religious beliefs.	The Department to ensure that Chapter Two, <i>Review of the Implementation of the Previous ADP</i> , is updated by the time of going for public participation forums. To be considered in subsequent PPFs.
COUNTY PUBLIC SERVICE BOARD	Asked for transparency during the recruitment of county employees.	Noted for action. The Board plans to develop and maintain County Public Service Board website, one of the strategies towards improving on transparency in the Board operations.
TRADE, TOURISM AND INDUSTRY	Completion of the Kipini market. Operationalization of bura fresh market. Creation of a market day which will allow small scale farmers to sell their produce at a centralized place, it's also has potential to create employment to the youth	The Department has prioritized the operationalization of newly constructed markets including through the provision of necessary amenities. This notwithstanding, the development projects to be considered during the preparation of the draft Budget Estimates. The allocation in recurrent expenditure of the Department has been enhanced to cater for the increased number of markets, and with a focus on trade development.
AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES	More time to be allocated for the training of farmers on agricultural practices. Agricultural officers to be deployed to all areas.	Improvement of agricultural extension services is already considered for inclusion as a priority.

SECTOR	Issue Raised at PPF	Proposed Way Forward/Action Taken/Response
	<p>Suggestion the construction of a large-scale store at Minjila as the people from Garsen North produce farm outputs in large scale and lack proper storage NAVCDP should also focus in the more interior parts of the ward as it has vast land.</p> <p>Concern on the commencement of the rehabilitation of Kalkacha cattle yard.</p> <p>The community at Baomo, Bahati, Kitere and Feji are being harassed by wild animals especially elephants.</p>	<p>Noted for consideration in the prioritization of projects under the Livestock sub-sector.</p> <p>To be addressed in conjunction with the Kenya Wildlife Service.</p>
<p>YOUTH, SPORTS, GENDER, CULTURE AND SOCIAL SERVICES</p>	<p>Implementation of culture policies that have cost implications and need financial assistance asked if religious persons, stakeholders or religious institutions have allocated funds in the budget.</p> <p>Operationalization of the disability act.</p> <p>Requested that PWDs should be empowered via their board.</p> <p>Requested that PWDs be helped with their tax exemption especially when they are being paid, also that they receive equal payment for services they provide.</p> <p>Asked why is there no allocation of funds to PWDs to enable the board to implement the 2019 Act.</p>	<p>The Department takes note of the need to strengthen the provision of services to PWDs.</p> <p>No mechanism exists to support religious organizations except partnerships in the course of implementing activities of the Department.</p>
<p>EDUCATION AND VOCATIONAL TRAINING</p>	<p>Completion of ECDE classrooms and construct more ECDE centers. Recruitment of more teachers to combat influx of students.</p> <p>Increased distribution of the meals in the feeding program to schools. Fair bursary allocation to students.</p> <p>Construction of ECDE centers.</p> <p>indicated that there's low quality of education at Mataarba village and they require construction of ECDE centers to decrease the number of students learning under trees.</p> <p>Sponsorship of children from a poor background.</p> <p>Improvement of quality of education</p>	<p>Construction or completion of ongoing works on ECDE infrastructure is already prioritized.</p> <p>Additional resources shall be availed for the School Meals Programme.</p> <p>The Ward Bursary Fund shall receive an allocation in the FY 2024/25 to facilitate needy and bright students to access education.</p> <p>The purchase of learning and teaching materials is already prioritized by the Department. Alongside this are other strategies to improve the quality of education including refresher training for ECDE teachers and strengthening quality assurance.</p>

SECTOR	Issue Raised at PPF	Proposed Way Forward/Action Taken/Response
	<p>Requested increasing the number of classrooms at ECDE centers and also adoption of the CBC system in schools.</p> <p>Increased recruitment of ECDE teachers and VTC facilitators. Fencing of all VTC centers in the county.</p> <p>Requested that there should be a construction of a toilet at ECDE wenje.</p> <p>Disbursement of food via the feeding program to kalkacha and odhwan ECDE centers as they are dependant on the nearby primary school, same ECDE centers are combined to be 1 classroom instead of 2 separate classes hence requesting construction of a classroom.</p> <p>Requested the provision of learning materials to ECDE centers. Disbursement of food via the feeding program to ECDE centers. Formation of ECDE inspectorate. Curb the frustration caused by the administration towards the ECDE teachers</p> <p>Requested that technical training institutes within the county to be improved and equipped.</p>	<p>The recruitment of ECDE teachers shall be considered within the fiscal space for the county's personnel budget.</p>
HEALTH	<p>Proposed that the Bangale dispensary should be advanced to a level 1 hospital and it should be equipped with an ambulance so as to access those in interior areas.</p> <p>Proposed the construction of maternity centers in Wayu.</p> <p>Conversion of Wayu dispensary to a health center</p> <p>Requested for the recruitment of more health administrators and provision of quality health services from health facilities</p> <p>Requested for more medicine in the health centers.</p> <p>Concerned that Gururi, Koticha, Daba and Titila dispensaries have not been completed in construction since 2016 and the citizens are being affected as a result of that.</p> <p>Rehabilitation of Nagili dispensary.</p> <p>Creation of a dispensary at Amka Twende.</p> <p>Provision of medicine to health centers and dispensaries.</p>	<p>Health infrastructure improvement is a priority for the Department. However, the specific projects and locations shall be firmed up in the Budget Estimates.</p>

SECTOR	Issue Raised at PPF	Proposed Way Forward/Action Taken/Response
		Kshs. 137.45m has been set aside for the supply of pharmaceutical and non-pharmaceutical items. Other strategies to improve commodity management include the introduction of paperless systems in the health facilities.
COHESION AND SPECIAL PROGRAMS	Requested for the sensitization of relief food. She raised the issue that during the El Nino affected areas especially those in interior areas were not provided with urgent health care services. Capacity building of DRM committees. Public wants to know the county's plan on risk management and spatial planning. provision of a boat ambulance that will transport patients across the river	The County has set aside 2% of the Total budget towards Disaster Risk Management alongside some funding for the operations of the Department. To be considered under the Department and the Department of Health.
ROADS, TRANSPORT, PUBLIC WORKS, HOUSING AND URBANIZATION	Requested the maintenance of the Gamba-Kitere and Garsen-Maziwa-Sera road. Asked for rehabilitation of roads to facilitate easy transportation of their produce and resources from Kipini East,	The County will utilize resources under the Roads Maintenance Levy Fund to ensure that roads are maintained in a motorable condition.
WATER, ENERGY AND NATURAL RESOURCES; AND ENVIRONMENT AND CLIMATE CHANGE	Wanted to know what plans the county Government has in place to provide clean and accessible water to its citizens. Asked that the county should ensure there's supply of clean water supply especially at Garsen town. Suggestion that solarization is the only realistic approach to curb the water insufficiency in Hola to evade the problems with KPLC payments. Solving the water shortage problem at Hara village and Wenje dispensary Wanted creation of dams in the county.	In the 2024 CFSP, the Water sub-sector is one of the sectors of focus for funding. This is to ensure increased access to potable water for urban areas and in rural areas. Some of the priority interventions include subsidies to TAWSCO to meet operation costs esp. electricity bills, solarization of water supplies, implementation of the recommendations that shall be in the feasibility studies to be undertaken in FY 2023/24, and implement infrastructure projects.
PUBLIC SERVICE MANAGEMENT, ADMINISTRATION AND ICT	That construction of ward administrators' offices should be prioritized, equipping of sub-county offices and that both ward administrators and sub-county administrators should be	The Department has prioritized the construction and equipping of offices for County administrators.

SECTOR	Issue Raised at PPF	Proposed Way Forward/Action Taken/Response
	<p>provided with a means of transportation to ensure their mobility for them to efficiently provide services.</p> <p>Noted that there's an upcoming criminal gang at Madogo known as Kayole, requested the county government to deal with that insecurity threat to the society.</p>	<p>Noted for follow up with the National Government counterparts in security.</p>
LANDS AND PHYSICAL PLANNING	<p>Asked for issuing of title deeds to citizens to put a stop to land disputes.</p> <p>Asked what happened to Mororo cluster village at KBC junction</p>	<p>The Departments has prioritized community land registration and the formalization of existing settlements, all of which contribute to the adjudication and titling of land.</p> <p>Noted for follow-up.</p>
HOLA MUNICIPALITY	<p>Requested the creation of drainage system in bura town and market.</p> <p>Asked how Hola Municipality can pursue issues in Bura concerning urban planning all while it's not within the Hola municipality locality.</p>	<p>Bura town and its environs fall outside the boundaries of the Hola Municipality. The projects shall be reflected and implemented under the relevant County departments.</p>

Annex 2: Response to the Comments from CRA on the 2024 CFSP

Area of Comment	Observation/Comment	Response/Consideration
County Own Source Revenues (OSR)	<p>The Kshs. 96,630,000 target in FY 2024/25 is realistic.</p> <p>The County to implement the measures proposed to enable attainment of the OSR target: development of valuation roll and automation of revenue collection system</p>	<p>Target for OSR retained at Kshs. 96,630,000 in the approved draft of the 2024 CFSP. Measures also adopted.</p>
Fiscal Responsibility Principles: Personnel Emoluments	<p>The County to ensure that allocations towards P.E do not exceed 35% in both budgeting and during implementation</p>	<p>Personnel Emolument costs account for 31.55% of the Total expenditure.</p>

Fiscal Responsibility Principles: Recurrent Expenditure	Recurrent expenditure in the draft 2024 CFSP is within the PFMA threshold. However, expenditures in FY 2019/20 and 2021/22 were above 70%. The County to ensure that allocations towards the set limits in both budgeting and during implementation	Noted, to be pursued during budget implementation.
Fiscal Responsibility Principles: Development Expenditure	The County has not been adhering to the threshold of 30% as set out in the regulations in the four years under review. The County to ensure that allocations towards the set limits in both budgeting and during implementation	Noted, to be pursued during budget implementation.
Fiscal Risks to the FY 2024/25 Framework	The CFSP has outlined the specific risks and mitigation measures to be employed to mitigate against adverse effects.	Risks well-articulated in the approved draft of the 2024 CFSP.
Pending Bills	The CFSP has not included the status of pending bills. The County to make arrangements to clear all approved pending bills and include the status of pending bills in the 2024 CFSP	The categories of pending bills to be settled has been provided in the section on risks.
Alignment of CFSP to National Objectives	The County has aligned its CFSP strategic priorities to the national objectives.	This has been reviewed further to capture the priorities under BETA and how the county priorities align with these.
County Assembly Recurrent Expenditure Budget Ceilings	Not provided for in the draft 2024 CFSP. CRA recommendation to the Senate has not been finalized. The County to adjust the County Assembly Recurrent Expenditure Ceilings as per the CARA 2024 once it is finalized.	The 2024 CFSP has been prepared using the 2023 ceilings for the recurrent expenditure of both County Assembly and County Executive. These shall be adjusted in the Budget Estimates once the CARA 2024 has been finalized.
Public Participation	The County to involve the CBEF in the preparation of the CFSP. The County to ensure that the reports on public participation sessions are included during publishing and publicising of the approved CFSP.	CBEF non-state members were involved in the public participation forum on the 2024 CFSP. A CBEF meeting was held prior to the CEC meeting to endorse the CFSP.