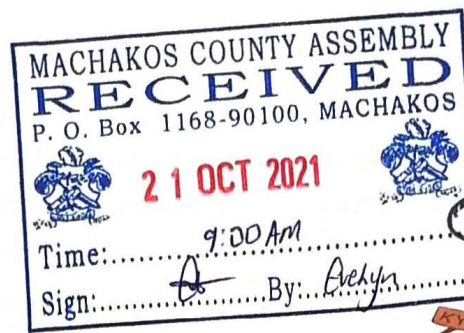




REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MACHAKOS

THE COUNTY TREASURY

COUNTY BUDGET REVIEW AND OUTLOOK PAPER

SEPTEMBER, 2021

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www.machakosgovernment.co.ke

Foreword

The 2021 County Budget Review and Outlook Paper (CBROP) is prepared pursuant to Section 118 of the Public Financial Management Act, 2012. It reviews the fiscal performance for the Financial Year 2020/2021 besides providing information on local, national and global economic developments as well as financial forecasts in the medium term.

The outbreak of CoVID-19 devastated global economies disrupting businesses and livelihoods. However, global growth in 2021 is projected at 6.0% from a contraction of 3.2% in 2020. The Sub-Saharan African region is estimated to have contracted by 2.6% in 2020 from a growth of 3.2% in 2019.

On the domestic scene, the economic growth is expected to rebound to 6.2% in FY 2021/2022 and remain above 6.0% over the medium term. The County Government will continue to implement key strategic programmes to reinforce economic growth in 2021.

The fiscal performance in the FY 2020/2021 was satisfactory despite the slight under-performance of budget execution and local revenue which is associated with adverse impact of CoVID 19 pandemic. The overall budget execution declined by 5 percent from 88 % in the FY 2019/2020 to 83% in the reporting period. The Own Source Revenue was revised from Kshs. 1.7 billion to Kshs. 1.3 billion due to effects of CoVID-19 that necessitated issuance of containment measures that affected business operations in the County.

Finally, FY 2022/2023 budget is being prepared under a revised budget calendar that takes into account the preparations for the 2022 General Elections. Therefore, all stakeholders are urged to adhere to the strict deadlines contained in the circular released to departments in August, 2020 to enable finalization and appropriation of the FY 2022/2023 budget by April, 2022.



H.E. Francis W. Maliti

County Executive Committee Member-Finance and Economic Planni

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
CARA	County Allocation Revenue Act
CBROP	County Budget Review and Outlook Paper
CCTV	Closed Circuit Television
CECMF	County Executive Committee Member for Finance
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CoVID	Corona Virus Disease
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EAC	East Africa Community
ECDE	Early Childhood Development Education
FIF	Facility Improvement Fund
FY	Financial Year
GBV	Gender Based Violence
GDP	Gross Domestic Product
GEP	Global Economic Prospects
ICT	Information Communication Technology
ICU	Intensive Care Unit
IFMIS	Integrated Financial Management System
KeNHA	Kenya National Highways Authority
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
KRB	Kenya Roads Board
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NOFBI	National Optic Fiber Backbone Internet
OSR	Own Source Revenue
PBB	Programme Based Budget
PFMA	Public Finance Management Act
PVC	Polyvinyl Chloride
RMFLF	Road Maintenance Fuel Levy Fund
SSA	Sub-Saharan Africa
UDG	Urban Development Grant
UHC	Universal Health Care
UIG	Urban Institutional Grant
VTC	Vocational Training Centre
WEO	World Economic Outlook

CHAPTER ONE

1.0 INTRODUCTION

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

1. The County Budget Review and Outlook Paper (CBROP) is prepared in accordance with Section 118 of the Public Finance Management Act, 2012. The paper presents:
 - a) Actual fiscal performance in the reporting period compared to the budget appropriation;
 - b) Updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal strategy paper
 - c) Information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the latest county fiscal strategy paper (CFSP); and
2. County Executive Committee shall consider the CBROP with a view to approving it with or without amendments, not later than fourteen days after its submission.
3. Not later than seven days after the CBROP has been approved by Executive committee, the County Treasury shall:
 - a) Submit the paper to the Budget and Appropriation Committee of the County Assembly to be laid before the County Assembly; and
 - b) Publish and publicize the paper not later than fifteen days after laying the Paper before County Assembly.

B. County Government Fiscal Responsibility Principles

4. In line with chapter 12 of the Constitution of Kenya, Section 107 of the Public Finance Management (PFM) Act, 2012

- i. The County Government's recurrent expenditure shall not exceed the County Government's total revenue
- ii. Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
- iii. The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County Government revenue as prescribed by the regulations.
- iv. Over the medium term, the County Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
- v. Public debt and obligations shall be maintained at a sustainable level as approved by County Government.
- vi. Fiscal risks shall be managed prudently
- vii. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future

C. Objectives of the County Budget Review and Outlook Paper (CBROP)

5. The 2021 CBROP aims to provide a review of the fiscal performance for the FY 2020/2021 and how the outcomes impacted the County's financial objective and fiscal responsibility principles as envisaged in the PFM Act 2012 and CFSP 2021.
6. Based on the indicative County resource envelope, the CBROP 2021 will also relay the primary sector ceilings for the FY 2022/2023 budget inclusive of indicative projections for the FY 2023/2024 and 2024/2025 MTEF period. These ceilings will set off the budget preparation process for the fiscal year
7. The paper is organized into four chapters: Chapter II provides a review of Fiscal Performance in the FY 2020/2021; Chapter III looks at the Recent Economic Developments and the updated National and County macroeconomic outlook; while Chapter IV gives a brief overview of the FY 2021/2022 budget framework and Conclusion in Chapter Five.

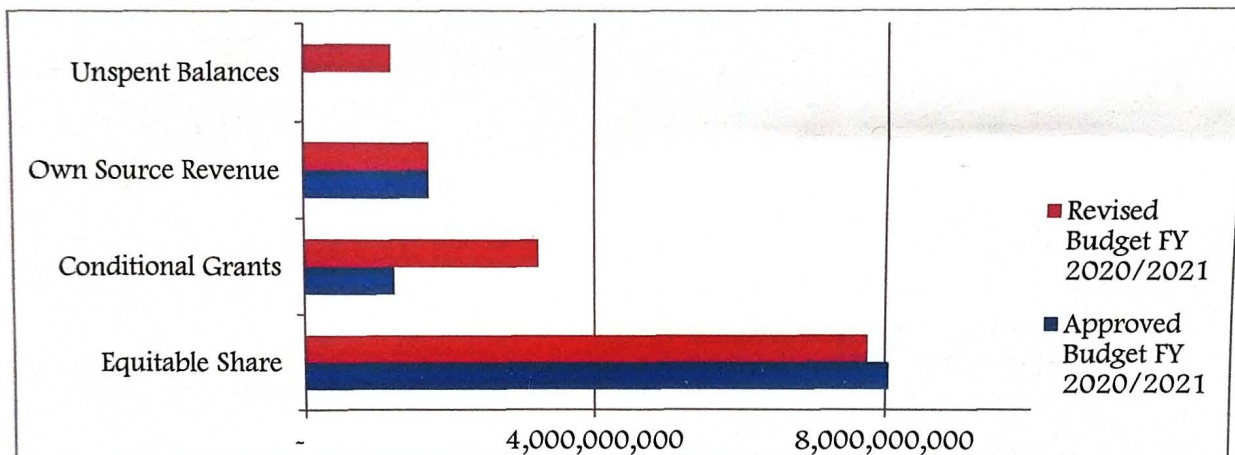
CHAPTER TWO

2.0 REVIEW OF FISCAL PERFORMANCE IN FY 2020/2021

Overview

8. In the Financial Year (FY) 2020/2021, Machakos County Assembly approved a budget of **Kshs.11.02 billion** to be financed through Equitable Share (**Kshs. 8.04b**), Conditional Grants (**Kshs. 1.25b**) and Own Source Revenue (**Kshs. 1.73b**) representing 73%, 11% and 16% respectively. This was however revised to **Kshs. 13.5 billion** comprising of Equitable Share **Kshs. 8.96billion**, Conditional Grants **Kshs. 3.23billion** and Own Source Revenue of **Kshs. 1.3billion**. The increase in both Equitable share and conditional grants was attributed to balances carried forward from the previous financial year (FY 2019/2020)

Figure 1: County Budget Revenue Sources FY 2020/2021

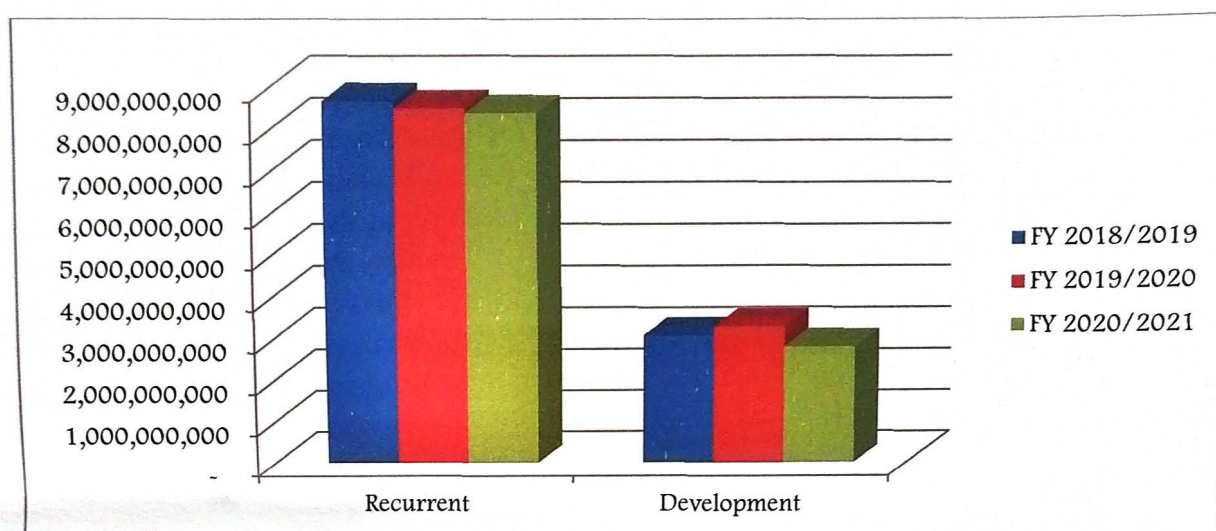


Source: Machakos County Treasury FY 2020/2021

9. In the period under review, the County received a total of **Kshs. 11.88billion** comprising of **Kshs. 8.42billion** equitable share, **Kshs. 1.64billion** conditional grants, **Kshs. 1.296billion** own source revenue while **Kshs. 0.52billion** was received as part of balances brought forward from the previous financial year.

10. The overall budget execution declined by 5 percent from 88 % in the FY 2019/2020 to 83% in the reporting period. This can be attributed to a decrease in the absorption of development budget from 68% in FY 2019/2020 to 59% in 2020/ 2021. Figure 2 below gives an expenditure comparison between FYs 2018/2019 and 2020/2021

Figure 2: Comparative County expenditure for FY 2018/19 –FY 2020/2021 (Amount in Kshs.)



2.1 Fiscal Performance FY 2020/2021

2.1.1 Revenue performance

11. During the FY 2020/2021, the County realized total revenue of Kshs. 11.88 billion against a target of Kshs. 13.49 billion. Table 1 below gives the fiscal out-turn for the FY 2020/2021.

Table 1: Fiscal Out-turn for the FY 2020/2021 (Amounts in Kshs.)

	Actual FY 2019/2020	Approved Budget FY 2020/2021	Revised Budget FY 2020/2021	Actual FY 2020/2021	Absorption Rate (%)
Total Revenue	12,261,310,977	11,016,948,638	13,488,571,001	11,880,780,606	88
Equitable Share	7,087,384,500	8,039,100,000	7,754,250,000	8,421,115,500	109
Conditional Grants	2,194,383,272	1,248,050,406	3,226,877,395	1,641,543,632	51
Own Source Revenue	1,376,171,810	1,729,798,232	1,299,758,630	1,296,364,669	100
Unspent Balances	1,603,371,394	-	1,207,684,976	521,756,805	43
Total Expenditure	11,744,053,771	11,016,948,638	13,488,571,001	11,221,514,022	83
Recurrent	8,550,381,563	7,338,055,006	8,734,182,662	8,334,099,996	95
County Assembly	865,644,595	911,145,156	911,145,156	881,145,648	97

	Actual FY 2019/2020	Approved Budget FY 2020/2021	Revised Budget FY 2020/2021	Actual FY 2020/2021	Absorption Rate (%)
County Executive	7,684,736,968	6,426,909,850	7,823,037,506	7,452,954,348	95
Development	3,193,672,208	3,678,893,632	4,754,388,339	2,887,414,026	61
County Assembly	48,206,002	365,000,000	215,777,380	134,065,168	62
County Executive	3,145,466,206	3,313,893,632	4,538,610,959	2,753,348,858	61

Source: Machakos County Financial Statements FY 2020/2021

Figure 3: Comparative County Total Receipts in FY 2018/2019 - FY 2020/2021

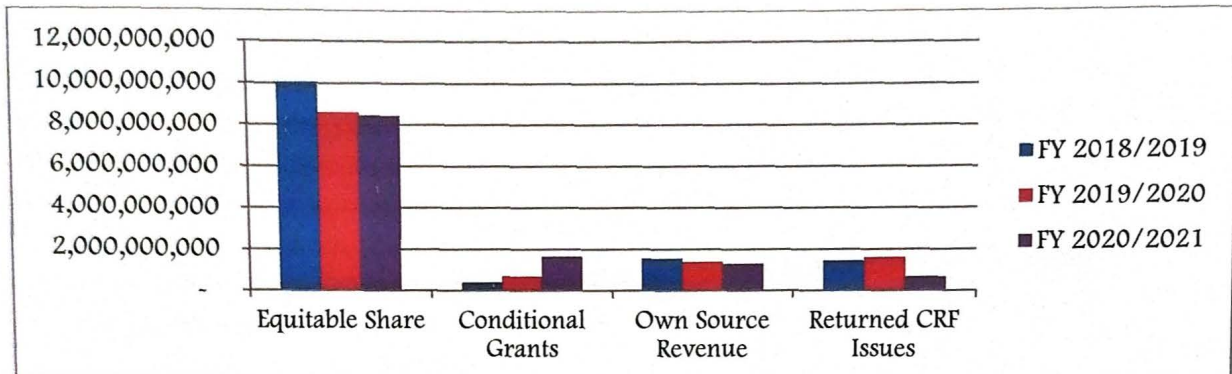
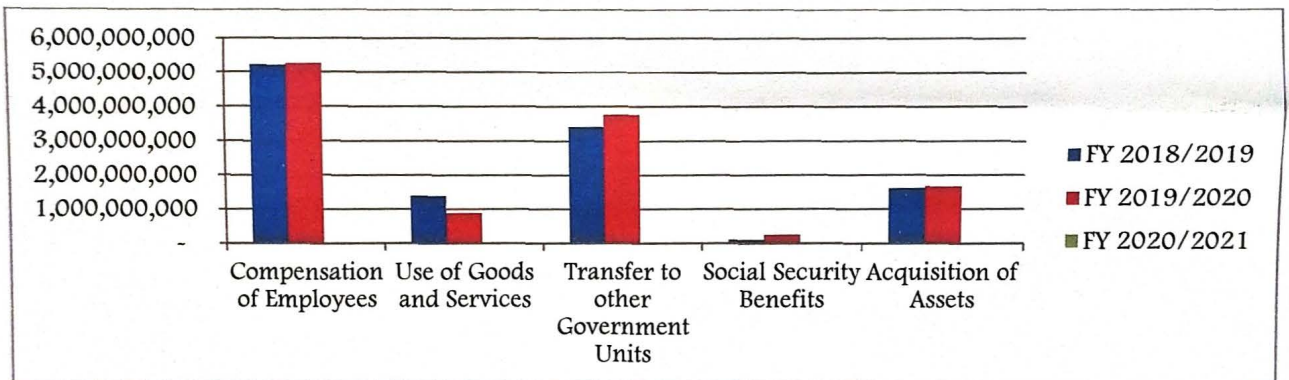


Figure 4: Comparative County Total Payments in FY 2018/2019 and FY 2020/2021



2.1.2 County Own Source Revenue

12. The County Government targeted to collect Kshs. 1.7 billion at the beginning of the Financial Year 2020/2021. However, due to effects of CoVID-19 that necessitated issuance of containment measures that affected business operations in the County, County treasury revised its revenue targets to Kshs. 1.3 billion.

Table 2 : County Own Source Revenue Performance by Stream

Revenue Stream	Revised Estimates FY 2019/20	Actual FY 2019/2020	Printed Estimates FY 2020/2021	Revised Estimates FY 2020/2021	Actual FY 2020/2021
Land Rates &Debt Clearance Cert	180,311,755	264,046,575	312,765,281	237,701,614	247,858,234
Single Business Permit	141,166,526	187,631,790	206,327,254	154,745,441	253,563,665
Quarry	355,253,351	367,577,984	480,447,285	360,335,464	230,712,604
Sand Gravel	51,867,267	45,761,096	54,760,839	41,070,629	26,545,070
Market Fees	16,126,396	9,906,502	14,559,290	10,919,467	10,344,412
Plot/Stall Rent	15,463,023	8,924,665	8,356,414	6,267,310	4,886,747
Bus Park	76,692,415	78,574,103	141,860,810	105,677,910	76,885,195
House Rent	1,652,580	778,608	2,000,000	1,500,000	1,388,750
Refuse/Conservancy Fee	15,663,460	25,716,168	45,000,000	33,750,000	30,431,751
Sign Board & Advertisement Fee	36,075,488	35,516,487	54,911,788	41,183,841	34,613,425
Fire Fighting &Ambulance Management Unit	33,468,586	29,136,821	36,936,374	27,702,280	22,706,735
Slaughter House Fees/Livestock	16,882,464	11,358,703	14,307,215	10,730,411	8,556,254
Enforcement Management Unit	20,843,022	9,082,973	16,179,200	12,134,400	5,897,440
Building Plan Approval	110,181,794	149,448,896	156,000,000	117,000,000	187,858,385
Cess	11,309,110	15,515,559	20,179,955	15,134,966	15,334,465
Maruba/Peoples Park	-	-	1,021,860	766,395	368,300
Social Services &Sports Management Unit	1,603,600	98,460	135,300	101,475	60,550
Water Sales	233,316	554,651	299,982	224,986	2,784,850
Miscellaneous	-	247,805	-	-	85,810
House Loan Repayment	477,610	1,000.00	-	-	300,000
Salary Refunds/Salary Advance	12,000	20,270	657,255	492,941	333,026
Motor Cycle Registration	1,237,577	4,291,860	6,512,825	4,884,619	4,658,735
Health Revenue Account	34,592,394	69,488,591	80,637,350	60,478,012	54,398,112
Liqour	23,838,282	35,054,335	44,705,166	33,528,875	53,906,756
Tourism	434,295	960,485	156,510	117,383	47,000
Weights And Measures	1,210,576	-	-	-	1,614,456
Off street Parking Unit	10,435,760	17,905,291	30,015,719	22,511,789	19,782,064
Interest/Penalties On Stalls Rent	2,693,655	7,912,237	188,563	141,422	148,139
Agri Farm	953,300	64,100	442,375	331,781	58,263
Noise Pollution	97,300	595,795	433,625	325,219	235,475
TOTAL	1,160,776,900	1,376,171,810	1,729,798,232	1,299,758,630	1,296,364,668

Source: Machakos County Financial Statements FY 2020/2021

Table 3: County Own Source Revenue per Month

Month	FY 2018/2019	FY 2019/2020	FY 2020/2021
July	89,590,058	31,372,059	12,822,315
August	87,862,465	98,226,533	90,889,684
September	74,255,277	56,142,143	102,272,042

October	92,011,409	91,181,015	65,616,831
November	72,489,867	125,196,369	80,550,380
December	67,381,613	69,257,635	65,271,060
January	152,237,553	137,151,168	118,573,764
February	155,043,113	169,093,951	142,285,246
March	196,686,805	197,953,152	57,261,595
April	188,124,177	127,347,795	189,656,632
May	197,034,130	65,685,264	120,203,776
June	184,495,174	207,564,726	250,961,345
TOTAL	1,557,211,641	1,376,171,810	1,296,364,668

Source: Machakos County Financial Statements FY 2020/2021

Figure 5: Comparative Monthly County Own Source Revenue Performance

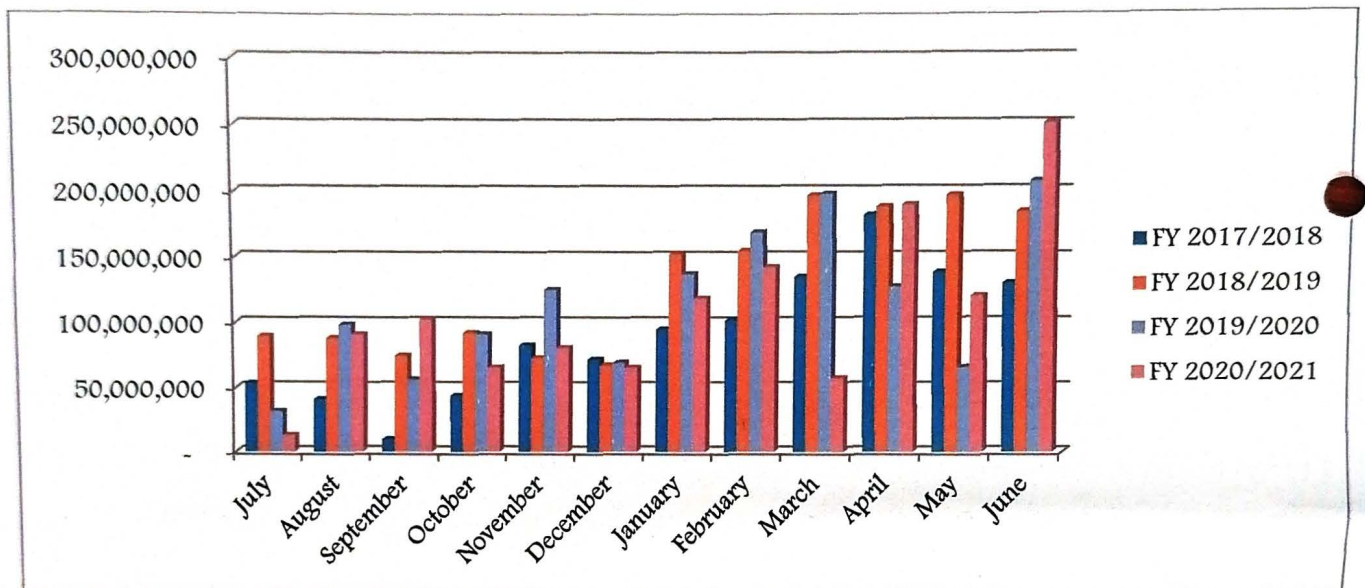


Table 4: County Own Source Revenue per Quarter

	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021
QTR. 1	103,899,249	251,707,800	185,740,735	205,984,041
QTR. 2	197,590,595	231,882,889	285,635,019	211,438,271
QTR. 3	331,720,932	503,967,471	504,198,271	318,120,604
QTR. 4	450,994,069	569,653,481	400,597,785	560,821,752
	1,084,204,845	1,557,211,641	1,376,171,810	1,296,364,668

Source: Machakos County Financial Statements FY 2020/2021

Figure 6: Comparative Quarterly Revenue Performance

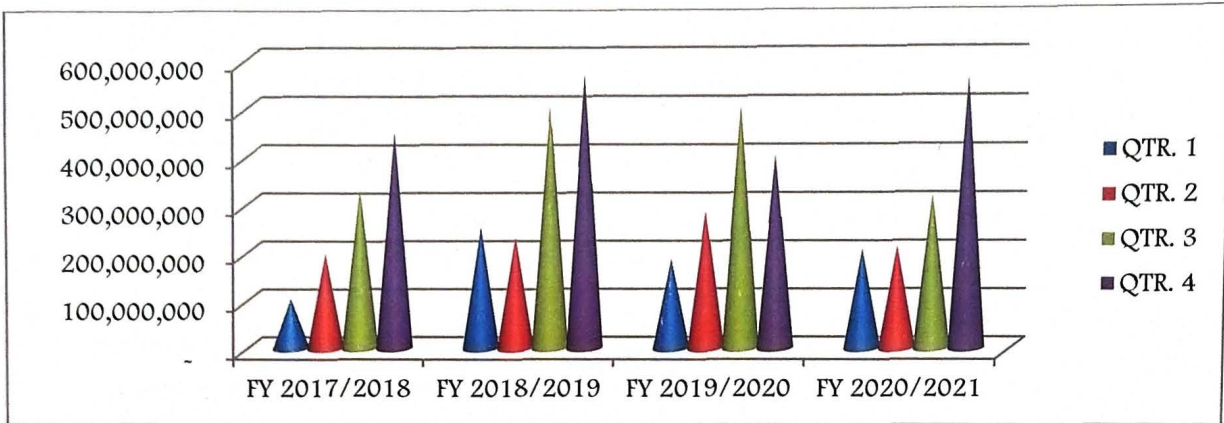
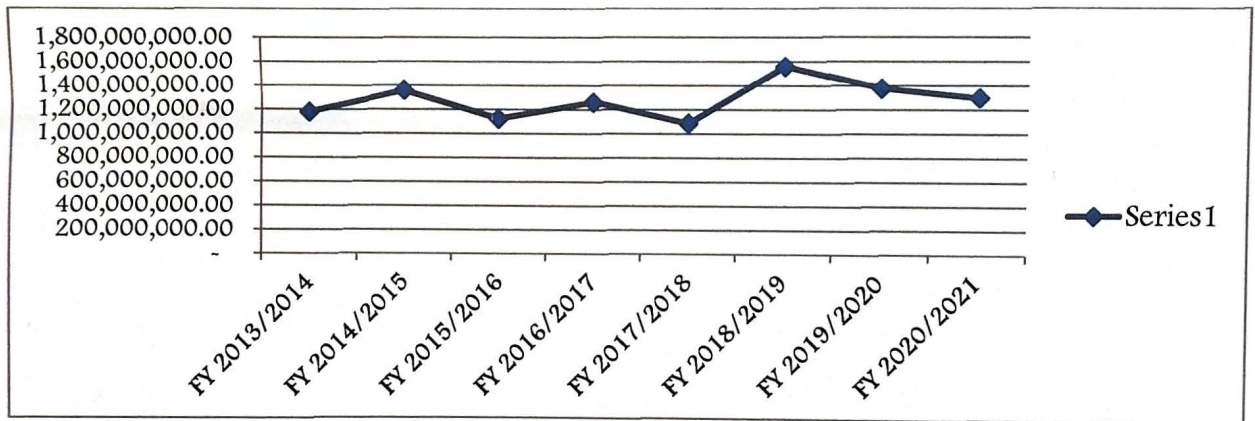


Figure 7: Trend in Yearly Own Source Revenue Collection



2.1.3 Conditional Grants

13. The County expected to receive Kshs. 3.23 billion as conditional grants while actual receipts amounted to Kshs. 1.64 billion representing a 51% performance. The individual performance of conditional grants is as indicated in table 5 below.

Table 5 : Revenue Performance FY 2020/2021

Revenue Stream	Actual Revenues FY 2019/20	Approved Revenues FY 2020/2021	Revised Revenues FY 2020/2021	Actual Revenues FY 2020/2021
Equitable Share	7,087,384,500	8,039,100,000	7,754,250,000	8,421,115,500
Level 5 Hospital	383,583,813	383,583,815	384,967,359	383,583,813
Universal Healthcare in				

Revenue Stream	Actual Revenues FY 2019/20	Approved Revenues FY 2020/2021	Revised Revenues FY 2020/2021	Actual Revenues FY 2020/2021
Devolved System Program (DANIDA)	34,118,750	22,050,000	22,080,000	22,050,000
Transforming Health Systems for Universal Care Project (WORLD BANK)	129,858,778	45,165,352	90,645,491	43,717,594
Kenya Devolution Support Program	30,000,000	45,000,000	90,103,027	45,000,000
Development of Youth Polytechnics	51,093,298	62,749,894	62,749,894	62,749,894
User Fees foregone	24,129,039	24,129,039	24,129,039	24,129,039
RMFLF (KRB)	220,109,531	239,604,947	282,013,396	239,604,947
Agricultural Sector Development Project	17,308,053	13,746,442	13,924,442	13,247,314
Kenya Urban Support Programme-UDG	728,342,327	-	1,746,662,827	553,775,036
Urban Institutional Grant	8,800,000	-	-	-
Kenya Climate Smart Agriculture Project	112,892,547	279,999,640	279,999,640	253,685,994
Universal Health Care Project	168,066,136	-	-	-
Leasing of medical equipment	-	132,021,277	132,021,277	-
Own Source Revenue	1,376,171,810	1,729,798,232	1,299,758,630	1,296,364,669
COVID-19 Allowances	97,560,000	-	-	-
COVID-19 Emergency Response	188,521,000	-	97,581,003	-
Returned CRF Issues	1,603,371,394	-	1,207,684,976	521,756,805
Total	12,261,310,976	11,016,948,638	13,488,571,001	11,880,780,605

Source: Machakos County Financial Statements FY 2020/2021

2.1.4 Expenditure Performance

14. Analysis of expenditure by economic classification shows that compensation of employees had the highest absorption rate at 100% followed by use of goods and services at 85% and finally acquisition of assets and non-financial assets at 61%. The low absorption of development funds is attributed to late disbursement of funds and delays in procurement processes. This is illustrated in table 6 below.

Table 6: Expenditure Performance by Economic Classification for FY 2019/2020 and FY 2020/2021

Economic Item	Revised Estimates FY 2019/20	Actual FY 2019/20	Approved FY 2020/2021	Revised Estimates FY 2020/2021	Actual FY 2020/2021	Budget Execution (%)
Compensation of Employees	5,619,958,538	5,268,285,192	5,344,078,676	6,012,063,787	6,012,063,787	100
Use of goods and Services	3,015,018,675	3,282,096,371	1,993,976,329	2,722,118,875	2,322,036,210	85

Economic Item	Revised Estimates FY 2019/20	Actual FY 2019/20	Approved FY 2020/2021	Revised Estimates FY 2020/2021	Actual FY 2020/2021	Budget Execution (%)
Acquisition of Assets	4,694,673,948	3,193,672,208	3,678,893,632	4,754,388,338	2,887,414,026	61
Sub Total	13,329,651,161	11,744,053,771	11,016,948,638	13,488,571,000	11,221,514,023	83

Source: Machakos County Financial Statements FY 2020/2021

2.1.5 County Entities Expenditure Analysis

15. All County entities achieved an absorption rate of at least 70% with the exception of Energy, Lands, Housing and Urban Development. This was occasioned by delay in disbursement of its development budget, but which was largely financed through donor grants. Table 7 below gives the detailed analysis of every County entity.

Table 7 : County Entity Expenditure Performance for Period Ending 30th June, 2021

County Entity		Actual Expenditure FY 2019/2020	Approved Budget FY 2020/2021	Revised Estimates FY 2020/2021	Actual Expenditure FY 2020/2021	Budget Execution (%)
Office of the Governor	Recurrent	558,112,387	554,115,826	488,845,547	407,369,728	83
	Development	5,234,967	3,681,732	3,305,675	3,064,372	93
	Total	563,347,354	557,797,558	492,151,222	410,434,100	83
County Public Service Board	Recurrent	50,826,976	41,682,382	27,103,856	18,951,026	70
	Development	-	5,976,219	-	-	-
	Total	50,826,976	47,658,601	27,103,856	18,951,026	70
Roads, Transport and Public Works.	Recurrent	158,634,117	172,340,664	99,255,104	95,652,626	96
	Development	1,101,426,987	1,109,876,646	941,040,598	783,327,293	83
	Total	1,260,061,104	1,282,217,310	1,040,295,702	878,979,919	84
Health Services and Emergency Services	Recurrent	3,535,456,315	3,551,240,610	2,869,575,462	2,795,850,009	97
	Development	284,766,161	546,372,604	429,140,498	346,281,498	81
	Total	3,820,222,476	4,097,613,214	3,298,715,960	3,142,131,507	95
Agriculture, Food Security and Co-operative Development.	Recurrent	334,596,037	260,157,143	156,650,149	156,300,990	100
	Development	188,169,287	311,093,813	325,906,978	234,293,206	72
	Total	522,765,324	571,250,956	482,557,127	390,594,196	81
County Assembly	Recurrent	865,644,595	911,145,156	911,145,156	881,145,648	97
	Development	48,206,002	365,000,000	215,777,380	134,065,168	62
	Total	913,850,597	1,276,145,156	1,126,922,536	1,015,210,816	90
Water, Irrigation,	Recurrent	106,330,896	49,779,699	60,693,338	46,848,291	77

County Entity		Actual Expenditure FY 2019/2020	Approved Budget FY 2020/2021	Revised Estimates FY 2020/2021	Actual Expenditure FY 2020/2021	Budget Execution (%)
Environment and Natural Resources	Development	354,332,955	589,468,560	408,598,488	345,057,701	84
	Total	460,663,851	639,248,259	469,291,826	391,905,992	84
Finance and Economic Planning.	Recurrent	471,286,368	422,545,883	2,484,436,039	2,483,767,215	100
	Development	68,323,126	41,618,632	283,225,263	189,131,486	67
	Total	539,609,494	464,164,515	2,767,661,302	2,672,898,701	97
Public Service, Quality Management and ICT	Recurrent	1,354,162,765	395,750,188	630,885,452	618,146,285	98
	Development	5,689,310	20,355,778	23,187,237	6,454,149	28
	Total	1,359,852,075	416,105,966	654,072,689	624,600,434	95
Tourism, Youth, Sports and Culture.	Recurrent	107,326,848	97,649,075	65,279,687	50,087,864	77
	Development	60,333,846	135,050,680	118,518,734	77,794,989	66
	Total	167,660,694	232,699,755	183,798,421	127,882,853	
Trade, Industrialization and Innovation.	Recurrent	249,373,546	83,192,185	234,518,061	217,555,793	93
	Development	82,514,931	147,000,000	31,629,945	28,438,865	90
	Total	331,888,477	230,192,185	266,148,006	245,994,658	92
Education , Skills Training and Social Welfare	Recurrent	335,645,491	334,170,969	173,805,615	157,720,171	91
	Development	159,869,291	261,090,927	134,583,590	134,408,853	100
	Total	495,514,782	595,261,896	308,389,205	292,129,024	95
Energy, Lands, Housing and Urban Development.	Recurrent	139,569,416	70,770,524	167,133,057	111,868,532	67
	Development	802,010,746	98,149,569	1,821,934,953	598,853,188	33
	Total	941,580,162	168,920,093	1,989,068,010	710,721,720	36
County Administration and Decentralized Units.	Recurrent	283,415,806	393,514,702	364,856,139	292,835,818	80
	Development	32,794,599	44,158,472	17,539,000	6,243,258	36
	Total	316,210,405	437,673,174	382,395,139	299,079,076	78
Total Recurrent		8,550,381,563	7,338,055,006	8,734,182,662	8,334,099,996	95
Total Development		3,193,672,208	3,678,893,632	4,754,388,339	2,887,414,026	61
Total		11,744,053,771	11,016,948,638	13,488,571,001	11,221,514,022	83

Source: Machakos County Financial Statements FY 2020/2021

CHAPTER THREE

3.0 RECENT ECONOMIC DEVELOPMENTS AND FISCAL OUTLOOK

3.1 Introduction

16. The 2021 CBROP has been prepared against a background recovery amidst uncertainty relating to new CoVID-19 mutations particularly the delta variant that could require reinstatement of containment measures. The strength of the recovery is projected to vary significantly across countries depending on access to medical interventions, exposure to cross-country spill overs and effectiveness of policy support.

3.2 Global Economic Growth and Outlook

17. The outbreak and the rapid spread of the Covid-19 Pandemic coupled with the ensuing containment measures have devastated global economies disrupting businesses and livelihoods. As a result, global growth in 2021 is projected at 6.0 percent from a contraction of 3.2 percent in 2020 (WEO July 2020).
18. Among the emerging market and developing economies recovery is anticipated to be slow and expected to expand by 2.9 percent in 2021 before picking up to 4.7% in 2022. In addition, many emerging market and developing economies continue to struggle with the CoVID-19 pandemic and its aftermath especially due to a resurgence of CoVID-19 cases, uncertainty relating to new CoVID-19 mutations particularly the delta variant that could require broader reinstatement of containment measures and lagging vaccination progress. Rising food prices and accelerating inflation may also compound challenges associated with food insecurity in low-income countries according to World Bank (Global Economic Prospects)

3.3 Regional Economic Growth and Outlook

19. The Sub-Saharan African region has not been spared by the negative impact of the pandemic with the region estimated to have contracted by 2.6 percent in 2020 from a growth of 3.2 percent in 2019. The largest impact of the crisis on growth has been for tourism-dependent economies, while commodity-exporting countries have also been hit hard. Growth in more diversified economies slowed significantly, but in many cases was still positive in 2020.

20. According to Global Economic Prospects June 2021, output in Sub-Saharan Africa (SSA) is expected to expand a modest 2.8 percent in 2021, and 3.3 percent next year. Positive spillovers from strengthening global activity, better international control of CoVID-19, and strong domestic activity in agricultural commodity exporters are expected to gradually help lift growth. Nonetheless, the recovery is envisioned to remain fragile, given the legacies of the pandemic and the slow pace of vaccinations in the region. In a region where tens of millions people are estimated to have slipped into extreme poverty because of CoVID-19, per capita income growth is set to remain feeble, averaging 0.4 percent a year in 2021-22, reversing only a small part of last year's loss.

21. Growth in the East African Community (EAC) region is estimated to slow down to 0.3 percent in 2020 compared to a growth of 6.0 percent in 2019. This growth was supported by positive growths in Kenya, Tanzania and Rwanda.

3.4 Domestic Economic Growth and Outlook

22. Prior to the outbreak of CoVID-19 pandemic, Kenya's economy was strong and resilient despite the challenging global environment. The broad-based economic growth for 2018 and 2019 averaged 5.9 percent outperforming the 5.5 percent for the previous 5 years (2013 to 2017) and the average growth rate of 4.7 percent in the period 2008 to 2012.

23. In 2020, the Kenyan economy was adversely affected by the outbreak of Covid-19 Pandemic and the swift containment measure which disrupted the economic activities. In addition Kenya faced two other shocks; the invasion of desert locusts that damaged crops and floods following receipt of normal rainfall in May 2020. This in turn slowed economic growth during the period under review.

24. In the first three quarters of 2020, the economy contracted by an average of 0.4 percent compared to an average growth of 5.3 percent over the same period in 2019. This decline was as a result of contractions in the services sector especially, accommodation and restaurant, education, wholesale and retail.

25. Economic indicators by sector for the fourth quarter of 2020 and the first quarter of 2021 point to a strong recovery. Similar to the global economy, Kenya's economy is

projected to rebound in 2021 to 6.2 percent and remain above 6.0 percent over the medium term

3.5 County's Economic Outlook

26. The County economy is not isolated from the effects of the global and national economic occurrences that do arise since her performance depends highly on the performance of the national economy.
27. Prior to CoVID-19, the County economy was strong and resilient despite the challenging global environment. This was as a result of the various projects and programmes that Government has continued to implement geared towards , job creation , poverty reduction , food and nutrition security, promotion of conducive business environment , adequate, affordable and reliable energy supply, environmental conservation and water Supply, accessibility of universal health care, road expansion and effective service delivery .
28. The containment measures instituted by the national government to contain the spreads of CoVID-19 and the invasion of the desert locust that damaged crops has negatively affected the performance of most sectors in the County.
29. To cushion the economy under the period of review and the medium term the County is implementing the following programs under the big four agenda.
30. **Food security:** CoVID-19 containments measures, unfavorable weather conditions and locust invasion adversely affected the progress of agricultural seasons, livestock sales, market functioning and income generating activities posing a threat to the food security position in the County. With the agriculture being the main economic stay, the County will continue to heavily invest in key sectors like water/ irrigation and agriculture and cooperatives in availing appropriate programs that would ensure sustained food security and nutrition.
31. **Universal Healthcare.** Access to quality and affordable health care services is necessary in developing a holistic human capital base that will in turn increase productivity and enhance economic development. To date the County has made great strides in this sector through; Universal Health Care program (UHC), provision of 81 ambulances,

construction of cancer center, construction of community Health facilities to reduce the distance to health center, construction of maternity wing and rehabilitation of existing health facilities. However, during the period under review the outbreak and containment measures of CoVID -19 Pandemic has overstretched the health sector and this has necessitated the urgent need to upscale implementation programs geared achieving universal health care

32. **Manufacturing:** The existence of Export Processing Zone, establishment of other manufacturing industries in Mavoko and re-commission of Kenya Meat Commission in May2021 has led to employment creation.

33. **Affordable Housing:** Mavoko area has been selected by the National Government for project for the affordable housing flagship program.

34. In addition during the period under review the County has implemented the following programs geared towards consolidating economic gains for sustainable social economic growth.

- i. Installation of mulika mwizi in market centres
- ii. Installation of NOFBI internet at the HQ & level 5 hospital.
- iii. Road network development and maintenance around the County
- iv. Establishment of sports stadia and provision of sports equipment's
- v. Talent development and management
- vi. Construction of GBV centre
- vii. Establishment of a bursary fund
- viii. Environmental conservation through rehabilitation of degraded rivers and planting of trees on the County hills and public institutions
- ix. Tourism infrastructure development
- x. Construction of Boda boda shades , jua kali shades and market shades
- xi.

3.6 Risks to the Outlook

Emergence of CoVID -19 Variants

35. The emergence of new CoVID-19 variance may require broader reinstatement of containment measures in the County which could lead to disruptions to trade and tourism.

Low local revenue inflow

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

Delay in Disbursements

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

Public expenditure pressures

38. Public expenditure pressures especially recurrent expenditures pose fiscal risks to the future economic performance of the County. With the commitment to improve infrastructure within the County e.g. roads and water, there is need to put strategies in place to manage recurrent expenditures.

Low agriculture Output

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

CHAPTER FOUR

4.0 RESOURCE ALLOCATION FRAMEWORK

4.1 Implementation of the FY 2021/2022

39. The implementation of the financial year 2021/2022 begun on a good note based on the exemplary own source revenue performance over the last two financial years. Emphasis will thus be on clearing of pending bills, completion of ongoing and stalled viable projects with the aim of improving service delivery across the County.
40. To finance FY 2021/2022, the County treasury projects revenues at **Kshs. 12.23 billion**. This will comprise Equitable Share of **Kshs.9.16 billion**, Conditional Grants of **Kshs. 1.39 billion** and Own Source Revenue of **Kshs. 1.68 billion** representing 75 %, 11% and 14% of the total revenue (*Table 8*)

4.2 Medium Term Expenditure Framework.

41. The Medium Term Expenditure Framework for the FY 2022/2023-2024/2025 will ensure continuity in resource allocation based on prioritized programmes. The allocation of resources in the medium term will be based on;
- i. PFM Act, 2012 principles
 - ii. The Big Four Agenda
 - iii. The Medium Term Plan of Vision 2030
 - iv. Equitable share of revenue allocation from the National Government
 - v. Ongoing projects
 - vi. Emerging priorities
 - vii. Programmes prioritized in the County Integrated Development Plan (2018-2022)
 - viii. Cost effectiveness and sustainability of the programmes
 - ix. Annual Development Plan (ADP)
 - x. Budget ceilings allocated by the Commission of Revenue Allocation
 - xi. Degree to which the programmes address the strategic objectives of the County.
 - xii. Degree to which the programmes are addressing the core function and responsibilities of the ministry.

Table 8: Revenue Vs Expenditure FY 2021/2022

	Revised Estimates FY 2020/2021	Actual FY 2020/2021	Printed Estimates FY 2021/2022	% Allocation
Total Revenue	13,488,571,001	11,880,780,605	12,235,828,225	100
Equitable Share	7,754,250,000	8,421,115,500	9,162,304,232	75
Returned CRF	1,207,684,976	521,756,805	-	
Conditional Grants	3,226,877,395	1,641,543,631	1,390,629,796	11
Own Source Revenue	1,299,758,630	1,296,364,669	1,682,894,197	14
Total Expenditure	13,488,571,000	11,221,514,023	12,235,828,225	100
Recurrent Vote	8,734,182,662	8,334,099,997	8,417,075,356	69
Compensation to Employees	6,012,063,787	6,052,611,652	6,199,284,502	51
Use of Goods and Services	2,722,118,875	2,281,488,345	2,217,790,854	18
Development Vote	4,754,388,338	2,887,414,026	3,818,752,869	31

Source: Machakos County Treasury, 2021

CHAPTER FIVE

CONCLUSION

42. As stated above, the County government will continue to implement projects and programmes that aid in achieving the big four agenda and vision 2030 as enumerated in the County Integrated Development Plan (CIDP 2018-2022).

43. Preparation of the FY 2022/2023 and the medium term budget thus takes this into consideration and strategic adjustments would be incorporated since the County is set to embark on the preparation of the third County integrated development plan (2023-2027)

ANNEXES

Annex 1: County Revenue in the Medium Term

Description		Actual FY 2020/2021	Printed Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Equitable Share		8,421,115,500	9,162,304,232	9,162,304,232	9,162,304,232	9,162,304,232
Conditional Grants	Level Five Hospital	383,583,813	-	-	-	-
	Compensation for User Fees Foregone	24,129,039	-	-	-	-
	Leasing of Medical Equipment	-	153,297,872	153,297,872	153,297,872	153,297,872
	Rehabilitation of Youth Polytechnics	62,749,894	-	-	-	-
	Road Maintenance Levy Fund	239,604,947	-	-	-	-
	Kenya Climate Smart Agriculture Project (KCSAP)-World Bank	253,685,994	321,468,007	321,468,007	321,468,007	321,468,007
	Kenya Devolution Support Project (KDSP) - World Bank	45,000,000	161,906,472	-	-	-
	Kenya Urban Support Project (UIG)-World Bank	-	1,500,000	-	-	-
	Kenya Urban Support Project (UDG)-World Bank	553,775,036	672,000,000	-	-	-
	Universal Healthcare in Devolved System Program-DANIDA	22,050,000	17,180,625	17,180,625	17,180,625	17,180,625
	Transforming Health Systems for Universal Care Project-World Bank	43,717,594	9,399,935	9,399,935	9,399,935	9,399,935
	Agriculture Sector Development Support Program- SIDA	13,247,314	25,492,885	25,492,885	25,492,885	25,492,885
Emergency Locust Response Project- World Bank	-	28,384,000	-	-	-	
Unspent Funds		521,756,805	-	-	-	-
Own Source Revenue		1,296,364,669	1,682,894,197	1,644,241,243	1,648,106,538	1,647,720,009
Total County Allocation		11,880,780,605	12,235,828,225	11,333,384,799	11,337,250,094	11,336,863,565

Source: Machakos County Treasury, 2021

Annex 2: County Entity Expenditure in the Medium Term

County Entity		Actual Expenditure FY 2020/2021	Printed Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Office of the Governor	Recurrent	407,369,728	562,108,498	562,447,298	562,457,976	563,010,776
	Development	3,064,372	3,080,367	3,450,011	3,460,361	3,000,000
	Total	410,434,100	565,188,865	565,897,309	565,918,337	566,010,776
County Public Service Board	Recurrent	18,951,026	39,763,200	40,763,199	40,765,849	41,141,764
	Development	-	10,000,000	21,200,000	5,000,000	-
	Total	18,951,026	49,763,200	61,963,199	45,765,849	41,141,764
Roads, Transport and Public Works.	Recurrent	95,652,626	197,278,514	183,441,803	183,718,256	183,452,370
	Development	783,327,293	890,815,827	1,057,713,726	1,055,203,315	1,057,203,440
	Total	878,979,919	1,088,094,341	1,241,155,529	1,238,921,570	1,240,655,809
Health Services and Emergency Services	Recurrent	2,795,850,009	3,970,251,391	3,737,945,617	3,737,966,481	3,738,591,814
	Development	346,281,498	453,510,883	508,932,189	514,455,985	514,388,923
	Total	3,142,131,507	4,423,762,274	4,246,877,806	4,252,422,466	4,252,980,737
Agriculture, Food Security and Co-operative Development.	Recurrent	156,300,990	410,538,783	385,906,456	385,922,254	385,927,801
	Development	234,293,206	400,758,319	448,849,317	451,195,865	451,746,106
	Total	390,594,196	811,297,102	834,755,773	837,118,119	837,673,907
County Assembly	Recurrent	881,143,919	977,790,391	907,790,391	907,790,391	907,790,391
	Development	134,065,167	295,000,000	200,000,000	200,000,000	200,000,000
	Total	1,015,209,086	1,272,790,391	1,107,790,391	1,107,790,391	1,107,790,391
Water, Irrigation, Environment and Natural Resources	Recurrent	46,848,291	104,072,655	95,828,296	95,852,171	95,863,094
	Development	345,057,701	319,254,627	357,565,182	364,957,089	365,736,605
	Total	391,905,992	423,327,282	453,393,478	460,809,260	461,599,699
Finance and Economic Planning.	Recurrent	2,483,767,215	487,794,173	458,526,523	458,547,212	459,093,768
	Development	189,131,486	57,560,987	64,468,305	64,661,710	64,468,305
	Total	2,672,898,701	545,355,160	522,994,828	523,208,922	523,562,073
Public Service, Quality Management and ICT	Recurrent	618,146,285	407,350,574	382,909,540	383,810,104	382,955,520
	Development	6,454,149	9,329,343	10,448,864	10,480,211	10,403,477
	Total	624,600,434	416,679,917	393,358,404	394,290,315	393,358,997
Tourism, Youth, Sports and Culture.	Recurrent	50,087,864	114,371,248	107,008,973	107,219,003	107,030,870
	Development	77,794,989	90,990,459	101,909,315	103,215,042	103,277,209
	Total	127,882,853	205,361,707	208,918,288	210,434,045	210,308,079
Trade, Industrialization and Innovation.	Recurrent	217,555,793	114,522,867	107,651,495	107,707,165	107,722,840
	Development	28,438,865	289,906,472	136,066,464	136,471,663	136,409,451
	Total	245,994,658	404,429,339	243,717,959	244,178,828	244,132,291
Education , Skills Training and Social Welfare	Recurrent	157,720,171	399,043,912	375,101,277	375,258,000	375,183,195
	Development	134,408,853	142,102,833	190,682,975	193,117,123	194,944,104
	Total	292,129,024	541,146,745	565,784,252	568,375,123	570,127,599
Energy, Lands, Housing and Urban Development.	Recurrent	111,868,532	113,688,652	100,958,024	101,669,059	100,896,382
	Development	598,853,188	841,502,191	281,995,664	282,173,035	283,201,807
	Total	710,721,720	955,190,843	382,953,688	383,842,094	384,098,189
County Administration and Decentralized Units.	Recurrent	292,835,818	518,500,498	487,090,468	487,391,146	487,143,613
	Development	6,243,258	14,940,561	16,733,428	16,783,629	16,279,642
	Total	299,079,076	533,441,059	503,823,896	504,174,775	503,423,255
Total Recurrent		8,334,098,267	8,417,075,356	7,933,369,359	7,936,075,066	7,935,804,497
Total Development		2,887,414,025	3,818,752,869	3,400,015,440	3,401,175,028	3,401,059,069
TOTAL COUNTY ALLOCATION		11,221,512,292	12,235,828,225	11,333,384,799	11,337,250,094	11,336,863,566

Source: Machakos County Treasury, 2021

Annex 3: Programme Based Expenditure in the Medium Term

a) Recurrent Expenditure

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
OFFICE OF THE GOVERNOR					
Sub-programme 1	Office of the Governor	347,501,625	347,626,706	347,608,041	347,499,625
Sub-programme 2	Transport Department	28,492,459	28,917,082	28,412,936	28,030,626
Sub-programme 3	Human Resource and Administration Section	84,050,981	84,253,530	84,666,207	84,840,760
Sub-programme 4	ICT Section	13,387,204	14,056,564	14,759,392	14,387,204
Sub-programme 5	Hospitality Services Section	14,580,000	14,873,220	14,074,450	14,580,000
Sub-programme 6	Cabinet Office	6,493,175	5,536,989	5,158,725	5,493,175
Sub-programme 7	Office of the Deputy Governor	36,000,000	36,000,000	36,000,000	36,000,000
Sub-programme 8	Projects Delivery, Monitoring and Evaluation	13,759,080	13,447,034	13,169,386	13,759,080
Sub-programme 9	Office of the County Advisors	8,954,060	8,401,763	8,871,851	8,954,060
Sub-programme 10	Office of the County Secretary	8,889,914	9,334,410	9,736,987	9,466,246
TOTAL		562,108,498	562,447,298	562,457,976	563,010,776
PUBLIC SERVICE, QUALITY MANAGEMENT AND ICT					
Sub-programme 1	General Administration and support services	386,244,074	364,803,965	366,229,251	366,270,472
Sub-programme 2	Quality Management	625,000	-	-	-
Sub-programme 3	Training, Research and Development	5,009,500	5,259,975	5,522,974	5,009,537
Sub-programme 4	Information Communication Technology	7,975,000	5,373,750	5,792,438	4,875,011
Sub-programme 5	ICT Infrastructure	5,647,000	5,929,350	5,225,818	5,175,000
Sub-programme 6	Closed Circuit Television	1,850,000	1,542,500	1,039,625	1,625,500
TOTAL		407,350,574	382,909,540	383,810,104	382,955,520
TRADE, INDUSTRIALIZATION AND INNOVATION					
Sub-programme 1	Headquarter Administration Services	59,545,491	57,137,981	56,648,904	57,466,852
Sub-programme 2	Trade Development	-	4,000,000	4,000,000	5,500,213
Sub-programme 3	Business and Enterprise Development	1,297,300	1,362,165	1,099,344	2,170,457
Sub-programme 5	Investment Facilitation and Support	3,333,000	2,499,650	2,674,632	4,660,890
Sub-programme 6	Hygiene and Sanitation	5,340,000	5,607,000	5,887,350	5,808,080
Sub-programme 7	Legal Office	45,007,076	37,044,700	37,396,935	32,116,348

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
TOTAL		114,522,867	107,651,495	107,707,165	107,722,840
FINANCE AND ECONOMIC PLANNING					
Sub-programme 1	Revenue Management	42,452,660	40,575,293	40,575,293	40,575,293
Sub-programme 2	Budget Formulation, Coordination and Implementation	19,366,979	11,519,987	11,519,987	11,519,987
Sub-programme 3	Supply Chain Management	6,687,354	3,761,722	3,761,722	3,761,722
Sub-programme 4	Accounts Services	8,438,001	5,334,901	5,334,901	5,334,901
Sub-programme 5	Audit Services	6,754,000	3,091,700	3,091,700	3,091,700
Sub-programme 6	Human Resource Management and Support Services	392,919,205	383,482,930	383,503,619	384,050,175
Sub-programme 7	County Planning and Statistical Information Services	10,225,974	9,762,491	9,762,491	9,762,491
Sub-programme 8	External Resources Mobilization	950,000	997,500	997,500	997,500
TOTAL		487,794,173	458,526,523	458,547,212	459,093,768
COUNTY ADMINISTRATION AND DECENTRALIZED UNITS					
Sub-programme 1	General Administration and support services	496,526,559	465,017,832	465,318,510	465,070,977
Sub-programme 2	Civic Engagement	500,000	525,000	525,000	525,000
Sub-programme 3	Administration and Co-ordination Services	2,550,000	2,677,500	2,677,500	2,677,500
Sub-programme 5	Solid Waste Management	8,698,339	8,133,256	8,133,256	8,133,256
Sub-programme 8	Inspectorate Services and Management	10,225,600	10,736,880	10,736,880	10,736,880
TOTAL		518,500,498	487,090,468	487,391,146	487,143,613
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT					
Sub-programme 1	General Administration and support services	379,343,132	364,151,022	364,166,820	364,172,367
Sub-programme 2	Crop Development and Management	4,150,000	2,357,500	2,357,500	2,357,500
Sub-programme 3	Livestock Resources Management and Development	2,310,000	1,425,500	1,425,500	1,425,500
Sub-programme 4	Fisheries Development	1,050,000	1,102,500	1,102,500	1,102,500
Sub-programme 5	Veterinary Services	850,400	892,920	892,920	892,920
Sub-programme 6	Agriculture Training Centre	3,550,000	2,727,500	2,727,500	2,727,500
Sub-programme 7	Co-operative Development and Marketing	3,949,251	3,146,714	3,146,714	3,146,714
Sub-programme 8	Capacity Building to Co-operative Societies	2,692,000	1,826,600	1,826,600	1,826,600

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 7	Promotion of Co-operative Marketing and Value Chain	2,692,000	1,826,600	1,826,600	1,826,600
Sub-programme 8	Co-operative Financial Services	3,324,000	2,490,200	2,490,200	2,490,200
Sub-programme 9	Promotion and growth of Co-operative Societies	2,712,000	1,847,600	1,847,600	1,847,600
Sub-programme 10	Co-operative Audit Support Services	3,916,000	2,111,800	2,111,800	2,111,800
TOTAL		410,538,783	385,906,456	385,922,254	385,927,801
WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES					
Sub-programme 1	Water Supply and Sewerage	15,364,316	10,743,340	10,743,340	10,743,340
Sub-programme 2	Irrigation Schemes, Development and Promotion	56,000	-	-	-
Sub-programme 3	Development and Promotion of Irrigation Schemes	-	-	-	-
Sub-programme 4	General Administration and support services	82,726,417	82,862,738	82,886,613	82,897,536
Sub-programme 5	Environment and Natural Resources	5,925,922	2,222,218	2,222,218	2,222,218
TOTAL		104,072,655	95,828,296	95,852,171	95,863,094
HEALTH AND EMERGENCY SERVICES					
Sub-programme 1	Medical Services	3,418,424,794	3,489,346,034	3,468,813,335	3,469,438,668
Sub-programme 2	Machakos Level 5	257,979,333	163,259,956	185,796,537	185,796,537
Sub-programme 3	Kangundo Level 4	44,340,627	10,557,658	10,885,541	10,885,541
Sub-programme 4	Matuu Level 4	41,699,040	10,783,992	10,973,192	10,973,192
Sub-programme 5	Kathiani Level 4	30,032,693	10,534,328	10,111,044	10,111,044
Sub-programme 6	Mwala Level 4	20,807,933	6,848,330	6,940,747	6,940,747
Sub-programme 7	Kimiti Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 8	Masinga Level 4	10,183,173	5,692,332	5,226,949	5,226,949
Sub-programme 9	Athi River Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 10	Mutituni Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 11	Ndithini Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 12	Kalama Level 4	10,033,173	5,534,832	5,061,574	5,061,574
Sub-programme 13	Emergency Services	3,331,476	3,498,049	3,672,952	3,672,952
Sub-programme 14	Public Health	93,086,455	9,540,778	10,017,816	10,017,816
TOTAL		3,970,251,391	3,737,945,617	3,737,966,481	3,738,591,814
ROADS, TRANSPORT AND PUBLIC WORKS					
Sub-programme 1	Head quarter Administrative services	155,719,413	156,505,384	156,781,837	156,515,951
Sub-programme 2	Road Development and Management	3,355,863	1,523,657	1,523,657	1,523,657
Sub-programme 3	County Government Buildings	203,237	-	-	-
Sub-programme 4	County Fleet Management	38,000,000	25,412,762	25,412,762	25,412,762
TOTAL		197,278,514	183,441,803	183,718,256	183,452,370
EDUCATION, YOUTH AND SOCIAL WELFARE					

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 1	Head quarter Administrative services	384,224,476	369,540,869	369,697,592	369,623,087
Sub-programme 4	Gender and Social Services	14,819,436	5,560,408	5,560,408	5,560,408
TOTAL		399,043,912	375,101,277	375,258,000	375,183,495
ENERGY, LANDS, HOUSING AND URBAN DEVELOPMENT					
Sub-programme 1	Lands and Physical Planning	61,807,195	62,845,055	62,250,442	62,414,312
Sub-programme 2	Housing and Urban Development	5,500,000	4,200,000	4,210,000	4,210,000
Sub-programme 3	Machakos Municipality	8,000,000	7,350,000	7,717,500	7,717,500
Sub-programme 4	Mavoko Municipality	8,000,000	7,350,000	7,717,500	7,717,500
Sub-programme 5	Kangundo-Tala Municipality	8,000,000	8,400,000	8,420,000	8,420,000
Sub-programme 6	County Electrification	22,381,457	10,812,969	11,353,617	10,417,070
TOTAL		113,688,652	100,958,024	101,669,059	100,896,382
TOURISM, CULTURE, YOUTH AND SPORTS					
Sub-programme 1	General administrative and Support Services	95,546,573	96,265,073	96,475,103	96,286,970
Sub-programme 2	Heritage & Culture	1,740,919	915,011	915,011	915,011
Sub-programme 3	Liquor Management	807,867	888,654	888,654	888,654
Sub-programme 4	Tourism Development and Marketing	1,443,258	1,587,584	1,587,584	1,587,584
Sub-programme 5	Management of Recreational Facilities	1,280,000	1,408,000	1,408,000	1,408,000
Sub-programme 6	Talent Management	2,826,115	2,108,727	2,108,727	2,108,727
Sub-programme 7	County Image	2,796,000	1,075,600	1,075,600	1,075,600
Sub-programme 8	Youth Administrative and Support Services	2,495,799	1,745,379	1,745,379	1,745,379
Sub-programme 9	Stadia Management	1,649,952	1,014,947	1,014,947	1,014,947
Sub-programme 10	Youth Empowerment	1,864,765	-	-	-
Sub-programme 11	Sports Promotion	1,920,000	-	-	-
TOTAL		114,371,248	107,008,973	107,219,003	107,030,870
COUNTY PUBLIC SERVICE BOARD					
Sub-programme 1	Human Resource and Administration	39,763,200	40,763,199	40,765,849	41,141,764
TOTAL		39,763,200	40,763,199	40,765,849	41,141,764
COUNTY ASSEMBLY					
	Legislative Services	977,790,391	907,790,391	907,790,391	907,790,391
TOTAL		977,790,391	907,790,391	907,790,391	907,790,391
GRAND TOTAL		8,417,075,356	7,933,369,359	7,936,075,066	7,935,804,497

Source: Machakos County Treasury, 2021

b) Development Expenditure

Programme/Sub-programme		Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
OFFICE OF THE GOVERNOR					
Sub-programme 1	Co-ordination and Supervisory Services	3,080,367	3,450,011	3,460,361	3,000,000
TOTAL		3,080,367	3,450,011	3,460,361	3,000,000
PUBLIC SERVICE, QUALITY MANAGEMENT AND ICT					
Sub-programme 1	General Administration and support services	2,450,000	2,572,500	2,701,125	2,680,981
Sub-programme 2	ICT Infrastructure	-	1,653,054	1,194,610	1,173,043
Sub-programme 3	Closed Circuit Television	6,879,343	6,223,310	6,584,476	6,549,453
TOTAL		9,329,343	10,448,864	10,480,211	10,403,477
TRADE, INDUSTRIALIZATION AND INNOVATION					
Sub-programme 2	Trade Development	221,906,472	64,666,464	64,150,000	64,130,679
Sub-programme 3	Business and Enterprise Development	12,000,000	12,600,000	12,581,663	12,559,985
Sub-programme 4	Industrial Development	56,000,000	58,800,000	59,740,000	59,718,787
TOTAL		289,906,472	136,066,464	136,471,663	136,409,451
FINANCE AND ECONOMIC PLANNING					
Sub-programme 1	Resource Mobilization	41,782,500	48,836,662	48,248,485	48,836,662
Sub-programme 2	Budget Formulation, Co-ordination and Implementation	1,082,500	1,136,625	1,193,456	1,136,625
Sub-programme 3	Audit Services	2,004,779	2,105,018	2,210,269	2,105,018
Sub-programme 4	Supply Chain Management	1,000,000	1,050,000	1,102,500	1,050,000
Sub-programme 5	Accounts Services	891,208	-	-	-
Sub-programme 7	Economic Planning and Statistical Services	10,800,000	11,340,000	11,907,000	11,340,000
TOTAL		57,560,987	64,468,305	64,661,710	64,468,305
COUNTY ADMINISTRATION AND DECENTRALIZED UNITS					
Sub-programme 1	General Administration and support services	12,940,561	13,587,589	13,266,969	13,194,930
Sub-programme 3	Solid Waste Management	2,000,000	2,100,000	2,205,000	1,969,804
Sub-programme 4	Inspectorate Services	-	1,045,839	1,311,660	1,114,908
TOTAL		14,940,561	16,733,428	16,783,629	16,279,642
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT					
Sub-programme 1	General Administration and support services	284,648,055	318,933,540	318,824,481	319,374,722
Sub-programme 2	Crop Development and Management	49,000,000	56,450,000	56,022,500	56,022,500
Sub-programme 3	Livestock Resources Management and Development	11,500,000	12,075,000	12,678,750	12,678,750
Sub-programme 4	Fisheries Development	4,000,000	4,200,000	4,410,000	4,410,000
Sub-programme 5	Veterinary Services	12,619,264	13,250,227	13,912,739	13,912,739
Sub-programme 6	Agriculture Training	2,000,000	3,100,000	3,205,000	3,205,000

Programme/Sub-programme		Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
	Centre				
Sub-programme 7	Co-operative Development and Marketing	204,000	1,214,200	1,224,910	1,224,910
Sub-programme 8	Promotion of corporative marketing and value chain	35,869,000	37,662,450	39,545,572	39,545,572
Sub-programme 9	Promotion and growth of corporative societies	918,000	1,963,900	1,371,914	1,371,914
TOTAL		400,758,319	448,849,317	451,195,865	451,746,106
WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES					
Sub-programme 1	Water Supply and Sewerage	164,252,259	194,812,696	194,066,979	193,995,633
Sub-programme 2	Water Resources Management and Storage	10,000,000	10,500,000	11,025,000	11,224,452
Sub-programme 3	Irrigation Schemes Development and Promotion	66,482,486	69,806,610	73,296,941	73,494,575
Sub-programme 4	General Administration and support services	2,859,436	3,002,408	3,152,528	3,351,317
Sub-programme 5	Environment and Natural Resources	75,660,446	79,443,468	83,415,642	83,670,629
TOTAL		319,254,627	357,565,182	364,957,089	365,736,605
HEALTH AND EMERGENCY SERVICES					
Sub-programme 1	General Administration and planning	187,852,203	189,579,920	191,394,022	191,326,960
Sub-programme 2	Machakos Level 5	41,200,434	82,671,111	83,596,747	83,596,747
Sub-programme 3	Kangundo Level 4	18,396,595	19,316,425	20,282,246	20,282,246
Sub-programme 4	Matuu Level 4	12,180,373	12,789,392	13,428,862	13,428,862
Sub-programme 5	Kathiani Level 4	12,953,582	13,601,261	14,281,324	14,281,324
Sub-programme 6	Mwala Level 4	8,908,489	9,353,913	9,821,609	9,821,609
Sub-programme 7	Kimiti Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 8	Masinga Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 9	Athi River Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 10	Mutituni Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 11	Ndithini Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 12	Kalama Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 13	Emergency Services	8,163,904	9,572,099	9,000,704	9,000,704
Sub-programme 14	Public Health and Community Outreach	137,674,929	144,558,675	143,786,609	143,786,609
TOTAL		453,510,883	508,932,189	514,455,985	514,388,923
ROADS, TRANSPORT AND PUBLIC WORKS					
Sub-programme 1	General Administration and Support Services	143,444,468	149,793,182	149,426,391	149,127,924
Sub-programme 2	Road Development and Management	532,371,359	657,989,927	655,889,423	656,210,890
Sub-programme 3	County Government Buildings Services	160,000,000	162,180,617	162,250,000	162,884,980
Sub-programme 4	County Fleet Management	55,000,000	87,750,000	87,637,500	88,979,645
TOTAL		890,815,827	1,057,713,726	1,055,203,315	1,057,203,440

Programme/Sub-programme		Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
EDUCATION, SKILLS TRAINING AND SOCIAL WELFARE					
Sub-programme 1	General Administration and support services	82,000,000	86,100,000	87,405,000	87,419,567
Sub-programme 2	Basic Education	5,000,000	6,725,000	6,961,250	6,993,204
Sub-programme 3	Youth Development Services	51,102,833	93,657,975	94,340,873	94,905,662
Sub-programme 4	Social Services	4,000,000	4,200,000	4,410,000	5,625,671
TOTAL		142,102,833	190,682,975	193,117,123	194,944,104
ENERGY, LANDS, HOUSING AND URBAN DEVELOPMENT					
Sub-programme 1	Urban Planning and Development	80,000,000	84,000,000	85,200,000	85,300,427
Sub-programme 2	Machakos Municipality	170,000,000	50,000,000	50,000,000	50,000,000
Sub-programme 3	Mavoko Municipality	190,000,000	50,000,000	50,000,000	50,000,000
Sub-programme 4	Kangundo-Tala Municipality	312,000,000	51,000,000	50,000,000	50,000,000
Sub-programme 5	Lands and Physical Planning	20,000,000	14,018,363	14,446,869	14,979,036
Sub-programme 6	County Electrification	69,502,191	32,977,301	32,526,166	32,922,344
TOTAL		841,502,191	281,995,664	282,173,035	283,201,807
TOURISM, YOUTH, SPORTS AND CULTURE					
Sub-programme 3	Tourism Development and Marketing	6,714,630	7,050,362	7,402,880	7,382,206
Sub-programme 4	Management of Recreational Facilities	878,750	7,273,520	7,847,457	7,833,712
Sub-programme 5	Talent Management	370,000	388,500	407,925	423,817
Sub-programme 6	County Beautification	370,000	407,000	427,350	427,350
Sub-programme 7	Stadia Management	71,657,079	75,239,933	75,001,930	75,064,097
Sub-programme 8	Sports Management	6,000,000	6,300,000	6,615,000	6,613,856
Sub-programme 9	Youth Development Services	5,000,000	5,250,000	5,512,500	5,532,171
TOTAL		90,990,459	101,909,315	103,215,042	103,277,209
COUNTY PUBLIC SERVICE BOARD					
Sub-programme 1	Human Resource and Administration	10,000,000	21,200,000	5,000,000	-
TOTAL		10,000,000	21,200,000	5,000,000	-
COUNTY ASSEMBLY					
	Legislative Services	295,000,000	200,000,000	200,000,000	200,000,000
TOTAL		295,000,000	200,000,000	200,000,000	200,000,000
GRAND TOTAL		3,818,752,869	3,400,015,440	3,401,175,028	3,401,059,069

Source: Machakos County Treasury, 2021

Annex 4: County Sector Ceilings

Sector	County Entity	Vote	Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Agriculture and Co-operative Development	Co-operatives Development	Recurrent	19,285,251	13,249,514	13,249,514	13,249,514
		Development	36,991,000	40,840,550	42,142,396	42,142,396
		Total	56,276,251	54,090,064	55,391,910	55,391,910
	Livestock & Veterinary	Recurrent	3,160,400	2,318,420	2,318,420	2,318,420
		Development	24,119,264	25,325,227	26,591,489	26,591,489
		Total	27,279,664	27,643,647	28,909,909	28,909,909
	Agriculture	Recurrent	387,043,132	369,236,022	369,251,820	369,257,367
		Development	335,648,055	378,483,540	378,051,981	378,602,222
		Total	722,691,187	747,719,562	747,303,801	747,859,589
	Fisheries	Recurrent	1,050,000	1,102,500	1,102,500	1,102,500
		Development	4,000,000	4,200,000	4,410,000	4,410,000
		Total	5,050,000	5,302,500	5,512,500	5,512,500
Sector Total			811,297,102	834,755,773	837,118,119	837,673,907
Energy, Infrastructure and ICT	Transport	Recurrent	193,719,413	181,918,146	182,194,599	181,928,713
		Development	198,444,468	237,543,182	237,063,891	238,107,569
		Total	392,163,881	419,461,328	419,258,490	420,036,282
	Housing and Urban Development	Recurrent	29,500,000	27,300,000	28,065,000	28,065,000
		Development	752,000,000	235,000,000	235,200,000	235,300,427
		Total	781,500,000	262,300,000	263,265,000	263,365,427
	Public Works	Recurrent	203,237	-	-	-
		Development	160,000,000	162,180,617	162,250,000	162,884,980
		Total	160,203,237	162,180,617	162,250,000	162,884,980
	Roads	Recurrent	3,355,863	1,523,657	1,523,657	1,523,657
		Development	532,371,359	657,989,927	655,889,423	656,210,890
		Total	535,727,222	659,513,584	657,413,080	657,734,547
	Energy	Recurrent	22,381,457	10,812,969	11,353,617	10,417,070
		Development	69,502,191	32,977,301	32,526,166	32,922,344
		Total	91,883,648	43,790,270	43,879,783	43,339,414
	ICT	Recurrent	15,472,000	12,845,600	12,057,880	11,675,511
		Development	6,879,343	7,876,364	7,779,086	7,722,496
		Total	22,351,343	20,721,964	19,836,966	19,398,007
Sector Total			1,983,829,332	1,567,967,763	1,565,903,319	1,566,758,657
Commercial, Tourism and Labour Affairs	Trade	Recurrent	64,175,791	64,999,796	64,422,880	69,798,412
		Development	233,906,472	77,266,464	76,731,663	76,690,664
		Total	298,082,263	142,266,260	141,154,543	146,489,076
	Industrialization	Recurrent	-	-	-	-
		Development	56,000,000	58,800,000	59,740,000	59,718,787
		Total	56,000,000	58,800,000	59,740,000	59,718,787
	Tourism	Recurrent	103,891,946	102,444,983	102,655,013	102,466,880
		Development	8,333,380	15,119,381	16,085,612	16,067,085
		Total	112,225,326	117,564,364	118,740,625	118,533,965
	Sector Total			466,307,589	318,630,623	319,635,168
Health	Health	Recurrent	3,970,251,391	3,737,945,617	3,737,966,481	3,738,591,814
		Development	453,510,883	508,932,189	514,455,985	514,388,923
		Total	4,423,762,274	4,246,877,806	4,252,422,466	4,252,980,737
Public Administration	Office of the Governor	Recurrent	562,108,498	562,447,298	562,457,976	563,010,776
		Development	3,080,367	3,450,011	3,460,361	3,000,000
		Total	565,188,865	565,897,309	565,918,337	566,010,776
Finance	Finance	Recurrent	476,618,199	447,766,533	447,787,221	448,333,777
		Development	46,760,987	53,128,305	52,754,710	53,128,305
		Total	523,379,186	500,894,838	500,541,931	501,462,082
Economic Planning	Economic Planning	Recurrent	11,175,974	10,759,991	10,759,991	10,759,991
		Development	10,800,000	11,340,000	11,907,000	11,340,000

Sector	County Entity	Vote	Approved Estimates FY 2021/2022	Projected Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
		Total	21,975,974	22,099,991	22,666,991	22,099,991
	Public Service and Quality Management	Recurrent	391,878,574	370,063,940	371,752,224	371,280,009
		Development	2,450,000	2,572,500	2,701,125	2,680,981
		Total	394,328,574	372,636,440	374,453,349	373,960,990
	Legal	Recurrent	45,007,076	37,044,700	37,396,935	32,116,348
		Development	-	-	-	-
		Total	45,007,076	37,044,700	37,396,935	32,116,348
	County Public Service Board	Recurrent	39,763,200	40,763,199	40,765,849	41,141,764
		Development	10,000,000	21,200,000	5,000,000	-
		Total	49,763,200	61,963,199	45,765,849	41,141,764
	Decentralized Units and County Administration	Recurrent	510,610,026	479,845,866	480,146,544	479,899,011
		Development	12,940,561	14,633,428	14,578,629	14,309,838
		Total	523,550,587	494,479,294	494,725,173	494,208,849
	County Assembly	Recurrent	977,790,391	907,790,391	907,790,391	907,790,391
		Development	295,000,000	200,000,000	200,000,000	200,000,000
		Total	1,272,790,391	1,107,790,391	1,107,790,391	1,107,790,391
	Sector Total		3,395,983,853	3,162,806,161	3,149,258,956	3,138,791,190
Education and Social Welfare	Education	Recurrent	384,224,476	369,540,869	369,697,592	369,623,087
		Development	138,102,833	186,482,975	188,707,123	189,318,433
		Total	522,327,309	556,023,844	558,404,715	558,941,520
	Youth and Sports	Recurrent	7,930,516	2,760,326	2,760,326	2,760,326
		Development	82,657,079	86,789,933	87,129,430	87,210,124
		Total	90,587,595	89,550,259	89,889,756	89,970,450
	Social Welfare	Recurrent	14,819,436	5,560,408	5,560,408	5,560,408
		Development	4,000,000	4,200,000	4,410,000	5,625,671
		Total	18,819,436	9,760,408	9,970,408	11,186,079
	Culture	Recurrent	1,740,919	915,011	915,011	915,011
		Development	-	-	-	-
		Total	1,740,919	915,011	915,011	915,011
	Sector Total		633,475,259	656,249,522	659,179,889	661,013,059
Water and Irrigation	Water	Recurrent	98,090,733	93,606,078	93,629,953	93,640,876
		Development	177,111,695	208,315,104	208,244,507	208,571,402
		Total	275,202,428	301,921,181	301,874,459	302,212,277
	Irrigation	Recurrent	56,000	-	-	-
		Development	66,482,486	69,806,610	73,296,941	73,494,575
		Total	66,538,486	69,806,610	73,296,941	73,494,575
	Sector Total		341,740,914	371,727,791	375,171,400	375,706,852
Land Environment and Natural Resources	Lands and Physical Planning	Recurrent	61,807,195	62,845,055	62,250,442	62,414,312
		Development	20,000,000	14,018,363	14,446,869	14,979,036
		Total	81,807,195	76,863,418	76,697,311	77,393,348
	Environment and Natural Resources	Recurrent	19,964,261	15,962,474	16,242,824	16,163,554
		Development	77,660,446	81,543,468	85,620,642	85,640,433
		Total	97,624,707	97,505,942	101,863,466	101,803,987
	Sector Total		179,431,902	174,369,360	178,560,777	179,197,335
TOTAL RECURRENT			8,417,075,356	7,933,369,359	7,936,075,066	7,935,804,497
TOTAL DEVELOPMENT			3,818,752,869	3,400,015,440	3,401,175,028	3,401,059,069
TOTAL COUNTY BUDGET.			12,235,828,225	11,333,384,799	11,337,250,094	11,336,863,566

Source: Machakos County Treasury, 2021

Annex 5: Machakos County Sector Composition

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

Source: Machakos County Integrated Development Plan 2018-2022

Annex 6: Budget Calendar FY 2022/2023

No.	Activity	Responsibility	Timeline
1.	Issue guidelines for preparation of FY 2021/2022 and Medium Term County Budget Estimates	County Executive Committee Member for Finance (CECMF)	30 th August 2021
2.	Submission of Annual Development Plan (ADP) for FY 2022/2023 to the County Assembly for approval	CECM responsible for Planning	1 st September, 2021
3.	Draft County Budget Review and Outlook Paper (CBROP)-2021	County Treasury	15 th September 2021
4.	Submission of CBROP-2021 to County Executive Committee	CECMF	30 th September 2021
5.	Submission of CBROP-2021 to County Assembly	CECMF	21 st October, 2021
6.	Draft County Fiscal Strategy Paper (CFSP)-2022	County Treasury	30 th November, 2021
7.	Submission of CFSP 2022 comments to County Treasury/Public Participation	Accounting Officers/Stakeholders	10 th December, 2021
8.	Review and incorporation of Stakeholder inputs in the CFSP	County Treasury	17 th December, 2021
9.	Consultative meeting with CECs/COs on CFSP	County Treasury	7 th January, 2022
10	Submission of CFSP- 2022 to County Executive Committee	CECMF	14 th January, 2022
11	Submission of CFSP-2022 to County Assembly	CECMF	21 st January, 2022
12	Approval of CFSP-2022	County Assembly	4 th February, 2022
13	Submission of Budget Proposals for 2022/2023 to County Treasury	Accounting Officers	18 th February, 2022
14	Consolidation of Draft Budget Estimates for FY 2022/2023	County Treasury	28 th February, 2022
15	Submission of Budget Estimates to County Executive Committee	CECMF	11 th March, 2022
16	Submission of Budget Estimates to County Assembly	CECMF	25 th March, 2022
17	Approval of the Budget Estimates	County Assembly	30 th April, 2022

Source: Machakos County Treasury, 2021