



**COUNTY GOVERNMENT OF  
KAJIADO**

**THE COUNTY TREASURY**

**COUNTY BUDGET REVIEW AND OUTLOOK  
PAPER 2021**

*“Economic Recovery for Improved Quality of Life”*

**September 2021**

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## **FOREWORD**

The 2021 County Budget and Outlook Paper (CBROP) focuses on analysing the actual fiscal performance of FY 2020/21 compared to the budget appropriated that year. This is the eighth CBROP to be prepared since the inception of the county government. It also evaluates any economic and financial achievements and variations forecasted in the County Fiscal Strategy Paper.

The County revised budget was Kshs.10.05 billion with an allocation of Kshs.6.45 billion to recurrent expenditure and Kshs.3.59 billion to development expenditure. Further, recurrent expenditure constituted Kshs.3.97 billion Personnel Emoluments and Kshs.2.48 billion Operations and Maintenance. The FY 2020/21 fiscal performance shows a Kshs.8.95 billion expenditure performance, representing an absorption rate of 89.08 percent. The actual recurrent expenditure was Kshs.6.07 billion (94.1 percent) while development expenditure totalled Kshs.2.88 billion (79.9 percent).

An analysis of the total county revenue shows a performance of Kshs.9.04 billion (90 percent) against a target of Kshs.10.05 billion. Equitable share registered Kshs.6.42 billion (100 percent) performance; county Own Source Revenue (OSR) Kshs.862 million (51 percent) and Conditional Grants Kshs.1.12 billion (87 percent). There was a 19 percent growth in the local revenue collected from Kshs.723 million in 2018/19 FY. This growth is attributed to the expected global, regional, country and country economic recovery envisaged after the Covid-19 pandemic negative effects. The county will continue to implement measures aimed at increasing revenue collection.

The FY 2021/22 budget emphasizes on four priority areas that will help in the recovery of the economy: Sustainable food security, improved nutrition and value addition; Ensure healthy lives and promote the well-being of citizens; Investment in social welfare to improve livelihoods and; Promote productive employment and entrepreneurship.

**Michael Semera**  
**CECM FINANCE, ECONOMIC PLANNING AND ICT**

## **ACKNOWLEDGEMENT**

The 2021 Kajiado CBROP has been prepared in line with Section 118 of the Public Finance Management(PFM), Act 2012. It looks at the actual fiscal performance of the county for 2020/21 FY, the county economic developments and outlook, and the expenditure framework for the Medium Term. The 2021 CBROP was prepared in an economic recovery season after the adverse effects of Covid-19 pandemic. Hence, the medium term framework will focus on the theme *“Economic Recovery for Improved Life”* to be implemented through various policies/programmes/projects.

This document was prepared through the input of various government entities and other key stakeholders. The leadership of H.E. Governor Joseph Ole Lenku and his Deputy Martin Moshisho have been instrumental during the preparation of 2021 CBROP. Further, I want to acknowledge the input of the County Executive Committee Members for their guidance and support throughout the process. I also want to thank the CECM Finance, Economic Planning and ICT whose guidance has been invaluable.

Special thanks go to all Sector Working Groups (SWGs) for their continuous support and in providing timely data for this paper. I am grateful to the Macro Working Group for their participation in ensuring that this document is prepared in accordance to the PFM, Act 2012 requirements. Not forgetting to thank the core team of the Budget and Economic Planning Department for coordinating and preparing this document.

Finally, I wish to thank all our key stakeholders who have been instrumental in the Budget Preparation Cycle in the planning, budgeting, implementation and review phases as part of public participation.

**Lekina Tutui**  
**CHIEF OFFICER – FINANCE AND ECONOMIC PLANNING**

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## ACRONYMS

|          |  |
|----------|--|
| ADP      | Annual Development Plan                            |
| ASDSP    | Agriculture Sector Development Support Programme   |
| BPS      | Budget Policy Statement                            |
| CBROP    | County Budget Review and Outlook Paper             |
| CBR      | Central Bank Rate                                  |
| CFSP     | County Fiscal Strategy Paper                       |
| CIDP     | County Integrated Development Plan                 |
| Covid-19 | Corona Virus Disease 2019                          |
| ECDE     | Early Childhood Development Education              |
| FY       | Financial Year                                     |
| GDP      | Gross Domestic Product                             |
| GoK      | Government of Kenya                                |
| ICT      | Information Communication Technology               |
| IFMIS    | Integrated Financial Management Information System |
| KCSAP    | Kenya Climate Smart Agriculture                    |
| KDSP     | Kenya Devolution Support Programme                 |
| KUSP     | Kenya Urban Support Project                        |
| M&E      | Monitoring and Evaluation                          |
| MTEF     | Medium Term Expenditure Framework                  |
| PFMA     | Public Financial Management Act                    |
| RMLF     | Road Maintenance Fuel Levy Fund                    |
| SBP      | Single Business Permit                             |
| SDGs     | Sustainable Development Goals                      |
| SSA      | Sub-Saharan African                                |
| THS      | Transforming Health System                         |
| WB       | World Bank   |

## **Legal Basis for the Preparation of 2021 County Budget Review & Outlook Paper (CBROP)**

The CBROP is prepared in line with the Public Finance Management Act, 2012 Section 118. The act states that:

1. The County Treasury shall prepare and submit to the County Executive Committee for approval by 30th September of each financial year.

### **County Budget Review and Outlook Paper shall include:**

- a) The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;
  - b) The updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper;
  - c) Information on any changes in the forecasts compared with the County Fiscal Strategy Paper; or how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that financial year; and
  - d) Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so.
2. The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, within fourteen days after its submission.
  3. Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury shall:
    - a) Arrange for the Paper to be laid before the County Assembly; and
    - b) Publish and publicize the paper as soon as practicable



## **1. INTRODUCTION**

### **1.1 Objectives of the 2021 County Budget Review and Outlook Paper**

1. The 2021 County Budget Review and Outlook Paper (CBROP) provides a comprehensive review of the FY 2020/21 fiscal performance against the budget appropriated in that year. In addition, the review will assess the implications of the performance on the financial objectives set out in the PFM Act, 2012 and County Fiscal Strategy Paper (CFSP).
2. The review will also provide a basis to guide the implementation of the FY 2021/22 budget. This may include an update/revision of the fiscal parameters in form of revised estimates. Further, it will set the base for the preparation of the FY 2022/23 budget and the Medium Term Expenditure Framework (MTEF).
3. The 2021 CBROP is a crucial statutory document that will form the basis during the development of the medium term policy priorities in 2022 CFSP. It also assesses key macroeconomic variables at the global, regional and national economic and financial environment as well as its likely impact on the county economy.
4. The document also reviews the performance of the county's priority areas: Food security, improved nutrition and value addition; Enhanced access to safe and affordable water, adequate sanitation, clean and safe environment; Enhanced access to affordable and quality healthcare; and Infrastructural development to support economic growth.
5. The rest of the document is structured as follows: Section II gives the FY 2020/21 fiscal performance review; Section III presents recent economic development and outlook; and Section IV provides the proposed resource allocation framework.

## **2. REVIEW OF COUNTY FISCAL PERFORMANCE FOR THE FY 2020/21**

### **2.0. Overview**

6. This section explores in detail the county's fiscal performance regarding the budget and the actual revenues and expenditures for the FY 2020/21. It further points out the reasons for the observed performance including the measures to be implemented to enhance future fiscal performance.
7. The revised revenue estimates for FY 2020/21 amounted to Kshs.10.05 billion. The revenues comprised of equitable share Kshs.6.42 billion (63.9 percent of total revenue), conditional grants Kshs.1.38 billion (14 percent of the total revenue), Own Source Revenue Kshs.1.68 billion (16.8 percent of the total revenue), and the rest was balance brought forward of Kshs.552 million (5.5 percent of the total revenue) from FY 2019/20.
8. Revised expenditure estimates totaled to Kshs.10.05 billion with recurrent expenditure at Kshs.6.45 billion and development expenditure at Kshs.3.59 billion. Recurrent expenditure comprised of Personnel Emolument at Kshs.3.97 billion and Operations and Maintenance totaling Kshs.2.48 billion.

### **2.1. FY 2020/21 Aggregate Fiscal Performance**

7. Total revenue performance was Kshs.9.04 billion against a revised target of Kshs.10.05 billion, representing 90 percent performance. Equitable Share received was Kshs.6.42 billion translating to 100 percent performance against the set allocation in the revised budget. Conditional Grants received totaled to Kshs.1.19 billion against a set target of Kshs.1.38 billion translating to 87 percent (**Table 1**).
9. Own Source Revenue (OSR) collected in FY 2020/21 was Kshs.862.3 million indicating a 51 percent performance. This performance shows a 19 percent growth from the FY 2019/20 OSR collection of Kshs.723.6 million.
10. The FY 2020/21 aggregate expenditure was Kshs.8.95 billion (89.08 percent absorption rate) against a target of Kshs.10.05 billion supplementary estimates. The absorption rate for recurrent expenditure was 94.2 percent classified as follows: Personnel Emoluments

Kshs.3.994 billion (100.5 percent absorption) and Operations and Maintenance at Kshs.2.08 billion (84.1 percent absorption). The over expenditure in Personnel Emoluments in four departments was due to departmental transfers resulting to change in pay points. Similarly, the P/E analysis also shows an under absorption in some departments due to having less staff. Development expenditure performance was at Kshs.2.88, representing 80 percent absorption.

**Table 1: Aggregate Fiscal Performance 2019/20 FY– 2020/21 FY**

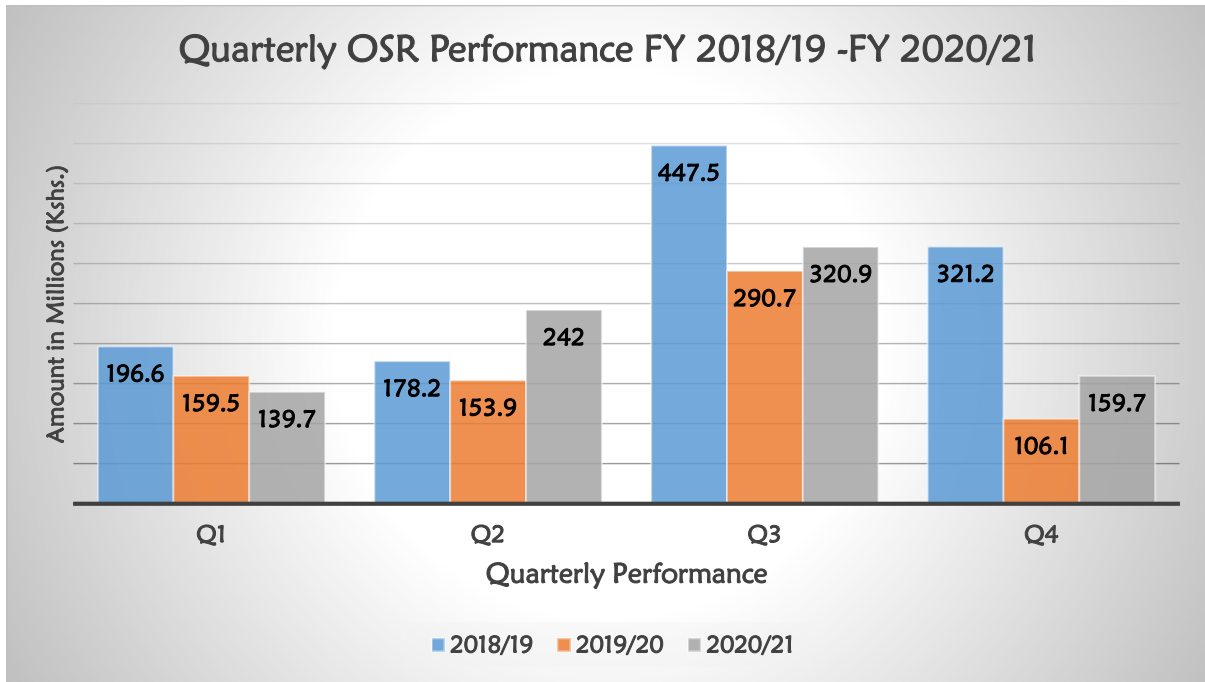
|  | 2019/20 FY            |                      | 2020/21 FY            |                      | Deviation            | Growth             | % Growth  | % Actual Performance | % to CR    |
|--|-----------------------|----------------------|-----------------------|----------------------|----------------------|--------------------|-----------|----------------------|------------|
|  | Approved Estimates    | Actual Performance   | Approved Estimates    | Actual Performance   |                      |                    |           |                      |            |
| <b>REVENUE SUMMARY</b>                       |                       |                      |                       |                      |                      |                    |           |                      |            |
| GOK Transfer/Equitable Share                 | 6,424,950,000         | 6,008,667,574        | 6,424,950,000         | 6,424,950,000        | 0                    | 416,282,426        | 7         | 100                  | 71         |
| Own Source Revenue                           | 1,579,247,395         | 723,627,563.00       | 1,687,000,000         | 862,288,151          | 824,711,849          | 138,660,588        | 19        | 51.11                | 10         |
| <b>TOTAL GRANTS</b>                          | <b>1,097,484,130</b>  | <b>857,397,460</b>   | <b>1,386,132,095</b>  | <b>1,199,720,920</b> | <b>186,411,175</b>   | <b>342,323,460</b> | <b>40</b> | 86.55                | <b>13</b>  |
| Grants for Covid-19 emergency response       | 102,567,000           | 52,567,000           | 115,610,640           | 73,214,000           | 42,396,640           | 20,647,000         | 39        | 63.33                |            |
| Compensation for user fees forgone           | 16,955,365            | 16,955,365           | 33,910,730            | 33,910,730           | 0                    | 16,955,365         | 100       | 100                  |            |
| WB-THS for Universal Care Project            | 143,784,400           | 135,621,176          | 223,173,393           | 202,991,230          | 20,182,163           | 67,370,054         | 50        | 90.96                |            |
| DANIDA                                       | 24,844,848            | 24,591,250           | 24,955,000            | 24,955,000           | 0                    | 363,750            | 1         | 100                  |            |
| Road Maintenance Fuel Levy Fund              | 182,376,469           | 182,376,468          | 250,817,134           | 250,817,134          | 0                    | 68,440,666         | 38        | 100                  |            |
| Kenya Devolution Support Programme           | 114,695,492           | 30,000,000           | 141,231,532           | 57,697,071           | 83,534,461           | 27,697,071         | 92        | 40.85                |            |
| Kenya Urban Support programme                | 315,950,300           | 240,217,972          | 274,750,300           | 270,350,300          | 4,400,000            | 30,132,328         | 13        | 98.40                |            |
| Agricultural Sector Development Support Pro. | 17,285,908            | 16,821,590           | 13,357,272            | 10,858,115           | 2,499,157            | -5,963,475         | -35       | 81.29                |            |
| Kenya Climate Smart Agriculture              | 143,531,050           | 122,753,341          | 279,821,200           | 246,633,084          | 33,188,116           | 123,879,743        | 101       | 88.14                |            |
| Grants for Development of Youth Polytechnics | 35,493,298            | 35,493,298           | 28,504,894            | 28,294,256           | 210,638              | -7,199,042         | -20       | 99.26                |            |
| B/F  | 1,150,636,776         | 551,184,153.00       | 552,545,700           | 552,545,700          | 0                    | 1,361,547          | 0         | 100                  | 6          |
| <b>TOTAL</b>                                 | <b>10,252,318,301</b> | <b>8,140,876,750</b> | <b>10,050,627,795</b> | <b>9,039,504,771</b> | <b>1,011,123,024</b> | <b>898,628,021</b> | <b>11</b> | <b>89.94</b>         | <b>100</b> |
| <b>EXPENDITURE SUMMARY</b>                   |                       |                      |                       |                      |                      |                    |           |                      |            |
| Compensation of Employees                    | 3,391,888,243         | 3,011,512,847.00     | 3,974,732,604         | 3,994,041,658        | -19,309,054          | 937,878,403        | 31        | 100.49               | 45         |
| Operations and Maintenance                   | 2,939,863,995         | 2,221,132,062        | 2,477,282,910         | 2,083,126,435        | 394,156,475          | -356,403,709       | -15       | 84.09                | 23         |
| Acquisition of Assets                        | 3,920,566,063         | 2,874,179,255        | 3,598,612,281         | 2,875,974,673        | 722,637,608          | 1,795,418          | 0         | 79.92                | 32         |
| Bal B/F                                      |                       | 749,395,590          |                       |                      |                      |                    |           |                      |            |
| <b>TOTAL</b>                                 | <b>10,252,318,301</b> | <b>8,140,876,750</b> | <b>10,050,627,795</b> | <b>8,953,142,766</b> | <b>1,097,485,029</b> | <b>583,270,112</b> | <b>7</b>  | <b>89.08</b>         | <b>100</b> |

Source: Kajiado County Treasury

## 8. County Own Source Revenue Performance

9. The FY 2020/21 total Own Source Revenue (OSR) collected amounted to Ksh.862.3 million against a revised target of Ksh.1.69 billion reflecting a shortfall of Ksh.824.7 million. The shortfall is mainly because of the weak business environment caused by the negative economic effects of Covid-19 pandemic. The FY 2020/21 performance shows a growth of Kshs.138.7 million (19 percent) from the FY 2019/20 performance, which totaled to Ksh.723.6 million (**Table 2**).
10. Revenue streams with the highest performance were: Single Business Permits (SBPs) (Ksh.160.2 million); sand fees (Ksh.119.2 million) and building plan approval (Ksh.102.2 million).
11. Quarterly OSR analysis indicates that the third quarter registered the highest performance of Kshs.320.9 million while the first quarter had the lowest collection of Kshs.139.7 million. A look at the OSR trend indicates a high performance in the third quarter in all financial years. This is because Single Business Permits (SBPs) are issued/renewed during this quarter (**Figure 1**).
12. Sectoral analysis shows that among the six county sectors, productive sector had the highest performance contributing Ksh.472.4 million to the total OSR collected. This was followed by Physical infrastructure sector (Ksh.187.7 million); Health sector (Ksh.90.9 million); County Administration Sector (79.3 million); Education, Youth and Sports sector (Ksh.31.0 million); and lastly by Water, Environment, Irrigation & Natural Resources sector (Ksh.0.9 million) (**Table 2**).
13. Departmental analysis shows that Lands and Physical Planning (Ksh.241.8 million): Roads, Transport, Public Works, Housing and Energy (Ksh.187.7 million); Trade, Cooperative Development and Enterprise Development (Ksh.183.8 million) had the highest OSR performance. On the other hand, departments with the lowest performance were: Agriculture, Livestock and Fisheries (Ksh.46.8 million); Education, Youth and Sports (Ksh.31.0 million) and Water, Environment, Irrigation & Natural Resources sector (Ksh.0.9 million).

**Figure 1: OSR Quarterly Performance 2018/19 FY- 2020/21 FY**



*Source: Kajiado County Treasury*

**Table 2: County Own Source Revenue Performance (Kshs. Million)**

| Sector               | Department/<br>Sub-sector   | Revenue Stream                        | 2019/20 FY            |                       |                  |                | 2020/21 FY            |   |              |             |              |                 |                  |             |
|----------------------|---|---------------------------------------|-----------------------|-----------------------|------------------|----------------|-----------------------|---|--------------|-------------|--------------|-----------------|------------------|-------------|
|                      |   |                                       | Approved<br>Estimates | Actual<br>Performance | %<br>Performance | Growth         | Approved<br>Estimates | Quarterly and Annual Actual Performance |              |             |              |                 | %<br>Performance | Growth      |
|                      |   |                                       |                       |                       |                  |                |                       | Q1                                      | Q2           | Q3          | Q4           | Annual<br>Perf. |                  |             |
| Productive<br>Sector | Trade,<br>Cooperative<br>Development<br>& Enterprise<br>Development | S.B.P                                 | 254.4                 | 123.0                 | 48.3             | -47            | 292.0                 | 23.6                                    | 10.6         | 103.3       | 22.7         | 160.2           | 54.9             | 30.2        |
|                      |   | Barter Market                         | 43.1                  | 14.0                  | 32.5             | -34            | 23.2                  | 4.4                                     | 8.3          | 4.2         | 3.9          | 20.8            | 89.7             | 48.6        |
|                      |   | Occupancy Fee/Tourism                 | -                     | 5.1                   | -                | 0              | -                     | -                                       | -            | -           | -            | -               | 0                | -100        |
|                      |   | Weight and Measures                   | 11.9                  | 1.1                   | 9.2              | -19            | 15.5                  | -                                       | 0.2          | 0.2         | 0.2          | 0.6             | 3.9              | -45.5       |
|                      |   | Market Stall                          | 3.3                   | 0.6                   | 18.2             | -18            | 2.5                   | 0.0                                     | 0.8          | 0.4         | 0.3          | 1.5             | 60.8             | 153.3       |
|                      |   | Miscellaneous                         | 0.3                   | 4.1                   | -                | 0              | 0.3                   | -                                       | 0.7          | -           | 0.0          | 0.7             | 236.7            | -82.7       |
|                      |   | <b>Subtotal</b>                       | <b>313.0</b>          | <b>147.9</b>          | <b>47.3</b>      | <b>-43</b>     | <b>333.5</b>          | <b>28.0</b>                             | <b>20.6</b>  | <b>108</b>  | <b>27.1</b>  | <b>183.8</b>    | <b>55.1</b>      | <b>24.3</b> |
|                      | Lands and<br>Physical<br>Planning                                   | Quarry Chips                          | -                     | -                     | -                | 0              | 30.6                  | -                                       | 13.1         | -           | -            | 13.1            | 42.8             | 0.0         |
|                      |   | Plot Rent/Land rates                  | 361.8                 | 65.2                  | 18.0             | 93             | 404.0                 | 21.3                                    | 16.2         | 30.2        | 5.3          | 73.0            | 18.1             | 40.7        |
|                      |   | Sewerage Charges                      | 3.1                   | 0.5                   | 16.1             | 0              | 2.7                   | 0.8                                     | -            | 1.6         | 1.0          | 3.4             | 125.9            | 580.0       |
|                      |   | Sand Fees                             | 188.1                 | 86.6                  | 46.0             | -2             | 236.8                 | 27.3                                    | 28.8         | 34.8        | 28.3         | 119.2           | 50.3             | 37.6        |
|                      |   | Land Penalty                          | 0.3                   | 0.8                   | 266.7            | 0              | 0.3                   | -                                       | -            | -           | -            | -               | -                | -100.0      |
|                      |   | Ballast Cess                          | 12.5                  | 21.8                  | 174.4            | 126            | -                     | -                                       | -            | -           | -            | -               | 0                | -100.0      |
|                      |   | Limestone/royalties                   | 170.7                 | 15.0                  | 8.8              | -54            | 170.9                 | -                                       | 21.5         | 6.1         | -            | 27.6            | 16.1             | 84.0        |
|                      |   | Other Property charges                | 5.3                   | 9.9                   | 186.8            | 0              | 10.1                  | 1.1                                     | 1.3          | 1.5         | 1.6          | 5.5             | 54.5             | -44.4       |
|                      | <b>Subtotal</b>   | <b>741.8</b>                          | <b>199.8</b>          | <b>27</b>             | <b>-41</b>       | <b>855.4</b>   | <b>50.5</b>           | <b>80.9</b>                             | <b>74.2</b>  | <b>36.2</b> | <b>241.8</b> | <b>28.3</b>     | <b>29.7</b>      |             |
|                      | Agriculture,<br>Livestock &<br>Fisheries                            | Agricultural Produce                  | 36.4                  | 12.1                  | 33.2             | -39            | 25.0                  | 3.8                                     | 3.3          | 6.1         | 5.4          | 18.6            | 74.4             | 53.7        |
|                      |   | Livestock Cess<br>(Cattle/Sheep/Goat) | 17.9                  | 9.6                   | 53.6             | 70             | 14.4                  | 2.7                                     | -            | 2.1         | 4.2          | 9.0             | 62.5             | -6.3        |
|                      |   | Slaughter Fee                         | 23.8                  | 10.5                  | 44.1             | -31            | 15.5                  | 1.9                                     | 9.0          | 3.2         | 5.1          | 19.2            | 123.9            | 82.9        |
|                      |   | Sale of tender<br>documents           | 0.3                   | 1.8                   | -                | 0              | 0.1                   | -                                       | -            | -           | -            | -               | -                | -100.0      |
|                      |   | <b>Subtotal</b>                       | <b>78.4</b>           | <b>34.0</b>           | <b>43.4</b>      | <b>-56</b>     | <b>55.0</b>           | <b>8.4</b>                              | <b>12.3</b>  | <b>11.4</b> | <b>14.7</b>  | <b>46.8</b>     | <b>85.1</b>      | <b>37.6</b> |
| <b>Total</b>         |   | <b>1,133.2</b>                        | <b>368.4</b>          | <b>32.5</b>           |                  | <b>1,243.9</b> | <b>86.9</b>           | <b>113.8</b>                            | <b>193.7</b> | <b>78.0</b> | <b>472.4</b> | <b>38.0</b>     | <b>28.2</b>      |             |

| Sector                               | Department/<br>Sub-sector                                      | Revenue Stream  | 2019/20 FY            |                       |                  |            | 2020/21 FY            |   |             |             |             |                 |                  |              |
|--------------------------------------|--|---|-----------------------|-----------------------|------------------|------------|-----------------------|---|-------------|-------------|-------------|-----------------|------------------|--------------|
|                                      |  |   | Approved<br>Estimates | Actual<br>Performance | %<br>Performance | Growth     | Approved<br>Estimates | Quarterly and Annual Actual Performance |             |             |             |                 | %<br>Performance | Growth       |
|                                      |  |   |                       |                       |                  |            |                       | Q1                                      | Q2          | Q3          | Q4          | Annual<br>Perf. |                  |              |
| Physical<br>Infrastructure<br>Sector | Roads,<br>Transport,<br>Public Works,<br>Housing and<br>Energy | Car/Bus Parking fees                                    | 21.5                  | 22.2                  | 103.3            | -1         | 30.3                  | 5.2                                     | 6.5         | 8.7         | 13.3        | 33.7            | 111.2            | 51.8         |
|                                      |  | Impounding Fee  | 1.8                   | 0.2                   | 11.1             | 0          | 1.0                   | 0.3                                     | 0.2         | 0.2         | -           | 0.7             | 70.0             | 250.0        |
|                                      |  | Transit Toll Charges &<br>Fees Under Traffic Act        | 43.6                  | 30.7                  | 70.4             | 1          | 32.2                  | 7.2                                     | 24.8        | 10.2        | 8.9         | 51.1            | 158.7            | 66.4         |
|                                      |  | Building Plan Approval                                  | 171.4                 | 67.2                  | 39.2             | -57        | 168.5                 | 20.1                                    | 37.0        | 24.1        | 21.0        | 102.2           | 60.7             | 52.1         |
|                                      |  | <b>Subtotal</b>   | <b>238.3</b>          | <b>120.3</b>          | <b>50.5</b>      | <b>-43</b> | <b>232.0</b>          | <b>32.8</b>                             | <b>68.5</b> | <b>43.2</b> | <b>43.2</b> | <b>187.7</b>    | <b>80.9</b>      | <b>56.0</b>  |
|                                      |  | <b>Total</b>  | <b>238.3</b>          | <b>120.3</b>          | <b>50.5</b>      |            | <b>232.0</b>          | <b>32.8</b>                             | <b>68.5</b> | <b>43.2</b> | <b>43.2</b> | <b>187.7</b>    | <b>80.9</b>      | <b>56.0</b>  |
| County<br>Administration             | ICT  | Sign Post Fee/billboards                                | 32.1                  | 40.7                  | 126.8            | 14         | 37.6                  | 3.5                                     | 7.4         | 45.7        | 6.6         | 63.2            | 168.1            | 55.3         |
|                                      |  | Other<br>Cesses/Miscellaneous<br>(communication)        | 16.1                  | 10.3                  | -                | 0          | 10.9                  | 6.4                                     | -           | 5.5         | 4.2         | 16.1            | 147.7            | 56.3         |
|                                      |  | <b>Subtotal</b>   | <b>48.2</b>           | <b>51.0</b>           | <b>105.8</b>     | <b>-27</b> | <b>48.5</b>           | <b>9.9</b>                              | <b>7.4</b>  | <b>51.2</b> | <b>10.8</b> | <b>79.3</b>     | <b>163.5</b>     | <b>55.5</b>  |
|                                      |  | <b>Total</b>  | <b>48.2</b>           | <b>51.0</b>           | <b>105.8</b>     |            | <b>48.5</b>           | <b>9.9</b>                              | <b>7.4</b>  | <b>51.2</b> | <b>10.8</b> | <b>79.3</b>     | <b>163.5</b>     | <b>55.5</b>  |
| Health<br>Sector                     | Medical<br>Services &<br>Public Health                         | Food Hygiene License                                    | 25.4                  | 10.7                  | 42.1             | -47        | 23.5                  | 2.4                                     | 3.9         | 7.0         | 0.5         | 13.8            | 58.7             | 29.0         |
|                                      |  | Health Clearance  | 0.4                   | 0.4                   | 100.0            | -45        | -                     | -                                       | -           | -           | -           | -               | -                | -100         |
|                                      |  | Sanitary Inspection Fee                                 | 8.0                   | 3.6                   | 45.0             | -40        | -                     | -                                       | -           | -           | -           | -               | -                | -100         |
|                                      |  | General Hospital<br>/Health Services Fee                | 63.9                  | 39.9                  | 62.4             | -31        | 60.0                  | 4.3                                     | 8.3         | 12.1        | 12.4        | 37.1            | 61.8             | -7.0         |
|                                      |  | Occupation certificate                                  | -                     | 2.6                   | -                | 0          | -                     | -                                       | -           | -           | -           | -               | -                | -100         |
|                                      |  | Medical Certificate                                     | -                     | 2.2                   | -                | 0          | -                     | -                                       | -           | -           | -           | -               | -                | -100         |
|                                      |  | Other<br>miscellaneous/Public<br>Health & Other         | -                     | 87.1                  | -                | -          | 30.0                  | 2.5                                     | 18.6        | 7.5         | 11.4        | 40.0            | 133.3            | -54.1        |
|                                      |  | <b>Subtotal</b>   | <b>97.7</b>           | <b>146.5</b>          | <b>149.9</b>     | <b>-8</b>  | <b>113.5</b>          | <b>9.2</b>                              | <b>30.8</b> | <b>26.6</b> | <b>24.3</b> | <b>90.9</b>     | <b>80.1</b>      | <b>-38</b>   |
|                                      |  | <b>Total</b>  | <b>97.7</b>           | <b>146.5</b>          | <b>149.9</b>     |            | <b>113.5</b>          | <b>9.2</b>                              | <b>30.8</b> | <b>26.6</b> | <b>24.3</b> | <b>90.9</b>     | <b>80.1</b>      | <b>-38</b>   |
| Water,<br>Environment,<br>Irrigation | Water<br>Services  | Water Supply and<br>Administration/Water<br>Kioks Sales | 0.8                   | 1.1                   | -                | 0          | 0.9                   | 0.3                                     | 0.5         | 0.0         | 0.1         | 0.9             | 101.1            | -17.3        |
|                                      |  | <b>Subtotal</b>   | <b>0.8</b>            | <b>1.1</b>            | <b>137.5</b>     | <b>0</b>   | <b>0.9</b>            | <b>0.3</b>                              | <b>0.5</b>  | <b>0.0</b>  | <b>0.1</b>  | <b>0.9</b>      | <b>101.1</b>     | <b>-17.3</b> |



| Sector   | Department/<br>Sub-sector         | Revenue Stream                  | 2019/20 FY                |                           |                      |             | 2020/21 FY                |   |             |              |              |                  |                      |              |
|--|-----------------------------------|---------------------------------|---------------------------|---------------------------|----------------------|-------------|---------------------------|---|-------------|--------------|--------------|------------------|----------------------|--------------|
|  |                                   |                                 | Approve<br>d<br>Estimates | Actual<br>Performan<br>ce | %<br>Performanc<br>e | Growth      | Approve<br>d<br>Estimates | Quarterly and Annual Actual Performance |             |              |              |                  | %<br>Perform<br>ance | Growt<br>h   |
|  |                                   |                                 |                           |                           |                      |             |                           | Q1                                      | Q2          | Q3           | Q4           | Annua<br>l Perf. |                      |              |
| & Natural<br>Resources   |                                   | <b>Total</b>                    | <b>0.8</b>                | <b>1.1</b>                | <b>137.5</b>         |             | <b>0.9</b>                | <b>0.3</b>                              | <b>0.5</b>  | <b>0.0</b>   | <b>0.1</b>   | <b>0.9</b>       | <b>101.1</b>         | <b>-17.3</b> |
| <b>Education,<br/>Youth &amp;<br/>Social<br/>Services<br/>Sector</b> | Education,<br>Youth &<br>Sports   | Registration of<br>Institutions | 0.9                       | 0.1                       | 11.1                 | -59         | 0.5                       |   | 0.0         | -            | -            | 0.0              | 8.0                  | -60.0        |
|  |                                   | <b>Subtotal</b>                 | <b>0.9</b>                | <b>0.1</b>                | <b>11.1</b>          | <b>-59</b>  | <b>0.5</b>                | <b>-</b>                                | <b>0.0</b>  | <b>-</b>     | <b>-</b>     | <b>0.0</b>       | <b>8.0</b>           | <b>-60</b>   |
|  | Social<br>Protection/Ser<br>vices | Social services                 | -                         | 0.2                       | -                    | -75         | -                         | 0.0                                     | 3.1         | 0.0          | 0.0          | 3.2              | 0                    | 1495         |
|  |                                   | Liquor license                  | 60.1                      | 22.6                      | 37.6                 | 9           | 47.8                      | 0.5                                     | 17.9        | 6.1          | 3.3          | 27.8             | 58.2                 | 23.0         |
|  |                                   | <b>Subtotal</b>                 | <b>60.1</b>               | <b>22.8</b>               | <b>37.9</b>          | <b>5</b>    | <b>47.8</b>               | <b>0.5</b>                              | <b>21.0</b> | <b>6.1</b>   | <b>3.3</b>   | <b>31.0</b>      | <b>64.8</b>          | <b>35.9</b>  |
|  | <b>Total</b>                      | <b>61.0</b>                     | <b>22.9</b>               | <b>37.5</b>               |                      | <b>48.3</b> | <b>0.5</b>                | <b>21.0</b>                             | <b>6.1</b>  | <b>3.3</b>   | <b>31.0</b>  | <b>64.2</b>      | <b>35.5</b>          |              |
| <b>Grand Total</b>   |                                   |                                 | <b>1,579.2</b>            | <b>723.6</b>              | <b>46.0</b>          | <b>-37</b>  | <b>1,687.1</b>            | <b>139.7</b>                            | <b>242</b>  | <b>320.9</b> | <b>159.7</b> | <b>862.3</b>     | <b>51.1</b>          | <b>21.4</b>  |

Source: Kajiado County Treasury

### **Challenges Hampering Optimum Performance of Own Source Revenue**

14. The county encountered challenges, which prevented the government from attaining the set revenue target. These included:

- i. The emergence of Covid-19 pandemic disrupted livelihoods and economic activities and as such the county government implemented measures to cushion businesses;
- ii. Untapped revenue potential within the county for instance the valuation roll which forms the basis for assessment of property rates payable is not updated;
- iii. Weak legal framework to enhance compliance enforcement. Enforcement is also complicated by lengthy and costly litigation processes;
- iv. Poor understanding of revenue raising measures by rate payers due to inadequate civic education;
- v. Lack of reliable and consistent data to facilitate computation of county revenue potential and revenue forecasting; and
- vi. Challenges of mobility due to vastness of the county.

### **Measures/Strategies to enhance Own Source Revenue collection**

15. In order to achieve and/or surpass OSR targets, the county government will implement the following strategies: -

- i. Identify opportunities of optimizing counties' OSR potential;
- ii. Strengthen legal and institutional frameworks to enhance collection of county OSR;
- iii. Improve county's capacity for revenue collection and administration. This will include continuous capacity building of revenue human resource as well as civic education to the public;
- iv. Establish a comprehensive database that is essential to support computation of revenue potential and promote more accurate revenue forecasting;
- v. Enhance mobility of human resource under revenue function and set aside adequate finances to support revenue collection;
- vi. Adopt efficient and effective credit control and debt collection system to ensure recovery of fees and charges;

- vii. Automation of all revenue streams minimizes revenue leakages as it eliminates handling of cash by revenue collection officers;
- viii. Formulate and implement policies that promote an enabling business environment so as to attract potential investors to operate within the county and;
- ix. The county will strengthen and implement appraisal performance system with incentives to revenue administrators for good performance.

## **12. FY 2020/21 Expenditure Performance**

- 11. The total county expenditure for the FY 2020/21 was Kshs.8.95 billion against a target expenditure of Kshs.10.05 billion revised estimates. This represents an 89.08 percent improved absorption rate compared to FY 2019/20 lower rate of 82 percent.
- 12. The overall recurrent expenditure totalled to Kshs.6.08 billion (94.2 percent absorption) against a revised budget of Kshs.6.45 billion. This constituted Kshs.3.99 billion (100.5 percent absorption) Personnel Emoluments and Kshs.2.08 billion (84.09 percent absorption) Operations and Maintenance expenditure. On the other hand, development expenditure was Kshs.2.88 billion translating to 80 percent absorption rate.

### **2.3.1 Sectoral Expenditure Performance**

- 16. The county focuses on sectoral planning and budgeting in order to capture sector specific opportunities, objectives, challenges, policy issues and performance. **Table 3** shows sectoral fiscal performance with the following having the highest absorption rates: Health Sector 97.5 percent, County Administration 93.74 percent, and Physical Infrastructure with 90.39 percent. The lowest absorption rates were recorded by Water and Environmental Protection and Natural Resources Sector 63.3 percent; Productive Sector 74.5 percent; and Education and Social Services Sector 75.07 percent.

**Table 3: Sectoral Expenditure Analysis**

| SECTOR   | SUB-SECTOR                           |                       | CFSP 2020 Ceiling       | Budget Estimates 2020/21 | Actual Expenditure      | Deviation from CFSP     | %Deviation from CFSP | Absorption Rate |
|--|--------------------------------------|-----------------------|-------------------------|--------------------------|-------------------------|-------------------------|----------------------|-----------------|
| <b>Productive Sector</b>                           | Agriculture, Livestock and Fisheries | P.E                   | 198,690,714.00          | 176,853,169.00           | 165,003,027.00          | (21,837,545.00)         | (10.99)              | 93.30           |
|  |                                      | O.M                   | 130,289,011.00          | 96,710,711.00            | 49,484,388.00           | (33,578,300.00)         | (25.77)              | 51.17           |
|  |                                      | DEV                   | 70,000,000.00           | 24,500,000.00            | 1,781,653.00            | (45,500,000.00)         | (65.00)              | 7.27            |
|  |                                      | <b>Sub-Total</b>      | <b>398,979,725.00</b>   | <b>298,063,880.00</b>    | <b>216,269,068.00</b>   | <b>(100,915,845.00)</b> | <b>(25.29)</b>       | <b>72.56</b>    |
|  | Cooperative Development              | O.M                   | 10,532,841.00           | 20,032,866.00            | 15,139,711.00           | 9,500,025.00            | 90.19                | 75.57           |
|  |                                      | <b>Sub-Total</b>      | <b>10,532,841.00</b>    | <b>20,032,866.00</b>     | <b>15,139,711.00</b>    | <b>9,500,025.00</b>     | <b>90.19</b>         | <b>75.57</b>    |
|  | Trade, Investment and Industry       | P.E                   | 50,610,824.00           | 64,446,353.00            | 65,877,086.00           | 13,835,529.00           | 27.34                | 102.22          |
|  |                                      | O.M                   | 30,239,457.00           | 35,002,657.00            | 20,196,901.00           | 4,763,200.00            | 15.75                | 57.70           |
|  |                                      | DEV                   | 110,000,000.00          | 93,000,000.00            | 53,027,902.00           | (17,000,000.00)         | (15.45)              | 57.02           |
|  |                                      | <b>Sub-Total</b>      | <b>190,850,281.00</b>   | <b>192,449,010.00</b>    | <b>139,101,889.00</b>   | <b>1,598,729.00</b>     | <b>0.84</b>          | <b>72.28</b>    |
|  | Tourism and Wildlife                 | O.M                   | 4,067,712.00            | 2,790,685.00             | 2,697,850.00            | (1,277,027.00)          | (31.39)              | 96.67           |
|  |                                      | <b>Sub-Total</b>      | <b>4,067,712.00</b>     | <b>2,790,685.00</b>      | <b>2,697,850.00</b>     | <b>(1,277,027.00)</b>   | <b>(31.39)</b>       | <b>96.67</b>    |
|  | Lands and Physical Planning          | P.E                   | 29,329,060.00           | 44,849,060.00            | 44,677,351.00           | 15,520,000.00           | 52.92                | 99.62           |
|  |                                      | O.M                   | 47,999,948.00           | 50,595,948.00            | 38,250,998.00           | 2,596,000.00            | 5.41                 | 75.60           |
|  |                                      | DEV                   | 30,000,000.00           | 3,500,000.00             | -                       | (26,500,000.00)         | (88.33)              | -               |
|  |                                      | <b>Sub-Total</b>      | <b>107,329,008.00</b>   | <b>98,945,008.00</b>     | <b>82,928,349.00</b>    | <b>(8,384,000.00)</b>   | <b>(7.81)</b>        | <b>83.81</b>    |
| <b>SECTOR TOTAL</b>                                |                                      |                       | <b>711,759,567.00</b>   | <b>612,281,449.00</b>    | <b>456,136,867.00</b>   | <b>(99,478,118.00)</b>  | <b>(13.98)</b>       | <b>74.50</b>    |
| <b>Health Sector</b>                               | Medical Services                     | P.E                   | 1,620,136,972.00        | 1,664,816,692.00         | 1,656,648,124.00        | 44,679,720.00           | 2.76                 | 99.51           |
|  |                                      | O.M                   | 388,682,880.00          | 413,139,235.00           | 406,127,351.00          | 24,456,355.00           | 6.29                 | 98.30           |
|  |                                      | DEV                   | 100,000,000.00          | 62,000,000.00            | 40,903,679.00           | (38,000,000.00)         | (38.00)              | 65.97           |
|  |                                      | <b>Sub-Total</b>      | <b>2,108,819,852.00</b> | <b>2,139,955,927.00</b>  | <b>2,103,679,154.00</b> | <b>31,136,075.00</b>    | <b>1.48</b>          | <b>98.30</b>    |
|  | Public Health and Sanitation         | O.M                   | 45,427,699.00           | 41,848,680.00            | 30,277,784.00           | (3,579,019.00)          | (7.88)               | 72.35           |
|  |                                      | DEV                   | 148,089,480.00          | 61,500,000.00            | 53,334,699.00           | (86,589,480.00)         | (58.47)              | 86.72           |
| <b>Sub-Total</b>                                   | <b>193,517,179.00</b>                | <b>103,348,680.00</b> | <b>83,612,483.00</b>    | <b>(90,168,499.00)</b>   | <b>(46.59)</b>          | <b>80.90</b>            |                      |                 |
| <b>SECTOR TOTAL</b>                                |                                      |                       | <b>2,302,337,031.00</b> | <b>2,243,304,607.00</b>  | <b>2,187,291,637.00</b> | <b>(59,032,424.00)</b>  | <b>(2.56)</b>        | <b>97.50</b>    |
| <b>Education, Youth and Social Services Sector</b> | Education & Vocational Training      | P.E                   | 367,457,983.00          | 375,590,028.00           | 370,381,018.00          | 8,132,045.00            | 2.21                 | 98.61           |
|  |                                      | O.M                   | 80,943,398.00           | 42,269,329.00            | 35,366,387.00           | (38,674,069.00)         | (47.78)              | 83.67           |
|  |                                      | DEV                   | 184,200,000.00          | 183,500,000.00           | 19,783,030.00           | (700,000.00)            | (0.38)               | 10.78           |
|  |                                      | <b>Sub-Total</b>      | <b>632,601,381.00</b>   | <b>601,359,357.00</b>    | <b>425,530,435.00</b>   | <b>(31,242,024.00)</b>  | <b>(4.94)</b>        | <b>70.76</b>    |

| SECTOR   | SUB-SECTOR  |                  | CFSP 2020 Ceiling     | Budget Estimates 2020/21 | Actual Expenditure    | Deviation from CFSP     | %Deviation from CFSP | Absorption Rate |
|--|---|------------------|-----------------------|--------------------------|-----------------------|-------------------------|----------------------|-----------------|
|  | Youth and Sports Development                        | O.M              | 15,380,174.00         | 15,326,317.00            | 15,914,785.00         | (53,857.00)             | (0.35)               | 103.84          |
|  |   | DEV              | 94,000,000.00         | 63,000,000.00            | 58,285,799.00         | (31,000,000.00)         | (32.98)              | 92.52           |
|  |   | <b>Sub-Total</b> | <b>109,380,174.00</b> | <b>78,326,317.00</b>     | <b>74,200,584.00</b>  | <b>(31,053,857.00)</b>  | <b>(28.39)</b>       | <b>94.73</b>    |
|  | Gender & Social Protection                          | P.E              | 43,242,356.00         | 52,967,050.00            | 52,391,537.00         | 9,724,694.00            | 22.49                | 98.91           |
|  |   | O.M              | 24,596,908.00         | 12,102,867.00            | 11,809,735.00         | (12,494,041.00)         | (50.80)              | 97.58           |
|  |   | DEV              | 20,000,000.00         | -                        | -                     | (20,000,000.00)         | (100.00)             | -               |
|  |   | <b>Sub-Total</b> | <b>87,839,264.00</b>  | <b>65,069,917.00</b>     | <b>64,201,272.00</b>  | <b>(22,769,347.00)</b>  | <b>(25.92)</b>       | <b>98.67</b>    |
|  | Arts & Culture                                      | O.M              | 12,565,262.00         | 6,004,182.00             | 6,396,151.00          | (6,561,080.00)          | (52.22)              | 106.53          |
|  |   | DEV              | 20,000,000.00         | 9,000,000.00             | -                     | (11,000,000.00)         | (55.00)              | -               |
|  |   | <b>Sub-Total</b> | <b>32,565,262.00</b>  | <b>15,004,182.00</b>     | <b>6,396,151.00</b>   | <b>(17,561,080.00)</b>  | <b>(53.93)</b>       | <b>42.63</b>    |
| <b>SECTOR TOTAL</b>  |   |                  | <b>862,386,081.00</b> | <b>759,759,773.00</b>    | <b>570,328,442.00</b> | <b>(102,626,308.00)</b> | <b>(11.90)</b>       | <b>75.07</b>    |
| <b>Water and Environmental Protection and Natural Resources Sector</b> | Water Infrastructure                                | P.E              | 89,457,683.00         | 89,243,679.00            | 91,192,819.00         | (214,004.00)            | (0.24)               | 102.18          |
|  |   | O.M              | 65,522,231.00         | 66,329,662.00            | 57,251,139.00         | 807,431.00              | 1.23                 | 86.31           |
|  |   | DEV              | 282,000,000.00        | 246,500,000.00           | 122,061,800.00        | (35,500,000.00)         | (12.59)              | 49.52           |
|  |   | <b>Sub-Total</b> | <b>436,979,914.00</b> | <b>402,073,341.00</b>    | <b>270,505,758.00</b> | <b>(34,906,573.00)</b>  | <b>(7.99)</b>        | <b>67.28</b>    |
|  | Irrigation  | O.M              | 10,042,402.00         | 9,282,360.00             | 7,101,442.00          | (760,042.00)            | (7.57)               | 76.50           |
|  |   | DEV              | 49,760,000.00         | -                        | -                     | (49,760,000.00)         | (100.00)             | -               |
|  |   | <b>Sub-Total</b> | <b>59,802,402.00</b>  | <b>9,282,360.00</b>      | <b>7,101,442.00</b>   | <b>(50,520,042.00)</b>  | <b>(84.48)</b>       | <b>76.50</b>    |
|  | Environment and Natural Resources                   | O.M              | 74,422,913.00         | 41,238,663.00            | 40,778,504.00         | (33,184,250.00)         | (44.59)              | 98.88           |
|  |   | DEV              | 112,800,000.00        | 50,000,000.00            | (53,212.00)           | (62,800,000.00)         | (55.67)              | (0.11)          |
|  |   | <b>Sub-Total</b> | <b>187,222,913.00</b> | <b>91,238,663.00</b>     | <b>40,725,292.00</b>  | <b>(95,984,250.00)</b>  | <b>(51.27)</b>       | <b>44.64</b>    |
| <b>SECTOR TOTAL</b>  |   |                  | <b>684,005,229.00</b> | <b>502,594,364.00</b>    | <b>318,332,492.00</b> | <b>(181,410,865.00)</b> | <b>(26.52)</b>       | <b>63.34</b>    |
| <b>Physical Infrastructure Sector</b>                                  | Roads, Transport, Energy, Public Works and, Housing | P.E              | 82,063,253.00         | 82,063,253.00            | 80,316,021.00         | -                       | -                    | 97.87           |
|  |   | O.M              | 90,544,415.00         | 82,931,871.00            | 62,278,032.00         | (7,612,544.00)          | (8.41)               | 75.10           |
|  |   | DEV              | 422,399,348.00        | 444,500,000.00           | 417,463,946.00        | 22,100,652.00           | 5.23                 | 93.92           |
|  |   | <b>Sub-Total</b> | <b>595,007,016.00</b> | <b>609,495,124.00</b>    | <b>560,057,999.00</b> | <b>14,488,108.00</b>    | <b>2.43</b>          | <b>91.89</b>    |
|  | Kajiado Municipality                                | P.E              | 5,008,777.00          | 30,500,000.00            | 29,967,810.00         | 25,491,223.00           | 508.93               | 98.26           |
|  |   | O.M              | 7,363,208.00          | 11,363,208.00            | 4,777,000.00          | 4,000,000.00            | 54.32                | 42.04           |
|  |   | <b>Sub-Total</b> | <b>12,371,985.00</b>  | <b>41,863,208.00</b>     | <b>34,744,810.00</b>  | <b>29,491,223.00</b>    | <b>238.37</b>        | <b>83.00</b>    |
|  | Ngong Municipality                                  | P.E              | 5,008,777.00          | 54,500,000.00            | 54,427,067.00         | 49,491,223.00           | 988.09               | 99.87           |
|  |   | O.M              | 9,838,600.00          | 18,838,000.00            | 5,840,300.00          | 8,999,400.00            | 91.47                | 31.00           |
|  |   | <b>Sub-Total</b> | <b>14,847,377.00</b>  | <b>73,338,000.00</b>     | <b>60,267,367.00</b>  | <b>58,490,623.00</b>    | <b>393.95</b>        | <b>82.18</b>    |

| SECTOR                              | SUB-SECTOR                                 |                  | CFSP 2020 Ceiling       | Budget Estimates 2020/21 | Actual Expenditure      | Deviation from CFSP     | %Deviation from CFSP | Absorption Rate |
|-------------------------------------|--|------------------|-------------------------|--------------------------|-------------------------|-------------------------|----------------------|-----------------|
| <b>SECTOR TOTAL</b>                 |  |                  | <b>622,226,378.00</b>   | <b>724,696,332.00</b>    | <b>655,070,176.00</b>   | <b>102,469,954.00</b>   | <b>16.47</b>         | <b>90.39</b>    |
| <b>County Administration Sector</b> | Office of The Governor and Deputy Governor | P.E              | 73,331,870.00           | 95,867,600.00            | 98,486,548.00           | 22,535,730.00           | 30.73                | 102.73          |
|                                     |  | O.M              | 138,385,676.00          | 118,610,522.00           | 110,203,398.00          | (19,775,154.00)         | (14.29)              | 92.91           |
|                                     |  | <b>Sub-Total</b> | <b>211,717,546.00</b>   | <b>214,478,122.00</b>    | <b>208,689,946.00</b>   | <b>2,760,576.00</b>     | <b>1.30</b>          | <b>97.30</b>    |
|                                     | County Assembly                            | P.E              | 275,465,100.00          | 289,567,384.00           | 326,694,933.00          | 14,102,284.00           | 5.12                 | 112.82          |
|                                     |  | O.M              | 390,294,306.00          | 386,192,022.00           | 334,176,011.00          | (4,102,284.00)          | (1.05)               | 86.53           |
|                                     |  | DEV              | 100,000,000.00          | 135,000,000.00           | 50,021,624.00           | 35,000,000.00           | 35.00                | 37.05           |
|                                     |  | <b>Sub-Total</b> | <b>765,759,406.00</b>   | <b>810,759,406.00</b>    | <b>710,892,568.00</b>   | <b>45,000,000.00</b>    | <b>5.88</b>          | <b>87.68</b>    |
|                                     | County Treasury                            | P.E              | 233,965,607.00          | 275,389,931.00           | 280,694,801.00          | 41,424,324.00           | 17.71                | 101.93          |
|                                     |  | O.M              | 155,839,140.00          | 220,635,156.00           | 212,269,254.00          | 64,796,016.00           | 41.58                | 96.21           |
|                                     |  | DEV              | 36,308,792.00           | 35,000,000.00            | 32,870,216.00           | (1,308,792.00)          | (3.60)               | 93.91           |
|                                     |  | <b>Sub-Total</b> | <b>426,113,539.00</b>   | <b>531,025,087.00</b>    | <b>525,834,271.00</b>   | <b>104,911,548.00</b>   | <b>24.62</b>         | <b>99.02</b>    |
|                                     | ICT  | O.M              | 28,383,718.00           | 25,355,334.00            | 24,524,764.00           | (3,028,384.00)          | (10.67)              | 96.72           |
|                                     |  | DEV              | 30,000,000.00           | -                        | -                       | (30,000,000.00)         | (100.00)             | -               |
|                                     |  | <b>Sub-Total</b> | <b>58,383,718.00</b>    | <b>25,355,334.00</b>     | <b>24,524,764.00</b>    | <b>(33,028,384.00)</b>  | <b>(56.57)</b>       | <b>96.72</b>    |
|                                     | Public Service & Citizen Participation     | P.E              | 546,084,291.54          | 632,297,498.00           | 632,295,764.00          | 86,213,206.46           | 15.79                | 100.00          |
|                                     |  | O.M              | 120,244,686.00          | 78,949,576.00            | 54,890,381.00           | (41,295,110.00)         | (34.34)              | 69.53           |
|                                     |  | <b>Sub-Total</b> | <b>666,328,977.54</b>   | <b>711,247,074.00</b>    | <b>687,186,145.00</b>   | <b>44,918,096.46</b>    | <b>6.74</b>          | <b>96.62</b>    |
|                                     | County Public Service Board                | P.E              | 51,305,521.00           | 45,300,907.00            | 44,987,752.00           | (6,004,614.00)          | (11.70)              | 99.31           |
|                                     |  | O.M              | 47,203,251.00           | 49,138,870.00            | 35,796,663.00           | 1,935,619.00            | 4.10                 | 72.85           |
|                                     |  | <b>Sub-Total</b> | <b>98,508,772.00</b>    | <b>94,439,777.00</b>     | <b>80,784,415.00</b>    | <b>(4,068,995.00)</b>   | <b>(4.13)</b>        | <b>85.54</b>    |
| <b>SECTOR TOTAL</b>                 |  |                  | <b>2,226,811,958.54</b> | <b>2,387,304,800.00</b>  | <b>2,237,912,109.00</b> | <b>160,492,841.46</b>   | <b>7.21</b>          | <b>93.74</b>    |
| <b>Conditional Grants</b>           |  | REC              | 323,934,327.00          | 388,074,189.00           | 294,088,712.20          | 64,139,862.00           | 19.80                | 75.78           |
|                                     |  | DEV              | 712,046,609.00          | 961,740,700.00           | 801,538,228.00          | 249,694,091.00          | 35.07                | 83.34           |
| <b>Total Conditional Grants</b>     |  |                  | <b>1,035,980,936.00</b> | <b>1,349,814,889.00</b>  | <b>1,095,626,940.20</b> | <b>313,833,953.00</b>   | <b>30.29</b>         | <b>81.17</b>    |
| <b>County Funds</b>                 |  | REC              | 315,000,000.00          | 245,000,000.00           | 207,488,794.00          | (70,000,000.00)         | (22.22)              | 84.69           |
|                                     |  | DEV              | 152,211,320.74          | 1,225,871,581.00         | 1,224,955,309.00        | 1,073,660,260.26        | 705.37               | 99.93           |
| <b>Total County Funds</b>           |  |                  | <b>467,211,320.74</b>   | <b>1,470,871,581.00</b>  | <b>1,432,444,103.00</b> | <b>1,003,660,260.26</b> | <b>214.82</b>        | <b>97.39</b>    |
| <b>TOTAL GRANTS&amp;FUNDS</b>       |  |                  | <b>1,503,192,256.74</b> | <b>2,820,686,470.00</b>  | <b>2,528,071,043.20</b> | <b>1,317,494,213.26</b> | <b>87.65</b>         | <b>89.63</b>    |
| <b>GRAND TOTAL</b>                  |  |                  | <b>8,912,718,501.28</b> | <b>10,050,627,795.00</b> | <b>8,953,142,766.20</b> | <b>1,137,909,293.72</b> | <b>12.77</b>         | <b>89.08</b>    |

Source: Kajiado County Treasury

### 2.3.2 Departmental Expenditure Performance

17. Departmental analysis indicates that most of the spending units recorded high absorption rates with the highest being the Office of the Governor and Deputy Governor at 97.3 percent. Medical Services and Public Health followed with an absorption rate of 97.06 percent. The departments of Agriculture, Livestock and Fisheries and Water, Irrigation, Environment and Natural Resources recorded low absorption rates of 59.01 and 64.2 respectively (**Table 4**).
18. Kajiado and Ngong Municipalities had the highest absorption development expenditure at 100 percent absorption, followed by the County Treasury at 99.24 percent and Roads, Transport, Public Works, Housing and Energy with 96.1 percent. The lowest development absorption was as follows: Gender, Social Services, Culture and Tourism and Wildlife at zero absorption, County Assembly at 37.05 percent, and Education, Youth and Sports at 38.7 percent.
19. Further analysis shows that the department of Education, Youth and Sports had the highest Operations and Maintenance absorption rate of 96 percent while Kajiado and Ngong Municipalities had the lowest O/M absorption rates of 42 percent and 31 percent respectively.
20. The absorption for Personnel Emolument was above 90 percent for all departments except for four departments that experienced absorption over their initial budgetary estimates. This is due to the departmental transfers involving the movement of officers from one department to another with a change of pay point. This also means that some departments had reduced expenditures because of having lesser staff.

**Table 4: Departmental Expenditure Analysis**

| Department                                     |                  | CFSP 2020 Ceiling     | Total Budget Estimates 2020/21 | Actual Expenditure    | Absorption Rate |
|--|------------------|-----------------------|--------------------------------|-----------------------|-----------------|
| Office Of The Governor And The Deputy Governor | PE               | 73,331,870.00         | 95,867,600.00                  | 98,486,548.00         | 102.73          |
|  | OM               | 138,385,676.00        | 118,610,522.00                 | 110,203,398.00        | 92.91           |
|  | <b>Sub-Total</b> | <b>211,717,546.00</b> | <b>214,478,122.00</b>          | <b>208,689,946.00</b> | <b>97.30</b>    |
| County Public Service Board                    | PE               | 51,305,521.00         | 45,300,907.00                  | 44,987,752.00         | 99.31           |
|  | OM               | 47,203,251.00         | 49,138,870.00                  | 35,796,663.00         | 72.85           |
|  | <b>Sub-Total</b> | <b>98,508,772.00</b>  | <b>94,439,777.00</b>           | <b>80,784,415.00</b>  | <b>85.54</b>    |
| Education, Youth And Sports                    | PE               | 367,457,983.00        | 375,590,028.00                 | 370,381,018.00        | 98.61           |
|  | OM               | 246,323,572.00        | 157,595,646.00                 | 151,281,172.00        | 95.99           |
|  | DEV              | 313,693,298.00        | 275,004,894.00                 | 106,363,085.00        | 38.68           |
|  | <b>Sub-Total</b> | <b>927,474,853.00</b> | <b>808,190,568.00</b>          | <b>628,025,275.00</b> | <b>77.71</b>    |
| Medical Services And Public Health             | PE               | 1,620,136,972.00      | 1,664,816,692.00               | 1,656,648,124.00      | 99.51           |
|  | OM               | 611,531,968.00        | 737,027,038.00                 | 698,262,094.75        | 94.74           |
|  | DEV              | 258,089,480.00        | 203,915,640.00                 | 174,289,928.00        | 85.47           |

| Department   |                  | CFSP 2020 Ceiling       | Total Budget Estimates<br>2020/21 | Actual Expenditure      | Absorption<br>Rate |
|--|------------------|-------------------------|-----------------------------------|-------------------------|--------------------|
|  | <b>Sub-Total</b> | <b>2,489,758,420.00</b> | <b>2,605,759,370.00</b>           | <b>2,529,200,146.75</b> | <b>97.06</b>       |
| Gender, Social<br>Services, Culture<br>And Tourism And<br>Wildlife | PE               | 43,242,356.00           | 52,967,050.00                     | 52,391,537.00           | 98.91              |
|  | OM               | 106,229,882.00          | 85,897,734.00                     | 48,717,639.00           | 56.72              |
|  | DEV              | 40,000,000.00           | 9,000,000.00                      | -                       | -                  |
|  | <b>Sub-Total</b> | <b>189,472,238.00</b>   | <b>147,864,784.00</b>             | <b>101,109,176.00</b>   | <b>68.38</b>       |
| Agriculture,<br>Livestock And<br>Fisheries                         | PE               | 198,690,714.00          | 176,853,169.00                    | 165,003,027.00          | 93.30              |
|  | OM               | 147,574,919.00          | 118,945,777.00                    | 60,342,503.00           | 50.73              |
|  | DEV              | 213,531,050.00          | 304,321,200.00                    | 128,813,761.00          | 42.33              |
|  | <b>Sub-Total</b> | <b>559,796,683.00</b>   | <b>600,120,146.00</b>             | <b>354,159,291.00</b>   | <b>59.01</b>       |
| Water, Irrigation,<br>Environment And<br>Natural Resources         | PE               | 89,457,683.00           | 89,243,679.00                     | 91,192,819.00           | 102.18             |
|  | OM               | 149,987,546.00          | 116,850,685.00                    | 105,131,085.00          | 89.97              |
|  | DEV              | 444,560,000.00          | 308,600,000.00                    | 134,108,588.00          | 43.46              |
|  | <b>Sub-Total</b> | <b>684,005,229.00</b>   | <b>514,694,364.00</b>             | <b>330,432,492.00</b>   | <b>64.20</b>       |
| Roads, Transport,<br>Public Works,<br>Housing And<br>Energy        | PE               | 82,063,253.00           | 82,063,253.00                     | 80,316,021.00           | 97.87              |
|  | OM               | 90,544,415.00           | 82,931,871.00                     | 62,278,032.00           | 75.10              |
|  | DEV              | 604,775,817.00          | 695,317,134.00                    | 668,281,080.00          | 96.11              |
|  | <b>Sub-Total</b> | <b>777,383,485.00</b>   | <b>860,312,258.00</b>             | <b>810,875,133.00</b>   | <b>94.25</b>       |
| Public Service,<br>Administration<br>And Citizen<br>Participation  | PE               | 546,084,291.54          | 632,297,498.00                    | 632,295,764.00          | 99.9997            |
|  | OM               | 220,244,686.00          | 158,949,576.00                    | 134,565,272.00          | 84.66              |
|  | <b>Sub-Total</b> | <b>766,328,977.54</b>   | <b>791,247,074.00</b>             | <b>766,861,036.00</b>   | <b>96.92</b>       |
| Finance, Economic<br>Planning And ICT                              | PE               | 233,965,607.00          | 275,389,931.00                    | 280,694,801.00          | 101.93             |
|  | OM               | 263,449,888.00          | 320,990,490.00                    | 253,767,655.45          | 79.06              |
|  | DEV              | 293,215,604.74          | 1,305,003,113.00                  | 1,295,118,405.00        | 99.24              |
|  | <b>Sub-Total</b> | <b>790,631,099.74</b>   | <b>1,901,383,534.00</b>           | <b>1,829,580,861.45</b> | <b>96.22</b>       |
| Trade, Cooperative<br>Development And<br>Enterprise<br>Development | PE               | 50,610,824.00           | 64,446,353.00                     | 65,877,086.00           | 102.22             |
|  | OM               | 40,772,298.00           | 55,035,523.00                     | 35,336,612.00           | 64.21              |
|  | DEV              | 110,000,000.00          | 93,000,000.00                     | 53,027,902.00           | 57.02              |
|  | <b>Sub-Total</b> | <b>201,383,122.00</b>   | <b>212,481,876.00</b>             | <b>154,241,600.00</b>   | <b>72.59</b>       |
| Lands, Physical<br>Planning And<br>Urban<br>Development            | PE               | 29,329,060.00           | 44,849,060.00                     | 44,677,351.00           | 99.62              |
|  | OM               | 97,999,948.00           | 59,395,948.00                     | 42,650,998.00           | 71.81              |
|  | DEV              | 30,000,000.00           | 3,500,000.00                      | -                       | -                  |
|  | <b>Sub-Total</b> | <b>157,329,008.00</b>   | <b>107,745,008.00</b>             | <b>87,328,349.00</b>    | <b>81.05</b>       |
| County Assembly  | PE               | 275,465,100.00          | 289,567,384.00                    | 326,694,933.00          | 112.82             |
|  | OM               | 390,294,306.00          | 386,192,022.00                    | 334,176,011.00          | 86.53              |
|  | DEV              | 100,000,000.00          | 135,000,000.00                    | 50,021,624.00           | 37.05              |
|  | <b>Sub-Total</b> | <b>765,759,406.00</b>   | <b>810,759,406.00</b>             | <b>710,892,568.00</b>   | <b>87.68</b>       |
| Kajiado<br>Municipality  | PE               | 5,008,777.00            | 30,500,000.00                     | 29,967,810.00           | 98.26              |
|  | OM               | 7,363,208.00            | 11,363,208.00                     | 4,777,000.00            | 42.04              |
|  | DEV              | 50,000,000.00           | 50,000,000.00                     | 50,000,000.00           | 100.00             |
|  | <b>Sub-Total</b> | <b>62,371,985.00</b>    | <b>91,863,208.00</b>              | <b>84,744,810.00</b>    | <b>92.25</b>       |
| Ngong<br>Municipality  | PE               | 5,008,777.00            | 54,500,000.00                     | 54,427,067.00           | 99.87              |
|  | OM               | 9,838,600.00            | 18,838,000.00                     | 5,840,300.00            | 31.00              |
|  | DEV              | 215,950,300.00          | 215,950,300.00                    | 215,950,300.00          | 100.00             |
|  | <b>Sub-Total</b> | <b>230,797,677.00</b>   | <b>289,288,300.00</b>             | <b>276,217,667.00</b>   | <b>95.48</b>       |
|  | PE               | <b>3,671,158,788.54</b> | <b>3,974,252,604.00</b>           | <b>3,994,041,658.00</b> | <b>100.50</b>      |
|  | OM               | <b>2,567,744,163.00</b> | <b>2,477,762,910.00</b>           | <b>2,083,126,435.20</b> | <b>84.07</b>       |



| Department         |     | CFSP 2020 Ceiling       | Total Budget Estimates 2020/21 | Actual Expenditure      | Absorption Rate |
|--------------------|-----|-------------------------|--------------------------------|-------------------------|-----------------|
|                    | REC | 6,238,902,951.54        | 6,452,015,514.00               | 6,077,168,093.20        | 94.19           |
|                    | DEV | 2,673,815,549.74        | 3,598,612,281.00               | 2,875,974,673.00        | 79.92           |
| <b>Grand Total</b> |     | <b>8,912,718,501.28</b> | <b>10,050,627,795.00</b>       | <b>8,953,142,766.20</b> | <b>89.08</b>    |

Source: Kajiado County Treasury

### 2.3.3 County Conditional Grants and Funds

21. The analysis for Conditional Grants shows an 81 percent absorption rate with 75.8 percent recurrent grants and 83.3 development grants. County Funds recorded a 97.7 absorption rate with development funds totalling to 99.9 percent and recurrent funds at 84.7 percent. (Table 5).

**Table 5: Conditional Grants and County Funds Expenditure Analysis**

| Department                                      | Conditional Grants/Funds | CFSP 2020 Ceiling    | Budget Estimates 2020/21 FY | Expenditure 2020/21 FY  | Absorption Rate (%) |
|---|--------------------------|----------------------|-----------------------------|-------------------------|---------------------|
| <b>RECURRENT GRANTS</b>                         |                          |                      |                             |                         |                     |
| Lands and Physical Planning                     | KUSP IUG                 | 50,000,000           | 8,800,000.00                | 4,400,000.00            | 50                  |
| Medical Services, Public Health and Sanitation  | DANIDA                   | 24,844,848           | 24,955,000.00               | 24,955,000              | 100                 |
|   | THS                      | 135,621,176          | 223,173,393.00              | 202,991,229.75          | 91.0                |
|   | Compensation of user fee | 16,955,365           | 33,910,730.00               | 33,910,730.00           | 100                 |
| County Treasury                                 | KSDP                     | 79,227,030           | 75,000,000.00               | 16,973,637.45           | 22.6                |
| Agriculture, Livestock and Fisheries            | ASDSP                    | 17,285,908           | 22,235,066.00               | 10,858,115.00           | 48.8                |
| <b>Total Recurrent Grants</b>                   |                          | <b>323,934,327</b>   | <b>388,074,189</b>          | <b>294,088,712</b>      | <b>75.8</b>         |
| <b>DEVELOPMENT GRANTS</b>                       |                          |                      |                             |                         |                     |
| Medical Services, Public Health and Sanitation  | Covid-19                 | -                    | 70,415,640.00               | 70,051,550.00           | 99.5                |
| Kajiado Municipality                            | KUSP UDG                 | 50,000,000           | 50,000,000.00               | 50,000,000.00           | 100                 |
| Ngong Municipality                              | KUSP UDG                 | 215,950,300          | 215,950,300.00              | 215,950,300.00          | 100                 |
| Public Works, Roads Transport, Energy & Housing | RMLF                     | 182,376,469          | 250,817,134.00              | 250,817,134.00          | 100                 |
| Education, Youth and Sports                     | Youth Polytechnic        | 35,493,298           | 28,504,894.00               | 28,294,256.00           | 99.3                |
| Agriculture, Livestock and Fisheries            | KCSAP                    | 143,531,050          | 279,821,200.00              | 127,032,108.00          | 45.4                |
| County Treasury                                 | KSDP                     | 84,695,492           | 66,231,532.00               | 59,392,880.00           | 89.7                |
| <b>Total Development Grants</b>                 |                          | <b>712,046,609</b>   | <b>961,740,700</b>          | <b>801,538,228</b>      | <b>83.3</b>         |
| <b>Total Grants</b>                             |                          | <b>1,035,980,936</b> | <b>1,349,814,889</b>        | <b>1,095,626,940.20</b> | <b>81.2</b>         |
| <b>RECURRENT FUNDS</b>                          |                          |                      |                             |                         |                     |
| Education, Youth and Sports                     | Bursary Fund             | 150,000,000.00       | 100,000,000.00              | 100,000,000.00          | 100                 |
|   | Disability Fund          | 10,000,000.00        | 10,000,000.00               | 10,000,000.00           | 100                 |

| Department   | Conditional Grants/Funds   | CFSP 2020 Ceiling      | Budget Estimates 2020/21 FY | Expenditure 2020/21 FY  | Absorption Rate (%) |
|--|----------------------------|------------------------|-----------------------------|-------------------------|---------------------|
| Gender Social Services, Culture and Tourism and Wildlife | Youth & Women Enterprise   | 15,000,000.00          | 15,000,000.00               | 5,000,000.00            | 33.3                |
|  | Empowerment Fund           | 40,000,000.00          | 40,000,000.00               | 12,813,903.00           | 32.0                |
| Public Service   | Car Loan                   | 30,000,000.00          | 10,000,000.00               | 10,000,000.00           | 100.0               |
|  | Medical Cover              | 70,000,000.00          | 70,000,000.00               | 69,674,891.00           | 99.5                |
| <b>Total Recurrent Funds</b>                             |                            | <b>315,000,000.00</b>  | <b>245,000,000.00</b>       | <b>207,488,794.00</b>   | <b>84.7</b>         |
| <b>DEVELOPMENT FUNDS</b>                                 |                            |                        |                             |                         |                     |
| Medical Services, Public Health and Sanitation           | UHC                        | 10,000,000.00          | 10,000,000.00               | 10,000,000.00           | 100                 |
| Water, Irrigation & Env. Protection & Natural Resources  | Water Trust Fund           | -                      | 12,100,000.00               | 12,100,000.00           | 100                 |
| County Treasury  | Emergency Fund             | 142,211,320.74         | 100,000,000.00              | 100,000,000.00          | 100                 |
|  | Contingency Fund-Creditors | -                      | 100,000,000.00              | 100,000,000.00          | 100                 |
|  | Other Creditors            | -                      | 1,003,771,581.00            | 1,002,855,309           | 99.9                |
| <b>Total Development Funds</b>                           |                            | <b>152,211,320.74</b>  | <b>1,225,871,581.00</b>     | <b>1,224,955,309.00</b> | <b>99.9</b>         |
| <b>Total Funds</b>                                       |                            | <b>467,211,320.74</b>  | <b>1,470,871,581.00</b>     | <b>1,432,444,103.00</b> | <b>97.4</b>         |
| <b>TOTAL GRANTS &amp; LOANS</b>                          |                            | <b>1,503,192,256.7</b> | <b>2,820,686,470.0</b>      | <b>2,528,071,043.20</b> | <b>89.6</b>         |

Source: Kajiado County Treasury

### **3. RECENT ECONOMIC DEVELOPMENT AND OUTLOOK**

#### **3.0. Overview**

27. This section presents recent economic developments at global, regional, national and county scenes. It gives an in-depth analytical review as well as projections of macroeconomic variables that have an impact on economic development at these scenes. It also highlights county economic growth outlook and policies including risks to the county outlook.

#### **3.1. Recent Economic Developments**

This sub-section discusses economic performance at the global, domestic and county scenes.

##### **3.1.1. Global Economic Performance**

28. The global growth is estimated to expand to 6.0 percent in 2021 from a contraction of 3.2 percent in 2020. Nevertheless, economic forecasts differ across countries with advanced economies projected to pick up faster than emerging and developing economies due to varying country policy responses to Covid-19 pandemic.

29. Sub-Saharan Africa region economic growth is estimated at 3.4 percent in 2021 from a decline of 1.8 percent in 2020 largely associated with enhanced commodity prices and exports, and the deployment of vaccination programmes. The growth will also be supported by a recovery in private investment and consumption as economies reopen. Though, the recent upsurge in infection rates is likely to derail the region's recovery in 2022.

##### **3.1.2. Domestic Economic Performance**

30. The outbreak of Covid-19 pandemic and the subsequent implementation of containment measures greatly affected Kenyan economy in 2020. Also, the economic growth in FY 2020/21 was derailed by floods and the invasion of desert locusts which led to low crop yield.

31. The economy contracted by an average of 0.4 percent during the first three quarters of 2020 compared to an average growth of 5.3 percent during the same period of 2019. The slowdown was associated by contraction in the services sector. Conversely, third quarter performance of

2020 was relatively better compared to second quarter of 2020 owing to partial easing of Covid-19 containment measurements.

32. Agriculture sector registered an enhanced growth at an average of 6.4 percent in quarter one of 2020 compared to a growth of 3.6 percent during the same period of 2019. This growth was supported by increased sugarcane and tea production as well as exports of fruits.
33. The Service and Industry sectors growth declined by an average of 2.1 percent during quarter one of 2020 from an average growth of 6.1 percent in the corresponding period of 2019. The decline was associated with the effects of Covid-19 pandemic which adversely affected these sectors.
34. The economic growth of Kenya is projected to rebound to 6.6 percent in 2021 from an earlier projection of 7.0 percent recorded in the 2021 Budget Policy Statement (BPS). The revised projection was mainly because of the containment measures implemented between May and July arising from the third wave of Covid-19 pandemic.
35. Since 2017, the year-on-year inflation rate has relatively remained low, stable and within the policy target of 5+/-2.5 percent. In July 2021, the rate increased but remained within the target range of 6.4 percent from 4.4 percent in July 2020, largely owing to higher food and fuel prices.
36. The foreign exchange rate has continued to remain stable though partially influenced by tight global financial situations associated with uncertainty regarding Covid-19 pandemic. In view of this, the exchange rate of Kenya Shilling to the US Dollar stood at Ksh.108.1 in July 2021 compared to Ksh.107.3 in July 2020.
37. The Central Bank rate was reserved at 7.0 percent in July 2021 to indicate lower lending rates so as to enhance accessibility to credit by borrowers particularly the Small and Medium Enterprises (SMEs) distracted by Covid-19 pandemic. The interbank rate remained low but slightly increased to 3.3 percent in July 2021 from 2.1 percent in July 2020. Similarly, commercial bank rates remained stable supported by improved liquidity in the money market.

38. In July 2021, interest rates on Treasury Bills remained relatively stable. The 364-day Treasury Bills rate decreased to 7.5 percent in July 2021 from 7.6 percent in July 2020. During the same period, the 182-day Treasury Bills rate increased to 7.1 percent from 6.2 while the 91-day Treasury Bills rate decreased from 6.6 percent to 6.2 percent.
39. Broad money supply (M3) expanded by 6.3 percent in the year to June 2021 compared to a growth of 9.1 percent in June 2020. M3 growth was associated with increased Net Domestic Assets (NDA), specifically enhanced net credit flows to the government as well as the private sector.
40. The NDA increased to 11.7 percent in the year to June 2021 from a growth of 14.5 percent in the corresponding period of 2020. This was on account of an improvement in net credit flows to the government and private sector.
41. On the other hand, the banking system Net Foreign Assets (NFA) in the year to June 2021 declined by 12.0 percent, compared to a reduction of 5.7 percent in the year to June 2020 as a result of reduction in foreign currency reserves by the Central Bank.
42. Private sector credit expanded by 7.7 percent in the 12 months to June 2021 in contrast to 7.6 percent registered in the year to June 2020. The growth was largely recorded in consumable durables (23.4 percent), transport and communications (11.8 percent) and manufacturing (8.1 percent). The total number of loan applications rose in June indicating enhanced demand coupled with increased economic activities.

### **3.1.3. County Economic Performance Focusing on Strategic Priorities**

43. Similar to the rest of the world, the county's economy was not spared by the adverse effects of the pandemic during the FY 2020/21. The county therefore executed few programmes and projects and as such planned targets were not fully achieved as the county's focus shifted to implementation of Covid-19 pandemic intervention measures.
44. Nevertheless, the county focused on four strategic priorities targeting to achieve county's objectives anchored on the 2018-2022 County Integrated Development Plan (CIDP): Food

Security, Improved Nutrition and Value Addition; Reliable and Equitable Access to Safe and Affordable Water, Adequate Sanitation, Clean and Safe Environment; Enhanced Access to Affordable and Quality Healthcare; and Infrastructural Development to Support Economic Growth.

### **Food Security, Improved Nutrition and Value Addition**

45. This strategic priority is anchored on goal two (2) of the Sustainable Development Goals (SDGs). It targets to address food insecurity in addition to malnutrition by transforming food systems and agriculture in the county. Towards this, the County Government in collaboration with Bayer East Africa distributed 30 tonnes of Drought Tolerant Seeds (DTSs) particularly maize (DK 8032 variety) to 7,020 farmers across the county. DTSs offers farmers reprieve from hunger since they are designed to withstand drought conditions, which are suitable in Kajiado since the county is classified as arid and semi-arid area.
46. DTSs distribution was as follows: Kajiado East 8,050Kgs to 1,610 farmers; Kajiado Central 9,200Kgs to 2,300 farmers; Kajiado West 850Kgs to 170 farmers; Kajiado North 700Kgs to 140 farmers; Kajiado South 10,600Kgs to 2,650 farmers. Crop demonstrations were also conducted using 1,600Kgs of same maize variety at Kajiado Demonstration farm and Agricultural Training Centre (ATC), Ngong. Under the Olkeriai-Eselenkei horticultural farmers' project, 36 shallow wells spread across the wards of Matapato North, Imbirikani/Eselenkei and Kenyewa/Poka were identified for construction.
47. The county government in collaboration with the national government is implementing Kenya Climate Smart Agriculture Project (KCSAP), whose objective is to increase agricultural productivity and enhance resilience to climate change risks. Through this project, the county distributed Kshs.45 million to support 70 community interest/vulnerable and marginalized groups with micro-project grants. It is also in the process of constructing Kimana livestock sale yard.
48. The county also strengthened animal disease control and management to support food security. 11 crushes including Lorngosua and Ngiito dairy house projects and milk cooler are currently ongoing.

49. Additionally, the county implements fish farming which provides an alternative source of nutrition. On this, the county was able to purchase and distribute 10 liners; 14,000 fingerlings; 750Kgs of assorted fish feeds, 30 nets and 5Ph metres to farmers across the county. The county in collaboration with the national government constructed two (2) fish ponds, one each, at Rombo girls' and A.I.C girls' primary schools.

### **Reliable and Equitable Access to Safe and Affordable Water, Adequate Sanitation, Clean and Safe Environment**

50. On this strategic priority, the county implemented various projects with an aim of improving water infrastructure across the county. These projects included drilling and equipping of boreholes, pipeline installation/extension and rehabilitation of water pans as follows:

51. Drilled, equipped and constructed watering facilities for Bondeni, Enchurrai and Embarbal community boreholes; constructed 50m<sup>3</sup> underground masonry tank for Nareto borehole and installed solar panels at Tikoshi and Impiron boreholes;

52. Installed 14km and 2km pipelines for Enkeresuna Ilmootiok and Kimuka water projects respectively and as well constructed storage tanks/watering facilities; installed 3km pipeline for Olokiringai water project; extended pipeline for Maroroi water project; installed 1.4km pipeline and constructed 10m<sup>3</sup> uPVC tank for Ilasit market; installed 3.6km pipeline, constructed 100m<sup>3</sup> tank, fenced borehole site, renovated the pump house and operator's house and installed 10m<sup>3</sup> uPVC tank for Oldonyorok/Kerema-Ilbisil water pipeline;

53. Further, the county constructed seven (7) water kiosks under Kitengela water supply project where three (3) are already supplying water (AMS, Kwa Saitoti health centre and Stadium). It also rehabilitated Mariani and Embarbal water pans; and desilted reservoir and rehabilitated pipeline for Emugur water project.

54. To improve management of water supply services, the county trained 40 community water committees. County water harvesting bill was also enacted awaiting gazettelement.

## **Enhanced Access to Affordable and Quality Healthcare**

55. Towards improving health infrastructure, construction and equipping of various health facilities is at different levels of completion. The county equipped Kajiado Referral hospital with one (1) laundry machine and a 400KVA back-up generator. Ngong hospital Covid-19 treatment facility was renovated. The county also completed construction of Koora dispensary; constructed a theatre at Mashuuru health centre and a maternity and staff houses at Maili 46 dispensary and; rehabilitated/renovated Imbirikani and Impiron dispensaries.
56. The county through the health sector implemented a number of interventions to ensure quality healthcare services: conducted 144 support supervision visits by CHMT, SCHMTs, HMTs; inspected all private health facilities and ensured that there were functional committees and boards in 112 health facilities.
57. To enhance preventive and promotive services which targets to reduce disease burden, the county carried out three (3) immunization mop-ups and fully immunized 88 percent of children. The proportion of villages declared open defecation free was 28 percent; urban and peri-urban sanitation coverage stood at 47 percent during the period under review.

## **Infrastructural Development to Support Economic Growth**

58. Robust infrastructure lays a firm foundation that supports economic growth in the county. Under this strategic priority area, the county actualized various projects which enhanced county's connectivity and promoted availability of affordable physical infrastructure.
59. Through the conditional allocations from the Roads Maintenance Fuel Levy Fund for repair and maintenance of county roads, the county was able to rehabilitate a total length of 203Kms of road countywide. The county also strengthened supervision aspect which ensured that structures including buildings are done in accordance with the required standards.
60. On "Ungansha" urban road network project aimed at decongesting the county's major towns, the county managed to tarmac a total of 5.75Kms of road in Isinya, Ngong, Ongata Rongai and Kiserian towns. 8.3Kms of cabbro roads was constructed in Ngong, Ongata Rongai, Kajiado, Kiserian towns.



61. The county government recognizes promotion of alternative and renewable sources of energy as it has lower impact on the environment. Towards this, the county in partnership with Kipeto Energy Limited Company is implementing Kipeto 1&2 wind power. The county also installed 380 street lights in collaboration with Kenya Power and Lighting Company (KPLC); 24 high mast lights in urban areas and installed 100 solar street lights with partners. Maintenance of street/high masts was also done.

### **3.2. County Economic Growth Outlook and Policies**

62. Going forward, the county will focus on reviving the county's economy by implementing well thought strategies over the medium term. These are: Sustainable food security, improved nutrition and value addition; Ensure healthy lives and promote the well-being of citizens; Investment in social welfare to improve livelihoods and; Promote productive employment and entrepreneurship. These strategies are anchored on the 2018-2022 Kajiado CIDP, national and international development agendas.

63. The county over the medium term will implement fiscal policy aimed at enhancing revenue mobilization and expenditure rationalization. This is targeted to support implementation of the above four county strategies including other programmes and projects. It is also geared towards county's economic recovery to support sustained and inclusive economic growth as well as safeguard livelihoods.

64. Further, the county government is keen on enhancing Own Source Revenue (OSR) so as to achieve set targets and avoid non-implementation of planned programmes and projects. To this end, the county will ensure that this is achieved by executing the following strategies: -

- i. Broadening County's OSR by identifying opportunities for optimizing OSR potential;
- ii. Enhancing revenue administrative capacity by strengthening legal and institutional capacity for OSR and;
- iii. Strengthening partnerships with various development partners to finance the county development plan.

65. In addition, the county government will implement measures to minimize wasteful expenditure and observe adherence to fiscal responsibility principle regarding expenditure on wages and

benefits for its public officers. It will also continue to ensure that the percentage set on Section 25 (1) b of the PFM Act Regulations, 2015 does not exceed the required thirty-five (35) percent of the county government's total revenue. In line with this, Accounting Officers will be required to get approval from the County Treasury before recruitment of new staff.

66. The county government shall continue with prioritization of payment of pending bills by settling them as first charge in the medium term budgets. This is in accordance to the provisions of the PFM Act, 2012 Section 156 (4) d which requires Accounting officers to promptly pay eligible and approved bills where funds are provided for.

67. The county will formulate and implement policies and strategies that support growth of business. Furthermore, the aspect of monitoring and evaluation (M&E) will be strengthened so as to assess performance of programmes and projects. The prime goal of M&E is to improve current and future management of outputs, outcomes and impact.

68. The county will strengthen disaster risk management strategies so as to facilitate improved disaster preparedness, response and recovery. It will also integrate more effective disaster risk reduction measures into county development planning and budgetary process.

### **3.3. Risks to the county's Outlook**

69. Risks to county's outlook emanate from internal as well as external sources. Internally, emergence of new Covid-19 variants may require broader reinstatement of containment measures thus disrupting businesses and livelihoods.

70. There may arise risks associated to adverse weather conditions (including droughts and floods) and infestation of desert locusts as witnessed in previous years. This would potentially lower agricultural output resulting to reduced food crop and animal feeds production.

71. The county is likely to be faced with the risks related to increased public expenditure pressures, specifically on wages and other recurrent expenditures which would put a strain to the county's budget.

72. Additionally, increasing pending bills may adversely affect provision of essential services to the citizens since the government is overburdened with debt repayment. Also, investor's confidence is eroded when pending bills remain unsettled for a long period, and the county government may lose reliable contractors and suppliers.
73. The risk of underperformance of OSR will likely hinder execution of planned programmes and projects. In addition, delayed disbursements from the national government may result to delayed implementation of programmes and projects thus low budget absorption rate by the county government.
74. The county will keep monitoring these risks and will apply appropriate mitigation measures in the event that these risks materialize.

## **4. RESOURCE ALLOCATION FRAMEWORK**

### **4.0. Overview**

75. The 2022/23 medium term expenditure framework is informed by the county government fiscal performance overtime to form the basis for resource allocation and expenditure. The 2020/21 financial year performance was greatly impacted by the advance effects of COVID-19 pandemic containment measures. The year was coupled with expenditure pressures and revenue shortfalls especially on own source revenue.

### **4.1. Adjustment to the FY 2021/22 Budget**

76. Implementation of the FY 2021/22 budget rolled out towards the end of the first quarter as a result of the delayed approval of the budget estimates. Budget execution for this financial year is affected by the 2020/21 financial year performance. The year closed when the county was working to consolidate the pending bill stock to ensure that the same are adequately factored in the estimates. As a result, the Pending Bills Committee is expected to provide a report that will form the basis for the 2021 supplementary budget. This will be attained through reallocation and reprioritization of programmes to ensure that the county remains within the fiscal objectives set out in the 2021 Fiscal Strategy Paper.

77. The guiding principle in the supplementary estimates will be completion of ongoing projects to ensure that they are operational to attain value for money as planned during the design of the projects.

78. In an effort to manage budgetary expenditure pressures, the County Treasury will focus on enhancing efficiency in public finance management in areas of local revenue collection, reporting, accounting and expenditure management. Adherence with the fiscal responsibility principals as stipulated in the PFM Act, 2012 is a priority.

79. Further, the County Treasury in its critical role of budget implementation will undertake close monitoring of revenue and expenditure performance and issue guidelines to inform adjustments to the budget especially on trade-offs and reallocations of the existing budgetary

provisions supported by austerity measures instituted on less productive areas of spending across the government.

#### **4.2. The Medium Term Fiscal Framework**

80. The Medium Term expenditure framework is anchored on the theme ‘economic recovery for improved quality of life’. This is informed by the county government strategies to address the slow economic activities resulting from the COVID-19 containment measures adopted across the country in the last financial year. In formulating the strategy, a review of programme performance outlined in the County Integrated Development Plan (2018-2022) was undertaken to come up with the post COVID-19 economic recovery strategy.

81. The County Treasury will continue to strengthen public finance management practices across the county departments/entities with an aim of promoting efficiency in resource mobilization and utilization. In the implementation of the medium term budget, the focus shall be on core programmes that address poverty reduction and growth of income among residents. Enhancement of local revenue mobilization, putting in place measures that grow the revenue sources and enhancing administration and management of local revenue.

82. Resource allocation during the medium term will be guided by priorities identified in the 2018-2022 CIDP and the post Covid-19 economic recovery strategies. The County will focus in the implementation of the medium term focus areas:

- i. Sustainable food security, improved nutrition and value addition
- ii. Ensure healthy lives and promote the well-being of citizens
- iii. Investment in social welfare to improve livelihoods
- iv. Promote productive employment and entrepreneurship

#### **4.3. FY 2022/2023 Budget Framework**

83. The 2022/23 - 2024/25 Medium Term Expenditure Framework aims at creating a suitable environment for economic recovery and improved quality of life. In order to develop the medium term budget ceilings, the county will employ the following criteria:

- i. Linkage of programmes to the economic recovery strategy;

- ii. Linkage of the programme with the 2018-2022 CIDP, the ‘Big Four’ agenda and the objectives of Third Medium-Term Plan of the Kenya Vision 2030;
- iii. Degree to which a programme addresses job creation and poverty reduction;
- iv. Degree to which the programme is addressing the core mandate of the County Department/entity;
- v. Expected outputs and outcomes from a programme; and
- vi. Cost effectiveness and sustainability of the programme.

84. Guided by the criteria set out in paragraph 67, the County’s main focus remains to complete all the ongoing programmes/projects. These will receive priority in resource allocation to deliver on the planned outputs and to meet the project objectives.

85. In allocating the resource ceiling, the county will set aside funds to finance pending bills that have accrued over the years. Management of other expenditure pressures will be prioritised to ensure that planned programmes are implemented without disruption.

86. The county government will continue to bank fiscal gains during the medium term in revenue collection, mobilization of budgetary support from partners while ensuring efficiency in use of public resources. Specific measures will entail continuous revenue collection and monitoring through enforcement, training of staff, full revenue automation and reporting and implementation of austerity measures.

87. The total revenue estimates for the 2022/23 financial year is estimated at Kshs.10.7 billion. Equitable share is estimated to remain as projected in 2021/22 financial year amounting to Kshs.7.9 billion, Own Source Revenue has been reviewed downwards to Kshs.1.4 billion owing to the current revenue trend. Conditional grants are estimated at Kshs.824 million financed by both Government of Kenya and other development partners. In the event that there will be need to borrow additional resources to finance the budget, the 2022 Medium Term Debt Management Strategy will provide guidelines.

88. The County Government will prepare a balanced budget during 2022/23 financial year as required in the PFM Act, 2012. The total expenditure is estimated at Kshs.10.7 billion. This

comprises of recurrent expenditure amounting to Kshs.7.3 billion reflecting 68 percent allocation of the total county budget and a total of Kshs.3.4 billion allocated to the development budget representing 32 percent of the county's resource envelope. The estimated allocation of personnel emoluments is Kshs.4.2 billion (39 percent) while operations and maintenance is allocated Kshs.3.1 billion representing 29 percent of the total budget.

89. The County Executive Member for Finance has established various funds pursuant to provisions of the PFM Act, 2012. The funds are operational and will receive budgetary allocation during the FY. These include:

- i. Bursary Fund which is established to support needy and bright students to access education;
- ii. Emergency Fund which is established to finance unforeseen events and occurrences that are not budgeted for;
- iii. Kajiado Youth and Women Fund Enterprise Development Fund;
- iv. Disability Fund;
- v. Car Loan & Mortgage Fund.

90. Additionally, the Kajiado County Health Financing Fund was established with the main purpose being to facilitate operations within the health sector. The Fund regulations and guidelines shall be finalised to facilitate implementation of the Act.

91. The Kajiado County liquor fund has also been in operation during 2021/22 financial year. The fund is aimed at supporting the control of and coordination of liquor licensing while supporting other empowerment and awareness creation activities.

92. The County Government will develop a framework that will enhance resource mobilization in order to finance the overall transformative agenda as spelt out in the CIDP 2018-2022. The resource mobilization framework will facilitate funding of mega projects through various development partners.

93. The medium term expenditure framework for the period 2022/23 to 2024/25 has been set out to guide resource mobilization and allocation. Sectoral resource allocation shall be finalised during sectoral reviews and final ceilings provided in the 2022 County Fiscal Strategy Paper.

**Table 6: Medium Term Expenditure Framework Ceilings (Ksh)**

|                            | Approved Estimates       | Budget Estimates         | Projections              |                          |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|                            | 2021/22                  | 2022/23                  | 2023/24                  | 2024/25                  |
| <b>Revenue Summary</b>     |                          |                          |                          |                          |
| Equitable share            | 7,954,768,229            | 7,954,768,229.00         | 7,994,542,070.15         | 8,034,514,780.50         |
| Local Revenue              | 1,605,355,500            | 1,452,846,727.50         | 1,598,131,400.25         | 1,757,944,540.28         |
| Conditional Grants         | 1,412,701,247.00         | 823,995,907.00           | 823,995,907.00           | 823,995,907.00           |
| Pending Bills              | 283,399,846.00           | 500,000,000.00           | 500,000,000.00           | 500,000,000.00           |
| <b>Total</b>               | <b>11,256,224,822</b>    | <b>10,731,610,864</b>    | <b>10,916,669,377</b>    | <b>11,116,455,228</b>    |
| <b>Expenditure Summary</b> |                          |                          |                          |                          |
| Personnel Emoluments       | 3,910,595,788.00         | 4,223,443,451.04         | 4,561,318,927.12         | 4,926,224,441.29         |
| Operations and maintenance | 3,272,477,767.00         | 3,074,051,936.14         | 2,851,099,580.13         | 2,577,382,837.45         |
| Development                | 4,073,151,267.00         | 3,434,115,476.32         | 3,504,250,870.14         | 3,612,847,949.03         |
| <b>Total</b>               | <b>11,256,224,822.00</b> | <b>10,731,610,863.50</b> | <b>10,916,669,377.40</b> | <b>11,116,455,227.77</b> |

*Source: Kajiado County Treasury*



## **5. CONCLUSION AND WAY FORWARD**

94. The FY 2022/23 resource allocation will be prioritised on the basis of facilitating completion of ongoing programmes and projects as the county comes to the conclusion of the 2018-2022 implementation of the County Integrated Development Plan. Sectoral programme and project reports shall be finalised during the preparation of the County Fiscal Strategy Paper 2022. This therefore calls for a thorough scrutiny of programmes and projects undertaken by the County Government during the plan implementation period.
95. Finalization of sectoral and departmental ceilings will be informed by the Sector Working Groups reports detailing programme/project activities. This should ensure viability, efficient costing and sectoral interlinkages giving priority completion of ongoing and stalled projects. The two outer years' projections will be adjusted to align resource needs required to implement core projects and any unforeseen macroeconomic shifts in the economy.
96. The county government will aim at upholding fiscal discipline to ensure fiscal consolidation to have more resources directed towards the main priority areas. The FY 2022/23 budget will be a balanced budget where total county revenue is deployed in to finance the expenditure. The 2022 DMS will outline strategies to be employed in order for the county government to borrow resources to finance the budget.
97. The county administration will enhance its operations and also invest more in improvement of service delivery. Some of the critical programmes include performance management to ensure that priority areas are aligned to individual personnel work plans. Investment in system development and management especially in financial management. These include: revenue collection and reporting; project planning, monitoring and evaluation; procurement and expenditure including reporting. Other key areas include development control and revenue collection framework.
98. As the county continues to implement devolution as envisaged in the Constitution of Kenya, 2010 and the County Government Act, 2012, there is need to developed and strengthen the

citizen engagement framework. This will ensure sustainable engagement and greater ownership of development initiatives by the citizens.

Stakeholder engagement will be given priority during the financial year with the aim of mobilizing support towards implementation of the county government priorities. This will entail mobilizing development partners, public private partnerships and working with the community.