



COUNTY GOVERNMENT OF ELGEYO MARAKWET
THE COUNTY TREASURY

APPROVED BUDGET
2017/18 FY

MWANANCHI EDITION

JULY 2017

ABBREVIATIONS

| | |
|--------|--|
| ADP | : Annual Development Plan |
| ASAL | : Arid and Semi-Arid Areas |
| CARA | : County Allocation Revenue Act |
| CBROP | : County Budget Review and Outlook Paper |
| CECM | : County Executive County Member |
| CFSP | : County Fiscal Strategic Paper |
| CIDP | : County Integrated Development Plan |
| CRA | : Commission on Revenue Allocation |
| DANIDA | : Danish International Development Agency |
| DORA | : Division of Revenue Act |
| ECDE | : Early Childhood Development Education |
| EDA | : Equitable Development Act |
| EU | : European Union |
| ICT | : Information Communication Technology |
| IFMIS | : Integrated Financial Management Information System |
| FY | : Financial Year |
| KSh | : Kenya Shillings |
| M | : Million |
| M&E | : Monitoring and Evaluation |
| ICRH | : Iten County Referral Hospital |

O&M : Operation and Maintenance

PE : Personal Emolument

PFM : Public Finance Management

1 COUNTY GOVERNMENT STRUCTURE

1.1 OVERVIEW

The Constitution of Kenya assigns the responsibility to ensure, facilitate and build capacity of the public to participate in governance to the county governments through function 14, Schedule 4 part 2. As such, county governments are required to create mechanisms of engagement by ensuring and coordinating the participation of communities and locations in governance and build capacity by assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers.

Elgeyo Marakwet County has operationalized these constitutional requirements and other legal provisions including the Public Finance Management, Act 2012, County Government Act, 2012, Urban areas and Cities Act, 2012 amongst other legislations. These provisions require periodic preparation of various planning documents; County Integrated Development Plan (CIDPs), Spatial Plans, Urban Areas and Cities Plan, Sectoral Plans, Annual Development Plans (ADPs) and Budget Estimates.

The county government is composed of two arms; the Legislature and the Executive. The Legislature is composed of the Speaker, one elected member from each of the county's twenty Wards, nominated members representing special interest groups and staff led by the County Assembly Clerk. The Legislature's roles are; representation, oversight, and legislation. The role of the Executive arm is to implement laws, policies and plans relating to the county mandates, with the aim of achieving county development targets.

The Executive is organized into twelve departments based on their mandates. Ten of these departments are headed by County Executive Committee Members (CECMs) while two are the Office of the Governor and Executive Administration and the County Public Service Board. For appropriate planning approaches, budget considerations, harmony in coordination and synergy in resource mobilization strategies, all departments have been assigned a planning contact person. These departments are Finance & Economic planning; Roads, public works & Transport; Youth, Sports, Culture and social Services, Gender; Education and Technical Training; Health Services; Water, lands, Housing & planning; Trade, Tourism, Cooperatives & Wildlife; Agriculture; ICT & Public service. Each of these departments has a vision, mission and a set of programmes to deliver on their mandates and development objectives.

1.2 SECTORS, DEPARTMENTS AND DIRECTORATES

| Departments | Directorates | Units/Sections |
|---|--|---|
| Roads, Transport, Public Works & Energy | Roads, Transport & Energy | Roads and Transport |
| | | Energy |
| | Director Public Works | Public Works management and Supervision |
| | | Fire Unit and Disaster Management |
| Agriculture and Livestock | Agriculture & Irrigation | Machinery and Vehicle mechanical Unit |
| | | Crops |
| | Livestock and Fisheries | Irrigation |
| | | Livestock |
| | Veterinary services | Poultry, Fisheries and Bee-keeping |
| | | Animal Health |
| Trade, Tourism, Cooperatives & Wildlife | Tourism, Culture & Wildlife | Breeds Improvement |
| | | Tourism and Culture |
| | Trade & Industrialization | Wildlife Management |
| | | Trade |
| | Cooperatives Development | Industrialization |
| | | Farmers' cooperative societies |
| Health Services | Medical services | Marketing and value chains |
| | | Medical Services |
| | Public Health | Iten County Referral Hospital (ICRH) |
| | | Public Health |
| | | Planning and Financing |
| Water, lands, Housing & physical planning | Administration and Finance | Health sector Administration |
| | | Water |
| | Environment, Lands & Natural Resources | Water Infrastructure |
| Education and Technical Training | Education | Environment and Natural Resources |
| | | Lands |
| Sports, Youth, Gender and Social Services | Education | ECDE |
| | | Technical Training |
| | Sports and Youth Affairs | Sports |
| | | Youth |
| Finance and Economic Planning | Gender & Special Interests Groups | Gender & Special Interests Groups |
| | | Accounting Services |
| | Vote book and IFMIS | Financial Reporting |
| | | Procurement |
| | Procurement Management | Assets and Inventory management |
| | | Revenue |
| | Revenue | Revenue |
| | | Economic Planning & Budgets |
| | | Economic Planning and Policy Formulation |
| Internal Audit | Monitoring and Evaluation | Budgets |
| | | Resource Mobilization and Donor Relations |
| | Budgets | Audits and Reporting |
| | | |

| Departments | Directorates | Units/Sections |
|---|-------------------------------------|---|
| | | County Internal Audit Committee |
| ICT & Public service | Local Administration | Sub-county Administration |
| | | Towns and urban areas Management |
| | | Public Participation and Civic Education |
| | Human Resources | Human Resources management |
| | ICT | Networking and software management |
| | | |
| County Public Service Board | Board Secretary | Board services |
| | | Secretariat |
| Office of the Governor/ County Secretary | Efficiency Monitoring Unit (EMU) | Strategy tink tank |
| | | Performance management and measurement |
| | | Ethical conduct compliance office |
| | Communications | Governor's Press Unit |
| | | Public Relations |
| | | Inter-departmental information and communications Unit |
| | Alcoholic Drinks control | Alcohol control and licensing |
| | | Rehabilitation and counselling |
| | Compliance and Governance | Public Complaints Management |
| | | Corporate Governance compliance office |
| | | Intergovernmental Relations |
| | | Enforcement and Compliance |
| | County Attorney | Legislations |
| | | Litigation |

1.3 COUNTY BUDGET CALENDAR

| TIMELINE | BUDGET ACTIVITY AND CONTENTS |
|-------------------------------|--|
| 30 th August | County Executive Committee member for Finance issues <u>budget circular</u> to all county entities as per S.128 of PFM Act, 2012 . The circular contains limits (ceilings) of each department/entity as recommended, key policy areas and issues to be taken into consideration when preparing the budgets |
| 1 st September | County Executive Member for Planning submits <u>Annual Development Plan</u> (ADP) to County Assembly for approval, with copy to the CRA and National Treasury as per s.126 (3) of PFM Act, 2012 . The ADP contains long term and medium term plans as per s.125(1)(a) of PFM Act, 2012 |
| 30 th September | <u>County Budget Review and Outlook Paper</u> (CBROP) prepared and submitted by county treasury to County Assembly. CBROP covers: (a) Details of actual fiscal performance in the previous year compared to the budget appropriation (b) Updated fiscal and economic forecasts (c) Changes in forecasts from the county fiscal strategy paper (d) How actual fiscal performance affected compliance with fiscal responsibility principles and Budget Policy Statement |
| 28 th February | County Treasury prepares and submits County Fiscal Strategy Paper (CFSP) to the County Assembly. The CFSP must be aligned to national objectives in the Budget Policy Statement as per s. 117(1) & (2) of PFM Act, 2012 . In preparing the CFSP , the County Treasury seeks the views of the CRA, the public, interested persons or groups and any forum that is established by legislation |
| 30 th April | County CEC Finance prepares and submits <u>budget estimates</u> to county assembly. Budget estimates must be based on the approved CFSP by County Assembly as per s. 129(2) of PFM Act, 2012 |
| 30 th June | County assembly considers the submitted Budget Estimates with a view to approving with or without amendments as per s.131 s.131(2) of PFM Act, 2012 |
| 30 th June | After county assembly has approved estimates, County treasury prepares and submits a <u>County Appropriation Bill</u> to the county assembly as per s.129(7) of PFM Act, 2012 |
| 30 th June | Appropriation Bill passed by the County Assembly as per s.131(1) of PFM Act, 2012 |
| By 30 th September | CEC Finance will make a pronouncement on <u>revenue raising measures</u> and submits a Finance Bill to County Assembly as per s.132(1) of PFM Act, 2012 |

1.4 GUIDING NOTES TO MWANANCHI

- A. Commission on Revenue Allocation (CRA) on an annual basis recommends;
 - i. Funds to be divided between National Government and County Government contained in the Division of Revenue Act (DORA) as guided by The Constitution
 - ii. Funds to be allocated between counties contained in the County Allocation Revenue Act (CARA) as informed by the CRA's criteria (formula) revised every 3 years
- B. Funds allocated to Elgeyo Marakwet county as per the CARA is divided into two parts Recurrent and Development. Recurrent has two parts; Personal Emoluments (PE) and Operations and maintenance (O&M)
- C. Development funds are allocated based on the priorities as approved in the County Integrated Development Plan (CIDP) which covers a period of 5 years but prioritized every year through Annual Development Plan (ADP) and should be more than 30% of the total budget.
- D. Equitable Development Act (EDA) 2015 is used as a framework to allocate development funds annually to all Ward. EDA defines a formula for allocating resources based on parameters; equal share (60%), population (15.2%), flagship/county projects (9.2%), poverty (8.8%), Land coverage (3.2%), emergencies (2%), ASAL area (0.8%) and Fiscal responsibility (0.8%)
- E. County Assembly allocations are recommended by CRA and approved by The Senate

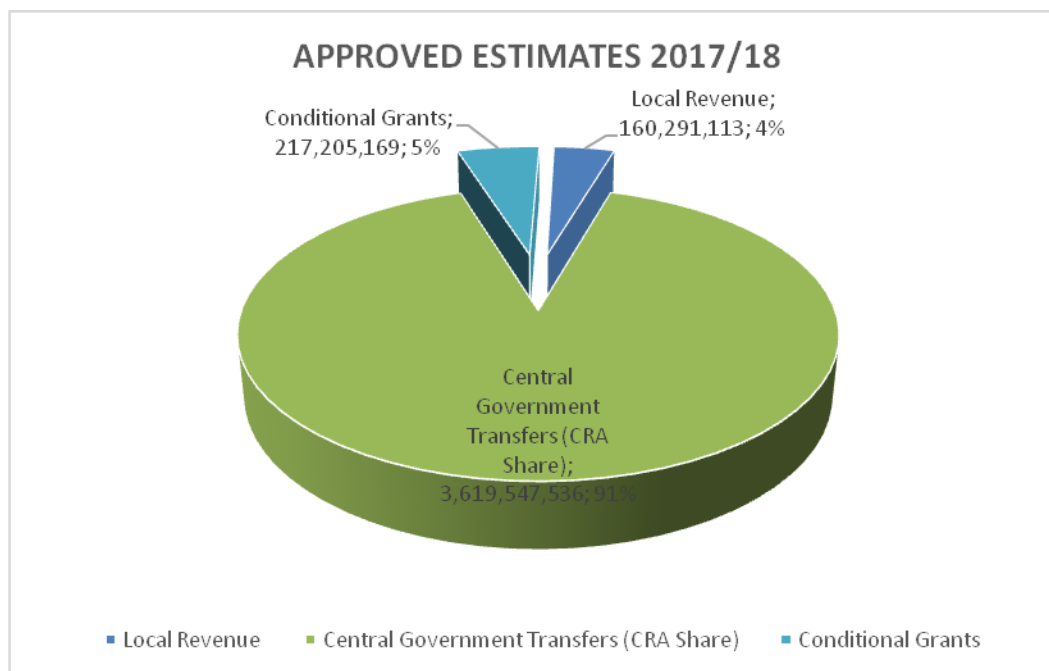
2 COUNTY GOVERNMENT REVENUE AND SOURCES

2.1 Sources of revenue

| Revenue Type | | Approved Estimates 2016/17 | Approved Estimates 2017/18 | Projections 2018/19 |
|--|--|----------------------------------|----------------------------------|------------------------|
| Local Revenue | | 160,021,113 | 160,291,113 | 176,320,224 |
| Central Government Transfers (CRA Share) | | 3,528,847,275 | 3,619,547,536 | 3,981,502,290 |
| Conditional Grants | DANIDAHSSF | 10,400,000 | | 0 |
| | WORLD BANK HSSF | 56,932,570 | 121,917,669 | 134,109,436 |
| | Free maternal health | 43,430,000 | | 0 |
| | Support to abolishment of user fees in health centers and dispensaries | 8,624,640 | | 0 |
| | Road Maintenance Fuel Levy Fund | 54,220,715 | 95,287,500 | 104,816,250 |
| | World Bank Kenya Devolution Support Programme | 23,875,566 | | 0 |
| TOTAL | | 3,886,351,879 | 3,997,043,818 | 4,396,748,200 |

2.2 The Total Distributions from Different Sources

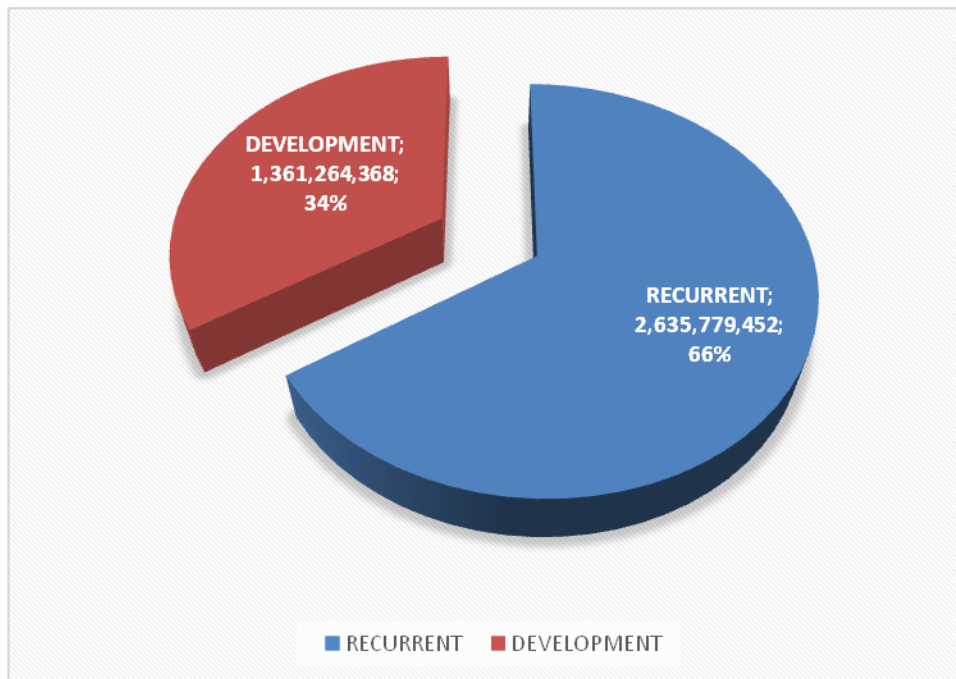
The total revenue is Ksh 3,997,043,818 and the sources are as shown below



3 COUNTY GOVERNMENT EXPENDITURE BREAKDOWN

The total allocation is divided into recurrent and development as shown in the pie chart below.

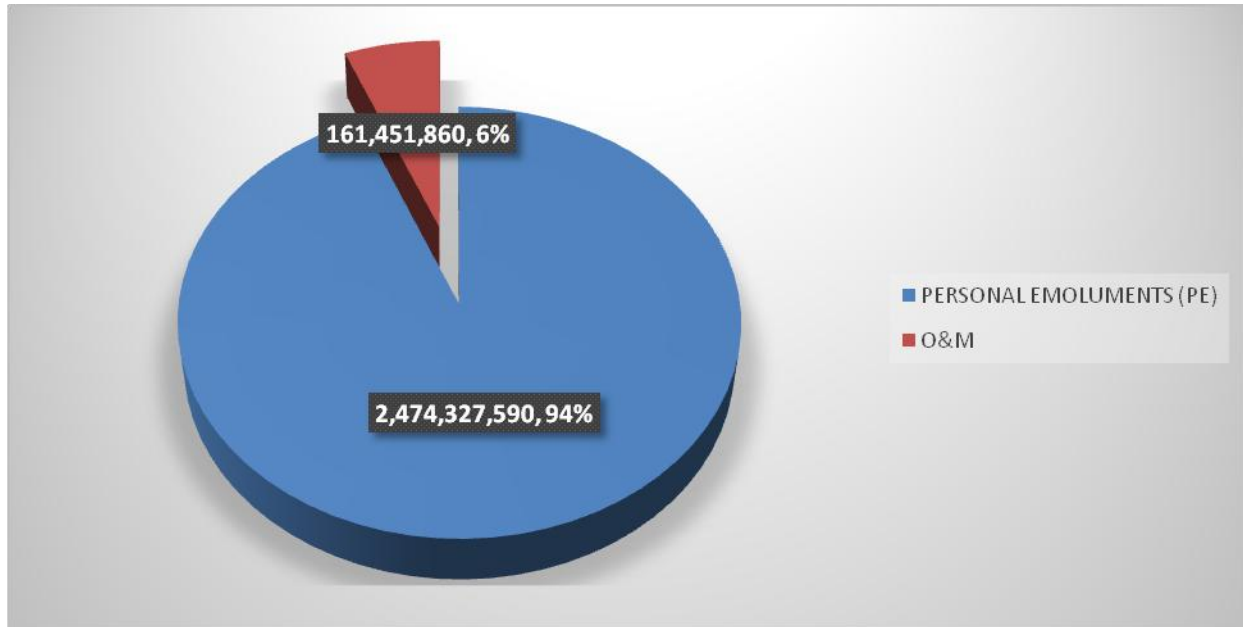
3.1 Recurrent and Development Allocations



3.2 Recurrent Allocations Breakdown

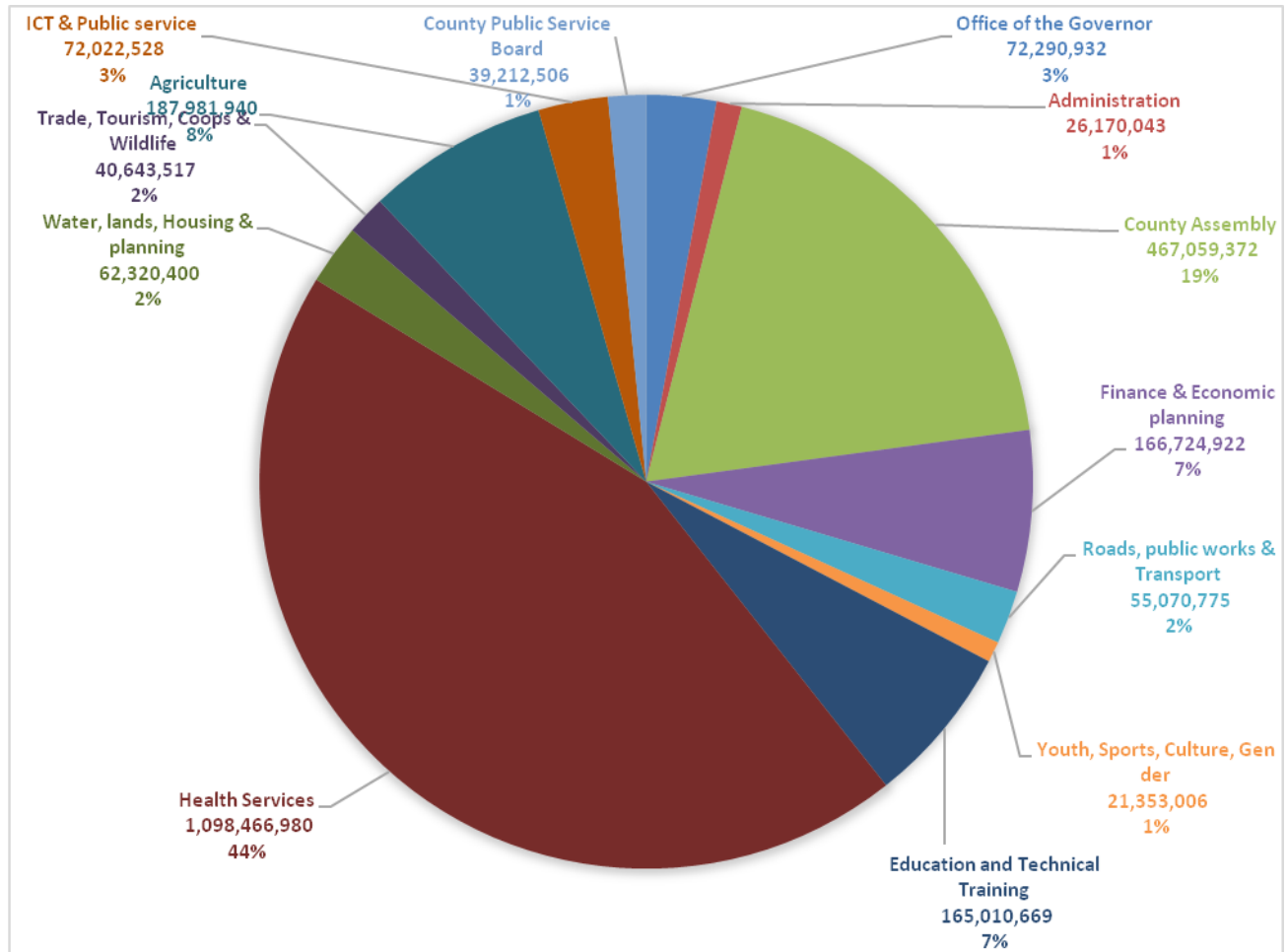
The total recurrent is Ksh.2,635,779,450 and is further divided into personal emoluments (PE) and Operations and Maintenance (O&M) distributed as shown below

3.2.1 PE Vs O&M amounts



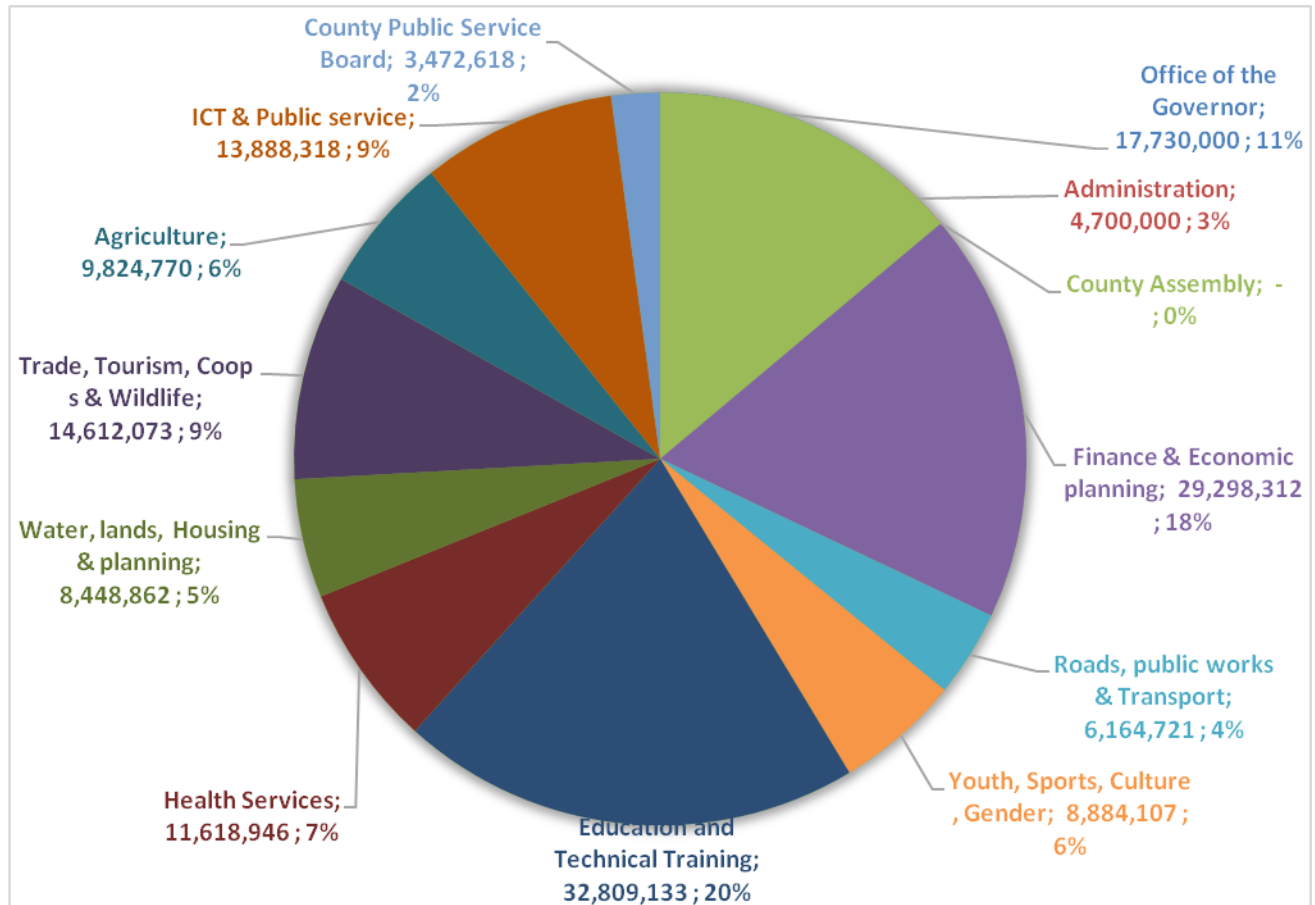
3.2.2 Personal Emoluments (PE) Breakdown Per Departments and County Assembly

The total personal emoluments amount to Ksh. 2,474,327,590 and it is distributed to departments as shown below



3.2.3 Operations and Maintenance (O&M) Breakdown Per Department and County Assembly

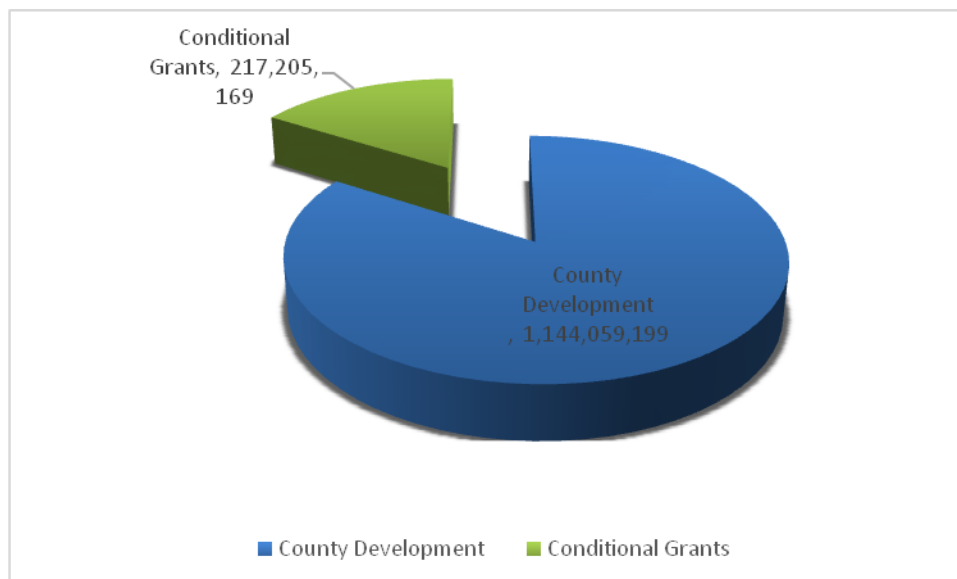
The total Operation and maintenance of Ksh. 161,451,860 and is distributed to departments as shown below



3.3 Development Allocations Breakdown

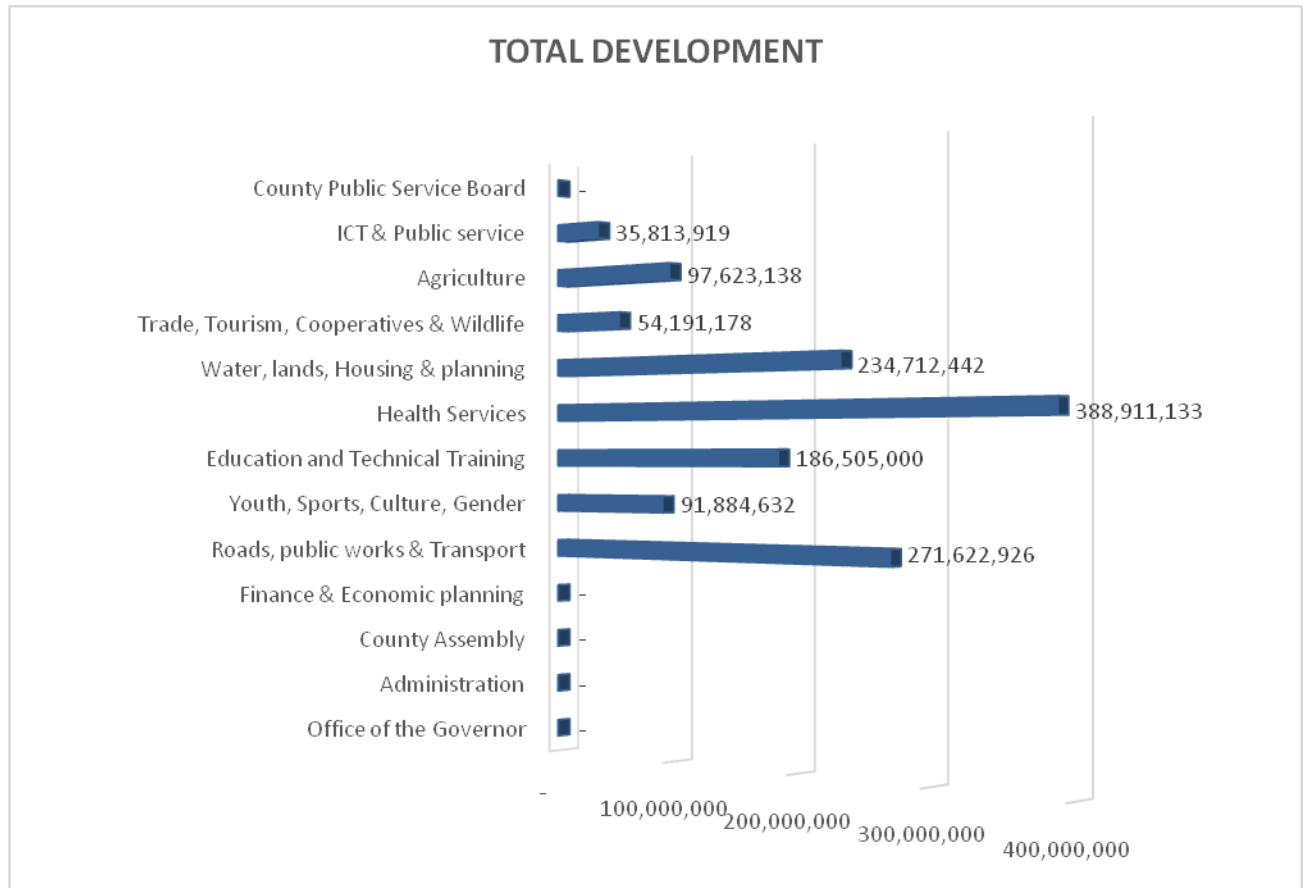
The total development is Ksh. 1,923,997,254 of which the conditional grants and county Development allocation is as shown in pie chart below.

3.3.1 County development allocation Vs Conditional Grants allocation



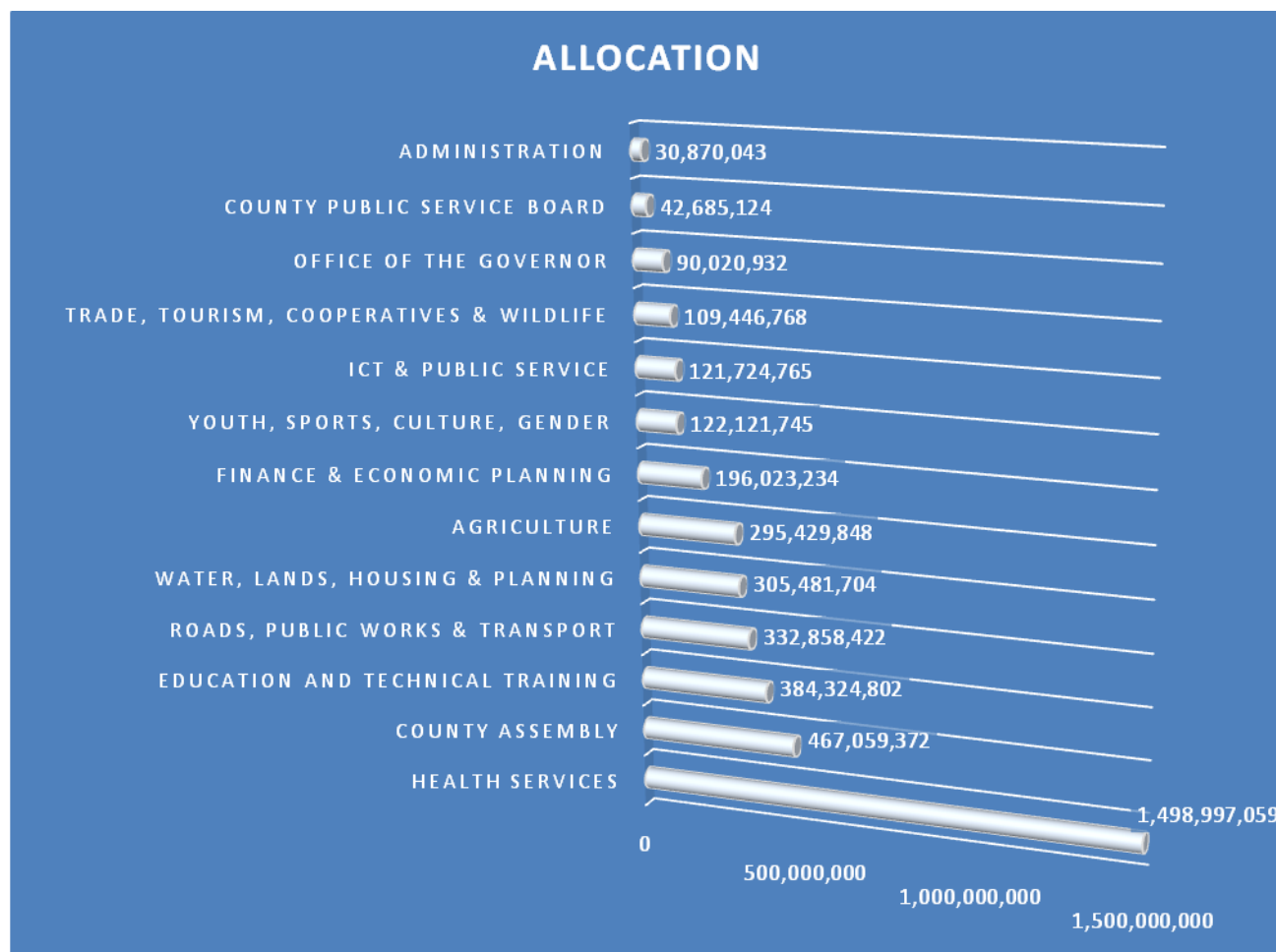
3.3.2 Distribution of Development Allocation per Department

The total development allocation is Ksh. 1,361,264,368. The distribution per department is as shown in the pie chart below



3.3.3 Total Allocation to Departments and County Assembly

The total allocation (recurrent and development) of Ksh. 3,997,043,818 is distributed to departments as shown in the Pie chart below



3.3.4 Allocations amounts per Department, Programme and Sub-Programme.

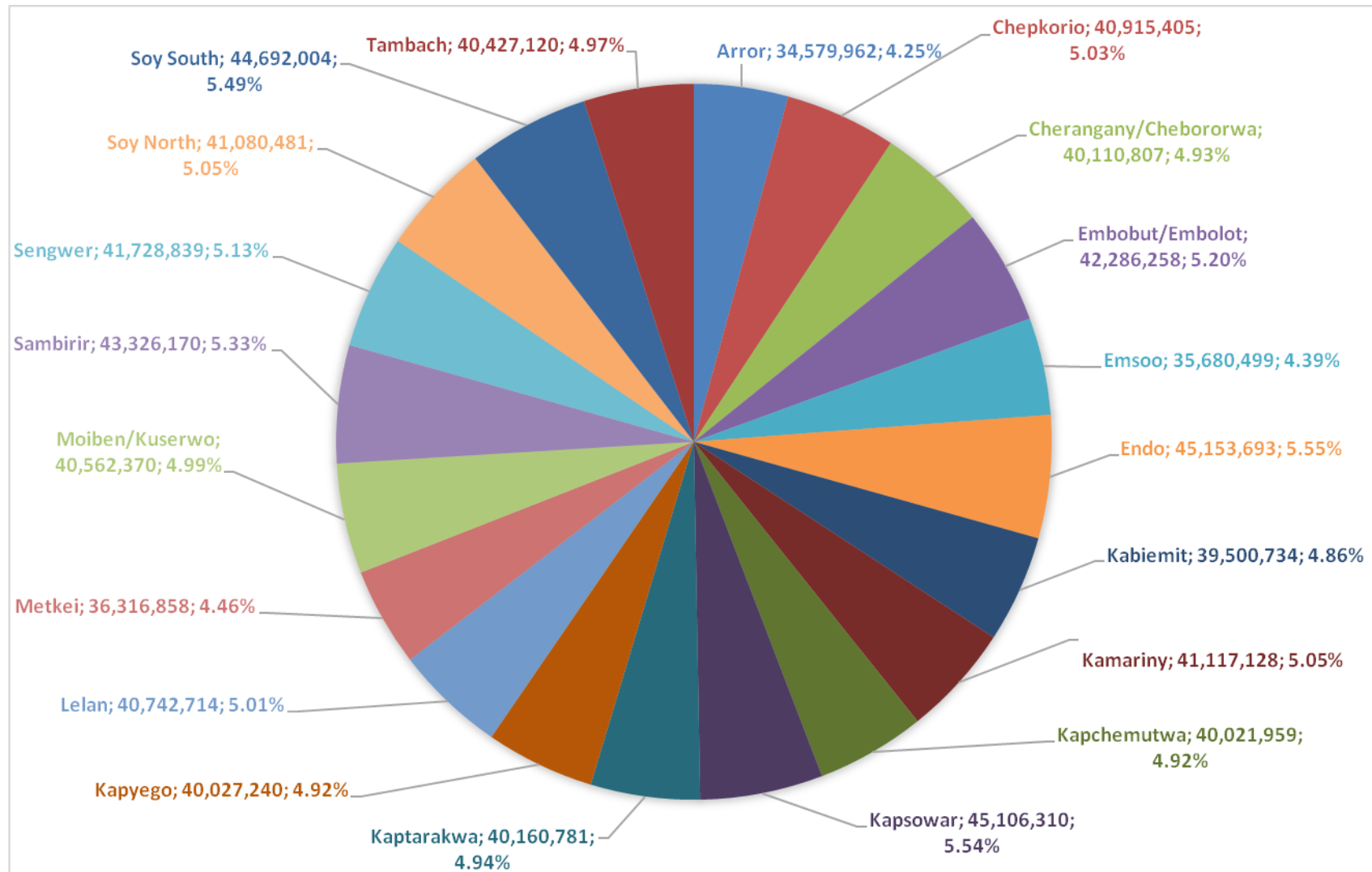
| Department/ Sector | Approved Ceilings | Programme Title | Allocation | Sub Programmes | Allocation |
|---------------------------------------|----------------------|--|-------------|---|-------------|
| Office of The Governor | 90,020,932 | P.1 General Administration & Support Services | 84,220,932 | SP1.1 Improve coordination and support for implementation Departments | 84,220,932 |
| | | P.2 Executive Services | 3,000,000 | SP 2.1 Development Coordination | 3,000,000 |
| | | P.3 Communication Services | 2,000,000 | SP 3.1 Communication Services | 2,000,000 |
| | | P.4 County Attorney services | 800,000 | SP 4.1 Legal Advisory Services | 800,000 |
| Administration | 30,870,045 | P.1 General Administration & Support Services | 25,670,043 | SP1.1 General Administration & Support Services | 25,670,043 |
| | | P.2 County Secretary Services | 4,700,002 | SP2.1 County Executive Services Coordination | 4,700,002 |
| | | P.3 County Protocol and Liaison Services | 500,000 | SP3.1 County Protocol Services and Liaison Services | 500,000 |
| County Assembly | 467,059,372 | P.1 Administration & field services | 467,059,372 | SP 1.1 Administration & field services | 467,059,372 |
| | | P.2 Administration of human resource in public service | | SP 2.1 Administration of human resource in public service | |
| | | P.3 Implementation of the constitution | | SP.3.1 legislative development | |
| | | P.4 Infrastructural development | | SP 3.2 compliance & oversight | |
| Finance & Economic Planning | 196,023,234 | P.1 General Administration & Support Services | 166,724,922 | SP1.1 Administration and Support Services | 166,724,922 |
| | | P.2 Accounting Services | 9,504,783 | SP 2.1 Finance information systems | 9,504,783 |
| | | P.3 Budget | 4,411,050 | SP 3.1 Budget Formulation, Coordination and Management | 4,411,050 |
| | | P.4 Economic Planning | 6,015,000 | SP 4.1 Economic Planning Services | 6,015,000 |
| | | P.5 Revenue | 6,880,939 | SP 5.1 Revenue Enhancement and Infrastructure management | 6,880,939 |
| | | P.7 Procurement | 2,486,540 | SP 7.1 Public Procurement Services | 2,486,540 |
| Roads, Public Works & Transport | 332,858,422 | P.1 General Administration & Support Services | 61,235,496 | SP1.1 General Administration and Support Services | 61,235,496 |
| | | P.2 Public Works | 12,662,187 | SP 2.1 Public Works | 12,662,187 |
| | | P.3 Road Works | 258,960,739 | SP 3.1 Mechanical development services | 11,000,000 |

| | | | | | |
|--------------------------------|---------------|--|---------------|---|------------------|
| | | | | SP 3.2 Road works | 247,960,739 |
| Youth, Sports, Culture, Gender | 122,121,745 | P.1 General Administration & Support Services | 30,237,113 | SP1.1 Administration, field operations and support services | 30,237,113 |
| | | P.2 Sports development | 36,858,245 | SP 2.1 Sports Infrastructure Development | 20,458,245 |
| | | | | SP 2.2 Sports Support and Talent Development | 16,400,000 |
| | | P.3 Culture and Heritage | 4,000,000 | SP 3.1 Culture and Heritage | 4,000,000 |
| | | P.4 Gender and social development | 51,026,387 | SP 4.1 Gender Empowerment and Social Development | 14,095,185 |
| | | | | SP 4.2 Social protection | 10,681,202 |
| | | | | SP 4.3 Youth Empowerment Services | 26,250,000 |
| Education | 384,324,802 | P.1 General Administration & Support Services | 177,819,802 | SP 1.1 General Administration & Support Services | 177,819,802 |
| | | P.2 Early Childhood Development Education (ECDE) | 160,505,000 | SP 2.1 Early Childhood Development Education (ECDE) | 160,505,000 |
| | | P.3 Education Bursary, Scholarships and Loans | 29,000,000 | SP 3.1 Education Bursary, Scholarships and Loans | 29,000,000 |
| | | P.4 Vocational & Technical Training | 17,000,000 | SP 4.1 Technical & Vocational Training | 17,000,000 |
| Health Services | 1,498,997,059 | P.1 Planning and Administrative Services | 1,183,108,373 | SP 1.1 Health Administration | 1,063,085,926 |
| | | | | SP 1.2 Health Monitoring and Information Management | 3,000,000 |
| | | | | SP 1.3 Health Sector Support | 117,022,447 |
| | | P.2 Preventive & Promotive Health Services | 43,476,303 | SP 2.1 Community Health Services | 1,470,000 |
| | | | | SP 2.2 Environmental Health and Sanitation Services | 600,000 |
| | | | | SP 2.3 Maternal Child Health and Nutrition Services | 41,406,303 |
| | | P.3 Curative and Rehabilitative Health Services | 105,798,919 | SP 3.1 Pharmacy Services | 97,010,000 |
| | | | | SP 3.2 Clinical Services | 8,788,919 |
| | | | | SP 3.3 Nursing and Ambulance Services | |
| | | P.4 Healthcare Infrastructural | 166,613,464 | SP 4.1 Healthcare Infrastructural Development | 166,613,464 |

| | | | | | |
|--|-------------|---|-------------|--|-------------------|
| | | Development | | | |
| Water, Lands, Housing, Physical Planning | 305,481,704 | P.1 General Administration & Support Services | 70,769,262 | SP1.1 General Administration & Support Services | 70,769,262 |
| | | P.2 Water Supply | 217,545,585 | SP 2.1 Water Supply services | 217,545,585 |
| | | P.3 Land Use Management | 11,000,000 | SP 3.1 Land Survey | 5,250,000 |
| | | | | SP 3.2 Physical Planning | 750,000 |
| | | | | SP 3.2 Towns and Urban Areas Management | 5,000,000 |
| | | P.4 Environmental protection and conservation | 5,977,939 | SP 4.1 Environmental Protection and Conservation | 6,166,857 |
| Trade, Tourism, Co-Operative Development | 109,446,768 | P.1 General Administration & Support Services | 55,255,590 | SP1.1 General Administration & Support Services | 55,255,590 |
| | | P.2 Trade development and promotion | 1,900,000 | SP 2. 1 Trade development & Promotion | 1,900,000 |
| | | P.3 Co-operative Development | 18,651,420 | SP 3.1 Cooperative Development | 18,651,420 |
| | | P.4 Tourism Development | 21,695,015 | SP 4.1 Tourism Development | 21,695,015 |
| | | P.5 Energy Development | 11,944,743 | SP 5.1 Street Lighting | 11,944,743 |
| Agriculture | 295,429,848 | P1 General Administration and Support Services | 197,806,710 | SP 1.1 Administration and support services | 197,806,710 |
| | | P2 Crop production and development | 42,113,512 | SP 2.1 crop production and development | 42,113,512 |
| | | P.3 Livestock Production and development | 20,786,258 | SP. 3.1 livestock production and development | 20,786,258 |
| | | P.4. Veterinary Services & Disease Surveillance and Control | 27,023,368 | SP 4.1 veterinary services & Diseases Surveillance and Control | 27,023,368 |
| | | P.5. Irrigation | 7,700,000 | SP 5.1 Irrigation development | 7,700,000 |
| I.C.T. & Public Service | 121,724,764 | P.1 General Administration and Support Services | 75,210,846 | SP 1.1 Administration and support services | 75,210,846 |
| | | P.2 ICT Services | 3,000,000 | SP2.1 ICT Infrastructure and Services | 3,000,000 |
| | | P.3 County Administrative Services | 43,513,918 | SP.3.1 Administrative services and infrastructure | 43,013,918 |
| | | | | SP. 3.2 Human Resources Services | 500,000 |
| County Public Service Board | 42,685,124 | P.1 General Administration and Support services. | 42,685,124 | SP 1.1 General administration and support services | 42,685,124 |

4 WARDS DEVELOPMENT ALLOCATION SUMMARY

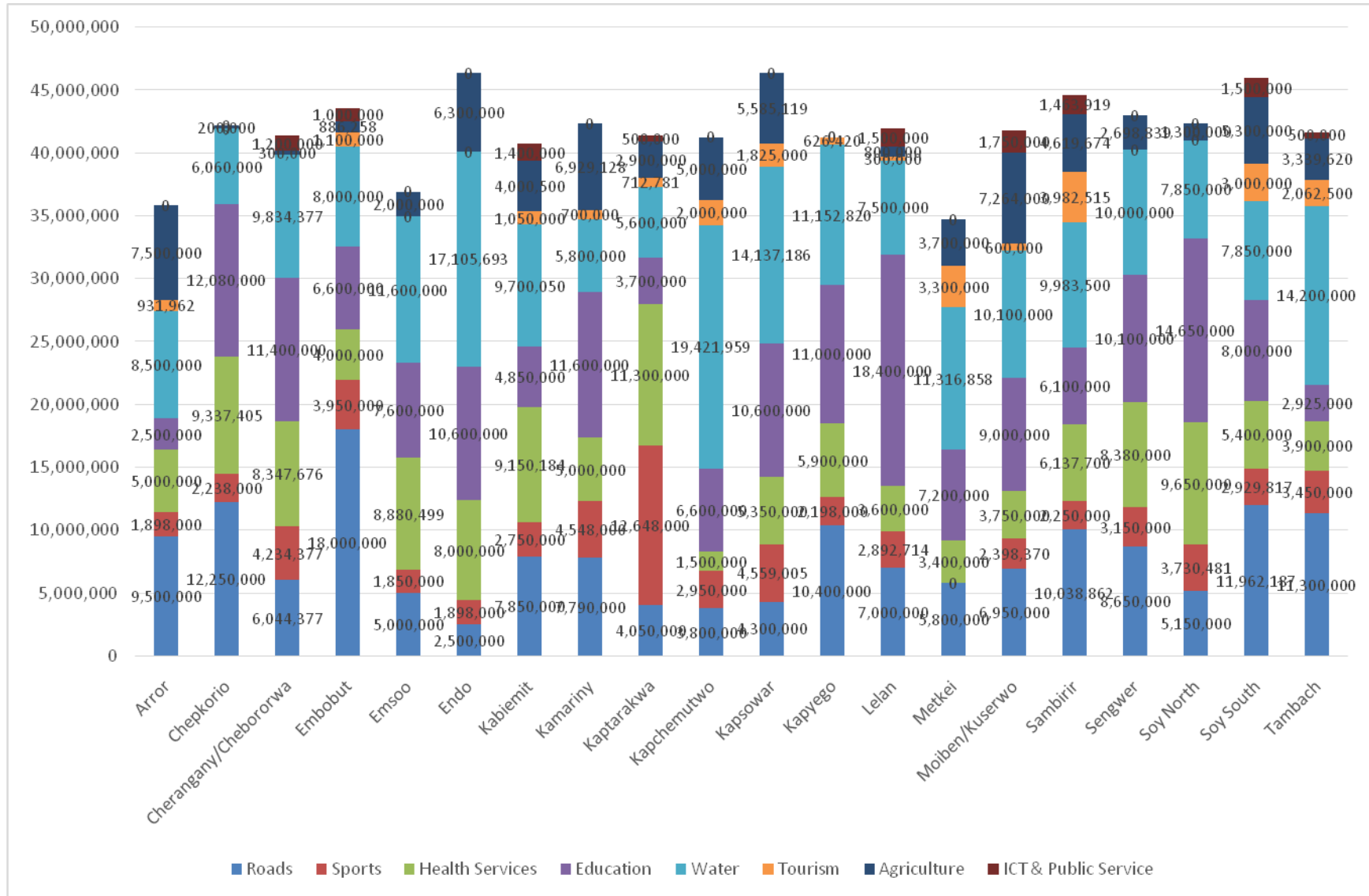
The County development funds allocated to wards as per the EDA Act is Ksh838,537,332. The allocation is distributed as shown below.



Allocations per Departments per Wards

| Department Ward | Roads, Public Works & Transport | Youth, Sports, Culture, Gender | Health Services | Education and Technical Training | Water, Environment and Natural Resources | Trade, Energy, Tourism, Co-operative Development | Agriculture, Livestock and Fisheries | ICT & Public Service | Allocation (Based on 2015/16 FY) |
|-----------------------|---------------------------------|--------------------------------|--------------------|----------------------------------|--|--|--------------------------------------|----------------------|----------------------------------|
| Arror | 9,500,000 | 1,898,000 | 5,000,000 | 2,500,000 | 8,500,000 | 931,962 | 7,500,000 | - | 35,829,962 |
| Chepkorio | 12,250,000 | 2,238,000 | 9,337,405 | 12,080,000 | 6,060,000 | - | 200,000 | - | 42,165,405 |
| Cherangany/Chebororwa | 6,044,377 | 4,234,377 | 8,347,676 | 11,400,000 | 9,834,377 | | 300,000 | 1,200,000 | 41,360,807 |
| Embobut | 18,000,000 | 3,950,000 | 4,000,000 | 6,600,000 | 8,000,000 | 1,100,000 | 886,258 | 1,000,000 | 43,536,258 |
| Emsoo | 5,000,000 | 1,850,000 | 8,880,499 | 7,600,000 | 11,600,000 | - | 2,000,000 | - | 36,930,499 |
| Endo | 2,500,000 | 1,898,000 | 8,000,000 | 10,600,000 | 17,105,693 | - | 6,300,000 | - | 46,403,693 |
| Kabimmit | 7,850,000 | 2,750,000 | 9,150,184 | 4,850,000 | 9,700,050 | 1,050,000 | 4,000,500 | 1,400,000 | 40,750,734 |
| Kamariny | 7,790,000 | 4,548,000 | 5,000,000 | 11,600,000 | 5,800,000 | 700,000 | 6,929,128 | - | 42,367,128 |
| Kaptarakwa | 4,050,000 | 12,648,000 | 11,300,000 | 3,700,000 | 5,600,000 | 712,781 | 2,900,000 | 500,000 | 41,410,781 |
| Kapchemutwo | 3,800,000 | 2,950,000 | 1,500,000 | 6,600,000 | 19,421,959 | 2,000,000 | 5,000,000 | - | 41,271,959 |
| Kapsowar | 4,300,000 | 4,559,005 | 5,350,000 | 10,600,000 | 14,137,186 | 1,825,000 | 5,585,119 | - | 46,356,310 |
| Kapyego | 10,400,000 | 2,198,000 | 5,900,000 | 11,000,000 | 11,152,820 | 626,420 | - | - | 41,277,240 |
| Lelan | 7,000,000 | 2,892,714 | 3,600,000 | 18,400,000 | 7,500,000 | 300,000 | 800,000 | 1,500,000 | 41,992,714 |
| Metkei | 5,800,000 | 2,850,000 | 3,400,000 | 7,200,000 | 11,316,858 | 3,300,000 | 3,700,000 | - | 37,566,858 |
| Moiben/Kuserwo | 6,950,000 | 2,398,370 | 3,750,000 | 9,000,000 | 10,100,000 | 600,000 | 7,264,000 | 1,750,000 | 41,812,370 |
| Sambirir | 10,038,862 | 2,250,000 | 6,137,700 | 6,100,000 | 9,983,500 | 3,982,515 | 4,619,674 | 1,463,919 | 44,576,170 |
| Sengwer | 8,650,000 | 3,150,000 | 8,380,000 | 10,100,000 | 10,000,000 | - | 2,698,839 | - | 42,978,839 |
| Soy North | 5,150,000 | 3,730,481 | 9,650,000 | 14,650,000 | 7,850,000 | - | 1,300,000 | - | 42,330,481 |
| Soy South | 11,962,187 | 2,929,817 | 5,400,000 | 8,000,000 | 7,850,000 | 3,000,000 | 5,300,000 | 1,500,000 | 45,942,004 |
| Tambach | 11,300,000 | 3,450,000 | 3,900,000 | 2,925,000 | 14,200,000 | 2,062,500 | 3,339,620 | 500,000 | 41,677,120 |
| TOTAL | 158,335,426 | 69,372,764 | 125,983,464 | 175,505,000 | 208,712,443 | 22,191,178 | 70,673,138 | 10,813,919 | 838,537,332 |
| % Allocation | 19% | 8% | 15% | 21% | 25% | 3% | 8% | 1% | 100.00% |
| Departmental Ranking | 3 | 6 | 4 | 2 | 1 | 7 | 5 | 8 | |

Departmental Allocations per Ward



5 PUBLIC EXPENDITURE TRACKING

