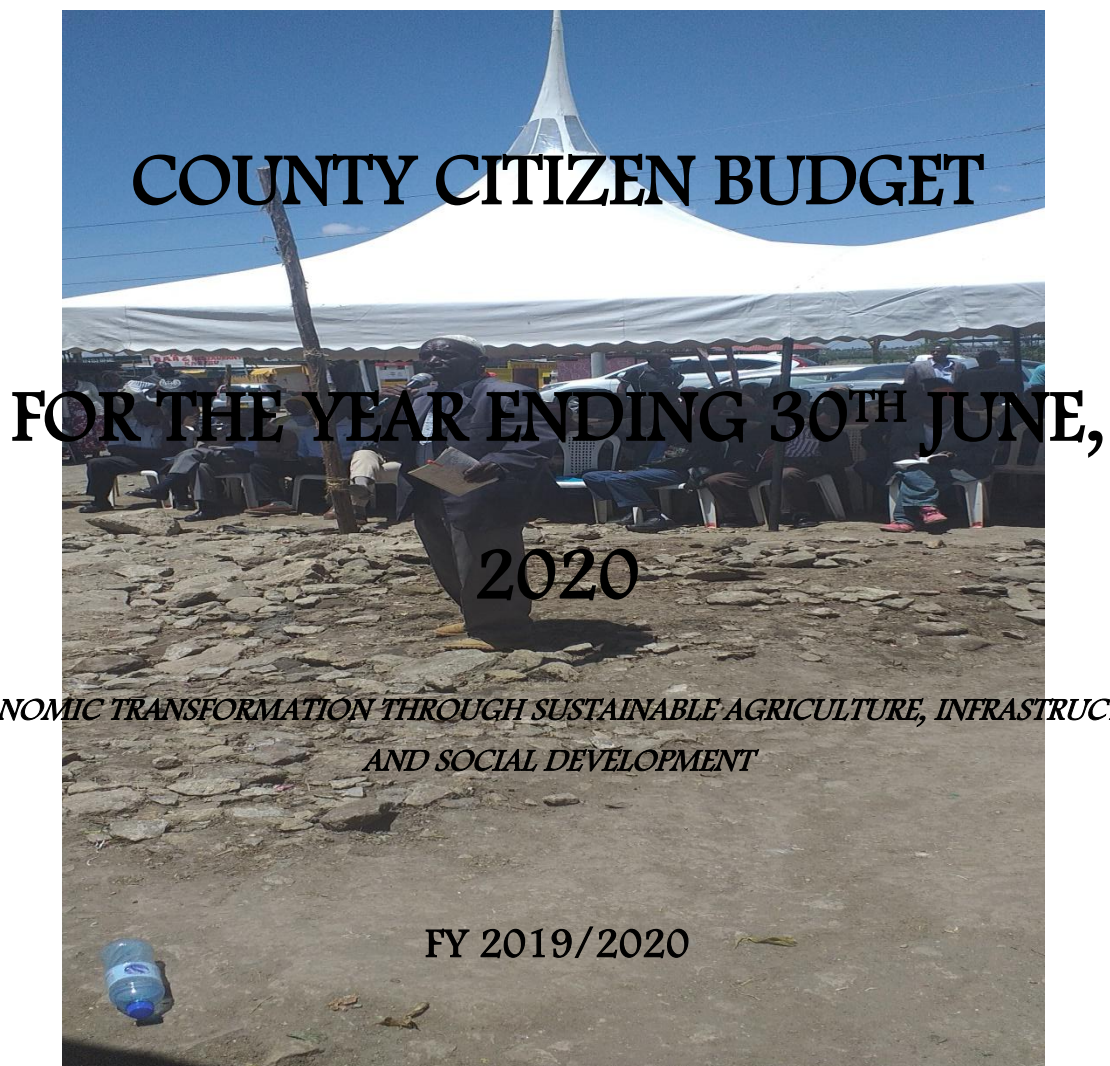




## COUNTY GOVERNMENT OF MACHAKOS



JULY, 2019

## **Purpose**

To interpret the 2019/20 - 2021/22 Medium Term Framework and the constitutional and legal foundations for public participation in Machakos County Government to achieve effectiveness of public participation in the government processes by presenting the budget estimates in a clear, easily understandable by, and readily accessible to members of the public.

## **Legal Basis**

The Constitution of Kenya under Article 35 places an obligation on the County Government to actively publish and publicize information affecting the citizens including all information relating to the budget process. The document will guide citizens in public participation under the provisions of Constitution of Kenya (article 201) and the Public Finance Management Act (section 17(5), 125(2)) for ‘openness, accountability and public participation.

This document is thus prepared in line with section 131 (6) of the PFMA 2012 that requires the County Executive Committee member for Finance to take all reasonably practicable steps to ensure that the approved budget estimates are prepared and published in a form that is clear and easily understood by, and readily accessible to, members of the public.

The County’s focus during the Financial Year 2019/20 will be on:

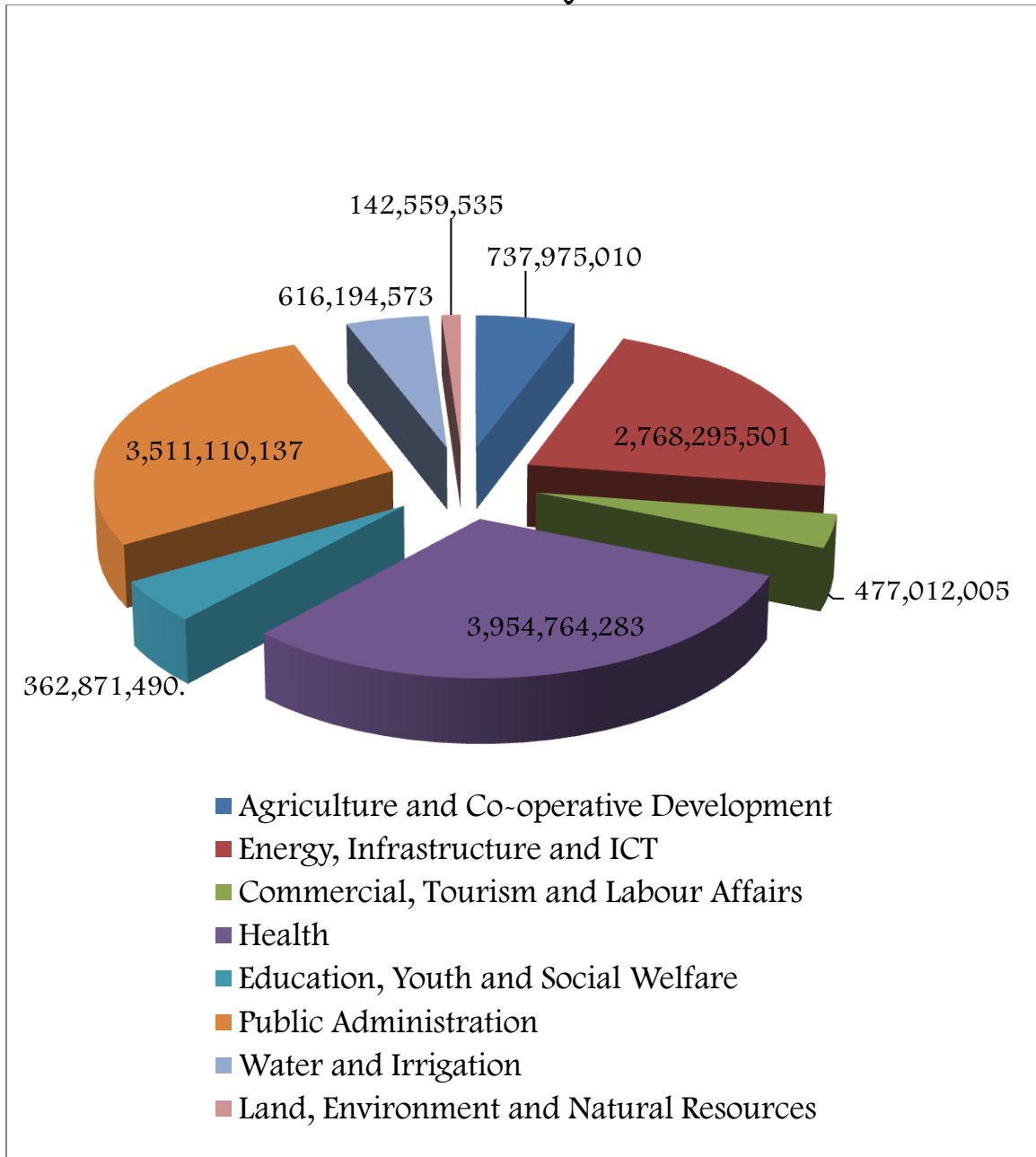
- ✓ Promotion of modern agriculture for increased productivity and value addition
- ✓ Increased access to clean water and sanitation
- ✓ Engagement and empowerment of the youth, women and people with disabilities
- ✓ Increasing access to affordable ECDE and vocational training
- ✓ Provision of basic infrastructure
- ✓ Increasing access to quality health care

- ✓ Improving business environment and promoting manufacturing sector
- ✓ Enhancing transparency and accountability of human resource in service delivery
- ✓ Ensuring environmental conservation and sustainability

**County Budget Summary FY 2019/20**

Recurrent Expenditure	7,850,709,245.20
Development Expenditure	4,971,551,530.22
<b>Total</b>	<b>12,822,260,775.42</b>

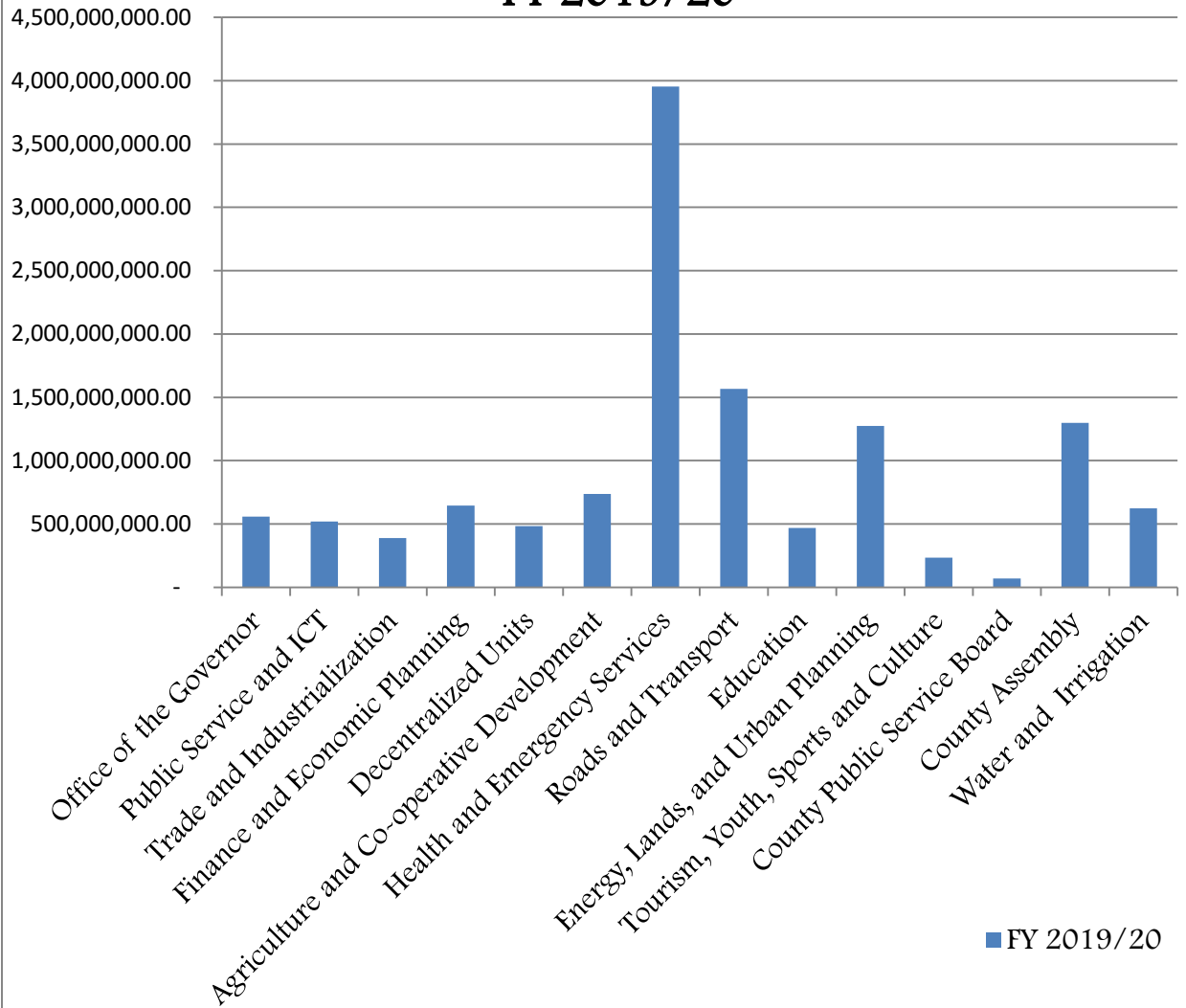
## Allocations by Sector



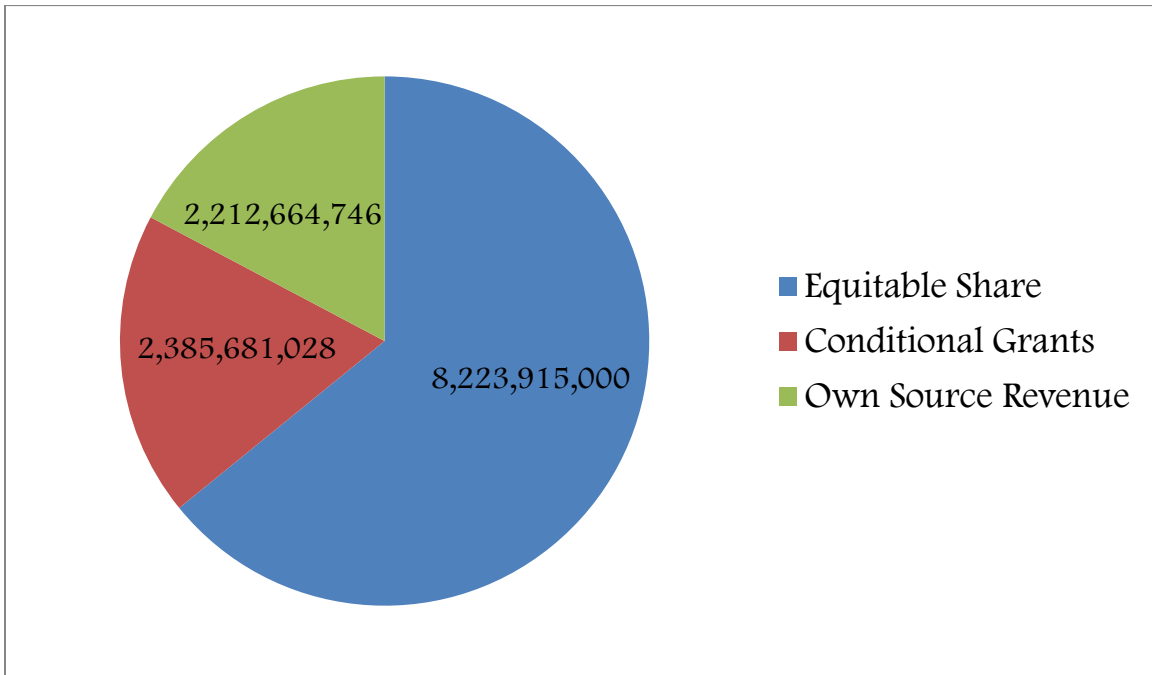
## Allocations by Department

Department	Recurrent	Development	Total	% Allocation
Office of the Governor	552,706,199	5,422,300	558,128,499	4
Finance and Economic Planning.	556,162,299	89,738,163	645,900,462	5
Public Service, Quality Management and ICT	509,030,705	11,765,400	520,796,105	4
County Public Service Board	59,009,725	10,000,000	69,009,725	1
Roads, Transport and Public Works.	202,268,477	1,364,097,057	1,566,365,534	12
Health and Emergency Services	3,368,590,374	586,173,909	3,954,764,283	31
Water, Irrigation, Environment and Natural Resources	122,720,525	500,220,026	622,940,551	5
Agriculture, Food Security and Co-operative Development.	383,449,083	354,525,927	737,975,010	6
Tourism, Youth, Sports and Culture.	103,897,125	130,000,000	233,897,125	2
County Administration and Decentralized Units.	395,605,149	88,100,000	483,705,149	4
Trade, Industrialization and Innovation.	255,701,124	133,303,750	389,004,874	3
County Assembly	911,145,156	387,000,000	1,298,145,156	10
Education , Skills Training and Social Welfare	309,916,439	158,543,298	468,459,737	4
Energy, Lands, Housing and Urban Development.	120,506,865	1,152,661,700	1,273,168,565	10
<b>Total</b>	<b>7,850,709,245</b>	<b>4,971,551,530</b>	<b>12,822,260,775</b>	<b>100</b>

# FY 2019/20



## County's Revenue Sources



## Main County Own Source Revenue Streams

Revenue Stream	FY 2018/2019
Land Rates & Debt Clearance Cert	279,731,890
Single Business Permit	186,038,661
Quarry	469,112,527
Building Plan Approval	182,816,818
Bus Park	102,790,677

## Revenue Raising Measures

- a) Continuous implementation of the clear policies and legislations formulated on fees and charges.
- b) Adoption and deployment of optimal ICT systems in revenue collection and management which aids in target setting, monitoring and reporting.
- c) Engaging Kenya Revenue Authority (KRA) in revenue collection on some of the major sources i.e. SBPs, House rent and Land & Ground Rates etc.
- d) Updating the property tax through development of a valuation roll.
- e) Continuous mapping of all available revenue streams
- f) Strengthening internal controls and audit mechanisms to alleviate any potential revenue leakages.
- g) Cascade targets to all receiver departments on behalf of Finance and Revenue Management department.
- h) Optimal staffing in the department for increased productivity.

## Programme Specific Budget Allocation

### *i. Recurrent Expenditure*

County Entity	Printed Estimates 2019/20	Projections	
		2020/21	2021/22
<b>Office of the Governor</b>	<b>552,706,199</b>	<b>577,190,873</b>	<b>606,148,726</b>
P01 Co-ordination and Supervisory Services	351,196,578	368,756,407	387,194,227
P02 Transport Section	23,135,676	24,292,460	25,507,083
P03 Human Resource and Administration Section	86,840,760	91,182,798	95,741,938
P04 I.C.T Section	11,387,204	11,956,564	12,554,392
P05 Hospitality Services Section	14,580,000	15,309,000	16,074,450
P06 Cabinet Office	6,493,176	6,817,834	7,158,726
P07 Office of the Deputy Governor	36,000,000	37,800,000	39,690,000
P08 Projects Delivery, Monitoring and	5,652,500	3,613,800	3,892,800



County Entity	Printed Estimates 2019/20	Projections	
		2020/21	2021/22
Evaluation			
P09 Office of the County Secretary	8,466,246	8,889,558	9,334,036
P07 Office of the County Advisor	8,954,060	8,572,452	9,001,075
<b>Public Service, Quality Management and ICT</b>	<b>509,030,705</b>	<b>534,482,240</b>	<b>561,206,352</b>
P01 General Administration and Support Services	359,484,762	377,459,000	396,331,950
P02 Quality Management	3,300,000	3,465,000	3,638,250
P03 Training, Research and Development	93,436,384	98,108,203	103,013,613
P04 Information, Communication Technology	39,492,840	41,467,482	43,540,856
P05 ICT Infrastructure	11,071,719	11,625,305	12,206,570
P06 Closed Circuit Television (CCTV)	2,245,000	2,357,250	2,475,113
<b>Trade, Industrialization and Innovation</b>	<b>255,701,124</b>	<b>268,486,180</b>	<b>281,910,489</b>
P01 Headquarters Administrative Services	76,141,600	79,948,680	83,946,114
P02 Trade Development	14,350,000	15,067,500	15,820,875
P03 Business and Enterprise Development	8,600,000	9,030,000	9,481,500
P04 Industrialization and Innovation	1,300,000	1,365,000	1,433,250
P05 Investment Promotion and Support	5,009,324	5,259,790	5,522,780
P06 Legal Services	150,300,200	157,815,210	165,705,971
<b>Finance and Economic Planning</b>	<b>556,162,299</b>	<b>581,896,664</b>	<b>610,991,497</b>
P01 Financial Services (Revenue Management)	128,690,000	135,124,500	141,880,725
P02 Budget formulation, Co-ordination and implementation	115,652,240	119,361,102	125,329,157
P03 Supply Chain Management	4,271,964	4,485,562	4,709,840
P04 Accounts Services	9,735,603	10,222,383	10,733,502
P05 Audit Services	4,101,320	4,306,386	4,521,705

County Entity	Printed Estimates 2019/20	Projections	
		2020/21	2021/22
P06 Human Resource Management and Support Services	282,149,172	296,256,631	311,069,462
P07 County Planning and Statistical Information	11,562,000	12,140,100	12,747,105
<b>County Administration and Decentralized Units</b>	<b>395,605,149</b>	<b>415,385,407</b>	<b>436,154,677</b>
P01 General Administration and Support Services	229,890,713	241,385,249	253,454,511
P02 Civic Engagement	99,436,310	104,408,126	109,628,532
P03 Administration and Co-ordination Services	24,492,254	25,716,867	27,002,710
P04 Solid Waste Management	10,800,000	11,340,000	11,907,000
P05 Sanitation Management	2,000,000	2,100,000	2,205,000
P06 General administration and Support Services (Forensics and Inspectorate Services)	16,290,000	17,104,500	17,959,725
P07 Inspectorate Services and Management	12,695,872	13,330,666	13,997,199
<b>Agriculture, Food Security and Co-operative Development</b>	<b>383,449,083</b>	<b>408,899,171</b>	<b>430,409,527</b>
P01 General Administration and Support Services	103,363,325	108,531,491	113,958,066
P02 Crop Development and Management	114,174,991	119,818,741	125,809,678
P03 Livestock Resources Management and Development	52,626,412	55,257,732	58,020,619
P04 Fisheries Development	13,660,645	14,343,677	15,060,861
P05 Veterinary Services	58,131,122	61,037,678	64,089,562
P06 Agriculture Training Center	9,628,231	10,109,643	10,615,125
P07 Co-operative Development and Marketing	25,164,357	26,800,209	28,555,616
P08 Capacity Building to Co-operative	1,150,000	1,265,000	1,391,500

County Entity	Printed Estimates 2019/20	Projections	
		2020/21	2021/22
Societies			
P09 Promotion of Co-operative Marketing and Value Chain	1,150,000	1,265,000	1,391,500
P10 Co-operative Financial Services	1,550,000	4,500,000	4,950,000
P11 Promotion and Growth of Co-operative Societies	1,400,000	1,540,000	1,694,000
P12 Co-operative Audit Support Services	1,450,000	4,430,000	4,873,000
<b>Health and Emergency Services</b>	<b>3,368,590,374</b>	<b>3,522,209,912</b>	<b>3,701,615,431</b>
P01 General Administration and Support Services	2,672,930,628	2,791,117,908	2,931,823,029
P02 Machakos Level 5	548,971,455	573,792,238	603,670,257
P03 Kangundo Level 4	39,211,500	41,172,075	43,230,679
P04 Matuu Level 4	34,426,000	36,147,300	37,954,665
P05 Kathiani Level 4	22,783,900	23,923,095	25,119,250
P06 Mwala Level 4	15,142,000	15,899,100	16,694,055
P07 Emergency Services	14,615,000	18,597,810	20,457,591
P08 Public Health (Public Health and Community Outreach)	20,509,891	21,560,386	22,665,905
<b>Roads, Transport and Public Works</b>	<b>202,268,477</b>	<b>212,381,901</b>	<b>223,000,996</b>
P01 Headquarters Administrative Services	120,336,447	126,353,269	132,670,933
P02 Road Development and Management	5,762,500	6,050,625	6,353,156
P03 County Government Buildings and Services	26,464,617	27,787,848	29,177,240
P04 County Fleet Management	49,704,913	52,190,159	54,799,667
<b>Education, Skills Training and Social Welfare</b>	<b>309,916,439</b>	<b>341,162,261</b>	<b>358,220,374</b>
P01 Headquarters Administrative Services	177,645,916	186,528,212	195,854,622
P02 Basic Education	105,144,456	110,401,679	115,921,763

County Entity	Printed Estimates 2019/20	Projections	
		2020/21	2021/22
P03 Youth Development Services	10,719,960	11,255,958	11,818,756
P04 Gender and Social Services	16,406,107	32,976,412	34,625,233
<b>Energy, Lands, Housing and Urban Development</b>	<b>120,506,865</b>	<b>109,668,675</b>	<b>115,152,109</b>
P01 Headquarters Administrative Services	62,012,957	57,910,072	60,805,575
P02 Housing and Urban Development	31,185,368	23,084,636	24,238,868
P03 Energy and Natural Resources	27,308,540	28,673,967	30,107,665
<b>Tourism, Youth, Sports and Culture</b>	<b>103,897,125</b>	<b>109,091,981</b>	<b>114,546,580</b>
P01 General Administration and Support Services	65,715,063	69,000,816	72,450,857
P02 Heritage and Culture	5,149,882	5,407,376	5,677,745
P03 Liquor Management	1,330,790	1,397,330	1,467,196
P04 Tourism Development and Marketing	2,870,405	3,013,925	3,164,622
P05 Machawood	1,790,873	1,880,417	1,974,437
P06 County Image Directorate	800,000	840,000	882,000
P07 Youth and Sports (Management and Development of Sports and Sports Facilities)	26,240,112	27,552,118	28,929,723
<b>Water, Irrigation, Environment and Natural Resources</b>	<b>122,720,525</b>	<b>130,083,757</b>	<b>137,888,782</b>
P01 Water and Irrigation (Water Supply and Sewerage)	38,867,739	41,199,803	43,671,792
P02 Irrigation Schemes Development and Promotion	31,014,626	32,875,504	34,848,034
P03 Development and Promotion of Irrigation Schemes	5,562,474	5,896,222	6,249,996
P04 General Administration and Support Services	40,529,708	42,961,490	45,539,180
P05 Environmental and Natural Resources	6,745,978	7,150,737	7,579,781

County Entity	Printed Estimates 2019/20	Projections	
		2020/21	2021/22
<b>County Public Service Board</b>	<b>59,009,725</b>	<b>95,089,305</b>	<b>99,843,770</b>
P01 Human Resource and Administration	59,009,725	95,089,305	99,843,770
<b>County Assembly</b>	<b>911,145,156</b>	<b>957,764,672</b>	<b>1,006,218,329</b>
P01 HR, Administration and Coordination Services.	251,470,955	274,858,051	289,651,598
P02 Financial Management Services	36,105,281	39,715,809	41,581,073
P03 Legal, Library and Research Services	14,500,000	15,950,000	16,675,000
P04 County Assembly Service Board Services	40,000,000	44,000,000	46,210,000
P05 Legislative Services	275,828,920	292,111,812	306,253,258
P06 Procedure and Committee Services	162,500,000	173,470,000	182,015,000
P07 Budget Office	4,000,000	4,400,000	4,600,000
P08 Audit Committee Services	5,000,000	5,500,000	5,750,000
P09 Ward Office Services	71,740,000	77,759,000	83,482,400
P10 Other Transfers	50,000,000	30,000,000	30,000,000
<b>RECURRENT TOTAL</b>	<b>7,850,709,245</b>	<b>8,263,792,997</b>	<b>8,683,307,640</b>

*ii. Development Expenditure*

County Entity	Printed Estimates 2019/20	Projections	
		2020/21	2021/22
<b>Office of the Governor.</b>	<b>5,422,300</b>	<b>5,693,415</b>	<b>5,978,086</b>
P01 Co-ordination and Supervisory Services	5,422,300	5,693,415	5,978,086
<b>Public Service, Quality Management and ICT</b>	<b>11,765,400</b>	<b>12,353,670</b>	<b>12,971,354</b>

County Entity	Printed Estimates	Projections	
	2019/20	2020/21	2021/22
P05 ICT Infrastructure	11,765,400	12,353,670	12,971,354
<b>Trade, Industrialization and Innovation</b>	<b>133,303,750</b>	<b>139,968,938</b>	<b>146,967,384</b>
P01 General Administration and Support Services	1,700,000	1,785,000	1,874,250
P02 Trade Development	19,500,000	20,475,000	21,498,750
P03 Industrial Development	104,750,000	109,987,500	115,486,875
P04 Investment Promotion	6,750,000	7,087,500	7,441,875
P05 Legal Office	603,750	633,938	665,634
<b>Finance and Economic Planning</b>	<b>89,738,163</b>	<b>94,225,071</b>	<b>98,936,325</b>
P01 Resource Mobilization	58,238,163	61,150,071	64,207,575
P02 Accounts Services	1,000,000	1,050,000	1,102,500
P04 Economic Planning	1,500,000	1,575,000	1,653,750
P05 County Statistics	29,000,000	30,450,000	31,972,500
<b>County Administration and Decentralized Units</b>	<b>88,100,000</b>	<b>92,505,000</b>	<b>97,130,250</b>
P01 General Administration and Support Services	54,100,000	56,805,000	59,645,250
P04 Solid Waste Management	2,000,000	2,100,000	2,205,000
P05 Investment in Non-Financial Assets	24,000,000	25,200,000	26,460,000
P06 Investment in Non-Financial Assets	8,000,000	8,400,000	8,820,000
<b>Agriculture, Food Security and Co-operative Development</b>	<b>354,525,927</b>	<b>373,712,263</b>	<b>394,003,921</b>
P01 General Administration and Support Services	158,535,847	166,462,639	174,785,771
P02 Crop Development and Management	65,000,000	68,250,000	71,662,500
P03 Livestock Resources Management and Development	40,500,000	42,525,000	44,651,250
P04 Fisheries Development	1,092,000	1,146,600	1,203,930

County Entity	Printed Estimates	Projections	
	2019/20	2020/21	2021/22
P05 Veterinary Services	24,197,280	25,407,144	26,677,501
P06 Agriculture Training Center	6,000,000	6,300,000	6,615,000
P07Co-operative Development	59,200,800	63,620,880	68,407,968
<b>Health and Emergency Services</b>	<b>586,173,909</b>	<b>644,791,300</b>	<b>709,270,430</b>
P01 General Administration	157,391,028	173,130,131	190,443,144
P02 Machakos Level 5	306,776,261	337,453,887	371,199,276
P03 Kangundo Level 4	5,255,900	5,781,490	6,359,639
P04 Matuu Level 4	6,851,600	7,536,760	8,290,436
P05 Kathiani Level 4	7,088,000	7,796,800	8,576,480
P06 Mwala Level 4	5,266,122	5,792,734	6,372,008
P07 Emergency Services	9,772,500	10,749,750	11,824,725
P08 Public Health and Community Outreach	87,772,498	96,549,748	106,204,723
<b>Roads, Transport and Public Works</b>	<b>1,364,097,057</b>	<b>1,432,301,910</b>	<b>1,503,917,005</b>
P01 General Administration and Support Services	112,000,000	117,600,000	123,480,000
P02 Road Development and Management	916,737,117	962,573,973	1,010,702,671
P03 County Government Building Services	255,359,940	268,127,937	281,534,334
P04 County Fleet Management	80,000,000	84,000,000	88,200,000
<b>Education, Skills Training and Social Welfare</b>	<b>158,543,298</b>	<b>166,470,463</b>	<b>174,793,986</b>
P01 General Administration and Support Services	100,000,000	105,000,000	110,250,000
P02 Basic Education	1,450,000	1,522,500	1,598,625
P03 Youth Development Services	57,093,298	59,947,963	62,945,361
<b>Energy, Lands, Housing and Urban Development</b>	<b>1,152,661,700</b>	<b>1,213,657,305</b>	<b>1,274,340,170</b>

County Entity	Printed Estimates	Projections	
	2019/20	2020/21	2021/22
P01 Housing and Urban Development	1,018,320,500	1,069,236,525	1,122,698,351
P02 Physical Planning and Development	73,800,600	80,853,150	84,895,808
P03 County Electrification	60,540,600	63,567,630	66,746,012
<b>Tourism, Youth, Sports and Culture</b>	<b>130,000,000</b>	<b>136,500,000</b>	<b>143,325,000</b>
P03 Tourism development and Marketing	5,500,000	5,775,000	6,063,750
P04 Management of recreational Facilities	6,000,000	6,300,000	6,615,000
P05 Talent Management	2,000,000	2,100,000	2,205,000
P06 County Beautification	2,000,000	2,100,000	2,205,000
P07 Management and Development of Sports and Sports Facilities	114,500,000	120,225,000	126,236,250
<b>Water, Irrigation, Environment and Natural Resources</b>	<b>500,220,026</b>	<b>530,233,228</b>	<b>562,047,221</b>
P01 Water Supply and sewerage	283,090,530	300,075,962	318,080,520
P02 Water Resources Management and Storage	16,106,520	17,072,911	18,097,286
P03 Irrigation Schemes Development and Promotion	157,000,000	166,420,000	176,405,200
P04 General Administration and Support Services	44,022,976	46,664,355	49,464,216
<b>County Public Service Board</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>
P01 Headquarters Human Resource and Administration	10,000,000	10,500,000	11,025,000
<b>County Assembly</b>	<b>387,000,000</b>	<b>105,250,000</b>	<b>55,512,500</b>
P01 HR, Administration and Coordination Services	5,000,000	5,250,000	5,512,500
P02 Legislative Services	382,000,000	100,000,000	50,000,000
<b>DEVELOPMENT TOTAL</b>	<b>4,971,551,530</b>	<b>4,958,162,562</b>	<b>5,190,218,632</b>
<b>COUNTY TOTAL</b>	<b>12,822,260,776</b>	<b>13,221,955,560</b>	<b>13,873,526,271</b>

## 2020/2021 Budget Process Calendar



No.	ACTIVITY	RESPONSIBILITY	DEADLINE
1.	Issue guidelines for preparation of 2020/21 and Medium Term County Budget Estimates	County Executive Committee Member	30 <sup>th</sup> August 2019
2.	Submission of Annual Development Plan (ADP) to the County Assembly for approval	CECM responsible for Planning	1 <sup>st</sup> September, 2019
3.	Publish and publicise the Annual Development Plan	CECM responsible for Planning	8 <sup>th</sup> September, 2019
4.	Draft County Budget Review and Outlook Paper (CBROP)	County Treasury	15 <sup>th</sup> September 2019
5.	Submission of CBROP to the County Executive Committee for deliberation and approval	County Executive Committee Member for Finance	30 <sup>th</sup> September 2019
6.	Deliberation and approval of CBROP by the County Executive Committee	County Executive Committee	14 <sup>th</sup> October 2019
7.	Submission of approved CBROP to County Assembly	County Executive Committee Member for Finance (CECMF)	21 <sup>st</sup> October 2019
8.	Draft County Fiscal Strategy Paper (CFSP) circulated to stakeholders/Public Participation	County Treasury	24 <sup>th</sup> January, 2020
9.	Submission of CFSP comments to County Treasury	Accounting Officers/Stakeholders	31 <sup>st</sup> January, 2020
10	Adoption of inputs from Stakeholders into CFSP	County Treasury	7 <sup>th</sup> February, 2020
11	Submission of the CFSP to County Executive Committee	County Executive Committee Member for Finance (CECMF)	14 <sup>th</sup> February, 2020
12	Submission of the CFSP to County Assembly	County Executive	28 <sup>th</sup> February,

No.	ACTIVITY	RESPONSIBILITY	DEADLINE
		Committee Member for Finance (CECMF)	2020
13	Adoption of CFSP	County Assembly	14 <sup>th</sup> March, 2020
14	Submission of budget Estimates proposal for 2020/21 to County Treasury	Accounting Officers	10 <sup>th</sup> March, 2020.
15	Consolidation of Budget Estimates for FY 2020/21	County Treasury	30 <sup>th</sup> March, 2020.
16	Submission of County Budget Estimates and other supporting documents to County Executive Committee.	County Executive Committee Member for Finance (CECMF)	20 <sup>th</sup> April, 2019
17	Submission of County Budget Estimates and other supporting documents to County Assembly	County Executive Committee Member for Finance (CECMF)	30 <sup>th</sup> April, 2020
18	Approval of the Budget Estimates	County Assembly	30 <sup>th</sup> June 2020

*All enquiries and feedback should be directed to:*

**COUNTY SECRETARY**

**COUNTY GOVERNMENT OF MACHAKOS**

**County Headquarters~Ground Floor, off Ngei Road**

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