COUNTY GOVERNMENT OF MACHAKOS

COUNTY CITIZEN BUDGET

ECONOMIC TRANSFORMATION THROUGH SUSTAINABLE AGRICULTURE, INFRASTRUCTURE AND SOCIAL DEVELOPMENT

FY 2018/2019

JULY, 2018

Purpose

To interpret the 2018/19 - 2020/21 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.

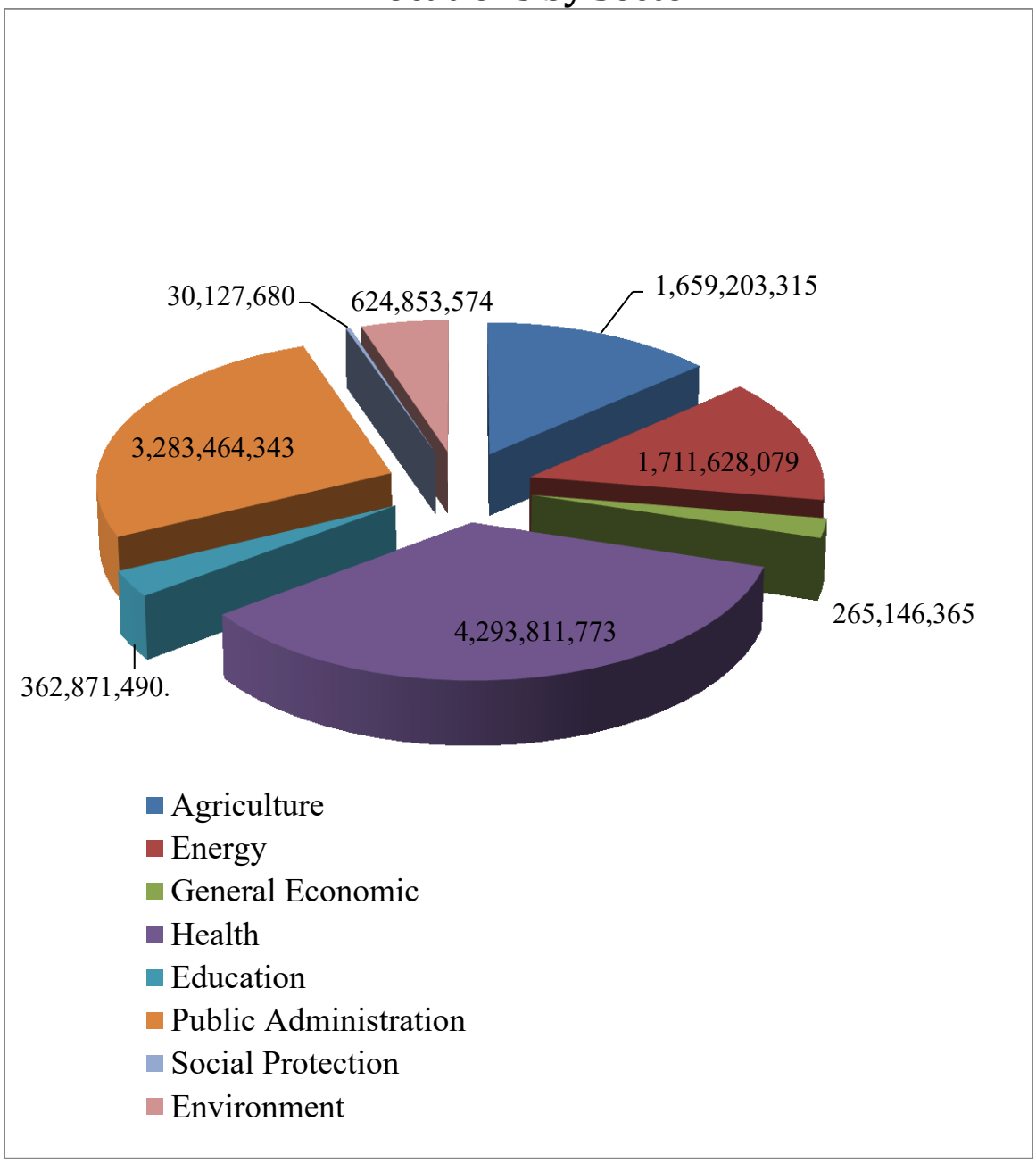
The County's focus during the Financial Year 2018/19 will be on:

- Infrastructure development;
- Accessibility to safe and clean water for domestic use;
- Accessibility to quality healthcare services;
- Sustainable Agriculture;
- Affordable vocational training for youth development.

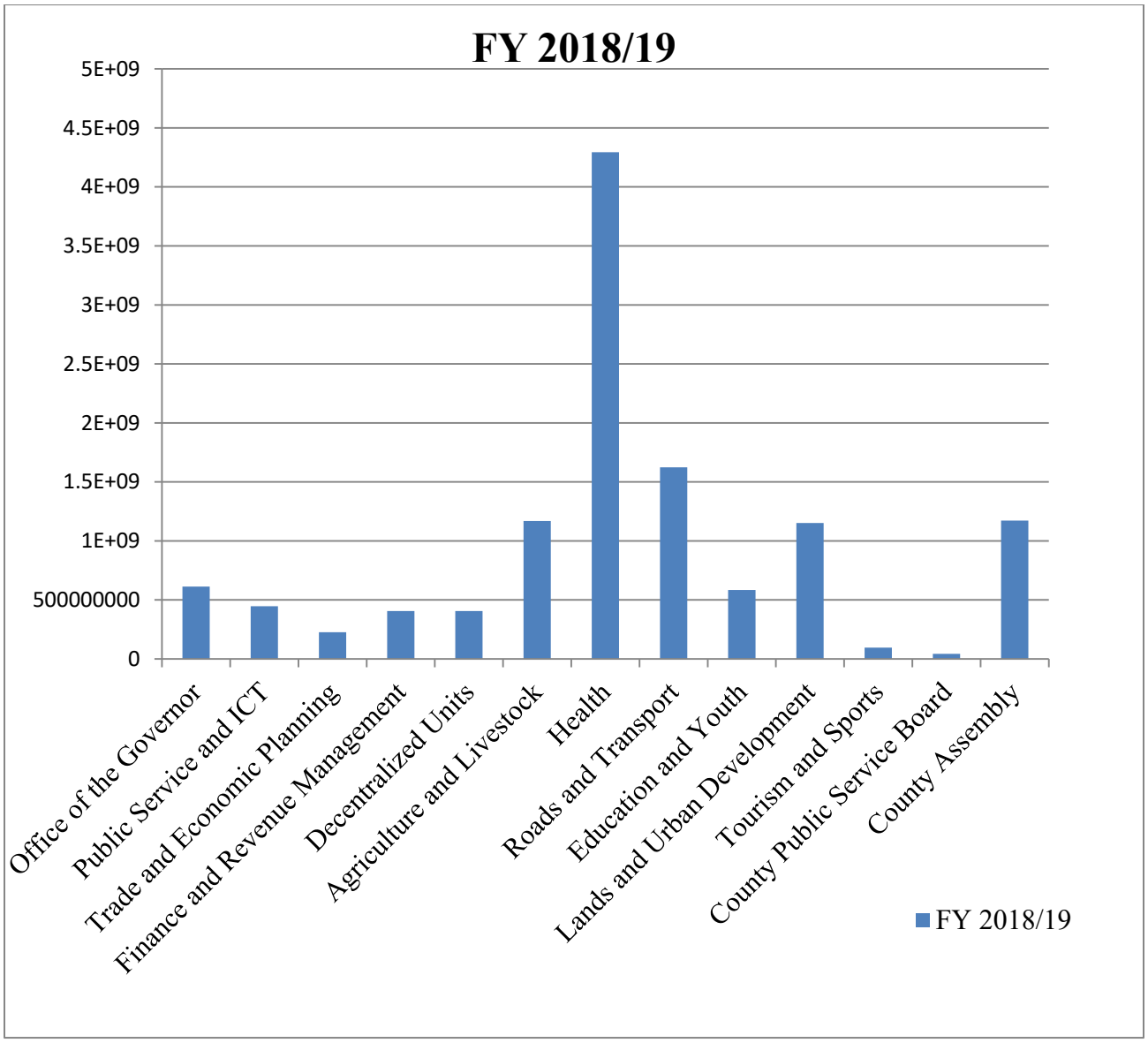
County Budget Summary FY 2018/19

Recurrent Expenditure	7,630,303,697.00
Development Expenditure	4,600,802,923.00
Total	**12,231,106,620.00**

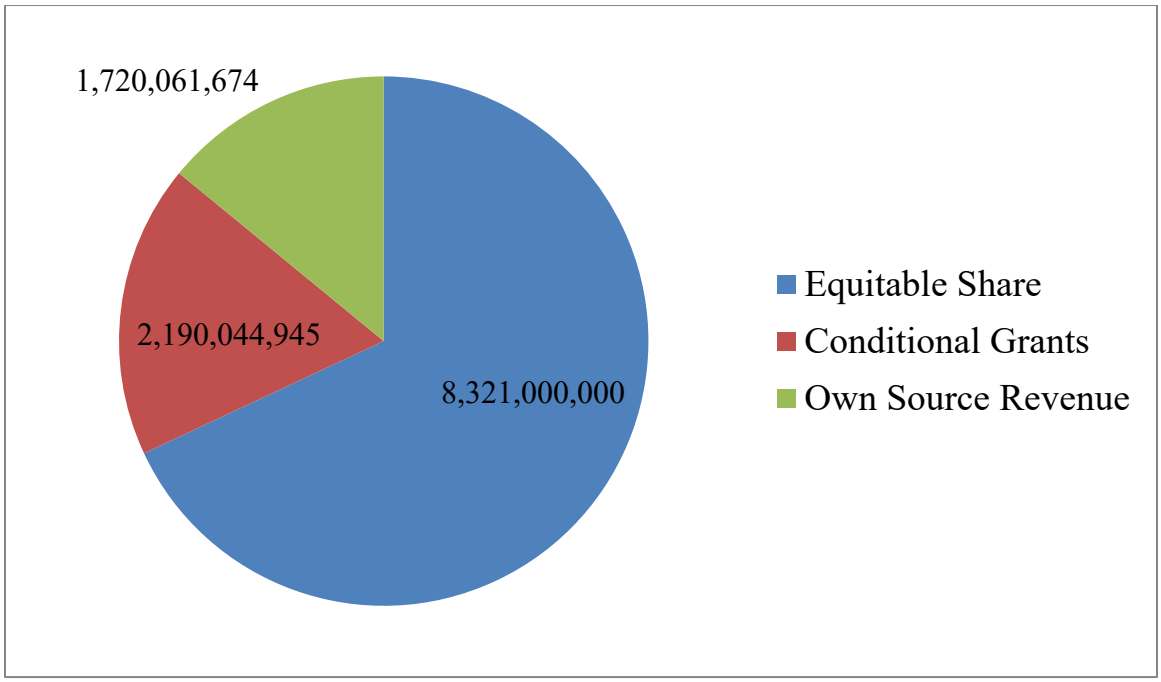
Allocations by Sector



Allocations by Department



Revenue Sources



Main County Own Source Revenue Streams

Revenue Stream	FY 2017/2018
Land Rates &Debt Clearance Cert	188,194,035.00
Single Business Permit	182,849,984.00
Quarry	229,729,097.00
Building Plan Approval	182,938,221.05
Health	73,131,315.00

Revenue Raising Measures

- Promoting voluntary tax compliance through rate payer education.
- Intensification of revenue mobilization campaigns and education.
- Formation of ad-hoc revenue taskforce for enforcement of revenue payment

- Close monitoring of debt levels with timely action being taken before the debts become overdue.
- Linkage of revenue sources and introduction of a debt clearance certificate
- Continuous automation of the revenue collection system.
- Continuous redeployment, rotation and capacity building of revenue collection staff.
- Awareness creation on the benefits of paying rents, rates and fees.
- Revenue target setting and monitoring i.e. introduction of reward and sanction scheme for revenue collectors
- Benchmarking and enhancement of peer to peer learning
- Collaboration with Kenya Revenue Authority in revenue collection especially in urban centres;
- Establishment of a resource mobilization unit,
- Continuous mapping of all available revenue streams.
- Incorporating hospital fees and charges in the County Finance Act in line with the Hospital Fund Management Act.
- Enactment and enforcement of revenue related Acts

Programme Specific Budget Allocation

i. Recurrent Expenditure

County Entity	Printed Estimates FY 2018/19
Office of the Governor	**605,718,697**
P01 Administrative Services.	401,503,989
P02 Transport Services.	30,177,780
P03 Human Resource Services	78,990,300
P04 Information Communication Services	10,844,956
P05 Hospitality Services.	22,811,866
P06 Cabinet Office.	7,969,500
P07 Deputy Governor, Advisors and County Secretary.	53,420,306

County Entity	Printed Estimates FY 2018/19
Public Service, Labour and ICT.	**433,735,959**
P01 Administration and Support Services.	424,510,959
P02 Information, Communication Services and ICT Infrastructure	5,975,000
P03 Training, Research and Development	3,250,000
Trade, Economic Planning and Industrialization.	**135,110,600**
P01 Administrative Services	82,585,600
P02 Legal Services	52,525,000
Finance and Revenue Management.	**393,941,268**
P01 Resource Mobilization.	26,127,351
P02 Budget Formulation, Coordination and Implementation.	55,987,728
P03 Supply Chain Management.	4,058,000
P04 Accounts Services.	7,736,042
P05 Audit Services.	5,850,000
P06 Human Resource Management and Support Services.	294,182,147
Decentralized Units, County Administration, Environment and Solid Waste.	**374,833,441**
P01 Administrative and Support Services.	169,524,927
P02 Administration of field services and Management of security services.	181,418,514
P04 General Administration and Planning	3,340,000
P05 Environmental Management	50,000
P06 Solid Waste Management	18,500,000
P07 Sanitation Management	2,000,000
Agriculture, Livestock, Fisheries, Water and Irrigation.	**502,632,973**

County Entity	Printed Estimates FY 2018/19
P01 General Administration and Support Services.	65,000,622
P02 Crop Development and Management.	132,491,243
P03 Livestock Resources Management and Development.	58,478,670
P04 Fisheries Development.	16,256,104
P05 Veterinary Services.	66,287,057
P06 Agriculture Training Centre.	13,929,793
P07 Water Supply and Sewerage.	47,669,128
P08 Water Resources Management and Water Storage.	47,022,849
P09 Development and promotion of irrigation schemes.	5,562,474
P10 General Administrative and Support Services.	49,935,033
Health and Emergency Services.	**3,545,367,364**
P01 Headquarters General Administration and Planning.	3,227,301,364
P02 Curative Services.	288,300,000
P03 Preventive and Promotive Services.	12,790,000
P04 Emergency Services.	16,976,000
Transport, Roads, Public works and housing.	**187,097,783**
P01 Headquarters Administrative Services.	30,555,014
P02 Road Development, Maintenance and Management.	24,232,764
P03 Housing Development and Human Settlement.	2,500,000
P04 County Government Buildings.	56,735,608
P05 County Fleet Management.	73,074,397
Education, Youth and Social Welfare.	**295,221,490**
P01 Headquarters Administrative Services.	152,784,000

County Entity	Printed Estimates FY 2018/19
P02 Basic Education.	95,087,490
P03 Youth Development Services.	21,850,000
P04 Gender and Social Services.	25,500,000
Lands, Urban Development, Energy and Natural Resources.	**97,200,337**
P01 Administrative Services.	61,942,274
P02 Energy and Natural Resources.	35,258,063
Tourism, Culture and Sports, Co-operative Development and Marketing.	**81,269,662**
P01 General Administration and Support Services.	45,571,383
P02 Heritage & Culture.	306,880
P03 Management and development of Sports and sports facilities.	3,548,000
P04 Liquor Management.	2,596,914
P05 Tourism development and Marketing.	5,250,256
P06 Management of recreational Facilities	1,787,447
P07 Machawood.	3,674,160
P08 County Image Directorate.	1,500,000
P09 Co-operative Development.	17,034,622
County Public Service Board	**41,397,784**
P01 Human Resource and Administration	41,397,784
County Assembly	**936,776,339**
P01 HR, Administration and Coordination Services.	252,070,955
P02 Financial Management Services	33,105,281
P03 Legal, Library and Research Services	12,000,000
P04 County Assembly Service Board	31,500,000
P05 Legislative Services	286,414,903

County Entity	Printed Estimates FY 2018/19
P06 Procedure and Committee Services	154,335,200
P07 Budget Office Services	6,000,000
P08 Audit Committee Services	5,500,000
P09 Ward Office Services	70,850,000
P10 Other Transfers	85,000,000
RECURRENT TOTAL	**7,630,303,697**

ii. Development Expenditure

County Entity	Printed Estimates 2018/19
Office of the Governor.	**6,825,000**
P01 Headquarters Administrative Services	6,825,000
Public Service, Labour and ICT	**12,700,000**
P01 General Administration and Support Services	1,700,000
P02 Information, Communication Services and ICT Infrastructure	11,000,000
Trade, Economic Planning and Industrialization	**91,575,000**
P02 Trade Development	51,000,000
P03 Industrial Development	40,000,000
P06 Legal Office.	575,000
Finance and Revenue Management	**11,801,000**
P01 Administrative Services Resource Mobilization	10,071,100
P04 Accounts Services.	700,000
P05 Audit Services	1,029,900

County Entity	Printed Estimates 2018/19
Decentralized Units, County Administration, Environment and Solid Waste	**31,000,000**
P01 General Administrative and Support Services	16,000,000
P04 Environmental Management	5,000,000
P05 Solid Waste Management	10,000,000
Agriculture, Livestock, Fisheries, Water and Irrigation.	**665,611,142**
P01 General Administration and Support Services.	2,000,000
P02 Crop Development and Management	50,000,000
P03 Livestock Resources Management and Development	2,500,000
P04 Fisheries Development	400,000
P05 Veterinary Services	22,000,000
P07 Water Supply and Sewerage	335,311,202
P08 Water Resources Management and Water Storage	42,000,000
P09 Development and promotion of irrigation schemes	144,034,578
P10 General Administrative and Support Services	67,365,362
Health and Emergency Services.	**748,444,409**
P01 Headquarters General Administration and Planning.	460,576,125
P02 Curative Services.	141,000,000
P03 Preventive and Promotive Services.	36,418,284
P04 Emergency Services.	110,450,000
Transport, Roads, Public works and housing.	**1,436,297,233**
P01 Headquarters Administrative Services	500,250
P02 Road Development, Maintenance and	1,319,221,983

County Entity	Printed Estimates 2018/19
Management	
P04 County Government Buildings	36,575,000
P05 County Fleet Management	80,000,000
Education, Youth and Social Welfare	**289,295,000**
P01 Headquarters Administrative Services	105,000,000
P02 Basic Education.	10,000,000
P03 Youth Development Services.	174,295,000
Lands, Urban Development, Energy and Natural Resources	**1,054,320,500**
P01 Urban Planning and Development	1,018,320,500
P02 Energy and Natural Resources	36,000,000
Tourism, Culture and Sports, Co-operative Development and Marketing	**14,918,783**
P02 Heritage & Culture	772,800
P03 Management and development of Sports Facilities	0
P04 Liquor Management	3,171,040
P05 Tourism development and Marketing	1,723,680
P06 Management of recreational Facilities	282,662
P07 Machawood	2,368,400
P08 County Image Directorate	5,678,281
P09 Co-operative Development	921,920
County Public Service Board	**2,014,855**
P01 Human Resource and Administration	2,014,855
County Assembly	**236,000,000**
P01 HR, Administration and Coordination Services	41,000,000

County Entity	Printed Estimates 2018/19
P02 Legislative Services	195,000,000
DEVELOPMENT TOTAL	**4,600,802,922**
COUNTY TOTAL	**12,231,106,619**

2019/2020 Budget Process Calendar

No.	ACTIVITY	DEADLINE
1.	Issue guidelines for preparation of 2019/20 and Medium Term County Budget Estimates Sec 128 (2)	30th August 2018
2.	Submission of Annual Development Plan (ADP) to the County Assembly for approval Sec. 126 (3)	1st September, 2018
3.	Publish and publicise the Annual Development Plan Sec. 126 (4)	8th September, 2018
4.	Draft County Budget Review and Outlook Paper (CBROP)	15th September 2018
5.	Submission of CBROP to the County Executive Committee for deliberation and approval Sec. 118 (1b)	30th September 2018
6.	Deliberation and approval of CBROP by the County Executive Committee Sec. 118 (3)	14th October 2018
7.	Submission of Quarterly Reports (Financial and Non-financial) to County Treasury Sec. 166 (3)	15th October, 2018
8.	Submission of approved CBROP to County Assembly Sec. 118 (4)	21st October 2018
9.	Submission of Financial Statements to County Treasury Sec 149 (2k)	30th September, 2018
10.	Submission of Annual Financial Statements to Auditor General, National Treasury, CoB and CRA Sec. 163 (4a)	31st October, 2018
11.	Submission of Quarterly Reports (Financial and Non-financial) to County Assembly Sec. 166 (4)	31st October, 2018
12.	Submission of Quarterly Reports (Financial and Non-financial) to County Treasury Sec. 166 (3)	15th January, 2019
13.	Draft County Fiscal Strategy Paper (CFSP) circulated to stakeholders/Public Participation	24th January, 2019
14.	Submission of CFSP comments to County Treasury	31st January, 2019

No.	ACTIVITY	DEADLINE
15.	Submission of Quarterly Reports (Financial and Non-financial) to County Assembly Sec. 166 (4)	31st January, 2019
16.	Adoption of inputs from Stakeholders into CFSP	7th February, 2019
17.	Submission of the CFSP to County Executive Committee Sec. 117 (1)	14th February, 2019
18.	Submission of the CFSP to County Assembly Sec. 117 (1)	28th February, 2019
19.	Publish and publicise the County Fiscal Strategy Paper Sec. 117 (8)	7th March, 2019
20.	Adoption of CFSP Sec. 117 (6)	14th March, 2019
21.	Submission of budget Estimates proposal for 2019/20 to County Treasury	10th March, 2019.
22.	Consolidation of Budget Estimates for FY 2019/20	30th March, 2019.
23.	Submission of Quarterly Reports (Financial and Non-financial) to County Treasury Sec. 166 (3)	15th April, 2019
24.	Submission of County Budget Estimates and other supporting documents to County Executive Committee. Sec. 129 (1) and Reg. 30 (7)	20th April, 2019
25.	Submission of County Budget Estimates and other supporting documents to County Assembly Sec. 129 (2a) and 130 (1)	30th April, 2019
26.	Submission of Quarterly Reports (Financial and Non-financial) to County Assembly Sec. 166 (4)	30th April, 2019
27.	Approval of the budget estimates Sec. 131 (1)	30th June 2019
28.	Publish and Publicise Budget Estimates Sec. 131 (5)	21st July, 2019
29.	Approval of Finance Bill Sec. 133	30th September, 2019

All enquiries and feedback should be directed to:

COUNTY SECRETARY

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