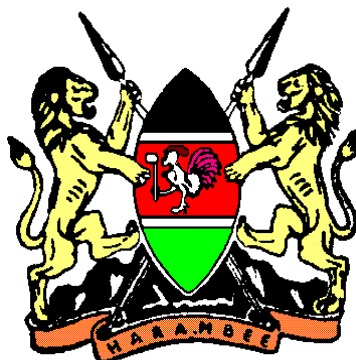


REPUBLIC OF KENYA



**COUNTY GOVERNMENT OF KERICHO
FINANCE AND ECONOMIC PLANNING**

MEDIUM TERM

**COUNTY FISCAL
STRATEGY PAPER
2022**

FEBRUARY 2022

Vision

“A prosperous county where residents enjoy a high quality of life in a sustainable environment”

Mission

“To foster equitable and sustained socio-economic development through effective and efficient mobilization and utilization of available resources.

CORE VALUES

Accountability and Professionalism

Accountability to its citizens by paying attention to details and running the affairs of the county in a fair manner.

Yield and Sustainability

Yielding lasting fruits to be enjoyed by the citizens, putting in place measures to ensure sustainability of programs and services rendered.

Commitment and Hard work

Commitment to work by ensuring that there is always competitive and efficient service delivery, responsive to the needs of the people.

Innovation and Creativity

Innovation services driven by creative strategies.

TAGLINE

All You Can Imagine

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The document is also available on the internet at: www.kericho.go.ke

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ABBREVIATIONS AND ACRONYMS

| | | |
|----------------|---|--|
| ADP | - | Annual Development Plan |
| CFSP | - | County Fiscal Strategy Paper |
| CIDP | - | County Integrated Development Plan |
| CRA | - | Commission on Revenue Allocation |
| CSP | - | County Strategic Plan |
| ECDE | - | Early Childhood Development Education |
| ERP | - | Enterprise Resource Planning |
| FIF | - | Facility Improvement Fund |
| FY | - | Financial Year |
| HDU | - | High Dependency Unit |
| ICU | - | Intensive Care Unit |
| ICT | - | Information Communication Technology |
| IFMIS | - | Integrated Financial Management Information System |
| MTEF | - | Medium Term Expenditure Framework |
| MTP | - | Medium Term Plan |
| NHIF | - | National Hospital Insurance Fund |
| NSSF | - | National Social Security Fund |
| O&M | - | Operation and Maintenance |
| PFM A | - | Public Finance Management Act, 2012 |
| PBB | - | Program Based Budgets |

FOREWORD

The 2022 County Fiscal Strategy Paper (CFSP) has been prepared in line with Section 117 (1) and (6) of the Public Finance Management Act, 2012 and PFM Regulations, 2015. The County Fiscal Strategy Paper (CFSP) underpins the county fiscal and budget framework by laying out strategic priorities and fiscal policy – that is what the county plans to do regarding revenue, expenditure and debt management over the medium-term. Importantly, this document sets the sector and program resource ceilings that guide the FY 2022/2023 budget estimates. The CFSP outlines the Medium-Term Fiscal Framework, which offers mechanisms for entrenching sustainable growth and development for efficient service delivery

The county fiscal paper links county planning and budgeting which is the main objective of the Medium-Term Expenditure Framework. The policy document outlines the following broad areas: review of the fiscal performance of the first half of FY 2021/2022; highlights of the recent economic developments and economic outlook; broad strategic priorities and policies for FY 2022/2023 as indicated in the Annual Development Plan 2022/2023 and as outlined in the Kericho County Integrated Development Plan II (2018-2022).

The fiscal framework presented in the paper ensures a sustainable financing while allowing continued spending on priority programmes. Achievement of the set objectives calls for greater transparency, effectiveness and efficiency in public financial management in order to ensure fiscal discipline. This Paper therefore puts into perspective how the County anticipates to expend its scarce resources in the 2022/2023 FY and the Medium Term.

Dr. Shadrack Mutai
**CECM Finance and Economic Planning and Head of County Treasury &
Ag. CECM Health Services.**

ACKNOWLEDGEMENT

The 2022 County Fiscal Strategy Paper provides the resource envelop and presents a fiscal framework for the next budget and the medium term plan. The FY 2022/2023 CFSP outlines the broad strategic macroeconomic issues and fiscal framework, together with a summary of County Government spending plans, as a basis of FY 2022/2023 budget and the medium- term.

The 2022 County Fiscal Strategy Paper has been prepared in compliance with the provisions of the Public Finance Management Act, 2012. The document was prepared through a consultative process that has taken a keen consideration of the views and opinions of the public and other interested groups who submitted their inputs which have greatly informed the content of this Paper.

I am grateful to the County Secretary and all Chief Officers for the valuable information they provided in their respective fields and for the cooperation shown during the period of the assignment. I also take this opportunity to express my profound gratitude to members of the County Executive Committee and especially His Excellency the Governor for the visionary leadership that has enabled us chart a clear development path.

I would like to take this opportunity to thank the entire staff of the Finance and Economic Planning Department for their dedication, sacrifice and commitment to public service.

Mrs. Leah Chirchir
Chief Officer Finance

Mr. Anthony Koskey
Chief Officer Economic Planning

CHAPTER ONE

1.0 COUNTY FISCAL STRATEGY PAPER PROCESS OVERVIEW

1.1 Introduction

1. This Kericho County Fiscal Strategy Paper 2022 is prepared in line with the Constitution, the Public Financial Management (PFM) Act, 2012. This is the ninth paper prepared by the County Executive that will guide the County Government in preparing its budget for Financial Year (FY) 2022/2023 and the Medium Term.

1.2 County Fiscal Strategy Paper Process

2. As per the requirement of the Public Finance Management Act, 2012 section 117(5) the County Government has taken into consideration views of various stakeholders during the preparation of the 2022 County Fiscal Strategy Paper.

1.3 Legal basis for the publication of County Fiscal Strategy Paper

The County Fiscal Strategy Paper is published in accordance with section 117 of the Public Finance and Management Act, 2012. The law states that

(1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year.

(2) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.

(3) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.

(4) The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.

(5) In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of—

(a) the Commission on Revenue Allocation;

(b) the public;

(c) any interested persons or groups; and

(d) any other forum that is established by legislation.

(6) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments.

(7) The County Treasury shall consider any recommendations made by the county assembly when finalising the budget proposal for the financial year concerned.

(8) The County Treasury shall publish and publicise the County Fiscal Strategy Paper within seven days after it has been submitted to the county assembly.

1.4 Rationale for the Fiscal Strategy Paper

The objective of the 2022 County Fiscal Strategy Paper is to lay down the framework for the preparation of the County Budget. It is a requirement under Section 117 of the Public Finance Management Act, 2012 that each County Treasury shall prepare and submit to the County Executive Committee the Fiscal Strategy Paper for approval, and the County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly by the 28th February each year.

Pursuant to the provisions of the PFM Act 2012, this County Fiscal Strategy Paper addresses the following:

- i. The Medium-Term macroeconomic framework and its outlook as contained in the Budget Policy Statement and how it impacts on the County economic environment;
- ii. A statement of fiscal responsibility principles, as specified in the PFM Act, 2012 and regulations indicating how the Fiscal Strategy Paper adheres to these principles;
- iii. The economic assumptions underlying the County budgetary and fiscal policy over the Medium Term;

iv. Indicative allocation of available resources among County Government entities; and

v. A medium-term fiscal framework defining a top-down aggregate resource envelope and broad expenditure levels.

1.5 Outline of the 2022 County Fiscal Strategy Paper

The report is structured into four sections as follows;

- a) Chapter One provides an overview of the report
- b) Chapter Two outlines the recent economic development and fiscal outlook at the Global, National and County Levels.
- c) Chapter Three outlines the County strategic objectives and the various programmes that the County is implementing to achieve her objectives.
- d) Chapter Four covers the fiscal and budget framework with projected resource envelope and departmental ceilings.

APPROVED

CHAPTER TWO

2.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

2.1 Introduction

3. This section gives an over view of the recent economic developments at the global, national and county levels.

2.2 Global Economic and Fiscal Overview

The global economy enters 2022 in a weaker position than previously expected. As the new Omicron COVID-19 variant spreads, countries have reimposed mobility restrictions. Rising energy prices and supply disruptions have resulted in higher and more broad-based inflation than anticipated, notably in the United States and many emerging market and developing economies. The ongoing retrenchment of China's real estate sector and slower-than-expected recovery of private consumption also have limited growth prospects.

Global growth is expected to moderate from 5.9 in 2021 to 4.4 percent in 2022—half a percentage point lower for 2022 than in the October World Economic Outlook (WEO), largely reflecting forecast markdowns in the two largest economies. A revised assumption removing the Build Back Better fiscal policy package from the baseline, earlier withdrawal of monetary accommodation, and continued supply shortages produced a downward 1.2 percentage-points revision for the United States. In China, pandemic-induced disruptions related to the zero-tolerance COVID-19 policy and protracted financial stress among property developers have induced a 0.8 percentage-point downgrade. Global growth is expected to slow to 3.8 percent in 2023. Although this is 0.2 percentage point higher than in the previous forecast, the upgrade largely reflects a mechanical pickup after current drags on growth dissipate in the second half of 2022. The forecast is conditional on adverse health outcomes declining to low levels in most countries by end-2022, assuming vaccination rates improve worldwide and therapies become more effective.

Elevated inflation is expected to persist for longer than envisioned in the October WEO, with ongoing supply chain disruptions and high energy prices continuing in 2022. Assuming inflation expectations stay well anchored, inflation should gradually decrease as supply-demand imbalances wane in 2022 and monetary policy in major economies responds.

Risks to the global baseline are tilted to the downside. The emergence of new COVID-19 variants could prolong the pandemic and induce renewed economic disruptions. Moreover, supply chain disruptions, energy price volatility, and localized wage pressures mean uncertainty around inflation and policy paths is high. As advanced economies lift policy rates, risks to financial stability and emerging market and developing economies' capital flows, currencies, and fiscal positions—especially with debt levels having increased significantly in the past two years—may emerge. Other global risks may crystallize as geopolitical tensions remain high, and the ongoing climate emergency means that the probability of major natural disasters remains elevated.

With the pandemic continuing to maintain its grip, the emphasis on an effective global health strategy is more salient than ever. Worldwide access to vaccines, tests, and treatments is essential to reduce the risk of further dangerous COVID-19 variants. This requires increased production of supplies, as well as better in-country delivery systems and fairer international distribution. Monetary policy in many countries will need to continue on a tightening path to curb inflation pressures, while fiscal policy—operating with more limited space than earlier in the pandemic—will need to prioritize health and social spending while focusing support on the worst affected. In this context, international cooperation will be essential to preserve access to liquidity and expedite orderly debt restructurings where needed. Investing in climate policies remains imperative to reduce the risk of catastrophic climate change.

2.3 National Economic and Fiscal Overview.

Kenya's economy has been on a path to recovery in 2021 following the slump in 2020 occasioned by the negative effects of the Covid-19 pandemic. It is against this recovery background that Kenya's 2022 Budget Policy Statement (BPS) is based upon.

Kenya's economy rebounded strongly in the second quarter of 2021, with real GDP growing 10.1% supported by the easing of Covid-19 containment measures. The rebound is supported by the continued reopening of service sectors, recovery in manufacturing, and stronger global demand. This is reflected in the robust performance of construction, manufacturing, education, real estate, and transport and storage sectors.

The 2022 BPS outlines the policy measures that will continue to stimulate resilient and sustainable economic recovery in the short and medium terms. The policies are anchored on the Medium-Term Plan III of Vision 2030 and focuses on creating an enabling environment for businesses and industrial recovery, job creation, and safeguarding livelihoods. Further, the fiscal policy will focus on activities aimed at ensuring successful conduct of the 2022 General Election. As such, the FY 2022/23 budget is being prepared under a revised budget calendar that takes into account the preparations for the 2022 elections.

The economic growth projection of the National Treasury of 5.8 percent in 2022 is deemed ambitious due to the possibility of slower economic recovery from the Covid-19 pandemic coupled with the negative impact of the drought experienced in the better part of 2021 and possibly 2022, possible dampening of growth in private investment due to election-related activities, as well as the possibility of reinstatement of some coronavirus containment measures due to emergence of new coronavirus variants. Similarly, the projection that ordinary revenue as a share of GDP will increase from 13.8 percent in 2020/21 to over

16.1 percent by 2023/24 is not premised on specific interventions. There are no novel, specific and quantifiable revenue enhancement measures in the 2022 BPS that will support the assertion of expected faster growth in tax revenue relative to economic activity.

2.4 County Economic and Fiscal Overview, FY 2020/2021

The total local revenue collection was Kshs 595.9 million compared to the target in the revised budget of Kshs 654 million. This represents revenue shortfall of Kshs 58.1 million or 8.8%. The National Government disbursements amounted to Kshs 6.713 Billion consisting of donor funds amounting to Kshs 707.8 million, conditional grants of Kshs 162.2 million and equitable shareable revenue of Kshs 5.843 billion.

The total revenue available for spending was Kshs 7.622 billion after the incorporation of transfers from the National Government and the balance from the previous FY 2019/20 of Kshs 565 million.

Revenue performance-July-December 2021

Over the 6-months period, the major source of revenue was Kshs 2,668,725,945 from the Equitable. Own Source Revenue contributed Kshs 228,484,650, while the unspent balance from the previous financial year was Kshs 454,481,843 over the 6-months period.

| MONTH | EQUITABLE SHARE | OWN SOURCE REVENUE | UNSPENT BALANCE | TOTAL |
|--------------|----------------------|--------------------|--------------------|----------------------|
| JULY | - | 18,741,511 | 454,174,460 | 472,915,971 |
| AUGUST | 514,453,194 | 82,685,578 | 307,383 | 597,446,155 |
| SEPTEMBER | 546,606,519 | 30,662,326 | - | 577,268,845 |
| OCTOBER | 546,606,519 | 38,612,976 | - | 585,219,495 |
| NOVEMBER | 514,453,194 | 18,072,036 | - | 532,525,230 |
| DECEMBER | 546,606,519 | 39,710,223 | - | 586,316,742 |
| TOTAL | 2,668,725,945 | 228,484,650 | 454,481,843 | 3,351,692,438 |

Own Source Revenue Collection July-December 2021

The analysis of revenues collected from County's local sources is as indicated in the table below from July to December 2021

| Revenue Stream | PROJECTION | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Hire Of Social Hall/Park & Stadium Fees | 450,000 | 0 | 0 | 0 | 0 | 2,000 | 7,000 | 9,000 |
| Education Payment Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hospital Payments | 184,462,000 | 4,365,008 | 70,736,948 | 20,296,450 | 30,223,652 | 9,839,653 | 29,352,032 | 164,813,743 |
| Public Health Payments | 5,000,000 | 1,054,920 | 114,400 | 820,700 | 37,900 | 368,500 | 288,900 | 2,685,320 |
| Cemetery Fees | 15,000 | 0 | 6,000 | 2,000 | 0 | 4,000 | 1,500 | 13,500 |
| Refuse Fees | 8,000,000 | 153,700 | 125,500 | 51,800 | 24,400 | 12,300 | 122,900 | 490,600 |
| Forest Cess/Seedling Sale Yard | 500,000 | 19,800 | 24,800 | 16,100 | 34,500 | 15,700 | 51,200 | 162,100 |
| Quarry Stone Cess | 3,000,000 | 198,600 | 214,900 | 166,000 | 183,300 | 192,600 | 218,300 | 1,173,700 |
| Nema Fees | 250,000 | 120,000 | 140,000 | 27,500 | 22,500 | 15,000 | 62,500 | 387,500 |
| Murram, Ballast , Sand & Scrap Metal Cess Fees | 1,000,000 | 33,100 | 68,800 | 99,300 | 69,500 | 25,400 | 2,300 | 298,400 |
| Land and Property Rates Fees | 90,000,000 | 1,151,925 | 1,359,101 | 684,614 | 452,024 | 327,555 | 727,207 | 4,702,426 |
| House Rent Fees | 10,000,000 | 310,800 | 783,800 | 468,600 | 392,800 | 391,200 | 335,500 | 2,682,700 |
| Building Plan Approvals Fees | 8,000,000 | 275,860 | 424,860 | 409,560 | 965,020 | 303,300 | 227,400 | 2,606,000 |
| Plot Rent | 2,000,000 | 229,240 | 71,715 | 77,567 | 26,200 | 32,538 | 46,734 | 483,994 |
| Signages Fees | 6,000,000 | 97,500 | 396,634 | 99,300 | 32,000 | 57,750 | 232,250 | 915,434 |
| Advertisement, Branding and Billboard Fees | 10,000,000 | 3,729,333 | 758,700 | 254,000 | 163,900 | 166,700 | 710,550 | 5,783,183 |
| Survey Fees | 700,000 | 70,000 | 58,000 | 60,000 | 74,000 | 40,000 | 23,000 | 325,000 |
| Bus Park Fees | 25,000,000 | 1,647,190 | 1,600,080 | 1,811,570 | 1,788,140 | 1,709,470 | 1,542,460 | 10,098,910 |
| Car Park Fees | 15,000,000 | 1,448,300 | 1,420,500 | 1,343,750 | 1,212,000 | 1,382,250 | 1,221,050 | 8,027,850 |
| Fire License Fees | 6,000,000 | 83,800 | 65,000 | 36,100 | 16,500 | 23,300 | 129,500 | 354,200 |
| Reserved Parking Fees | 2,000,000 | 93,600 | 31,200 | 123,600 | 0 | 0 | 364,000 | 612,400 |
| Clamping, Fines and Impounding Fees | 300,000 | 29,150 | 19,200 | 32,800 | 20,300 | 32,300 | 20,000 | 153,750 |
| Boda Boda Payments | 3,000,000 | 128,920 | 162,000 | 111,340 | 103,260 | 63,360 | 49,680 | 618,560 |
| Single Business Permit | 65,000,000 | 1,802,900 | 1,700,900 | 1,004,900 | 390,800 | 380,800 | 1,302,500 | 6,582,800 |
| Market Fees | 30,000,000 | 1,089,700 | 1,612,080 | 1,727,830 | 1,635,780 | 1,642,180 | 1,813,340 | 9,520,910 |
| Alcoholic Drink License Fees | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inspection Fees | 2,500,000 | 93,100 | 74,100 | 36,700 | 14,000 | 10,000 | 23,600 | 251,500 |
| Application/Registration Fees | 2,500,000 | 50,800 | 76,700 | 29,500 | 15,400 | 7,400 | 12,800 | 192,600 |
| Business Permits Late Payment Penalties | 500,000 | 62,140 | 26,830 | 18,480 | 13,000 | 1,450 | 1,130 | 123,030 |
| Weights and Measures Fees | 2,500,000 | 49,250 | 107,430 | 265,140 | 182,230 | 510,760 | 237,330 | 1,352,140 |
| Audit Fees | 50,000 | 11,900 | 3,000 | 0 | 3,850 | 0 | 0 | 18,750 |
| Kabianga Tea Farm Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agriculture Livestock, Veterinary Payments | 2,500,000 | 150,355 | 188,100 | 234,265 | 191,100 | 182,090 | 181,940 | 1,127,850 |
| Slaughter House Operation Fees | 1,500,000 | 112,900 | 118,000 | 121,060 | 117,280 | 125,420 | 130,580 | 725,240 |
| Produce Cess | 2,500,000 | 75,620 | 81,340 | 77,850 | 74,200 | 65,420 | 90,900 | 465,330 |
| Coffee Fees | 750,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tea Transport Cess fees | 100,000 | 0 | 0 | 29,250 | 0 | 0 | 0 | 29,250 |
| Stockyard Sales Fees | 2,000,000 | 2,100 | 114,960 | 124,700 | 133,440 | 141,640 | 180,140 | 696,980 |
| Land Cultivation Fees | 400,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 494,477,000 | 18,741,511 | 82,685,578 | 30,662,326 | 38,612,976 | 18,072,036 | 39,710,223 | 228,484,650 |

From this analysis, in the first half-year, the County has generated 46.2% of its Own Source Revenue (Local Collections, NHIF rebates and FIF) target of Kshs. 494,477,000. Hospital payments was the best performing revenue stream in the period. The stream generated 72.1 % (Kshs. 164,813,743) of the County's Own Source Revenue within the 6-month period. This was followed by bus park fees at 4.41 % (Kshs. 10,098,910) and Market Fees at 4.16 %. (Kshs. 9,520,910).

County 2021/22 First Half-year expenditure performance

The total expenditure for the first half of the FY 2020/21 is Kshs 2,420 million which comprised of Kshs1,644 million for recurrent expenditure, Kshs 776.8 million for development.

The table below shows the expenditures per department in both recurrent and development votes.

| Development Expenditure | | | |
|--|---------------|-----------------------|------------|
| DEPARTMENT | Budget | Expenditure | Absorption |
| AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES | 469,097,060 | 35,065,541.55 | 7% |
| EDUCATION, YOUTH AFFAIRS, CULTURE AND SOCIAL SERVICES | 144,953,516 | 45,410,151.75 | 31% |
| LANDS, HOUSING AND PHYSICAL PLANNING | 158,170,299 | 12,738,362.70 | 8% |
| PUBLIC WORKS, ROADS, TRANSPORT | 1,304,008,529 | 322,208,051.60 | 25% |
| TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANAGEMENT | 71,097,554 | 1,886,241.70 | 3% |
| WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT | 423,017,706 | 194,711,435.85 | 46% |
| FINANCE AND ECONOMIC PLANNING | 771,053,890 | 107,344,021.35 | 14% |
| HEALTH | 433,366,318 | 57,534,366.40 | 13% |
| | | 776,898,172.90 | |

| Recurrent Expenditure | | | |
|--|---------------|-------------------------|-----|
| DEPARTMENT | Budget | Total Expenditure | |
| AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES | 168,543,149 | 64,981,525.60 | 39% |
| COUNTY PUBLIC SERVICE BOARD | 57,386,254 | 24,287,952.25 | 42% |
| EDUCATION, YOUTH AFFAIRS, CHILDREN, CULTURE AND SOCIAL SERVICES | 541,628,759 | 105,493,320.25 | 19% |
| FINANCE AND ECONOMIC PLANNING | 322,260,750 | 112,007,848.35 | 35% |
| HEALTH | 2,238,777,958 | 952,208,397.60 | 43% |
| ICT | 63,324,799 | 16,844,751.90 | 27% |
| LANDS, HOUSING AND PHYSICAL PLANNING | 78,200,959 | 46,309,997.90 | 59% |
| OFFICE OF THE GOVERNOR | 119,141,040 | 56,686,126.70 | 48% |
| PSM | 395,340,346 | 147,367,332.55 | 37% |
| PUBLIC WORKS, ROADS, TRANSPORT AND ICT | 91,056,317 | 39,994,942.50 | 44% |
| TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANAGEMENT | 70,963,768 | 25,954,762.90 | 37% |
| WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT | 123,489,587 | 51,926,855.20 | 42% |
| | | 1,644,063,813.70 | |

CHAPTER THREE

3.0 BUDGET THEME: BUDGETING FOR POST COVID RECOVERY

3.1 Overview

This chapter provides the details for overall spending priorities of the county government. It also describes the sectoral spending priority programmes and projects for the remaining MTEF period.

The 2022/2023 Annual Development Plan spells out priority activities, projects and programmes to be undertaken by the various departments during the plan period. This is key in terms of informing allocation of resources to various sectors, projects and programmes.

The medium-term budget framework for 2022/23 – 2024/25 has taken into account the need to ensure fiscal consolidation and prioritize resources towards economic recovery from the COVID 19 shocks. In particular, the budget framework has focused on supporting the “Big Four” Agenda, Post Covid-19 Economic Recovery Programme and the strategic policy initiatives of the Government to stimulate growth, create jobs and reduce poverty.

3.2 County Strategic Objectives

3.2.1 Agriculture and Livestock

The agriculture sector continues to play a vital role in the rural economy. Strengthening and improving the performance of the agricultural sector and enabling the engagement of the citizens in this process is a prerequisite and a necessary condition for economic growth. The County government is geared towards developing capacity of farmers, promoting modern methods of farming, offering high quality seeds; seedlings and fertilizers, revitalizing the coffee sector, improving tea buying centers as well as ensuring extension services are easily accessible.

The County proposes to utilize available land to enhance food security and wealth creation of Kericho citizenry during FY 2022/2023. To increase Agriculture production, food and nutrition security the County plans to purchase certified seeds for farmers in a timely manner to facilitate timely planting and quality yield of crops. The department will continue promoting agriculture mechanization service. This will promote productivity and mechanization of farming activities for improved crop production.

The sector will continue undertaking the following; provision of efficient and effective agricultural, livestock and fisheries services, improving food security and; promoting affordable agricultural land use and efficiency in farm operations through crop management; the veterinary services will continue preventing and controlling spread of disease from within and other counties; providing animal health and extension and welfare services; Improved livelihood for the households in income generation activities through cooperative marketing and value addition.

3.2.2 Health and Sanitation

Health sector's overall goal is to attain the highest possible standards of health care to all in accordance with the Constitution and the Kenya Vision 2030. National policy and legal frameworks underscore the "right to health" and recognizes provision of equitable, accessible and affordable health care of the highest attainable standards to all Kenyans. The National and County Governments have their specific functions that are complementary towards achievement of quality, efficient and affordable Universal Health Coverage (UHC) for all Kenyans, being one of the pillars of the "Big Four" Agenda. The county government is committed to supporting the health sector in terms of adequate human resources, health care financing, provision of commodities and developing the required infrastructure.

In the forthcoming FY 2022/23, the Department will continue to enhance healthcare access in the County. Already the Ministry has operationalized the Health Sector Strategic Plan to guide it on key priority areas to ensure quality health care in the County

3.2.3 Education, Social Protection, Culture and Recreation

The most pressing challenge in today's society is lack of jobs for the youth in the society. In fulfillment of the "Big four" youth empowerment is an important component. The County targets to provide an allocation towards Youth empowerment opportunities to unemployed youths, in addition to access to services and support programmes. The Government has also prioritized human capital development by investing in quality and relevant education including revamping the Vocational Education and Training (TVET) sub sector.

The County government is also scaling up social safety nets to promote the wellness of vulnerable members of the society. Towards this, the County government commits provide equipment for people living with disabilities (PWDs).

In order to improve access to education and support the national government policy of 100% transition from primary to secondary schools the ministry will continue to offer bursaries and scholarships to support bright but vulnerable students to complete their secondary and university education.

3.2.4 Transport, Public Works, Infrastructure, Energy and ICT

Access to improved road infrastructure is a key enabler for socio-economic development. To enhance economic growth, the county government will for the year 2022/2023 focus on completing all ongoing project, road tarmacking, and opening of new roads, expansion and maintenance of feeder roads as well as construction of bridges and footbridges for easy linkages. ICT infrastructure

ensures service delivery is fast, efficient and effective and thus the county government has invested to ensure there are modern ICT facilities.

The county will continue to leverage on ICT to improve service delivery through initiatives such as e-procurement, IFMIS, revenue automation and online tracking of county programmes and projects. Further, the county will continue to increase online access to government publications and information through digitizing government records and expanding the available ICT infrastructure.

The County Government recognizes the role played by Information and Communications Technology (ICT) to drive social economic development. In the 2022/2023 FY the government will seek to integrate ICT in its operations and service delivery programmes and promotion of e government services. The sub sector will undertake development of ICT infrastructure at both county offices and sub county levels to support service delivery, e-government use and adoption.

3.2.5 Trade, Industrialization and Tourism

The Department is responsible for formulating and supporting strategies, plans and programs that promote and ensure expansion and diversification of trade, promotion of fair-trade practices, environmentally sustainable industrialization and tourism

In FY 2022/23, the department will continue with the programme of modernization of markets. To empower the residents of Kericho County, the department will continue to allocate funds to support establishment and development of cooperatives within the county.

3.2.6 Lands, Housing and Physical Planning

As a factor of production, land is critical to economic, social, political and cultural development. Secure access to land and its sustainable use remain significantly important for employment creation, food security and the socio-economic development of the county.

In the medium term this sector will focus on development of adequate, affordable quality housing through developing and implementing county housing unit, provision of affordable and quality housing units.

3.2.7 Environment, Water and Natural Resources

The water, environment and natural resources sector plays a critical role in our economy, securing, stewarding and sustaining the environment and natural capital of the country. The sector contributes significantly to Gross Domestic Product (GDP) and has a great potential in contributing to the attainment of the targeted annual GDP growth rate of 10% as envisioned in Vision 2030. Over the previous years the County Government has invested considerable resources in the provision clean and adequate water supply and promoted water harvesting.

Access to adequate supply of clean water is fundamental for the achievement the pillars of the County Government of Kericho manifesto. Indeed, adequate safe drinking water and sanitation do compliment efforts towards improved primary health care and productivity of labor. In addition, adequate supply of water is essential for increased agricultural production. For this reason, the county will continue to invest in clean water supply, pipe line extension, borehole drilling and repairs and water pans across the county as well as completing the ongoing water projects in urban and rural areas in order to increase the number of people connected to clean water.

3.2.8 Finance, Administration and Intergovernmental Relations

The public administration sector is a fundamental pillar of the county service delivery framework. It provides overall county leadership, oversight and policy direction; prudent public finance management for transparency and accountability; coordinates county and sectoral development planning; management of population policy; ensures effective and efficient county public service; as well as the development of a sound legislative and regulatory framework.

Achievements of the county manifesto necessitates prudent management of available public resources. As such, the County Treasury will continue to strengthen expenditure control and improve the efficiency of public spending through strengthening of systems and PFM reforms with a view to enhancing transparency and accountability to provide fiscal space for financing priority programmes. The focus will be to fast track consideration of reports on budget implementation, audited accounts of the county and its agencies/corporations, digitization of all payments, review of revenue sources, adoption of e-procurement and expanding automation of public service delivery systems. These activities will go a long way in entrenching good governance and ensuring accountability of public resources. A major focus to all this will be capacity building of our staff with the major area being on budgeting and financial reporting.

CHAPTER FOUR

4.0 FISCAL POLICY AND BUDGET FRAMEWORK FOR 2022/23 - 2024/25

4.1 Overview

The priorities outlined in the Medium-Term Plan of Kenya Vision 2030 and the Second County Integrated Development Plan will guide the development of sector priorities, policies, plans and monitoring and evaluation processes for FY 2022/23 - 2024/25 County MTEF budget.

4.2 Strategic Priorities and Interventions

The ultimate goal of the county government is to improve the quality of life for the residents of Kericho County. The CFSP's strategic priorities and policy goals have therefore been aligned as follows;

Strategic Priority 1: Enhanced provision of Quality Health Care and implementation of universal health care to residents.

Strategic Priority 2: Promotion of Food Security.

Strategic Priority 3: County wide promotion of Infrastructural developments.

Strategic Priority 4: Supply and access to quality basic services

Strategic Priority 5: Enhancing efficiency and effectiveness in service delivery.

4.3 Fiscal Responsibility Principles for the County Government

In line with the Constitution, the Public Finance and Management Act, 2012 sets out the fiscal responsibility principle to ensure that prudent and transparent management of public resources. The PFM law (Section 107) states that:

(1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.

(2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles—

- (a) the county government's recurrent expenditure shall not exceed the county government's total revenue;
 - (b) over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
 - (c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
 - (d) over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
 - (e) the county debt shall be maintained at a sustainable level as approved by county assembly;
 - (f) the fiscal risks shall be managed prudently; and
 - (g) a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.
- (3) For the purposes of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
- (4) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.

4.4 Fiscal Policy Framework

Budget estimates for the FY 2022/2023 and the MTEF shall be based on the priorities that are outlined in the County Integrated Development Plan (2018-2022), Budget Policy Statement (BPS 2021), Medium Term Plan (MTP IV), and Kenya vision 2030, The National Post Covid 19 Economic Recovery Strategy, the Governor's manifesto and the National Big 4 Agenda.

4.5 Debt Management Strategy

In regard to deficit financing and borrowing, the County Government is aware of the provisions of PFM Act, 2012 and adherence to the requirements of these laws is ensured. Section 107(3) (4) of the PFM Act provides as follows:

- For the purposes of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.

The County Government will continue to prioritize the payment of all pending bills emanating from the different departments before roll out of new projects and programs in the respective departments.

4.6 FY 2022/23 Budget Framework

The 2022/23 budget framework is set against the background of the medium-term fiscal framework, the county government's strategic objectives and priorities as outlined in the CIDP II and broad development policies in the 2018-2022 Governor's manifesto.

4.7 Revenues projections

In FY 2022/23, the County Government targets to raise a total revenue of Kshs. 7.776 billion; Total equitable share of Kshs 6.430 billion, Donor funds Kshs 492.3 million and county own source revenue of Kshs 853 million.

The table below provides a summary of all expected sources of revenue and the amounts: -

| FINANCIAL YEAR 2022/23 | Baseline year | Projected revenue | | | % Ratio |
|--|----------------------|--------------------------|----------------------|----------------------|----------------|
| SOURCES OF REVENUE | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2022/23 |
| Revenue Description | | | | | |
| 1.CRA Equitable share | 6,430,664,924 | 6,430,664,924 | 6,559,278,222 | 6,690,463,787 | 82.70% |
| 2.Local Collections | 339,592,000 | 325,071,600 | 341,325,180 | 358,391,439 | 4.18% |
| 3.Facility Improvement Fund and NHIF Rebates | 513,044,240 | 528,196,452 | 554,606,275 | 582,336,588 | 6.79% |
| 4.CONDITIONAL GRANTS | | | | | |
| 4A. Routine Maintenance Fuel Levy | 63,569,007 | | | | |
| 4B. User fee Reimbursement | 36,097,578 | - | - | - | 0.00% |
| 4C. Development of Youth polytechnics fund | 22,866,170 | - | - | - | 0.00% |
| 5. DONOR FUNDS | | | | | |
| 5A. DANIDA FUND | 11,921,250 | 11,921,250 | 11,921,250 | 11,921,250 | 0.15% |
| 5B. Agricultural Sector development support Fund(ASDSP II) | 43,114,132 | 43,114,132 | 43,114,132 | 43,114,132 | 0.55% |
| 5C. Transformative health system (world bank) | 75,948,635 | 75,948,635 | 75,948,635 | 75,948,635 | 0.98% |
| 5D. Kenya Devolution Support Project (world bank) | 102,491,953 | - | - | - | 0.00% |
| 5E. Climate Smart Agriculture Project (world bank) | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 4.50% |
| 5F. Kenya Urban Support Program UDG (SIDA) | 66,394,492 | - | - | - | |
| 5G. Climate Change Institutional Support (World bank) | 11,320,000 | 11,320,000 | 11,320,000 | 11,320,000 | 0.15% |
| 5H. Insurance compensation | 5,800,000 | | | | |
| UNSPENT FUND | 266,715,728 | | | | |
| Total | 8,339,540,108 | 7,776,236,993 | 7,947,513,694 | 8,123,495,831 | 100.00% |

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4.8 Resource Envelope and Allocation Criteria

The resource envelope available for allocation among the departments is informed by the guiding principles of ensuring fiscal responsibility and resources will be utilized to meet both recurrent and development expenditure in a ratio of 69% and 31% respectively.

The Resource Criteria for Resource Sharing

- i. Non-discretionary expenditure: In the recurrent expenditure category, nondiscretionary expenditures take the first charge and include statutory obligations such as salaries, gratuity and pension.
- ii. Development expenditures are shared out on the basis of CIDP priorities as well as strategic interventions to boost revenue base and stimulate the economic growth as outlined in the National Government Policies and Governor's Manifesto. The development expenditures are estimated at 31 percent.
- iii. On-going projects: emphasis is given to completion of on-going projects with high impact on poverty reduction, social injustices, employment and wealth creation.
- iv. Infrastructure projects: with the County government's commitment to improve infrastructure, construction of roads, development of water and sanitation network and construction of community hospitals/health centers among others will be given priority.

4.9 Expenditure Forecast

The County government spending will be guided by the approved Annual Development Plan 2022/2023 and CIDP 2018-2022 which outlines the proposed projects that will be implemented. The total County expenditure is targeted at Kshs. 7.776 billion. Kshs. 5.355 billion and Kshs. 2,420 billion will be set aside for recurrent and development translating into 69 and 31 percent of recurrent and development expenditures respectively

4.10 Medium- Term Expenditure Baseline Ceilings

The County is committed to improving the implementation and absorption capacity of projects. Due to the tight fiscal framework involved in budget preparation, the departments will be tasked with rationalizing and prioritizing their expenditures and programmes to ensure that they are in line with the CFSP ceilings

The table below show the ceilings for the 2022/23 budget and projections of the medium term for global, recurrent and development respectively.

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1. Global Consolidated Forecast.

| COUNTY GOVERNMENT OF KERICHO | | | | | | |
|------------------------------|---|----------------------|----------------------|----------------------|----------------------|-----------------|
| CONSOLIDATED SUMMARY | | | | | | |
| | Line Ministries/Departments | TOTAL EXPENDITURE | | | | % OF ALLOCATION |
| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2022-2023 |
| 1 | County Assembly Services | 747,795,857 | 831,984,822 | 840,598,121 | 840,598,121 | 11% |
| 2 | Public Service & Administration | 383,692,579 | 429,820,597 | 448,861,801 | 472,754,798 | 6% |
| 3 | Office of the Governor & Deputy governor | 141,213,284 | 124,301,145 | 130,516,203 | 137,042,013 | 2% |
| 4 | County Public Service Board | 67,215,254 | 73,512,544 | 77,188,171 | 81,047,580 | 1% |
| 5 | Finance & Economic Planning | 433,565,459 | 361,178,235 | 404,651,180 | 472,469,507 | 5% |
| 6 | Health Services | 2,928,113,297 | 3,027,578,482 | 3,162,988,305 | 3,190,718,618 | 39% |
| 7 | Agriculture, Livestock Development & Fisheries | 660,650,331 | 615,464,475 | 679,329,865 | 679,217,275 | 8% |
| 8 | Education, Youth, Culture & Social Services | 530,909,068 | 649,751,742 | 670,033,541 | 691,329,430 | 8% |
| 9 | Public Works, Roads & Transport | 988,084,712 | 535,167,142 | 619,733,097 | 624,527,350 | 7% |
| 10 | Trade, Industrialization, Tourism, Wildlife & Cooperative Development | 126,927,107 | 132,276,335 | 135,793,352 | 139,463,771 | 2% |
| 11 | Water, Energy, Natural Resources & Environment | 416,401,018 | 466,523,678 | 552,995,562 | 561,156,041 | 6% |
| 12 | Land, Housing & Physical Planning | 269,410,088 | 293,324,084 | 251,660,899 | 255,578,771 | 4% |
| 13 | Information, Communication & E-Government | 87,842,843 | 175,632,331 | 108,349,161 | 111,201,832 | 2% |
| 14 | Kericho Municipal Board | 13,000,000 | 13,000,000 | 13,400,000 | 13,820,000 | 0% |
| 15 | Litein municipal Board | 13,000,000 | 13,000,000 | 13,400,000 | 13,820,000 | 0% |
| 16 | STRATEGIC INTERVENTION | 531,719,212 | 33,721,382 | - | - | 0% |
| | TOTAL EXPENDITURE | 8,339,540,108 | 7,776,236,993 | 8,109,499,258 | 8,284,745,107 | 100% |

2. Recurrent Expenditure

| | Line Ministries/Departments | RECURRENT EXPENDITURE | | | | % OF ALLOCATION |
|---|--|-----------------------|---------------|---------------|---------------|-----------------|
| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2022-2023 |
| 1 | County Assembly Services | 728,813,928 | 826,813,928 | 826,813,928 | 826,813,928 | 15% |
| 2 | Public Service & Administration | 360,840,346 | 418,870,257 | 439,813,769 | 461,804,458 | 8% |
| 3 | Office of the Governor & Deputy governor | 141,213,284 | 124,301,145 | 130,516,203 | 137,042,013 | 2% |
| 4 | County Public Service Board | 67,215,254 | 53,512,544 | 77,188,171 | 81,047,580 | 1% |
| 5 | Finance & Economic Planning | 285,260,750 | 305,037,985 | 320,289,885 | 383,890,147 | 6% |
| 6 | Health Services | 2,549,910,198 | 2,598,457,559 | 2,630,867,382 | 2,658,597,695 | 48% |
| 7 | Agriculture, Livestock Development & Fisheries | 160,043,149 | 160,979,671 | 219,845,061 | 281,653,721 | 3% |
| 8 | Education, Youth, Culture & Social Services | 426,719,759 | 405,635,980 | 425,917,779 | 447,213,668 | 8% |
| 9 | Public Works, Roads & Transport | 93,056,317 | 91,319,101 | 95,885,056 | 100,679,309 | 2% |

| | | | | | | |
|----|---|----------------------|----------------------|----------------------|----------------------|-------------|
| 10 | Trade, Industrialization, Tourism, Wildlife & Cooperative Development | 71,963,768 | 69,912,728 | 73,408,364 | 77,078,783 | 1% |
| 11 | Water, Energy, Natural Resources & Environment | 140,712,551 | 155,437,690 | 163,209,574 | 171,370,053 | 3% |
| 12 | Land, Housing & Physical Planning | 82,100,691 | 74,626,136 | 78,357,443 | 82,275,315 | 1% |
| 13 | Information, Communication & E-Government | 59,966,581 | 54,336,604 | 57,053,434 | 59,906,105 | 1% |
| 14 | Kericho Municipal Board | 8,000,000 | 8,000,000 | 8,400,000 | 8,820,000 | 0% |
| 15 | Litein municipal Board | 8,000,000 | 8,000,000 | 8,400,000 | 8,820,000 | 0% |
| | TOTAL EXPENDITURE | 5,183,816,576 | 5,355,241,327 | 5,555,966,049 | 5,787,012,775 | 100% |

3. Development Expenditure

| | Line Ministries/Departments | DEVELOPMENT EXPENDITURE | | | | |
|----|---|-------------------------|----------------------|----------------------|----------------------|-------------|
| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2022-2023 |
| 1 | County Assembly Services | 18,981,929 | 5,170,894 | 13,784,193 | 13,784,193 | 0% |
| 2 | Public Service & Administration | 22,852,233 | 10,950,340 | 9,048,032 | 10,950,340 | 0% |
| 3 | Office of the Governor & Deputy governor | | - | - | - | 0% |
| 4 | County Public Service Board | | - | - | - | 0% |
| 5 | Finance & Economic Planning | 148,304,709 | 56,140,250 | 84,361,296 | 88,579,360 | 2% |
| 6 | Health Services | 378,203,099 | 449,120,923 | 532,120,923 | 532,120,923 | 18% |
| 7 | Agriculture, Livestock Development & Fisheries | 500,607,182 | 454,484,804 | 459,484,804 | 397,563,554 | 19% |
| 8 | Education, Youth, Culture & Social Services | 104,189,309 | 244,115,762 | 244,115,762 | 244,115,762 | 10% |
| 9 | Public Works, Roads & Transport | 895,028,395 | 443,848,041 | 523,848,041 | 523,848,041 | 18% |
| 10 | Trade, Industrialization, Tourism, Wildlife & Cooperative Development | 54,963,339 | 62,363,607 | 62,384,988 | 62,384,988 | 3% |
| 11 | Water, Energy, Natural Resources & Environment | 275,688,466 | 311,085,988 | 389,785,988 | 389,785,988 | 13% |
| 12 | Land, Housing & Physical Planning | 187,309,397 | 218,697,948 | 173,303,456 | 173,303,456 | 9% |
| 13 | Information, Communication & E-Government | 27,876,262 | 121,295,727 | 51,295,727 | 51,295,727 | 5% |
| 14 | Kericho Municipal Board | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 0% |
| 15 | Litein municipal Board | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 0% |
| 16 | STRATEGIC INTERVENTION | 531,719,212 | 33,721,382 | | | 1% |
| | TOTAL EXPENDITURE | 3,155,723,532 | 2,420,995,666 | 2,521,045,449 | 2,647,097,722 | 100% |

5.0 CONCLUSION

Public participation was carried out across the County in each of the six Sub counties and specific projects identified by the community. These projects will be streamlined into their respective line ministries for implementation. However, emphasis will be given to the ongoing projects to ensure completion and operationalization of the same.

This County Fiscal Strategy Paper was prepared in line with the National Government Budget Policy Statement 2022.

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