

**THE REPUBLIC OF KENYA**



**COUNTY GOVERNMENT OF MARSABIT**

**DEPARTMENT OF FINANCE AND ECONOMIC PLANNING**

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**COUNTY BUDGET REVIEW AND OUTLOOK PAPER**

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**SEPTEMBER 2019**

**County Budget Review and Outlook Paper (CBROP) 2019**  
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## **Foreword**

The County Budget Review and Outlook Paper (CBROP) 2019 has been prepared in line with section 118 of the Public Finance Management (PFM) Act 2012. This section requires the county government to prepare a budget review and outlook paper in respect for each financial year and submit it to the County Executive Committee by 30th September of every year and subsequently table this at the County Assembly and then publish and publicize the paper.

The paper reviews fiscal performance of the County for the 2018/19 financial year with the approved Program Based Budget (PBB) and the projected fiscal performance indicated in the CBROP 2018. The paper also provides information on changes in the projections made in the County Fiscal Strategy Paper (CFSP) 2019. These changes are also analyzed against the actual financial performance for the FY 2018/19 to determine the trend and understand factors that may have hindered compliance with fiscal responsibility requirements and the expected financial management outputs on revenue enhancement, expenditure management and budgetary control. These deviations are explained and used as a basis to refine the projected fiscal performance for the MTEF for FY 2020/21.

The updated economic and financial outlook presented in this paper will set out the general fiscal guidance for the preparation of the budgets for the next financial year and for the medium term. The provisional ceilings are intended to guide the Sector Working Groups (SWGs) in the preparation of the budgets.

The County Treasury and the relevant departments are and continue to be available to support all Sectors in adopting this paper which guides our budget development process, enhances fiscal discipline and assigns fiscal responsibilities which enables the County to comply with section 107 of the PFM Act 2012.

**Adan Guyo Kanano**

**Executive Committee Member**

**Marsabit County Treasury**



## **Acknowledgement**

This County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with the Public Finance Management (PFM) Act, 2012. The CBROP provides a review of the recent economic developments and actual fiscal performance for FY 2018/2019 compared to the approved Programme Based Budgets. The paper reviews the revenue and expenditure performance for FY 2018/19 and assesses deviations from the County Fiscal Strategy Paper (CFSP) 2019 and uses this to form provisional ceilings for the next MTEF period beginning FY 2020/21. Finally the paper ensures that going forward the County complies with the principles of fiscal responsibility and the financial objectives as provided for in the PFM Act 2012 section (118).

The preparation of the CBROP 2019 was a concerted and consultative effort among various departments and stakeholders which provided useful information required in preparing this document. We are particularly appreciative to the team from Economic Planning unit for their tireless efforts towards ensuring that this document was completed in good time. The insights and engagements resulted in a policy document that will guide our Sector Working Groups and the entire budget preparation process.

Further, we appreciate the partnership with USAID and UKaid- AHADI Project for their technical support they have given the county in the preparation of CBROP 2019. We hope that this relationship will be strengthened further as we move on. We particularly acknowledge the invaluable in-county technical assistance that enabled us to develop this plan comprising of Gilbert Momanyi (Programme Team Lead) and Paul Kamaku (Consultant).

**Yussuf T. Jillo**

**Chief Officer**

**Marsabit County Treasury**



## **ABBREVIATIONS AND ACRONYMS**

AHADI	Agile and Harmonized Assistance to Devolved Institutions
CBK	Central Bank of Kenya
CRA	Commission of Revenue Allocation
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
GDP	Gross Domestic Product
IBEC	Inter-Governmental Budget and Economic Council
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
KNBS	Kenya National Bureau of Statistics
MTEF	Medium Term Expenditure Framework
MTP	Medium-Term Plan
PE	Personnel Emoluments
PFM	Public Finance Management
PWD	People with Disabilities
SRC	Salaries and Remuneration Commission
SWG	Sector Working Group
USAID	United States Agency for International Development (USAID)

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## Preamble

### **Legal Basis for Preparation of the County Budget Review and Outlook Paper**

The Budget Review and Outlook Paper (CBROP) is prepared in accordance with Section 118 of the Public Finance Management (PFM) Act 2012. The law stipulates that:

- 1) A county Treasury shall;
  - a. Prepare a CBROP in respect of the County for each year; and
  - b. Submit the paper to the County Executive Committee (CEC) by 30th September of that year.
- 2) In preparing its CBROP, the County Treasury shall specify;
  - a. The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year
  - b. The updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP)
  - c. Information on:
    - (i) Any changes in the forecasts compared with the CFSP; or
    - (ii) How actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or financial objectives in the CFSP for that financial year; and
  - d. Reasons for any deviation from the financial objectives in the CFSP together with proposals to address the deviation and the time estimated for doing so.
- 3) The CEC shall consider the CBROP with a view to approving it, with or without amendments, within fourteen days after its submission.
- 4) Not later than seven days after the CBROP is approved by the CEC, the County Treasury shall:
  - a. Arrange for the paper to be laid before the County Assembly; and
  - b. As soon as practicable after having done so, publish and publicize the paper.

### **Fiscal Responsibility Principles in the Public Financial Management Law**

In line with the Constitution of Kenya 2010, the PFM Act, 2012 sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. Section 107 of the PFM Act, 2012 states that: The County Government's recurrent expenditure shall not exceed the County Government's total revenue;

- 1) Over the medium term, a minimum of thirty (30) per cent of the County Government's budget shall be allocated to the development expenditure;
- 2) The county Government's expenditure on wages 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;
- 3) Over the medium term, the Government's borrowing shall be used only for purpose of financing development expenditure and not for recurrent expenditure;
- 4) The County debt shall be maintained at a sustainable level as approved by County Assembly;
- 5) The fiscal risks shall be managed prudently; and
- 6) 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.

# **1. INTRODUCTION**

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The County Budget Review and Outlook Paper (CBROP) is prepared in line section 118 of the Public Finance Management (PFM) Act, 2012. The paper reviews the fiscal performance of the county for the financial year 2018/2019; the updated macro-economic and financial forecasts; and deviations from the approved County Fiscal Strategy Paper (CFSP) 2019 and provides the background and reasons for such deviations.

## **1.1. Objective of CBROP**

The objective of CBROP is to provide a review of the previous fiscal performance and how this impacts the financial objectives and fiscal responsibility principles to be set out in the CFSP. This together with macroeconomic outlook provides a basis for revision of the current budget in the context of the broad fiscal parameters guiding the next budget and the Medium Term Expenditure Framework (MTEF). The Details of the fiscal framework and the medium term policy priorities will be firmed in the CFSP.

Specifically the CBROP provides:

- i. Updated economic and financial forecasts in relation to the changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP);
- ii. Details of the actual fiscal performance in the previous year compared to the budget appropriation for that particular year;
- iii. Any changes in the forecasts compared with the CFSP;
- iv. Indication on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the CFSP for that financial year; and
- v. Reasons for any deviation from the financial objectives in the CFSP together with proposed measures to address the deviation and the time estimated for doing so.

## **1.2. Significance of CBROP**

The paper is a policy document and links planning with budgeting. It is significant in the budget making process within the Medium Term Expenditure Framework (MTEF) as it

reviews previous fiscal performance for the year and identifies any deviations from the budget with the aim of providing realistic forecasts for the coming year. It also assesses how fiscal responsibility principles were adhered as provided in section 107 of the PFM Act 2012. In addition the updated macroeconomic and financial outlook provides a basis for any budget revision and sets out broad fiscal parameters for the next budget. Further, the paper is expected to provide indicative sector ceilings for the FY 2020/2021 budget and in the medium term to guide Sector Workings groups (SWGs) before being con in the CFSP 2020.

### **1.3. Structure**

This paper has four other sections. Section Two reviews the county's fiscal performance for the previous year. It is divided into three sub-sections, namely, The Overview, Fiscal Performance and Implications of Fiscal Performance. Section three reviews recent economic developments and has four subsections of Recent Economic Developments, Economic Outlook & Policies, Medium Term Fiscal Framework and Risks to the Outlook. Section four sets out how the county government intends to operate within its means. It establishes the resources envelop (total revenues) it expects then allocates these across departments by setting expenditure ceilings for each department. In addition, it has four sub-sections: adjustment to the proposed budget; the medium term expenditure framework; proposed budget framework; and projected fiscal balance and likely financing. Lastly, section five gives a conclusion of the entire paper.

## **2. REVIEW OF COUNTY FISCAL PERFORMANCE IN 2018/19 FY**

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This section details the county's fiscal performance for the financial year 2018/19 in relation to the approved programme based estimates and details the implications arising from the fiscal performance for the same period.

### **2.1. Overview**

During the period under review, the county government set out in the CFSP 2018 to attain positive growth prospects focusing on main economic drivers:

These include:

Farmers extension services, domestication of the National Livestock Policy which was ascended to, a draft rangeland management Policy was also developed and finally Livestock trade and marketing bill which is at the county assembly stage.

Construction of ultra-modern fish processing factory and rehabilitation and equipping of cold rooms- once completed the facilities will enhance value addition that will positively impact value of fish and fish products.

Increased water access through: Drilling boreholes, constructing water pans, masonry tanks and provision of plastic water tanks.

Water sector policy and Marsabit water and sewerage services act of 2018 was also developed.

In health sector the county Improved Health service delivery: Skilled deliveries (49.3% to 60%); ANC coverage (37.5% to 56%); Workload (252584 to 277842); IMAM cure rate (77% to 78%); Improved human resource numbers from 964 to 1035 and improved access to health services through: Infrastructural development and Functional Health care service delivery points from 101 to 114.

The integrated development plan for Marsabit town was also developed to enhance organized development of the town to ensure that investors are attracted to an orderly and well planned town. This is currently in the County Assembly for deliberations and adoption.

The County has also moved to the utilization of e- procurement to enhance budget absorption and the County expenditure was guided by sector objectives and priorities as indicated in the CIDP.

## **2.2. Fiscal Performance**

During the period under review- FY 2018/19 - the County total revenue basket was Ksh 7,812 million comprising of Ksh 7,002 million from exchequer as equitable share of domestic revenues raised nationally, Ksh 672.4 million realized from conditional grants and Ksh 137.4 million being revenues raised locally(Own Source Revenue). In addition, the County had Ksh 732.4 million as balance brought forward from FY 2017-2018. This is summarized in the Table 2.1

**Table 2.1: Summary of County Fiscal Performance for FY 2018/19**

	2017/18 FY		2018/19 FY		2019/20	% Deviation	Growth %
	Approved	Actual	Approved	Actual	Approved		
<b>TOTAL REVENUE &amp; GRANTS</b>	<b>7,730,883,102</b>	<b>7,396,059,947</b>	<b>8,402,781,581</b>	<b>8,544,424,890</b>	<b>8,373,510,041</b>	-5%	16%
Unspent Bal from Previous FY	551,909,485	551,909,485	582,242,667	732,370,625.80	732,370,625.80	0%	-41%
<b>Revenue (Total)</b>	<b>7,178,973,617</b>	<b>6,844,150,462</b>	<b>7,820,538,914</b>	<b>7,812,054,264</b>	<b>7,641,139,415</b>	<b>-5%</b>	<b>8%</b>
Equitable Share Allocation	6,583,600,000	6,583,600,000	7,002,200,000	7,002,200,000.00	6,634,000,000.00	-	18%
Local Revenue	130,000,000	94,442,462	140,000,000	137,419,761.25	150,000,000.00	-38%	-27%
Grants (Total)	465,373,617	166,108,000	678,338,914	672,434,502.90	857,139,415.00	-180%	-
<b>Total Expenditure</b>	<b>7,178,973,617</b>	<b>6,261,907,795</b>	<b>7,820,538,914</b>	<b>7,587,650,256.00</b>	<b>7,641,139,415.00</b>	<b>-15%</b>	<b>-</b>
<b>Recurrent</b>	<b>4,295,633,497</b>	<b>3,478,162,383</b>	<b>4,062,538,914</b>	<b>3,879,305,098.00</b>	<b>4,152,151,055.18</b>	<b>-24%</b>	<b>1%</b>
<b>Development</b>	<b>2,883,340,120</b>	<b>2,783,745,412</b>	<b>3,758,000,000</b>	<b>3,708,345,158.00</b>	<b>3,488,988,360.00</b>	<b>-4%</b>	<b>-2%</b>
<b>Unspent Bal Current FY</b>	<b>551,909,485</b>	<b>582,242,667</b>	<b>732,370,626</b>	<b>732,370,626</b>	<b>0</b>		

## 2.2.1. Revenue Performance

The total amount of County Own Revenue collected in FY 2018/19 was Ksh 137.4 million constituting an increase of 45.5% from Ksh 94.4 million realized in previous FY 2017/18. However, this represents a reduction from the annual target of Ksh 140 million approved in the FY 2018/19 budget.

Table 2.2 gives a full analysis of the revenue performance per stream for FY 2018/19.

*Table 1.2: Revenue Performance per stream*

County Government of Marsabit					
Revenue Summary for the year 2018/19					
	TOTAL Q1	TOTAL Q2	QUARTER 3	QUARTER 4	TOTAL
Market Charges	871,310.00	1,888,120.00	603,680.00	786,480.00	4,149,590.00
Livestock Charges	5,070,485.48	8,372,445.00	16,017,250.00	9,429,916.37	38,890,096.85
Land Transaction Charges	1,173,250.00	1,287,720.00	1,904,655.00	1,574,152.00	5,939,777.00
Royalties	1,286,750.00	444,100.00	1,764,200.00	7,070,205.00	10,565,255.00
Plan Approval	78,250.00	40,000.00	-	83,500.00	201,750.00
Slaughter	43,550.00	61,880.00	81,280.00	101,610.00	288,320.00
Scrap Metal	17,900.00	15,900.00	16,300.00	64,662.00	114,762.00
Cement	68,300.00	-	-	6,000.00	74,300.00
Single business permit	2,127,020.00	273,000.00	10,787,145.00	9,957,910.00	23,145,075.00
Produce	3,230,330.00	3,652,622.00	6,476,486.63	8,418,340.00	21,777,778.63
Miscellaneous charges	566,281.50	125,350.00	164,980.00	358,700.00	1,215,311.50
Fish Cess	500.00	88,000.00	1,500.00	37,200.00	127,200.00
Lease Rentals	959,928.02	138,914.25	3,437,915.00	-	4,536,757.27
Hiring of Hall/Stadium	4,000.00	16,000.00	12,000.00	10,000.00	42,000.00
Liquor Licence	72,000.00	-	70,100.00	2,659,000.00	2,801,100.00
AMS	445,300.00	159,000.00	122,000.00	62,700.00	789,000.00
Veterinary- Meat Inspection	115,800.00	159,728.00	246,480.00	94,350.00	616,358.00
Water Bill	57,500.00	-	183,000.00	-	240,500.00
Sale of Tender Documents	428,000.00	192,000.00	-	-	620,000.00
Way leave charges	17,400.00	-	1,036,100.00	-	1,053,500.00
Weight and measures	-	36,000.00	17,000.00	-	53,000.00
Public health Banked	72,400.00	-	-	-	72,400.00
<b>Sub total</b>	<b>16,706,255.00</b>	<b>16,950,779.25</b>	<b>42,942,071.63</b>	<b>40,714,725.37</b>	<b>117,313,831.25</b>
Collected and used at source by the department of Health	-	-	-	-	-
Public health	637,600.00	379,850.00	1,245,200.00	1,508,100.00	3,770,750.00
Hospital	3,308,965.00	3,435,865.00	3,957,985.00	5,632,365.00	16,335,180.00
<b>Grand Total</b>	<b>20,652,820.00</b>	<b>20,766,494.25</b>	<b>48,145,256.63</b>	<b>47,855,190.37</b>	<b>137,419,761.25</b>

The County local revenue is mainly attributable to produce cess (16%), livestock charges (28%) and single business permits (17%). Further, the sharp increase in local revenue in the last half of the year is attributable to renewal of single business permits, receipt of royalties, revenue automation and increased market performance resulting in higher collection of produce cess in the last quarter.

## **2.2.2. Expenditure Performance**

Total expenditure in the FY **2018/19** amounted to Ksh 7,588 million against a target of Ksh 7,821 million representing an under spending of Ksh 232.8 million which is a 3% deviation from the approved programme based budget estimates. In the FY 2018/19, the recurrent expenditure amounted to Ksh 3,879 million representing 51% of the total expenditure, while Ksh 3,708 million was spent on development accounting for 49% of the total expenditure. The expenditure excludes unspent balances amounting to Ksh 732.4 million which would be carried forward to the next financial year. The County achieved the thresholds on the proportions to be allocated to recurrent and development contained in the minimum requirements as prescribed in section 107 of the PFM Act 2012.

The FY 2018/19 Budget expenditure recorded for an absorption rate of 89 percent, a decrease from 92 per cent attained in a similar period of FY 2017/18. The under spending in the FY 2018/19 is attributed to low absorption rates in both recurrent and development expenditures by the line County departments as a result of the long electioneering period, under collection in revenue and delay in disbursements from national government.

### **2.2.2.1. Budget absorption and comparison between CFSP 2018 Ceilings and FY 2018/19 budget**

Table 2.3 below indicates the respective department's absorption rates as follows:

- Over-expenditure was noted in the Water, Environment and Natural Resources (23%) and Health Services (1%) as a result of the passing of the supplementary budget.
- High absorption by the Education, Skills Development, Youths & Sports (97%), Trade, Tourism, Industry & Enterprise development (92%) and 91% for the County Executive.
- Low absorption was noted in Agriculture, livestock and fisheries development (75%), Roads, Transport and Infrastructure (79%) and Culture and social services (83%).

**Table 2.2: Showing Absorption rates by sectors and Comparison with CFSP 2018**

DEPARTMENTS	C-FSP 2018			BUDGET ALLOCATION 2018/19			Cumulative Expenditure 2018/19			Absorption	Deviation (%)
	REC	DEV	TOTAL	REC	DEV	TOTAL	REC	DEV	TOTAL	(%)	CFSP - BUDGET
County Executive	509,341,105	324,742,341	<b>834,083,446</b>	531,437,254	360,000,000	891,437,254	444,375,052	538,502,801	982,877,853	<b>91%</b>	- 3.42
County Public Service Board	87,868,540	9,000,000	<b>96,868,540</b>	90,000,000	0	90,000,000	75,259,318	2,313,532	77,572,850	<b>86%</b>	0.14
Trade, Tourism, Industry & Enterprise development	78,472,050	132,500,000	<b>210,972,050</b>	83,500,000	104,600,000	188,100,000	69,490,825	103,925,653	173,416,478	<b>92%</b>	0.23
Culture & Social Services	63,659,705	92,500,000	<b>156,159,705</b>	72,000,000	120,300,000	192,300,000	53,876,080	105,538,885	159,414,965	<b>83%</b>	- 0.28
Finance Economic Planning	603,145,516	445,000,000	<b>1,048,145,516</b>	368,985,872	40,000,000	408,985,872	338,880,159	9,302,300	348,182,459	<b>85%</b>	8.66
County Assembly	600,960,640	50,000,000	<b>650,960,640</b>	596,999,313	145,000,000	741,999,313	596,999,313	145,000,000	741,999,313	<b>100%</b>	- 2.30
Education, Skills Development, Youths & Sports	230,065,709	261,104,081	<b>491,169,790</b>	259,000,000	355,830,000	614,830,000	303,653,951	293,261,594	596,915,545	<b>97%</b>	- 2.28
Energy, Lands & Urban Development	133,091,798	231,450,000	<b>364,541,798</b>	140,000,000	255,650,000	395,650,000	122,992,333	214,429,552	337,421,885	<b>85%</b>	- 0.15
Administration Coordination & ICT	360,494,230	10,000,000	<b>370,494,230</b>	346,500,000	15,950,000	362,450,000	303,484,702	15,237,422	318,722,124	<b>88%</b>	0.20
Roads, Transport and Infrastructure	70,566,233	609,142,008	<b>679,708,241</b>	77,000,000	537,750,000	614,750,000	70,077,878	415,549,510	485,627,388	<b>79%</b>	1.82
Water, Environment and Natural Resources	120,513,928	587,450,000	<b>707,963,928</b>	130,043,975	645,136,200	775,180,175	108,064,464	848,682,956	956,747,420	<b>123%</b>	- 4.69
Agriculture, livestock and fisheries development	173,282,224	144,800,000	<b>318,082,224</b>	186,000,000	410,820,000	596,820,000	160,858,683	285,009,080	445,867,763	<b>75%</b>	- 2.34
Health Services	1,047,929,943	652,253,163	<b>1,700,183,106</b>	1,181,072,500	766,963,800	1,948,036,300	1,231,292,340	731,591,873	1,962,884,213	<b>101%</b>	- 6.37
<b>TOTAL</b>	<b>4,079,391,621</b>	<b>3,549,941,593</b>	<b>7,629,333,214</b>	<b>4,062,538,914</b>	<b>3,758,000,000</b>	<b>7,820,538,914</b>	<b>3,879,305,098</b>	<b>3,708,345,158</b>	<b>6,850,396,537</b>	<b>89%</b>	

Comparison between CFSP 2018 ceilings and 2018/19 FY budget allocation showed a general growth in budget allocations occasioned by increase in equitable share of county revenue. Sector ceilings were revised upwards by 2.5 per cent, which is attributed to the reorganization of county departments and staff to enhance service delivery. Agriculture, livestock and fisheries development had the highest increment of 87.6% from Ksh 318.1 million to Ksh 596.8 million. Other sectors that had increase in budget allocation FY 2018/19 compared to CFSP 2018 were education, skills development, youths & sports (25.2%), culture & social services (23.1%), health services (14.6%), water, environment and natural resources (9.5%), energy, lands & urban development (8.5%), and county executive (6.9%). The County Assembly also had an increment of 14% from 651 million to 742 million. The County Public Service board ceiling was reviewed downwards by from Ksh 96,868,540 ceiling to Ksh 90 million. Finance and economic planning had the highest reduction of 61% from 1 billion to 0.4 million. Other sectors whose budget reduced were trade, tourism, and industry & enterprise development (10.8%), roads, transport and infrastructure (9.6%), and administration coordination & ICT (2.2%).

#### **2.2.2.2. Recurrent and Development Expenditure**

As shown in Table below, absorption rates for recurrent and development votes for the FY 2018/19 was 95% and 98% respectively. In FY 2017/18 the absorption rates were 94% and 82% respectively. There was a slight increase of 1% on the recurrent expenditure and a significant increase of 16% in development between the two financial years

**Table 2.4: Recurrent Versus development**

Year	Approved Recurrent Budget	Actual Recurrent Expenditure	Absorption rate	Approved Dev't Budget	Actual Devt Budget	Absorption rate
2017/18	4,295,633,497	4,026,738,246	93.74%	3,453,241,592	2,824,658,291	81.80%
2018/19	4,062,538,914	3,879,305,098	95.49%	3,758,000,000	3,708,345,158	98.68%

#### **2.2.2.3. Expenditure per economic classification**

Table 2.5 below gives a breakdown of the county expenditure performance per economic classification. The recurrent expenditure was 51% of the total expenditure with 32%

constituting personnel emoluments and 19% being operations and maintenance. Development expenditure accounted for 41% of the total.

**Table 2.5: County expenditure performance per economic classification**

Description	Sum of Revised Estimates FY 2018/19	Actual Expenditure 2018/19 FY
<b>A. Total Budget [1+2]</b>	<b>7,820,538,914</b>	<b>7,587,650,256</b>
<b>1.0 Total Recurrent Expenditure</b>	4,062,538,914	3,879,305,098
<b>1.1 Compensation to Employees</b>	2,478,682,908	2,436,707,769
<b>1.2 Use of Goods and Services</b>	1,631,856,006	1,442,597,329
<b>2.0 Development Expenditure</b>	3,710,000,000	3,708,345,158
<b>Financed by:</b>		
<b>B. Total Revenue</b>	<b>8,402,781,581</b>	<b>8,544,424,890</b>
<b>3.1 Equitable Share</b>	7,002,200,000	6,634,000,000
<b>3.2 Local Revenue</b>	140,000,000	137,419,761
<b>3.3 Conditional Grants</b>	678,338,914	672,434,503
<b>3.4 Balance b/f</b>	-	732,370,626

### 2.2.3. Implications for the FY 2018/19 performance

The fiscal performance in the FY 2018/19 has affected financial objectives set out in the 2019 County Fiscal Strategy Paper and the Budget 2020/21 in the following ways;

Revenue collection in FY 2018/19 increased significantly from the previous year but fell short of the targeted revenue by Ksh 2,580,239 .

The under spending in the 2018/19 FY budget has implications on the total county government revenue used to base expenditures for the FY 2020/21 FY. Appropriate revisions will be undertaken taking into account the fiscal performance of FY 2018/19. Expenditures on wages and benefits in FY 2018/19 FY accounted for 28 per cent (7 per cent below the prescribed limit). The County shall plan to ensure that these are kept within the current ranges in the medium term. These implications will also inform 2020 County Fiscal Strategy Paper projections. Over the medium term the county government will adhere to the fiscal responsibility principles and objectives as set out in section 107 of the Public Finance Management Act of 2012.

Medium term projections have taken into account performance of 2019/20 FY and macroeconomic factors expected at the national level. Table 2.6 below shows the county

government fiscal projections in the medium term. Revenue collection will be maintained at Ksh 154 million taking into account strategies employed towards raising revenue in the medium term. This include; passing of revenue legislations on revenue administration and collection, full automation of revenue collection and integration, strengthening and enforcing surveillance and sensitization of the public. In addition, recurrent and development expenditure will be maintained at 52 percent and 48 per cent respectively surpassing the minimum 30 per cent requirement for development expenditure.

*Table 2.6 Fiscal projections in the medium term*

	2016/17 FY	2017/18 FY		2018/19 FY			2019/20 FY		2020/21 FY		2021/22 FY	
	Actual	Budget	Actual	Budget	Actual	CBROP 2017	CBROP 2019	CBROP 2019				
TOTAL REVENUE & GRANTS	5,894,232,553	7,178,973,617	6,844,150,462	7,820,538,914	7,587,650,256	7,752,617,027	8,272,208,973	8,021,833,791	9,182,151,960	8,743,798,832	10,192,188,675	9,530,740,727
Unspent Bal b/f \Previous FY	934,822,019	551,909,485	551,909,485	1,015,730,000	582,242,667	563,356,175	732,370,625.80	-	-	-	-	-
<b>Revenue (Total)</b>	<b>6,829,054,572</b>	<b>7,730,883,102</b>	<b>7,396,059,947</b>	<b>8,836,268,914</b>	<b>8,169,892,923.00</b>	<b>8,315,973,202</b>	<b>9,004,579,599</b>	<b>8,021,833,791</b>	<b>9,182,151,960</b>	<b>8,743,798,832</b>	<b>10,192,188,675</b>	<b>9,530,740,727</b>
Equitable Share Allocation	5,599,495,638	6,583,600,000	6,583,600,000	7,002,200,000	6,802,200,000	7,241,960,000	7,422,332,000	6,978,995,398	7,867,671,920	7,607,104,984	8,339,732,235	8,291,744,432
Local Revenue	128,628,566	130,000,000	94,442,462	140,000,000	137,419,761	143,000,000	154,440,000	154,440,000	166,795,200	166,795,200	180,138,816	180,138,816
Grant income	166,108,349	465,373,617	166,108,000	678,338,914	672,434,503	367,657,027	657,118,022	888,398,393	550,150,804	969,898,648	1,009,054,845	1,058,857,478
<b>Grant (Total)</b>	<b>5,894,232,553</b>	<b>7,178,973,617</b>	<b>6,844,150,462</b>	<b>7,820,538,914</b>	<b>7,612,054,264</b>	<b>7,752,617,027</b>	<b>8,233,890,022</b>	<b>8,021,833,791</b>	<b>8,584,617,924</b>	<b>8,743,798,832</b>	<b>9,528,925,896</b>	<b>9,530,740,726</b>
Total Expenditure	6,277,145,087	7,178,973,617	6,261,907,795	7,820,538,914	7,587,650,256	8,315,973,202	8,315,973,202	8,021,833,791	9,182,151,960	8,743,798,832	10,192,188,675	9,530,740,727
Recurrent	3,440,000,000	4,295,633,497	3,478,162,383	4,110,538,914	3,879,305,098	4,446,536,867	4,324,306,065	4,171,353,571	4,774,719,019	4,546,775,393	5,299,938,111	4,955,985,178
<i>Recurrent as % of CG Total Revenue</i>	55%	56%	56%	53%	51%	53%	52%	52%	52%	52%	52%	52%
Personnel Emolument	1,293,146,869	1,946,266,749	1,848,936,688	2,478,682,908	2,436,707,769	1,867,545,484	1,819,885,974	1,751,968,500	2,020,073,431	1,923,635,743	2,242,281,509	2,096,762,960
Operations & Maintenance	1,216,331,172	2,349,366,748	1,629,225,695	1,631,856,006	1,442,597,329	2,578,991,383	2,504,420,091	2,419,385,071	2,754,645,588	2,623,139,650	3,057,656,603	2,859,222,218
<i>Personnel Emoluments as % of CG Revenue</i>	19%	25%	25%	32%	32%	22%	22%	22%	22%	22%	22%	22%
Development	2,837,145,087	2,883,340,120	2,783,745,412	3,710,000,000	3,708,345,158	3,869,436,335	3,991,667,137	3,850,480,220	4,407,432,941	4,197,023,439	4,892,250,564	4,574,755,549
<i>Development as % of CG Total Revenue</i>	42%	37%	38%	47%	49%	47%	48%	48%	48%	48%	48%	48%
Unspent Bal Current FY	551,909,485		582,242,667		732,370,625.80							

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

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This section presents Recent Economic Developments; Medium Term Fiscal Framework; and Risks to the Outlook. Its purpose is to turn the attention from the past to the present time and the immediate future. In this section, the county government discusses its assessment of the prospects for growth after analyzing the recent economic events and circumstances.

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

Kenya's real gross domestic product is projected to grow by 5.7% in 2019, a slight decrease from the estimated 5.8% in 2018. According to the World Bank's biannual report, gross domestic product growth in Kenya will increase to 5.7 per cent in 2019 and could rise 6% in by 2020. In 2018 this growth was driven by favorable harvest, resilient service sector, positive investor confidence and stable macroeconomic environment.

The first quarter of 2019 has experienced a real growth in consumer spending and strong investor confidence. However, there was a delay in long rain season (March-May 2019) which resulted to poor harvest. These factors have imposed emergency intervention to avert the drought cases which could impose unanticipated fiscal pressure constraining development spending hence slow growth forecast for 2019.

Manufacturing is still recovering and activity remains sluggish. The sector growth rose from 0.5 per cent in 2017 to 2.7 per cent in 2018, but still remains weak compared with a three-year average of 3.6 per cent over 2013 to 2016. Agriculture is the biggest contributor to the Kenyan economy, accounting for about half of GDP. Growth is expected to be 5.9 percent in 2020 and accelerate to 6 percent in 2021, driven by a recovery in farming, and supported by private consumption, a pick-up in industrial activity and still strong performance in the services sector.

The annual inflation rate in Kenya decreased to 5.0% in August 2019 thereby remaining within the national government target. The Kenya shillings shot up in value against US dollars amid renewed political stability which has led to strong capital inflows. The growing national economy with inflation that is within target, low interest regime and stable and strengthening Kenya shilling exchange rate reflects good prospects for both the national and county economies. The county is expected to experience increased demand leading to increased economic activities. More investments as a result of favorable macroeconomic conditions are expected to yield more job opportunities that will benefit especially the youth, women and people with disabilities. The county government will also continue to provide the necessary environment to attract

investments by investing in infrastructure expansion and ensuring better environment for doing business.

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

The growing national economy is expected to lead to enhanced revenue performance. This will mean increased allocations to the county by Commission of Revenue Allocation thus having implication on the implementation of strategic interventions.

In FY 2018/19, the county own source revenue performance slightly missed the target by 1.84% by posting Ksh. 137,419,761 million against target of Ksh 140 million.

The increase can be attributed recruitment of trained revenue clerks and automation of revenue system.

Absorption rate was about 89 percent during the period. Total expenditure in the period was Ksh 6,850,396,537 against target of Ksh 7,820,538,914 leading to a deviation of about 12 percent amounting to Ksh 970,142,377.

The resource envelop of the County Government has also faced challenges of inadequacy given the size and historical underdevelopment characteristics of the County. The situation has been compounded by the consistent underperformance in the generation of the Own Source revenue which results in the County Government relying on the national government for most of its revenue. The County Government has developed several strategies in place to improve revenue collection and also raise additional funds by strengthening collaboration, networking and partnerships. The government will continue to work with the National Government, development partners and other counties in the region and beyond in addressing development challenges facing residents of the county, especially in water, agriculture, infrastructure and health.

### **3.3 Medium Term Expenditure Framework**

The county government will operate within a framework of balanced budget in the medium term with occasional short term borrowing as may be necessary for cash flow management purposes. The government's fiscal policy objective in the medium term will be to focus resources to priority and growth potential areas including water, infrastructure, agriculture and livestock production, and health.

Revenue mobilization initiatives will be strengthened to enhance revenue performance. The County's own revenue performance has been fluctuating over the years culminating to a

growth of 45 percent in 2018/19 compared to 2017/18. To realign local revenue performance to positive growth trajectory, the county government will ensure adequate legislations to guide revenue collection and management, improve enforcement for compliance, enhance residents' ICT literacy levels for more compliance and broaden tax base. The county government will engage the National Government and development partners for additional resources to support implementation of targeted development interventions.

In the medium term the county government will strengthen expenditure management focusing on expenditure productivity. This will be done by full implementation of the Integrated Financial Management Information System (IFMIS) across departments. The county government has formed inspection and acceptance committee in order to continue monitoring expenditures closely to avoid channeling resources to unproductive expenditure areas. Major expenditure areas will be expected to include personnel emoluments (P.E), development and operations. The government will also increase focus and implementation of programmes targeting the vulnerable including the youth, women and people living with disabilities (PWDs) to enhance their participation in the socio-economic development of the county.

The fiscal responsibility principles will remain the guiding framework for its public finance management discourse.

### **3.4 Risks to the Outlook**

The county operates within the framework of global economy and the world scenario will affect the economy of the county through exports, tourism, among others. In the event of a downturn in the Global economy of the economy of Kenya against the World Economy, then the revenues from the equitable share may not grow as projected. Further, the Counties are already facing revenue cuts due to the ongoing Austerity measures. The impact and effect of such measures can only be fully analyzed in the CFSP 2020. However, the potential for adverse impact on the projections and resultant budget ceilings is considered moderate to high.

The outlook is based on assumed normal rainfall. However, rainfall pattern proved erratic in some seasons in the past. Erratic rainfall pattern, if experienced, is likely to affect livestock

production. The current ethnic animosity between the communities may affect the economic performance.

Local revenue performance has been fluctuating and underperforming. But with the expected improved revenue performance at the national level due to the growth momentum of the Kenya, the total revenue of the county is expected to increase over the medium term. Expenditure pressures due to increasing wage bill thus leaving inadequate resources for development.

Delays in the receipt of the equitable share in the county affect the absorption and ability to make timely interventions. For the FY 2019/20 and beyond the County will seek to make accurate cash-flow projections to be shared with the Controller of Budget and National Treasury which will ensure better planning for resources.

The final risk is the conflicting priorities between the County Assembly and the County Executive thus affecting budget making process and budget execution.

## **4. RESOURCE ALLOCATION FRAMEWORK**

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This section establishes the resource envelope the county expects and how it will be allocated across all the sectors for 2020/21 FY and MTEF

### **4.1 Adjustment to the FY 2019/20 Budget**

The 2019/20 Budget sought to unlock the economic potential of the county by ensuring adequate funding to the critical sectors that will contribute immensely to the realization of our shared vision to pursue the transformative agenda for inclusive economic growth.

However, even as the implementation of the budget continues, there will be need to make adjustments to the new budget;

The national government reduced the county government allocation by Ksh 4 billion, this will impact on the equitable share allocation to the County Government of Marsabit and will require further alignments to the budget to refocus spending priorities.

The 2019/20 period also will be affected by prolonged drought which will affect livestock which is our main economic activity. In this regards the county will institute austerity measures to avoid wastages of resources, this includes reducing non -core expenditure especially on recurrent vote and ensuring development projects are prioritized.

### **4.2 Medium Term Expenditure Framework**

Allocation and utilization of resources in the medium term will be guided by the priorities outlined in county integrated development plan, Annual Development Plans and Sector plans; and in accordance with section 107 of the PFM Act 2012.

For effective utilization of public finances for enhanced expenditure productivity, the county government will prioritize expenditures within the overall sector ceilings and strategic sector priorities.

Table 4.1 below therefore provides indicative sector ceilings for the 2020/2021 – 2021/22 MTEF period. The projections are inclusive of conditional allocations and grants/loans.

*Table 4.1 Summary of Indicative Sector Ceilings for FY 2020/21 MTEF*

MDAs	Total Expenditure Ksh.					% Share of Total Expenditure				
	Approved budget	Approved budget	Approved Budget		Projections	Estimates	Ceilings	Projections		
	2017/18	2018/19	2019/20	2020/21	2021/22	2017/18	2018/19	2019/20	2020/21	2021/2022
Governor's Office	1,186,883,447	911,437,254	974,857,842	734,572,157	815,375,094	15%	12%	10%	8%	8%
Finance Economic Planning	1,116,045,516	478,985,872	467,045,344	459,107,598	509,609,434	14%	6%	5%	5%	5%
Education, Skills & Sport	461,169,790	547,000,000	599,742,214	826,393,676	917,296,981	6%	7%	8%	9%	9%
County Public Service Board	101,868,540	90,000,000	82,555,000	91,821,520	101,921,887	1%	1%	1%	1%	1%
County Assembly	650,960,640	719,999,313	698,316,313	918,215,196	1,019,218,868	8%	9%	9%	10%	10%
Agriculture, Livestock & Fisheries development	332,582,224	616,000,000	661,775,873	734,572,157	815,375,094	4%	8%	8%	8%	8%
Trade, Enterprise n Cop development	211,372,050	248,500,000	153,219,796	275,464,559	305,765,660	3%	3%	3%	3%	3%
Road transport and public works	413,508,241	567,000,000	446,919,170	918,215,196	1,019,218,868	5%	7%	10%	10%	10%
Lands, Energy & Urban Dev.	354,141,798	405,800,000	356,347,500	459,107,598	509,609,434	5%	5%	5%	5%	5%
Tourism culture	135,759,705	182,000,000	170,467,500	183,643,039	203,843,774	2%	2%	2%	2%	2%
Water, Environ & Natural	734,363,928	720,043,975	700,847,571	826,393,676	917,296,981	9%	9%	9%	9%	9%
Admin, Coordination n ICT	321,094,230	362,450,000	306,509,767	367,286,078	407,687,547	4%	5%	4%	4%	4%
Health Services	1,711,124,980	1,971,322,500	2,022,535,525	2,387,359,510	2,649,969,056	22%	25%	26%	26%	26%
<b>Total</b>	<b>7,730,875,089</b>	<b>7,820,538,914</b>	<b>7,641,139,415</b>	<b>9,182,151,960</b>	<b>10,192,188,675</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

### 4.3 The Proposed 2020/21 Budget Framework

#### 4.3.1 Revenue Projections

The FY 2020/21 budget targets revenue (equitable share and local) collection of Ksh **9,182,151,960 Million** up from Ksh. **7,820,538,914 Million** in the FY 2018/19. This revenue performance will be dependent on equitable share, improved control over revenue collection and revenue administration.

#### 4.3.2 Expenditure Forecasts

In the proposed 2020/21 budget, overall expenditures are projected to increase by 4 percent to Ksh. **8,743,798,832** up from the budget of Ksh **8,373,510,041** in the FY 2019/2020. Recurrent expenditure is projected to increase by 9.5 percent to Ksh 4,546,775,393 in FY 2020/21 up from a budget of Ksh 4,152,151,055 in FY 2019/20. Similarly, development expenditure is projected to increase by 20 percent to Ksh 4,197,023,439 in FY 2020/21 up from Ksh 3,488,988,360 budgeted for in FY 2019/20 accounting for 48 percent of the total budget and within the recommended level of 30 percent.

In addition, personnel emolument is projected to increase by 22% of the actual amounts paid in FY 2020/21 to Ksh 1,923,635,743 from Ksh 1,819,885,974 due to the recruitments being undertaken by the County.

**Table 4.2 Summary of Expenditure Projections 2019/20 FY and MTEF**

Revenue Type	Actual	Approved Budget Estimates			Projected Estimates	
	2017/18	2018/19	2019/20	2020/21	2021/22	
Personnel Emoluments	1,848,936,688	2,478,682,908	1,819,885,974	1,923,635,743	2,096,762,960	
Operations & Maintenance	1,629,225,695	1,631,856,006	1,446,292,426	2,623,139,650	2,859,222,218	
Development	2,783,745,412	3,710,000,000	3,488,988,360	4,197,023,439	4,574,755,549	
Un spent Bal FY	582,242,667	1,015,730,000	732,370,626	-	-	
<b>Total</b>	<b>6,844,150,462</b>	<b>8,836,268,914</b>	<b>7,487,537,386</b>	<b>8,743,798,832</b>	<b>9,530,740,727</b>	

#### 4.4 Projected Fiscal Balance

The proposed 2020/21 county budget is balanced, but however, any shortfall in revenue that may occur within the year will be addressed through supplementary or borrowing

within the borrowing framework by sub-nationals as approved by the Intergovernmental Budget and Economic Forum (IBEC).

## 5. CONCLUSION

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The FY 2020/21 budget is being prepared within the context of a moderate global economic recovery. As the National Government scales up the implementation of “The Big Four” Plan, the County Government has also aligned the County Integrated Development Plan and the Annual Development Plans to ensure that the County Specific targeted interventions are funded and implemented. The aim of the MTEF is therefore to strike an appropriate balance between support for growth and continued fiscal discipline while providing room for the implementation of the CIDP.

To create fiscal space and guarantee appropriate phasing of expenditure programmes, Sectors and the Sector Working Groups will be required to conduct a thorough scrutiny of all proposed activities and Budgets for FY 2020/21 to ensure that they are not only directed towards improving productivity but also aligned to the achievement of the CIDP objectives. As such, the fiscal strategy in this CBROP will focus on enhancing overall revenue collection and reallocating resources to the targeted sectors of the County as envisaged in the CIDP.

The Government will continue with a strategy to ensure that the budget is strictly followed and service delivery is given focal attention to achieve the set objectives. The resource ceilings projected in this document should guide the Sector Working Groups to prioritize the key productive activities contained in the Annual Development Plan to ensure consistency in the development interventions of the County. Taking this into account, the overall expenditure is expected to increase by 20% between the budget for FY 2019/20 and the projected ceiling of Ksh 9,182,151,960 for FY 2020/21 as provisionally projected in the CBROP. SWGs are required to prepare medium-term budgets that are consistent with the Medium-Term Fiscal Framework. The resource envelope for each Sector has been provided under table 5. These ceilings will form inputs into the next County Fiscal Strategy Paper (CFSP) which will be finalized by the 28 February 2020.

## ANNEX

### Annex 1: Budget Calendar for the 2020/21 MTEF Budget Process

ACTIVITY	RESPONSIBILITY	TIMEFRAME/DEADLINE
Develop and issue MTEF Guidelines and Budget Calendar	County Treasury	30th August 2019
Launch of Sector Working Groups (SWG's)	County Treasury	15th September 2019
Undertake Departmental Expenditure Review	Public All Departments	15th September 2019
Preparation of Progress report on MTP	All Departments	15th September 2019
Preparation of annual Plans	All Departments	1st September 2019
Capacity building for MTEF and Programme Based Budget	County Treasury	31st October 2019
Estimation of the Resource Envelope	County Treasury	30th September 2019
Determination of policy priorities	County Treasury	30th September 2019
Preliminary resource allocation to sectors	County Treasury	30th September 2019
Submission of Information necessary for the Development of County Budget Review and Outlook Paper	All Departments	10th September, 2019
Develop County Budget Review and Outlook Paper (CBROP)	County Treasury	20th September 2019
Submit County Budget Review and Outlook Paper (CBROP) to the County Executive Committee	County Treasury	30th September 2019
Departments in Sub-counties submit their inputs to Relevant departments	to Departments in the Sub-Counties	30th September 2019
Preparation of MTEF Budget Proposals draft sector report	Sector Working Group	1st October 2019
Deliberation and Approval of the CBROP	County Executive Committee	14th October, 2019
Submission of Approved CBROP to the County Assembly	County Treasury	21st October, 2019
Convene Public Sector Hearing on MTEF budget proposals	County Treasury	12th November 2019

Issue Circular on Revised Budget	County Treasury	15th November, 2019
Review of the MTEF Budget Proposals	County Treasury	20th November, 2019
Submission of Sector Reports to the County Treasury	Sector Working Group	27th November, 2019
Submission of Supplementary Budget Proposals	All departments	8th January, 2020
Review of Supplementary Budget Proposals	County Treasury	15th January, 2020

Submission of Information for Preparation of Draft County Fiscal Strategy Paper (CFSP)	County Treasury	15th January, 2020
Submission of CFSP to the County Executive Committee in preparation of Public Participation	County Treasury	1st February, 2020
Public Participation meetings of the CFSP	County Treasury/ All	15th February, 2020
Submission of CFSP to the County Executive Committee for approval	County Treasury	19th February, 2020
Submission Of CFSP to County Assembly for approval	County Treasury	28th February, 2020
Submit Supplementary Budget Proposals to Assembly	County Treasury	27th February, 2020
Develop and Issue Final Guidelines on preparation of 2018/2019 Budget Estimates	County Treasury	30th January, 2020
Preparation of itemized And Programme Based Budgets	All departments	15th March, 2020
Submission of itemized And Programme Based Budgets to the County Treasury	All departments	16th March, 2020
Review and finalize Departmental itemized and Programme Based Budgets	County Treasury	30th March, 2020
Submission of Budget Estimates to Executive Committee for Approval Before Public Participation	County Treasury	4th April, 2020
Public Hearing On the Budget Estimates	County Treasury	18 <sup>th</sup> April, 2020
Consolidation of Budget Estimates	County Treasury	20 <sup>th</sup> April, 2020

after Public Participation Submission of Budget Estimates to	County Treasury	23 <sup>rd</sup> April, 2020
Executive Committee for Approval Submission of Budget Estimates To	County Treasury	27 <sup>th</sup> April, 2020
County Assembly for approval Review of Budget Estimates by the	County Assembly	25 <sup>th</sup> May, 2020
County Assembly Approval of the Budget Estimates	County Assembly	15 <sup>th</sup> June, 2020
Consolidation of the Final Budget Estimates	County Treasury	22 <sup>nd</sup> June, 2020
Submission of Appropriation Bill to the County Assembly	County Treasury	27 <sup>th</sup> June, 2020
Consideration and Passage Of Appropriation Bill	County Assembly	30 <sup>th</sup> June, 2020