

REPUBLIC OF KENYA



MURANG'A COUNTY ASSEMBLY

THIRD ASSEMBLY-SECOND SESSION

REPORT OF THE SELECT COMMITTEE ON COUNTY BUDGET AND
APPROPRIATIONS ON THE SCRUTINY OF THE COUNTY FISCAL
STRATEGY PAPER FOR THE FY 2023/2024 AND OVER THE MEDIUM
TERM

Clerk's Chambers,
Murang'a County Assembly Buildings,
MURANG'A.

May 2023

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I. PREAMBLE

Hon. Speaker, this is the first County Fiscal Strategy Paper to be considered by this August House. The County Fiscal Strategy Paper (CFSP) is a prime policy document of the county government as it reveals and specifies what its priorities are, how it will implement them through a number of programmes and the amount of funds it has dedicated towards paying for these programmes to achieve its priorities and within the context of limited resources.

Hon. Speaker, in line with the provisions of section 117 of the Public Finance Management Act, 2012 and Standing Order 220 (3), the County Fiscal Strategy Paper for the FY 2023/2024 was laid in the County Assembly on February 28, 2023. Having been laid and in line with the provisions of Standing Order 220, the paper stood committed to the Budget and Appropriations committee and all the sectoral committees for the former to consider and report in line with its mandate. The consideration of the CFSP for the ensuing fiscal year was premised on the provisions of section 125 of the Public Finance Management Act, 2012, which dictate that planning shall inform budgeting hence the need to have in place an approved county integrated development plan and the attendant Annual Development Plan before approval of the fiscal strategies and sector ceilings.

Hon. Speaker, its worthy of notice that the provisions of Standing Order 220 (6) decree that the County Assembly approval of the motion on the report of the CFSP tabled by the Budget and Appropriations committee constitutes the County Assembly resolution setting forth the total overall projected revenues, the ceilings recommended for the County Government and the County Assembly and where necessary the total sums for each Vote and the allocations to individual programmes for the FY 2023/2024.

Hon. Speaker, pursuant to Standing Order 200(3), the County Budget and Appropriation Committee is mandated among other functions to: -

- a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget,
- b) Discuss and review the estimates and make recommendations to the House; and;
- c) Examine Bills related to the County budget, including Appropriations Bills

The County Budget and Appropriation Committee as currently constituted, comprises of the following Members:-

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1. **Hon. Charles Machigo Karina** – (Chairperson)
2. **Hon. Julian Njiri** – Vice Chairperson
3. Hon. Francis Kamau – Member
4. Hon. Gerald Wambugu – Member
5. Hon. Grace Sharleen Wambui – Member
6. Hon. Caroline Wairimu Njoroge – Member
7. Hon. James Karanja Kabera – Member
8. Hon. Hon. Jeremiah Gichobe – Member
9. Hon. Naomi Nyambura Maina – Member
10. Hon. John Mwangi Kamau – Member
11. Hon. John Ngugi Kibaiya – Member
12. Hon. Dinah Muthoni Kagiri – Member
13. Hon. Samson Mukora Ngigi – Member
14. Hon. Edwin Mwangi Wairagu – Member
15. Hon. Peter Murigi Ngugi – Member
16. Hon. Liz Muthoni Mbugua – Member

Examination of the CFSP for the FY 2023/2024

Hon. Speaker, the Budget and Appropriations committee in line with its mandate deliberated on the County Fiscal Strategy Paper for the FY 2023/2024; received submissions from the sectoral committees; the County Executive Committee Member for Finance and Economic Planning; heard requests from the various sectors through their respective County Executive Committee Members, Chief officers, the County Attorney and from the County Public Service Board, considered written submissions from members of the public as well as consideration of views received during public participation on the County Fiscal Strategy Paper. The submissions from the respective stakeholders have been incorporated in this report.

Acknowledgement

Hon. Speaker, I wish to sincerely express my gratitude to the following, for their participation, support and cooperation during the consideration of CGFSP for the FY 2023/2024:

- a) Members of the County Assembly through their respective sectoral committees for their effort in scrutinizing their sectoral priorities and seeking for views from their respective County executive committee members to ensure the noble task is completed;

- b) Members of the Budget and Finance committees who jointly scrutinized the County Fiscal Strategy Paper, the views of sectoral committees and those of the public, sector priorities and sector ceilings for the County Government and the County Assembly, the efforts of which have culminated into this report;
- c) The Offices of the Speaker and the Clerk of the County Assembly for the invaluable support extended to the committee duration consideration of the CFSP for FY 2023/24;
- d) The County Executive led by the County Executive Committee Member for Finance and Economic Planning for taking time to make submissions on the proposed CFSP;
- e) The Committee's secretariat for the technical support offered to the Budget and Appropriations committee and sectoral committees during consideration of this report

Hon. Speaker, its my pleasant duty and honor on behalf of the Budget and Appropriations committee to table this report on the scrutiny of the County Fiscal Strategy Paper for the FY 2023/2024 and recommend it to the House for adoption

Signed 

Date: 15/05/2023

HON. CHARLES MACHIGO KARINA, MCA

(Chairperson, Budget and Appropriations Committee)

II. SCRUTINY OF THE COUNTY FISCAL STRATEGY PAPER FOR THE FY 2023/2024 AND OVER THE MEDIUM TERM

2.1 INTRODUCTION

1. **Hon. Speaker**, Standing Order 220(4) provides that in considering the County Fiscal Strategy Paper, the committee shall consult each sectoral committee and table a report, containing its recommendations on the statement to the Assembly for consideration. The consideration of the County Fiscal Strategy Paper for the coming financial year shall therefore focus on delivering the strategic priorities for the various sectors as well as the accompanying sector ceilings.

2. **Hon. Speaker**, regulation 26 of the Public Finance Management (County Governments) regulations, 2015 provides that for the avoidance of doubt, the County Fiscal Strategy Paper submitted under section 117 of the Act, shall contain an assessment of the current state of the county economic environment which may include—
 - a) the medium-term macroeconomic framework and its outlook as contained in the Budget Policy Statement and how it impacts on the county economic environment;
 - b) a medium-term fiscal framework defining a top-down aggregate resource envelope and broad expenditure levels;
 - c) indicative allocation of available resources among county government entities;
 - d) the economic assumptions underlying the county budgetary and fiscal policy over the medium term; and
 - e) a statement of fiscal responsibility principles, as specified in the Act and these Regulations indicating whether the fiscal strategy adheres to these principles

3. **Further, Hon. Speaker**, regulation 25 (1) of the Public Finance Management (County Governments) regulations, 2015 provides the following fiscal responsibility principles in respect of preparation and approval of the county fiscal strategy paper:
 - i. the County Executive Committee Member with the approval of the County Assembly shall set a limit on the county government's expenditure on

- wages and benefits for its public officers pursuant to section 107(2) of the Act;
- ii. the limit set shall not exceed thirty-five (35) percent of the county government's total revenue;
 - iii. for the avoidance of doubt, the revenue shall not include revenues that accrue from extractive natural resources including as oil and coal;
 - iv. the county public debt shall never exceed twenty (20%) percent of the county governments total revenue at any one time;
 - v. the county annual fiscal primary balance shall be consistent with the debt target;
 - vi. the approved expenditures of a county assembly shall not exceed seven per cent of the total revenues of the county government or twice the personnel emoluments of that county assembly, whichever is lower (overridden by recurrent ceilings approved by the Senate in the County Allocation of Revenue Act);
 - vii. pursuant to section 107(5) of the Act, if the county government actual expenditure on development shall be at least thirty percent in conformity with the requirement under section 107(2)(a) of the Act;
 - viii. if the county government does not achieve the requirement of regulation 25(1)(f) above at the end of the financial year, the county executive committee member for finance shall submit a responsibility statement to county assembly explaining the reasons for the deviation and provide a plan on how to ensure annual actual expenditure outturns as well as medium term allocation comply with the provisions of Section 107 (2) (a) of the Act and these regulations in the subsequent years; and
 - ix. the compliance plan above shall be binding and the county executive committee member for finance shall ensure implementation

4. **Hon. Speaker**, the submitted County Fiscal Strategy Paper for the FY 2023/2024 is divided into four chapters. Chapter one gives background information on the County Government and majorly the legal underpinnings on the preparation of the County Fiscal Strategy Paper.

5. It further details an overview under which the County Fiscal Strategy Paper (CFSP 2023) covers and its implementation under the third County Integrated Development Plan (CIDP) 2023-2027. It also gives the priorities to be pursued are in line with Kenya Vision 2030, MTP IV, the Bottom-up Transformative Economic model, Sustainable Development Goals (SDGs), the Governor's Manifesto, the County Integrated Development Plan (CIDP) 2023 – 2027, and the County Annual Development Plan, among other policy documents.
6. Further, **Hon. Speaker**, it highlights five core thematic areas including agricultural transformation; infrastructural development; universal health care; education and training; and improving business environment, that are expected to have the highest impact at the bottom of the economy and; anchored on policies and structural reforms.
7. **Hon. Speaker**, the second part details the macroeconomic indicators nationally and globally and their impact on the county's economy. The third chapter highlights the performance of the medium-term expenditure framework for the period FY 2-019/2020 to FY 2021/2022. Chapter four indicates the fiscal performance of the previous financial year in terms of revenue performance, expenditure performance, cash flow and liquidity position, overview of current fiscal year and the sector priorities. The fifth part enshrines the analysis for county revenue sources, projections of Own Source Revenue for the MTEF 2023/24 – 2025/26, County Priorities for MTEF 2023/24 – 2025/26, resource allocation framework and other financial management emerging issues.

2.2 REVIEW OF COMPLIANCE OF THE COUNTY FISCAL STRATEGY PAPER FOR THE FY 2023/2024 TO THE EXISTING LEGISLATION

8. **Hon. Speaker**, the committee on Budget and Appropriations is mandated to ascertain whether the statutory threshold has been met or otherwise; including public participation as required under the Constitution and the approval by the County Executive Committee.

9. **Hon. Speaker**, section 117 of the Public Finance Management Act, 2012 provides that 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. Hon. Speaker, it should be noted that the County Fiscal Strategy Paper for the FY 2023/2024 has been considered under special circumstances. Crucially, the paper was submitted during transition when the second generation of the County Integrated Development Plan was still in force.

10. **Hon. Speaker**, the Committee, aware of the prevailing circumstance that proved impracticable to navigate the statutory timelines set under the law, deemed it fit, in its collective wisdom to explore the best options possible including contemplating a presumed leave of extension of time for the consideration of the County Fiscal Strategy Paper for the FY 2023/2024. The Committee, despite having received the County Fiscal Strategy Paper for the FY 2023/2024 on February 28, 2023 pursuant to the provisions of section 117 of the PFM Act, 2012, observed that the County Integrated Development Plan (CIDP) for the period 2023-2027 and the Annual Development Plan (ADP) for the FY 2023/2024 were received on the same day. The said documents were tabled before the House and committed to the Budget and Appropriations and Finance Committees on Thursday, March 2, 2023.

11. **Hon. Speaker**, that notwithstanding, the County Executive Member for Finance and Economic Planning in your letter to the Country Assembly dated March 10, 2023 vide Ref. No. MCG/FIN & PLN/VI/32, advised the Assembly to put on hold consideration of the CIDP and the ADP, to allow for alignment of the said documents with the Medium-Term Plan III (Kenya Kwanza Manifesto), since alignment could result into major alterations of the documents, as guided by the State Department for Economic Planning in the National Treasury, in line with Article 220 of the Constitution, 2010.

12. **Hon. Speaker**, while the Committee fully aware of the provisions of Section 117 as read together with Regulation 26 of the Public Finance Management (Country Governments) regulations, 2015 and standing order 210, on the consideration of CFSP, it could not turn a blind eye to the provisions of Section 107(2) of the County

Governments Act, 2012 which provides that the County plans shall be the basis for all budgeting and spending in a county. It should also be noted that once the County Fiscal Strategy Paper once adopted by the County Assembly shall serve as the basis of expenditure ceilings specified in the fiscal framework pursuant to regulation 26(4) of the Public Finance Management (County Governments) regulations, 2015. It therefore implies that planning precedes budgeting, where the planning framework contemplated in the circumstances is the Annual Development Plan for FY 2023/2024 and the CIDP for 2023-2027, which have not been considered.

13. However, **Hon. Speaker**, the Committee submitted that had the alignment and submission of the said planning documents been done earlier, they would have been considered, prior to submission of the CFSP, as such the timelines for the consideration of the former would have been met.

14. **Hon. Speaker**, in view of the prevailing circumstances, the Committee in a letter to the County Executive Committee Member for Finance and Economic Planning and copied to the Controller of Budget dated March 20, 2023 ref No. MCA/BAC/2022/15, brought to the attention of the former that in light of the uncertainties with regard to timelines for aligning the CIDP with the Kenya Kwanza Manifesto and its resubmission, that the consideration of the CFSP 2023 would be extended to such time when the Assembly would have considered and dispensed with the ADP 2023/2024 and the CIDP 2023-2027.

15. **Hon. Speaker**, the County Fiscal Strategy Paper for the FY 2023/2024 is premised on a vision to reduce inequalities in access to productive resources. The County intends to achieve an accelerated and all-inclusive economic growth, higher living standards, improved governance, efficient public service delivery, and creating an enabling environment for the private sector to do business. This paper underlines that it is based on the County Integrated Development plan for 2023-22027 and the Annual Development Plan for the FY 2023/2024, therefore, the CFSP is strongly anchored on the county development framework.

2.3 SECTOR CEILINGS FOR THE FY 2023/2024

16. **Hon. Speaker**, the County Fiscal Strategy Paper has outlined the resource envelope, clearly indicating the sector ceilings for each sector/vote. The total resource envelope is projected at Kshs. 10.226 billion, out of which development is capped at Kshs. 3.07 billion, translating to 30% while recurrent is capped at Kshs. 7.156 billion, equivalent to 70%. The County intends to allocate substantial resources to the five core thematic areas including agricultural transformation; infrastructural development; universal health care; education and training; and improving business environment. The said priorities were a product of views of the public and sector needs.

17. **Hon. Speaker**, in the FY 2023/2024, the County Assembly has been allocated a ceiling of 8.3%, equivalent to Kshs. 850 million, where Kshs. 830 million is the recurrent expenditure ceilings excluding mortgage and Kshs. 20 million for development. Not needful to mention that, The County Assembly in the FY 2022/2023 had an allocation of Kshs. 1.071 billion, comprising of Kshs. 753 million for recurrent expenditure and Kshs. 318 million for Mortgage and Car loan and development expenditure. Nonetheless, during the processing of supplementary budget for the FY 2022/2023, the total allocation was reduced to Kshs. 977 million, as a bargain to accommodate the pressing government issues, with the expectation that the programmes, particularly developmental needs of the Assembly would be allocated in the Budget for the FY 2023/2024.

18. **Hon. Speaker**, the CFSP for the FY 2023/2024 has provided for the priorities of all sectors, where the health sector with a set ceiling of Kshs. 3.65 billion, equivalent to 35.7% endeavors to focus on universal health care, Kang'ata care, training of health officers and CHVs, ensure seamless supply of pharmaceuticals and upgrade and rehabilitation of health facilities. Roads and Infrastructure sector has a ceiling of Kshs. 677 million (6.6%) will focus attention on opening up of new roads, grading, graveling and upgrading to bitumen. Also, the roads sector will put up bridges, footbridges, culverts and more importantly community-based projects.

19. **Hon. Speaker**, the trade and industry sector has a sector ceiling of Kshs. 705 million (6.9%) has been earmarked for industrial transformation, where industrial park will be initiated through partnership with the Ministry of Trade and Investment, markets will be rehabilitated, issuance of credit facilities, establishment of the Murang'a County Economic Stimulus Fund and support to cooperatives. Murang'a Municipality will review the integrated strategic urban development plan, upgrade town access roads to bitumen standards and ensure waste management.

20. **Hon. Speaker**, the land and physical planning sector has its work cut out, it has a ceiling of Kshs. 95 million (0.9%), where it will prepare development master plan, the land valuation roll, as well as approval and implementation of county spatial plans and control policy. The Youth and social services sector with a sector ceiling of Kshs. 234 million (2.3%) will largely focus on establishment of county music recording studio, establishment of ICT and information hubs, sports academies, construction of sports stadia and conversion of Ihura stadium into people's park.

21. Education sector has an allocation of Kshs. 820 million (8.0%) will ensure the continued financial support through scholarship programme, infrastructural development of ECDE centers and recruitment and enhancement of terms of service for ECDE care givers, school feeding programme and improvement of youth polytechnics. Under the water sector, water connectivity, sewerage management, provision of water storage facilities and water conservation are some of the key priorities.

22. **Hon. Speaker**, agriculture sector enshrines some core priorities such as provision of farm input e-subsidy, production subsidy to milk and mango farmers and capacity building to the farmers. The sector ceiling that will translate agricultural priorities into a sustained action has been projected at Kshs. 839 million (8.2%) The Finance and Economic Planning sector, with an allocation of Kshs. 483 million (4.7%) will leverage on automation to improve efficiency in revenue collection,

facilitate the grants, ensure monitoring and evaluation of programmes and support all the other sectors.

23. The Public administration and ICT with a ceiling of Kshs. 402 million (3.9%) will focus on policy issues relating to human resource management, construction of county headquarters and coordination of county functions.

2.4 SUBMISSIONS FROM THE PUBLIC

24. **Hon. Speaker**, the provisions of Article 196 (1) (b) of the Constitution requires the County Assembly to facilitate public participation and involvement in the legislative and other business of the assembly and its committees. Further, Article 201 of the Constitution provides that there shall be openness and accountability, including public participation in financial matters. To satisfy these provisions, the County Assembly placed adverts in the newspapers requiring them to submit views on the County Fiscal Strategy Paper for the 2023/2024, among other planning documents. Also, the Committee conducted public participation on Friday, April 28, 2023 in all the sub counties. The submissions thereof have been incorporated in this report. The submissions have been attached to the report

2.5 SUBMISSIONS FROM THE SECTORAL COMMITTEES

25. **Hon. Speaker**, the provisions of Standing Order 220 (4) outlines that in considering the County Fiscal Strategy Paper, the committee shall consult each sectoral committee and table a report, containing its recommendations on the statement to the Assembly for consideration. As such and pursuant to the provisions of Article 195 of the Constitution, 2010, the sectoral committees were expected to invite submissions from respective County Executive Committee Members before submitting to the Budget and Appropriations committee for consideration. In this regard, the committee commends all the sectoral committees that keenly reviewed their respective sector priorities and sector ceilings for the FY 2023/2024.

26. Hon. Speaker, the following were some of the recommendations of the sectoral Committees:

A. Land, Housing and Physical Planning committee

- That the allocations made to the upgrading of urban roads and streets to bitumen standards should be given to competent contractors
- That delays in payments of contractor's interim certificates should be stopped as this not only raises the total cost of works, but slows down the progress of the works and inconveniences caused to the residents
- That the Bus parks to be upgraded should be identified and the costs indicated
- That the allocation made to the planned municipality on (Delmonte Land) of Kshs.100 million should be distributed evenly among all other municipalities in the County taking into account the new municipalities to be created

B. Health Services committee

- That there is need to establish a Medical Research Centre in the County
- That to cater for the mental health of the citizens, it is critical that within the prevailing priorities that two mental health care facilities be put up
- That based on well-known dynamics, on factors affecting the health sector management, certain levels of fiscal variations are expected during planning for health.
- That there is likely to be glaring variations in estimates and actual allocations though this will not necessarily affect service delivery to significant proportion

C. Water and Irrigation Committee

- That the programme on Administration, Services and maintenance be included in the priorities and sector ceilings
- That the programme on irrigation Policy Development and Management and maintenance be included in the priorities and sector ceilings

D. Education, Child Welfare Research, Information Technology and E-Government Committee

- That an additional Kshs. 20 million be allocated to enable recruitment of 1000 ECDE teachers instead of 500 as proposed in the ADP 2023/2024.
- That an additional Kshs. 4 million be added for construction of 2 extra model ECDE Centres
- That the purchase of play and rest materials be done by the department of Education and Technical Training.

E. Governance, Labour, Justice and Legal Affairs Committee

- That the sector priorities for the CIDP 2023-27, ADP for the FY 2023/2024 and the CFSP for the FY 2023/2024 are well aligned;
- That the CIDP 2023-27, ADP for the FY 2023/2024 and the CFSP for the FY 2023/2024 have fully complied with the Constitution, the County Governments Act, 2012 and the Public Finance Management Act, 2012;
- That the proposed sector allocations, sector priorities, policy and legal requirement as outlined in the CIDP 2023-2027 and the CFSP for the FY 2023/2024, are in line with the Governor's Agenda, Manifesto and Flagship projects
- That the County Public Service Board should be adequately funded and its capacity enhanced to ensure efficiency in policy formulation and realization of its statutory mandate

3.0 RECOMMENDATIONS

3.1 POLICY MEASURES

1. That moving forward, the County Fiscal Strategy Paper should indicate Sector ceilings and programme ceilings to ensure entrenchment of Medium-Term Expenditure Framework in policy and budgetary framework
2. That the Murang'a County Government should develop relevant policies and legislation to support implementation of programmes and priorities
3. The FY 2023/2024 Budget Estimates should be in line with the approved percentages of departments' ceilings as enclosed in under the resource envelope in the County Fiscal Strategy Paper for FY 2023/2024;
4. That there should be strict adherence to the sector/departmental ceilings and other legal requirements when preparing the budget;
5. That the targets set by all sectors should be harmonized to keep with the resources at the disposal

3.2 REVENUE PROJECTIONS ADJUSTMENTS

1. That in order to ensure timely consideration and approval of the Finance Bill, the same should be submitted before the approval of the estimates;
2. That the County Executive Committee Member in charge of Finance should fully implement the Murang'a County Revenue Collection Management Act, 2022;
3. That the County Assembly should enact the following revenue legislation laws to support and facilitate enhance of local revenue:
 - a) Rating law;
 - b) Trade Licensing law;
 - c) Entertainment law;
 - d) Finance law;
 - e) Revenue Administration law
4. That the County Executive should Fasttrack preparation and approval of Valuation roll for provide the basis for implementation of Rating law;
5. That the local revenue be reviewed from Kshs. 1.4 billion to Kshs. 1.45 billion due to the following:
 - a) That the enactment of the National Rating Bill 2022 and diversification of revenue streams such as parking in the new municipalities such as Kangari
 - b) The Commission on Revenue Allocation (CRA) has carefully suggested that the county's potential is about Kshs. 3 billion; construing that the amended projection is 48.33% of the CRA projection.

3.3 EXPENDITURE PROJECTIONS

3.3.1 Sector ceilings increases

1. That the development allocation for the County Assembly be increased by Kshs. 50 million from Kshs. 20 million to Kshs. 70 million; this is to cater for developmental needs of the Assembly including offices and E-Assembly;

Mr. Speaker Sir, in conclusion and pursuant to the provisions of Section 117 (6) of the Public Finance Management Act 2012 and Standing Order 220 (7) the County Budget and Appropriation Committee recommends that: *“This County Assembly adopts the Murang’a County Fiscal Strategy Paper for the FY 2023/2024 with amendments, as indicated in SCHEDULE I and SCHEDULE II”*.

SCHEDULE I: REVENUE PROJECTIONS FOR CFSP FOR THE FY 2023/2024




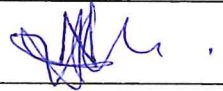
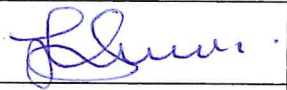
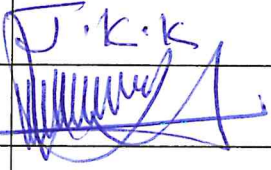
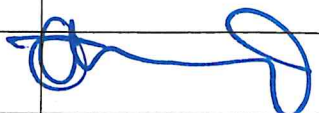
Revenue by Source	BUDGET 2022/2023	CFSP 2023/2024 Tabled	CFSP 2023/2024 Amended	CFSP 2024/2025
Shareable Revenue	7,180,155,855	7,465,703,643	7,465,703,643	7,898,171,441
User Fees Foregone	20,138,691	-	-	22,152,560
Nutritional International	20,612,450	20,000,000	20,000,000	22,673,695
Leasing of Medical Equipment	153,297,782	153,297,782	153,297,782	168,627,560
Agricultural Sector Deepening Support Program ii	12,746,035	17,092,147	17,092,147	14,020,639
Balance Brought Forward-CRF (July 2022)	322,000,000	610,313,248	610,313,248	174,676,264
THSUCP	81,798,466			89,978,313
Finance for Locally Led Climate Action (FLLoCA)		22,000,000	22,000,000	22,000,000
DANIDA	15,350,363	8,955,000	8,955,000	8,955,000
NAVCDP		70,000,000	70,000,000	70,000,000
NARIGP	335,683,961	197,147,434	197,147,434	369,252,357
Local Revenue	1,000,000,000	1,400,000,000	1,450,000,000	1,600,000,000
Proceeds from Sale of MCC	500,000,000			
Transfer of Library Services		13,019,070	13,019,070	13,019,070
Aggregated Industrial Park		250,000,000	250,000,000	250,000,000
Total Revenues	9,641,783,603	10,227,528,325	10,277,528,325	10,460,507,828

SCHEDULE I: EXPENDITURE CEILINGS FOR CFSP FOR THE FY 2023/2024

Tabled CFSP for FY 2023/2024				Committee Amended CFSP for the FY 2023/2024				
Sector Name	RECURRENT (Kshs)	DEVELOPMENT (Kshs)	TOTAL (Kshs)	Ceilings in %age	RECURRENT (Kshs)	DEVELOPMENT (Kshs)	TOTAL (Kshs)	Ceilings %age
Administration	402,906,886	-	402,906,886	3.90%	402,906,886	-	402,906,886	3.90%
Finance	383,169,107	100,000,000	483,169,107	4.70%	383,169,107	100,000,000	483,169,107	4.70%
Agriculture	266,065,350	573,739,581	839,804,931	8.20%	266,065,350	573,739,581	839,804,931	8.20%
Transport	22,135,387	655,000,000	677,135,387	6.60%	22,135,387	655,000,000	677,135,387	6.60%
Water	47,355,186	100,000,000	147,355,186	1.40%	47,355,186	100,000,000	147,355,186	1.40%
Trade	91,683,600	613,500,000	705,183,600	6.90%	91,683,600	613,500,000	705,183,600	6.90%
Health	3,056,864,123	594,297,782	3,651,161,905	35.70%	3,056,864,123	594,297,782	3,651,161,905	35.50%
Lands	36,059,460	59,000,000	95,059,460	0.90%	36,059,460	59,000,000	95,059,460	0.90%
Municipality	65,770,000	15,000,000	80,770,000	0.80%	65,770,000	15,000,000	80,770,000	0.80%
PSA	1,047,020,241	-	1,047,020,241	10.20%	1,047,020,241	-	1,047,020,241	10.20%
Education	682,598,214	138,100,000	820,698,214	8.00%	682,598,214	138,100,000	820,698,214	8.00%
YGCSS	89,827,168	145,000,000	234,827,168	2.30%	89,827,168	145,000,000	234,827,168	2.30%
Environment	45,327,946	57,200,000	102,527,946	1.00%	45,327,946	57,200,000	102,527,946	1.00%
PSB	43,163,574	-	43,163,574	0.40%	43,163,574	-	43,163,574	0.40%
Irrigation	46,035,687	-	46,035,687	0.50%	46,035,687	-	46,035,687	0.40%
Assembly	830,709,033	20,000,000	850,709,033	8.30%	830,709,033	70,000,000	900,709,033	8.80%
SUB-TOTAL	7,156,690,962	3,070,837,363	10,227,528,325	100.00%	7,206,690,962	3,045,837,363	10,277,528,325	100.00%

We, the undersigned, hereby append our signatures to this Report to affirm our approval.

DATE: ...15/05/2023.....

No.	HON MEMBER	SIGNATURE
1.	Hon. Charles Machigo Karina	
2.	Hon. Julian Wangari Njiri	
3.	Hon. Francis Kamau	
4.	Hon. Gerald Wambugu	
5.	Hon. Grace Sharleen Maina	
6.	Hon. Naomi Nyambura Maina	
7.	Hon. John Mwangi Kamau	
8.	Hon. Caroline Wairimu Njoroge	
9.	Hon. Jeremiah Gichobe Mbatia	
10.	Hon. James Karanja Kabera	
11.	Hon. John Ngugi Kibaiya	
12.	Hon. Dinah Muthoni Kagiri	
13.	Hon. Samson Mukora Ngigi	
14.	Hon. Edwin Mwangi Wairagu	
15.	Hon. Peter Murigi Ngugi	
16.	Hon. Liz Muthoni Mbugua	