

COUNTY GOVERNMENT OF GARISSA



COUNTY FISCAL STRATEGY PAPER

FEBRUARY 2021

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Foreword

It is my pleasure to present to you the 2021 County Fiscal Strategy Paper (CFSP) for Garissa County. This is the fourth CFSP prepared by the County Treasury to implement the Second Generation County Integrated Development Plan (2018-2022). It identifies the broad strategic priority areas and policy goals that will form the basis for preparation of 2021/2022 budget and the medium term in accordance with section 117 of the Public Finance Management Act, 2012.

This paper highlights the outcome of the previous financial year and also realigns itself to the broad National objectives as defined in the budget policy statement (BPS). It also contains vital information on: Macro-economic policy and plans; overall fiscal strategy, such as cumulative revenue projections; the resource envelope for the medium term; County overall priority interventions and proposed departmental expenditure in the medium term expenditure Framework

The County fiscal and strategy paper 2021 is set against the backdrop of a contracting global economy occasioned by the outbreak and the rapid spread of the Covid-19 Pandemic. The Pandemic and the attendant containment measures has led to contraction of the global economy disrupting businesses including international trade and leading to loss of livelihoods for millions of people globally. The condition is same on the county level, the Pandemic and the containment measures have not only disrupted our ways of lives and livelihoods in the county, but to a greater extent business all the sectors of our local Economy.

Therefore, the County Fiscal Strategy Paper 2021 and medium term budget 2021/2022- 2022/2023 will be framed against background of this Coronavirus (COVID 19) pandemic challenges that include reduced local revenue collection, delay in disbursement caused by shrinking national revenues and re allocation or prioritization of development projects. The government will therefore roll out post COVID 19 Economic Recovery strategy in order to mitigate the adverse impact of the pandemic on the local Economy.

The strategic priorities and goals outlined in this Paper herein are based on overall post COVID 19 Economy Recovery strategy program pursued by Council Governors and its aimed at cushioning the vulnerable from adverse effects of the pandemic and the transformative agenda pursued by the County leadership. In line with This strategy, the County will continue to pursue the following five Key Priority Areas that will enhance service delivery to the people of Garissa County:

- I. Improving access to water and sanitation services;
- II. Provision of accessible and quality healthcare services;
- III. Investment in agricultural transformation and food security;
- IV. Investment in transport and infrastructure development; and
- V. Creation of conducive business environment.

It is my sincere hope that we will make great strides towards the achievements of the above priority areas at the end of the financial year and ensure the realization of our County's transformative agenda.

Hon. Issa Dubow Oyow

County Executive Committee Member

Finance, Economic Planning, Revenue Management

GARISSA COUNTY

Acknowledgement

The Garissa County Fiscal Strategy Paper (CFSP) 2021 was prepared in accordance with section 117(1) of the Public Finance Management Act, 2012, which stipulates that the County Treasury shall prepare the Fiscal Strategy Paper for each financial year and submit the paper to the County Assembly by the 28th of February of that year.

The CFSP outlines the Macroeconomic parameters affecting the fiscal framework that guides in preparation of the next financial year's budget and the county spending plans in the medium term. It is expected that this document will create and enhance the understanding of how these parameters affects the County fiscal framework. It also informs and guide public discourse on progress made by that the County, and the development matters the County expect to undertake in the coming financial year and also ensure meaningful participation of the people in the budget process in accordance with article 201 of the constitution.

The completion of this document was as a result of collaborative effort by various County departments and semi-autonomous entities that provided valuable information. We immensely appreciate their contribution toward this course.

My sincere gratitude goes to all Chief Officers and Directors of various departments for ensuring timely submission of departmental inputs that formed the preparation of this document. Equally, I would like to acknowledge County Treasury Staff as well as staff from other departments, for their effort and contributions in the development of this document.

Aden Harun

Chief Officer

Finance

GARISSA COUNTY

ABBREVIATIONS AND ACRONYMS

| | |
|-------|--|
| BPS | Budget Policy Statement |
| CBK | Central Bank of Kenya |
| CECM | County Executive Committee Member |
| CO | Chief Officer |
| CRA | Commission of Revenue Allocation |
| CBROP | County Budget Review and Outlook Paper |
| CFSP | County Fiscal Strategy Paper |
| FY | Financial Year |
| 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 |

Legal Basis for the preparation of the County Fiscal Strategy Paper

Legal Basis for the Publication of the County Fiscal Strategy Paper

The County fiscal strategy paper is prepared in accordance with Section 117 of the Public Financial 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

Fiscal Responsibility Principles

In order to ensure prudent and transparent management of resources, the County Treasury shall be guided by the following fiscal responsibility principles as spelt out in Section 107 of the Public Finance Management (PFM) Act, 2012:

- I. The county government's recurrent expenditure shall not exceed the county government's total revenue;
- II. Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
- III. 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;
- IV. Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
- V. The county debt shall be maintained at a sustainable level as approved by county assembly;
- VI. The fiscal risks shall be managed prudently; and
- VII. 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.

CHAPTER ONE: COUNTY STRATEGIC BLUE PRINT

INTRODUCTION:

This chapter links CFSP with strategic objectives and goals contained in county policy documents such as The ADP, Governor's manifesto and CIDP. These documents inform county budgets based on strategic objectives pursued by the government.

The fiscal framework envisaged in these policy documents, ensures adherence to principles of public finance and fiscal responsibility principles as set out in article 201 of the Constitution of Kenya, 2010 and section 107 (1) and (2) the Public Finance Management Act 2012 respectively.

In order to achieve the set objectives, Garissa County Government will employ greater transparency, effectiveness; efficiency and economy in management of public resources in order to ensure fiscal discipline.

Despite the challenges highlighted in key priority sectors several achievement has been reported over the period in accomplishing certain sectoral strategic objectives as mentioned below.

Sectors strategic objective ,achievement and challenges

The respective sectors key achievements and challenges are as follows

Environment energy and natural resource

Strategic objective

improve institutional capacity and enhance service delivery within the department through provision of clean and healthy environment by conservation, utilization and management of natural resources and further Provide access to clean and affordable energy for all

- **Key achievement**
- Beautification of Lamu Road with assorted trees
- Beautification of Kismayu Road with assorted trees
- Construction of Garissa Main Roundabout
- Establishment of modern tree nursery structures in Garissa Township
- Construction of Masalani sub county environment office
- Construction of Dadaab Sub County Environment Office
- Construction Balambala Sub County Environment Office
- Enactment of Garissa County Climate Change Fund Act 2018
- Enactment of Garissa County Environmental management and coordination Act 2018
- Gazettement and training of County Environment Committee (CEC) as per section 29 of Environmental management and coordination Act 2015
- Successfully organized and conducted;
- National tree planting exercise on 5th May 2019

- Streamlining mining sector in the County
- Successfully conduct Energy needs assessment for the sub-counties

- **Challenges**

- Inadequate allocation of funds to the department by the county treasury
- Difficulty in accessing the few allocated funds from the county treasury to execute the departmental functions
- Inadequate mobility for field monitoring surveillance and supervision
- Staff capacity building plans not implemented
- Lack of equipment in the sub-county offices
- Lack of complete takeover of the devolved forestry functions since the county is among ten counties that have not signed the transition implementation plan

EDUCATION AND LABOUR

STRATEGIC OBJECTIVES

- The general objectives of ECD program are:
- To provide education geared towards development of the child's mental capabilities and physical growth
- To enable the child, enjoy living and learning through play.
- To develop the child's self-awareness, self-esteem and self-confidence Foster the spiritual and moral growth of the child.
- Improve the status of the child's health, care and nutritional needs and link him/her to health services such as immunization, health check-ups and growth monitoring.
- Enrich the child's experiences to enable him/her to cope better with primary school life.
- Develop the child's aesthetic and artistic skills through enabling the child to develop understanding and appreciation of his/her culture and environment.
- Foster the child's exploration skills, creativity, self-expression and discovery.
- Identify children with special needs and align them with existing services
- Improve ECDE accessibility from 35% to 100%
- Provide high quality infrastructure that is classrooms, sanitary facilities, offices, stores, kitchens, play grounds etc.
- Provide indoor and outdoor materials, which include fixed equipment, swings, slides, see-saw, rocket frame tunnels, three climbers etc. and make movable play materials that are tires, balls, rings, ropes, etc.
- Provide teaching and learning materials i.e. blackboards, chalks, pens, manila papers, paints, brushes, basins, blocks, puppets.
- Provide sustainable and effective feeding program to ECDE children.
- Recruit highly qualified and energetic ECDE teachers.
- Employ support staff like watchmen, cooks, ground men etc.

Polytechnics

Department Objectives include

- To equip the Youth with relevant skills, knowledge and activities for the labour market.
- To mainstream and sustain youth issue with all relevant policies.
- To improve the quality of training programs for the youth.

- To increase youth awareness of the life skills and social responsibilities.
- To enhance the capacity of young people so as to engage them in meaningful and gainful employment.

LABOUR RELATIONS

- Provision of effective Human Resource Management services.
- Development of Policies that encourage public participation in policy making.
- Provision of public communication and information technology services
- Enhancement of efficient and effective utilization of public resources.
- Prudent management of official records.

Libraries

- Selecting, acquiring and organizing relevant and up-to-date information resources in all formats appropriate to the information needs of the community.
- Continuously conduct information literacy and orientation to users through a variety of methods.
- Developing and retaining qualified, experienced and dedicated professional library staff who will offer high quality services to the users of the library.
- Adopting technologies that will make information resources accessible to the community in an equitable, efficient and effective manner.
- Organize and preserve locally produced knowledge within Garissa and provide access anywhere and at any time.
- Provide a secure and conducive learning environment for use of library resources.

KEY ACHIEVEMENT

ECD PROGRAMME

- Construction of two no. ECD classrooms in twin pit latrine at dama village in ijara sub-county.
- Construction of ECD model center at bula college in Garissa township
- Supply and delivery of porridge (Unimix) to all ECD centers.
- Delivery of teaching and learning materials to all ECD centers
- Renovation of Saka ECD classes
- Construction Garissa DICECE College

POLYTECHNICS

- Increased enrolment- The enrolment of trainees at the vocational training centers significantly increased due to increased sensitization of community members on matters technical and vocational education. The enrolment increased by 35%.
- Purchase of modern tools and equipment's-Modern tools and equipment's for learning were purchased for all the vocational training centres. The following courses were well equipped: Plumbing pipe fitter, Motor vehicle mechanics, welding and metal fabrications, Tailoring and dressmaking, Information communication and technology (ICT), Saloon and beauty therapy and Electrical wiremen.
- Expansion of technical and vocational courses offered at the VTCs-The following courses were added to the existing courses offered at Mikono Vocational Training

Center: Welding, Information communication and technology (ICT) and Saloon and beauty therapy.

- NITA Examination-There was remarkable increase in the number of trainees registered for National Industrial Training Authority (NITA) examination. For the first time total of 205 trainees sat for the grade 3 NITA exams in December 2019. This is a remarkable improvement from a paltry 27 trainees registered in 2018.
- Sports competition in VTCs-Sports competition for the VTCs was done. All the VTCs participated in a soccer competition that was eventually won by Mikono VTC.

Partnerships and co-ordination-The department is partnering with various state and non-state actors in implementing its programs. Currently the department is partnering with the county department of youths affairs, Research Triangle Institute (RTI), The Aga Khan foundation, Kenya Red cross among other partners. The enhanced partnership made it possible for the department to carry out its mandate.

CHALLENGES

ECD PROGRAMME

- Budgetary Constraints-This caused hindrance in implementation of the sub-sector programs.
- Security-There is general insecurity that have engulfed northern Kenya counties that have affected the education sector. Bura East Youth Polytechnic is mostly affected.

POLYTECHNICS

- Budgetary Constraints-This caused hindrance in implementation of the sub-sector programs.
- Security-There is general insecurity that have engulfed northern Kenya counties that have affected the education sector. Bura East Youth Polytechnic is mostly affected.
- Negative perception towards TVET- Despite the various community sensitization and engagements forum that were done, there is still negative perception towards technical jobs.

ICT & E-GOVERNMENT

The objectives of the Department include

- To develop a coordinated and coherent approach for ICT road map development and guidelines which will enable the County to provide high-quality and cost-effective ICT-enabled services that meet the needs of County residents;
- Foster innovation, best practice, and value for money in the use of ICT in management of County resources, learning and Citizen outreach;
- To define the conditions under which it will be possible to provide a shared and optimized ICT infrastructure with appropriate user support and standards for the National Government and the Garissa County Government;
- To among other things identify
- Short term quick wins;
- The priorities for investment;
- The plans for development;

- Employment and support of ICT services and infrastructure which support the County's Citizen outreach, learning, and administrative activities;
- A change management plan,
- Detailed strategies for refinement and evaluation of performance, culture, communications, data reporting and any other strategic management identified issues necessary for successful implementation of the roadmap in relation to ICT services for the Garissa County Government.

KEY ACHIEVEMENTS

- County Website -All the departments have been allocated a subdomain /webpage in our new website (www.garissa.go.ke). Chief officers are therefore requested to provide content that they would like uploaded on our website.
- Official Emails -The ICT directorate has opened official emails for all the senior officers and directorates. This will not only boost accountability but will also enhance intercommunication.
- Wi-Fi & internet connectivity-The process of interconnecting all the county offices and provision of free Wi-Fi to the public has begun and will be completed in two months' time.

ICT & E-GOVERNMENT

- Funding -The Commission on Revenue Allocation recommends 5% of the total budget for the ICT function in the counties. ICT is the enabler of all other systems in the counties. As much as the 5% looks like a huge amount of money, it is our wish that the ICT directorate be given at least 2% budgetary allocation.
- Ajira Digital Youth Program -The County Government is working together with the National Government to raise the profile of digital work; Promote a mentorship and collaborative learning approach to finding digital work; Provide Kenyans with access to digital work, and finally Promote Kenya as a destination for online workers. This program requires some funding for it to be operational

TRADE ENTERPRISE DEVELOPMENT AND TOURISM

STRATEGIC OBJECTIVE

- Standardization with the internationally accepted SI units of measurements.
- To enhance Consumer protection.
- To ensure that weights, measures, weighing and measuring equipment's in use for trade are correct
- To ensure that pre-packed goods conform to regulations.
- To follow up on consumer complaints
- To increase direct investment in the county as well promote and enhance promotion of local products So as to empower women, youths and persons living with disability to partake in their economic advancement and better their living standards
- Develop and renovate markets where businesses will thrive
- Micro finance credit to groups and small business will spur growth and empower women, youths and disabled into active economic engagement
- Mapping of tourist site, tourism exhibition, Protection of endangered species

- **KEY ACHIEVEMENTS**

- **Verification** of weighing gadgets to ensure compliance to the established standards and promote fair trade practices
- **LAUNCHING** of the county **REVOLVING FUND** and invite prospective groups to tender their applications
- **TRAINING** of county and sub-county revolving funds committees on funds administration and beneficiary verification criterion
- Opening of an office for the revolving fund manager and his team and equipping them with good working infrastructure
- Establishing of the **COUNTY INVESTMENT BOARD**, induction of the members and office equipping.
- Handing over of completed market stalls to the department of Urban planning.
- **SITE HANDING OVER** for the **ISHAQBINI DINING HALL** Project to the contractor and work currently ongoing
- **Bills/regulations:** The department in conjunction with others has been actively involved in the developing of a raft of Bills, some currently at the assembly and others at the executive level.
- **Mapping of Tourism sites:** The department under its directorate of tourism has conducted mapping exercise of tourism attraction sites in the 7 sub-counties. The aim of the mapping was to establish the existing the potential tourist sites in bid to document and market them to the domestic and international markets.
- **Hirola strategic development plan:** The department's directorate of tourism is currently involved in the development of 10 years Hirola strategic development plan, that will see in the conservation of Hirola, the world most rare and endangered entelope species, which is only found in Garissa County.

CHALLENGES

- Undeveloped ICT both in the county and within the Department;
- Poor infrastructure within the county
- Inadequate budgetary allocations to the Department
- Inadequate facilities including offices, vehicles, office equipment, and furniture;
- Undeveloped county trade policy formulation and implementation on weights and measures, co-operative development, trade development, and enterprise development;
- Low levels of education and training by the residents of the county;
- Limited information and data on trade, weights and measures, co-operative development, and enterprise development;
- Low business and entrepreneurial skills by residents of the county;
- Encroachment by squatters on access roads to Jua Kali work sites; and
- Non-representation in the sub-counties by the Department.
- Lack of technical and experienced personnel at the department

AGRICULTURE LIVESTOCK AND COOPERATIVES

STRATEGIC OBJECTIVES

The broad sector Objectives are:

- To achieving food security for all,
- To increase employment and youth and women integration in agricultural production,
- Increasing household incomes and
- reducing poverty
- **KEY ACHIEVEMENT**
- Vaccination of 1.6 million livestock against RVF, CCPP, PPR and CBPP supported by NDMA,
- procurement and distribution of 15 irrigation pumping sets done
- Opening of 5 No. farm access roads to improve market access for farmers completed
- Distributed 16,000;50kg bags of drought pellets for drought mitigation benefitting 15,000 households covering 50,000 cattle, 300,000 small stock. Supported BY NDMA and National government
- Purchase of 1,000 Lang troth hives supported by WFP
- Insurance pay out for 2,000 farmers totaling 24 million shillings
- Purchase of assorted farm inputs
- Procurement of vaccines, drugs, chemicals, equipment and materials worth Ksh 18 Million
- The ATC and AMS policy bill drafted and forwarded to the County Assembly
- Staff trainings on crop husbandry, poultry production, apiculture and range fodder development supported by WFP
- Feasibility study process for fruit processing plant and value chain analysis for priority horticultural crops completed and tendering awarded
- Improved extension service delivery to farmers through conducting of assorted trainings and demonstrations on agrinutrition and value addition
- **Garissa County Livestock policy**, Livestock development bill and sector plan 2018-2022 finalized by the technical teams and submitted to the cabinet for review

CHALLENGES

- Inadequate office facilities and equipment
- Human resource gaps especially in the technical fields
- Low level of funding to the sector planned programmes/activities
- Inadequate appropriate technology application
- Inadequate staff mobility (vehicles, fuels) leading to insufficient extension activities
- Weak enforcement of relevant sectoral policies
- Limited supervision of development projects

CULTURE

STRATEGIC OBJECTIVE

- Fair participation in decision making
- Equitable access to employment and Economic opportunities
- Affirmative economic empowerment

- Equitable access to property
- Equal access to education
- Long and healthy life for men and women
- Establish system of protection for Gender Based Violence and abuse
- Showcase and celebration of the diversity of local culture, practices and products
- Social protection programs for the poor and vulnerable such as health care enrolment for the aged, poor, disabled and Mentally challenged persons and provide bursary schemes and Social grants to poor, youth and small scale traders women
- Operational rehabilitation centers for victims of substance and drug abuse
- Children Juvenile and protection system established
- Support to orphans, vulnerable children and their families and their communities to build a foundation sustainable future

KEY ACHIEVEMENT

This department consist of three sub-sectors namely:

Youth and sports

- Renovated the offices in township and constructed lavatories
- Lobbying for youth and sports issues in the county
- Active participation in inter-counties sports tournament such as Kenya Inter-Counties Sports Association(KYISA) games in Busia County
- Did assessment on youth needs in all the sub-counties
- Sensitized youth on the importance of vocational/technical training courses. This has led to increased enrollment of vocational training
- Identification of a land for construction of a modern stadium in Garissa Township
- Established networks and partnerships with stakeholders in the youth
- Activation of the department offices
- Improvements of internal processes to enhance good working culture
- Training and sensitization of Garissa sports clubs and football federation officials.

CULTURE

- **Garissa county cultural week**
- The department organized Garissa cultural week where several traditional dances, storytelling, traditional medicine, food exhibitions and cultural arte facts displayed and were all documented and the winners were crowned with trophies (position: 1st 2nd and 3rd).
- **participation of the Kenya music and cultural festival**
- The department participate the KMCF in Busia and was represented by GarGar Traditional Dancers Group who was the overall wins of the Garissa cultural week,

where the county government of Garissa emerged the winners in folk song and dance and we were rewarded with trophy.

- **Department of social services**
- The objective of this department is to serve special interest groups; the youth, women, children and PLWDs.
- **Celebration**
- the department organized and conducted the **international day of People Living with Disabilities** on 3rd December 2019 which was held in Dadaab
- **Eidh ul adha celebration**- the ministry through the department of social services provided the following entertainment to children of Garissa; in partnership with other departments such health and urban planning
 - Boat riding
 - Train rides
 - Merry go round
 - Bouncing castles
 - Slides
 - First Aid Services

DEPARTMENT OF GENDER

- **Gender mainstreaming**
- In collaboration with Kenya Red Cross the department deliberated on how to fight Gender based violence and took part the 14 days' activism on GBV and the department is set to established GBV desk in every sub-county subject to the approval of public services board.
- **Distribution of Sewing machines**
- The department distributed sewing machines to women in order to empower them economically i.e. the machines were issued to women with tailoring skills in order to use it for income generating purpose.
- **Support to children**
- The department boosted the Child Protection Unit in order to cater for the minors who are in conflict with law and also to cater for nursing mothers.
- **Celebration**
- **International Women's' day** the department in partnership with Non-Governmental Organizations on 8th of March 2019 in Garissa town.
- **Stakeholder engagement**
- For the realization of the departmental objectives stakeholders' engagement is of utmost essence and this effective we have conducted stakeholder's analysis

CHALLENGES

- Inadequate budgetary allocation
- Lack of AIES disbursement from county treasury
- Lack of trainings
- Lack of IT equipment and maintenance

- Lack of facilitation for the department's liabilities
- Inadequate /lack office space at sub-counties
- Mobility problem
- Inadequate of technical personnel
- Lack of proper consultation on recruitment of personnel and deployment

HEALTH

STRATEGIC OBJECTIVE

- Maternal health and child health - Scale up immunization activities and child health program.
- Community health Services scale up
- Scale up PHC to achieve UHC
- Promote and scale preventive activities
- Control of NCDs
- HIV/Aid activities
- TB and Malaria control

KEY ACHIEVEMENT

The department of health has realized significant gains through achievements of various performance indicators, in this regard Immunization improved as percentage of children who are fully immunized increased from 55% to 78%.

Referral of patients has reduced due to the improvement of services at the sub county hospitals and other peripheral facilities means that only critical patients are referred. The county also procured 4 new ambulances (3BLS and 1 ACLS) to bolster referral services.

In addition, supply of laboratory reagents achieved 90% as planned owing to prompt procurement and distribution of the same to facilities. Drug supply and distribution also improved significantly although there is still a gap including in terms of consistency and timely delivery.

Significantly, remarkable strides have been made in the continuum of prevention, care and treatment in the context of the 90/90/90 strategy, including ART coverage of 74% and VL suppression rate of 87%. Further, prevalence rates have reduced from 2.3% in 2013 to 0.8% currently-a phenomenal achievement by all standards. On health education, proportion of health facilities conducting routine health education rose from 20 to 80 facilities, which had a profound impact on behaviour change, demand creation and service utilization. In keeping with policy and national commitments, Garissa County rolled out the CLTS initiative with the objective of attaining ODF status. A total of 37 villages were triggered.

In contribution to the polio end game, the county increased the number of environmental collection from 4 to 20 which were submitted to KEMRI for analysis.

Quarterly monitoring of performance indicators is critical in tracking the progress of indicators. The County has held 4 quarterly meetings and statistical reports including scorecard was done for evidence based decision making. These reports were disseminated during the health performance review meeting. Weekly reporting and monitoring of diseases surveillance is done on weekly basis to foresee any potential outbreaks that may arise. Active case search for AFP is routinely done and stool samples are collected for any suspected cases for onward confirmation by KEMRI. Garissa County sends environmental samples to KEMRI polio Laboratory. Currently the annualized non polio AFP detection rate stands at 12.25 against target of ≥ 2.0 and validation and geo coding of AFP cases detected stands at 100%.

Established two isolation centres for Covid 19 victims and provided the necessary PPE,S

CHALLENGES

- Inadequate resources for effective implementation
- High turnover of Health care workers
- Lack of county health policy to guide the health sector
- Poor infrastructure and inadequate equipment's
- Expansive county and insecurity
- Inadequate capacity to handle major risks and condition due to lack of ICU.
- High poverty among the community.

LANDS HOUSING WORKS AND URBAN DEVELOPMENT

STRATEGIC OBJECTIVE

- Efficient administration and sustainable management of the land resource
- Improved good governance, Institutional capacity and administration efficiency
- Plan and implementation of basic urban services and infrastructure
- Improved good governance, Institutional capacity and administration efficiency
- To create and improve working space for the entire county workforce.
- To create and improve working space for the entire county workforce.
- Improved good governance, Institutional capacity and administration efficiency

KEY ACHIEVEMENT

Lands, Surveying and Physical Planning

- Increased land registrations because of civic education offered by the department on land litigation matters and importance of title deeds
- Improved data collection since acquisition of new survey tools
- Stake holders' engagement done
- Acquisition of Survey equipment

Urban Development

- Improved urban cleanliness and proper solid waste disposal
- Improved traffic control by enforcement officers
- Sensitization of the public on waste management disposal
- Formation of settlement executive committee
- Reduced fire response time

- Partial staff training

Public Works and Housing

- Timely submission of design drawings and tender documents to stakeholders
- Efficient monitoring and evaluation of county construction projects to conform with minimum quality standards of built environment

CHALLENGES

Lands, Surveying and Physical Planning

- Unlawful and unplanned land occupation by residents
- Lack of funds.
- Public lack of information and involvement in land management.
- Poor public perception on planning and surveying process. More public awareness and enlightenment should be enhanced
- Weak link between policy, planning and budgeting.
- Minimal resources to assist in county monitoring and evaluation system to enhance measurement of results and feeding them back to the policy making process
- Weak institutional arrangement that hampered delivery of priorities outlined in the previous plans.
- Some consultants were unable to deliver works in time which this affected the implementation of the projects and programs.
- There was noted lack of synergy among related departments

Urban Development

- Delay in release of funds from the exchequer making it difficult to implement development plans
- Delayed response to maintenance services once there is breakdown of vital machinery and thus hindering service delivery
- Weak county monitoring and evaluation system to enhance measurement of results and feeding them back to the policy making process
- Budget constraints
- Insufficient skilled staff leading to delays in performance of duties
- Low morale among staff due to insufficient training, exposure and personal emoluments
- Insufficient office furniture and equipment like printers and accessibility to the internet

Public Works and Housing

- Delay in release of funds from the exchequer making it difficult to implement development plans
- Budget constraints that makes it difficult for the department to afford essential equipment and material for efficient service delivery
- Inefficiency in revenue generation from housing. We need clear separation of powers and responsibilities between national and county governments concerning housing docket for meaningful revenue generation.
- Minimal resources to assist in county monitoring and evaluation of projects. The sub-sector lacks enough transport means to carry out routine project monitoring and evaluation across the county. This issue needs dedicated project vehicles
- Security concerns. Some areas are unreachable because of security concerns making it difficult to monitor the development projects in those areas

ROADS AND TRANSPORT

STRATEGIC OBJECTIVE

- To Maintain, Expand and upgrade county road
- To provide efficient, convenient, safe and user-friendly transport infrastructure in the county
- To enhance Governance and capacity for service delivery

KEY ACHIEVEMENT

- 2900kms of roads Bush cleared
- 3001kms of roads Graded
- 413kms of roads upgraded to Gravel Standard
- 26No. Drifts constructed
- 165 Lines of Culvert constructed
- 4km Recarpeted/Tarmacked in Garissa township
- 80m of culverts cleaned
- Pothole patching of Garissa township roads
- 4000M length of Drainage cleaning

CHALLENGES

- Inadequate budget allocation that does not meet the county needs in terms of roads maintenance and improvement
- Technical Personnel Gaps
- Lack of Vehicles for Project Supervision (Transport Challenges)
- Lack of Professional Trainings/Capacity Building
- Lack of Technical Working Tools
- Lack of operational MTF Equipment
- Road encroachments hindering construction of roads especially in Garissa Township and Sub-County Headquarters.
- Lack of Roads and Transport Policy and legislation at the county level

WATER

STRATEGIC OBJECTIVE

- Increase availability and equitable, efficient exploitation of water resources,
- Improvement of water quality and protection of catchment areas
- Water resource storage and ground water exploitation, Expansion of water services
- Rehabilitation and Maintenance of old Water supply

KEY ACHIEVEMENT

- Laid the foundation and base for water sector reforms in Garissa County by putting in place a comprehensive water framework (Water Act 2018, Water Policy, Water strategy and sector plan). This framework gives live to Article 43 of the CoK of 2010(Economic and social rights) and the fourth schedule to the constitution which devolves the water services function. The framework will create a conducive and an enabling environment in the management of the water sector. The framework was subjected to public participation and approved by the county Executive committee and county assembly.
- Improved our coverage in Garissa township from paltry 25% to 85%. We Drilled and connected 6 of the planned 14 boreholes in Township with the ultimate aim of doubling of production 30,000M3(30, 000,000 liters) per day. The residents of ADC, and Iftin are already enjoying water courtesy of these 6 boreholes.
- We have drilled 24 new boreholes in the rural and peri-urban settlements outside Garissa township (list available with the department). This includes settlements along River Tana like Balambala,Sankuri,Bura Town among others who since post-independence Kenya were getting raw and untreated water from River Tana are now getting clean and safe water from these boreholes.
- In the rural and peri -urban Garissa, we establish Garissa Rural Water Board whose mandate under the Garissa Water Act 2018 includes among other things, capacitating the water user associations and maintaining the water supplies in these areas.
- The department excavated a total of 400,000m3 water pans comprising of 8 water pans distributed across all sub counties with 50,000m3 capacity. This helped in the reduction of the water trucking sites.
- In irrigation,we have supported 10 farms along River Tana by constructing concrete canals. We have commissioned a study in soil and water mapping in Gababa,Abalitiro,Rahole and Qone in order to look in to the possibility of doing large scale irrigation. The final report will be ready in one week.

CHALLENGES

- Inadequate office facilities and equipment
- The lack of formal water service providers in the rural areas continues to impact on the efficient and sustainable provision of water services in these areas
- Human resource gaps especially in the technical fields
- Low level of funding to the sector planned programmes/activities
- Inadequate appropriate technology application
- Inadequate staff mobility (vehicles, fuels)
- Weak enforcement of relevant sectoral policies

FINANCE AND ECONOMIC PLANNING

STRATEGIC OBJECTIVES

- Budget Preparation timely.
- Provision of leadership and coordination of county development planning, policy formulation and to oversee and monitor the implementation of Kenya Vision 2030.
- Management of County Finances
- To Enhance Resource mobilization

KEY ACHIEVEMENT

- Development of County plans (CIDP & ADP)
- Development of CFSP
- Development of CBROP
- Development of financial bills
- Capacity Building Audit Staff
- Fully Embraced IFMIS system
- Negotiated for staff health insurance policy

CHALLENGES

- Lack of capacity buildings
- Inadequate skilled staff
- Financial Constraints
- Delay in exchequer releases from the national treasury
- Lack of mobility in carrying out essential services i.e. M&E
- Lack policies to streamline revenue collection
- Lack of M&E Committees
- Frequent break down of IFMIS system
- Local revenue leakages as a result of manual system of revenue collection
- High turnover of the senior management staff
- Inadequate space and poor working environment for staff
- Failure by the County assembly to pass bills which could have enhance revenue collection
- Failure by the top management in implementing the PFM act and its regulations
- Failure by the accounting officers to comply with PFM act 2012

Risks to realizing the fiscal framework

The realization of development goals for the County will not be without risks and challenges as detailed below:

- i. Expenditure pressures especially perpetual increase in salaries and operational demand have put a strain on development expenditure. This demand is synonymous almost all departments and entities of the County leading to continued reallocation and

- rearrangement of spending plans.
- ii. The underperformance in development attributable to a number of factors including delays in procurement process and inadequate capacity project management leading to low absorption of development budget.
 - iii. Revenue performance may also pose a potential risk. The County will continually put up solid structures geared towards sealing loop holes and expanding revenue base. Full automation of revenue collection and other measures outlined above will be implemented.
 - iv. Potential uncertainties associated with revised resource sharing formula by CRA could lead to some implementation of programs detailed in preceding policy documents like ADP and CIDP being rescheduled to future period or even overlook altogether.
 - v. Delay in disbursement of fund. Delay in exchequer releases has, not only, resulted in delay in the county achieving its development aspirations but also dissuaded the county workforce hence compromising on service delivery.
 - vi. The County's performance may also be slowed down by unreliable weather conditions. This will affect agriculture which is the main economic driver of the County. Resources therefore need to be set aside to mitigate the situation.

1.2 Outline of County Fiscal Strategy Paper

This CFSP was developed by the County Treasury team in conjunction with other staff from crucial sectors. The development process was undertaken through a series of internal evaluations as well as consultations with various stakeholders. The CFSP was also widely discussed by the public through citizen participation forums in the county and refined to incorporate key insights. This has ensured ownership, commitment and leadership by the residents of Garissa County.

The CFSP takes into account the National context as described in the Budget Policy Statement, and applies any significant effects on a national scale into Garissa fiscal outlook. It also examines and evaluates Garissa's past performance and based on this data and analysis, projects its fiscal framework into the medium term

CHAPTER TWO: RECENT ECONOMIC DEVELOPMENTS AND POLICY OUTLOOK

2.1 Overview

In 2020, the Kenyan economy was adversely affected by the outbreak of Covid-19 Pandemic and the swift containment measures, which have not only disrupted the normal lives and livelihoods, but also to a greater extent businesses and economic activities. As a result, our economy contracted by 5.7 percent in the second quarter of 2020 from a growth of 4.9 percent in the first quarter in 2020. The economy is therefore estimated to slow down to a growth of around 0.6 percent in 2020 from the earlier projection of 2.6 percent in the 2020 Budget Review and Outlook Paper (BROP). Economic growth is projected to recover to 6.4 percent in 2021 due to in part, the lower base effect in 2020. In terms of fiscal years, economic growth is projected to grow by 3.5 percent in FY 2020/21 and further to 6.2 percent over the medium term.

The economy continues to register macroeconomic stability with low and stable interest rates and a competitive exchange rate that support exports. Year-on-year overall inflation remained within the Government target range of 5 ± 2.5 percent in December 2020 at 5.6 percent from 5.8 percent in December 2019. This lower inflation was mainly supported by a reduction in food prices.

The foreign exchange market has largely remained stable but partly affected by a significant strengthening of the US Dollar in the global markets and uncertainty with regard to the Covid-19 pandemic. Despite this, the current account deficit is estimated to improve to 5.1 percent in 2020 from 5.8 percent in 2019 mainly supported by an improvement in the trade balance.

Garissa County was particularly affected by the drought. Food security was severely destabilized with several communities in the county needing emergency aid to provide sustenance. Health complications due to malnutrition affected Garissa residents, particularly children. In addition, the overall level of urbanization in the county increased due to the influx of people from the hinterland, mainly due to loss of livelihood as a result of persistent drought. This caused strain on the social and physical infrastructure in these urban centers.

Pastoral lifestyle being the predominant economic activity was severely affected by the drought situation, thus occasioning migration and living in the urban centres as a coping strategy. Therefore, service provision to these new settlements is *ad hoc*. One way that Garissa is planning to address this is to open up more irrigation schemes around the permanent water source, River Tana and construction of mega water pans in the hinterlands to provide a source of water supply for new and existing farms. Irrigated farming will provide a more stable livelihood source as crops, fodder and other raw materials will be produced for food security, income generation and employment creation.

Going forward, insecurity remains a major concern for northern Kenyan Counties, particularly in Garissa County, amid renewed terrorist attacks. This has hindered movement within the county especially the sub counties that borders Somalia this has led to deterioration of economic performance in the county. The impact has been felt on infrastructure, physical and human capital, productivity and economic growth, and increased uncertainty in the investment climate.

2.1. Update on Fiscal Performance and Emerging Trends

Budget execution in the first half for the FY 2020/21 was hampered by revenue shortfalls and rising expenditure pressures. The shortfalls in revenues reflect the weak business environment and the impact of the tax reliefs implemented in April 2020 to support people and businesses from the adverse effect of Covid-19 Pandemic. Revenues are expected to progressively improve in the second half of the fiscal year following the gradual reopening of the economy and the increased demand for imports as well as improved domestic sales. Revenue performance is also expected to get a boost from reversal of tax reliefs, introduced in April 2020, effective January 2021.

The Government has embarked on expenditure rationalization and prioritization to ensure that expenditures are on the most impactful programmes that yield the highest welfare benefits to Kenyans.

Inflation Rate

Year-on-year overall inflation rate remained low, stable and within the Government target range of 5+/-2.5 percent since end 2017 demonstrating prudent monetary policies. The inflation rate was at 5.6 percent in December 2020 from 5.8 percent in December 2019. This lower inflation was supported by a reduction in food prices

Core inflation (Non-Food-Non-Fuel) contribution to inflation remain low at 0.8 percent in December 2020 compared to 0.4 percent in December 2019 reflecting muted demand pressures in the economy on account of prudent monetary policies. However, the contribution of fuel inflation to overall year-on-year inflation rose to 1.7 percent in December 2020 from 0.6 percent in December 2019 on account of increasing international fuel prices.

The major driver of the overall inflation has been food inflation, but its contribution to overall inflation has declined from 4.5 percent in December 2019 to 2.9 percent in December 2020 on account of a reduction in food prices.

Interest Rates

Short-term interest rates remained fairly low and stable. The Central Bank Rate was retained at 7.00 percent on November 26, 2020 same as in April 2020 to signal lower lending rates in order to support credit access by borrowers especially the Small and Medium Enterprises, distressed by COVID-19 pandemic. The interbank rate declined to 5.1 percent in December 2020 from 6.0 percent in December 2019 in line with the easing of the monetary policy and adequate liquidity in the money market.

The 91-day Treasury Bills rate was at 6.9 percent in December 2020 from 7.2 percent in December 2019. Over the same period, the 182-day Treasury Bills rate declined to 7.4 percent from 8.2 percent while the 364-day decreased to 8.3 percent from 9.8 percent.

Foreign Exchange Reserves

The banking system's foreign exchange holdings remained strong at US\$ 12,585.0 million in September 2020 up from US\$ 13,083.3 million in September 2019. The official foreign exchange reserves held by the Central Bank was at US\$ 8,765.1 million (5.4 months of import cover) in September 2020 compared with US\$ 9,441.6 million (5.8 months of import cover) in September 2019.

This fulfils the requirement to maintain reserves at minimum of 4.0 months of imports cover to provide adequate buffer against short term shocks in the foreign exchange market.

Commercial banks holdings increased to US\$ 3,819.9 in September 2020 from US\$ 3,641.7 million in September 2019.

2.3 Significant economic, legislative and financial events

The expected receipt from National government is likely to be slightly higher than the current year. The County, though greatly reliant on the National Government transfers, will institute measures to increase the local revenue base by aligning itself to National investment programs in order to increase resources that promote economic stability for the County.

Though county's own revenue generation has to remain at Ksh.150, 000,000, the target has constantly eluded the County taxman.

2.4. Revised Estimates

During the budgetary implementation of the previous financial years, the county government has encountered the following budgetary setbacks that would warrant supplementary budgets

- i. The recent order by the auditor General for counties to receive and audit all files pertaining pending bills warrants a supplementary budget, which would necessitate in-year budgetary adjustments through supplementary budgets.
- ii. Another item of concern is the balance brought forward from previous financial years mostly due to unmet revenue generation
- iii. Thirdly, there is ballooning wage bill as a result of unplanned recruitment
- iv. There has also been extreme weather conditions leading to massive death of livestock and therefore necessitating government's intervention.
- v. Funds meant for the County Governor's Official Residence were re-allocated to putting up ICT centres in all the wards across the county

For these reasons, the county treasury has found itself contemplating with unavoidable budgetary adjustments to rationalize the expenditure

Table 1: Trend in Equitable Share for Period 2017/2018 – 2021/2022

| Years | 2017/2018 | 2018/2019 | 2019/2020 | 2020/21 | 2021/2022 |
|-------------------------------------|-----------|-----------|-----------|---------|-----------|
| Equitable shares in Kshs (Billions) | 6.6 | 6.9 | 6.8 | 7.02 | 7.6 |

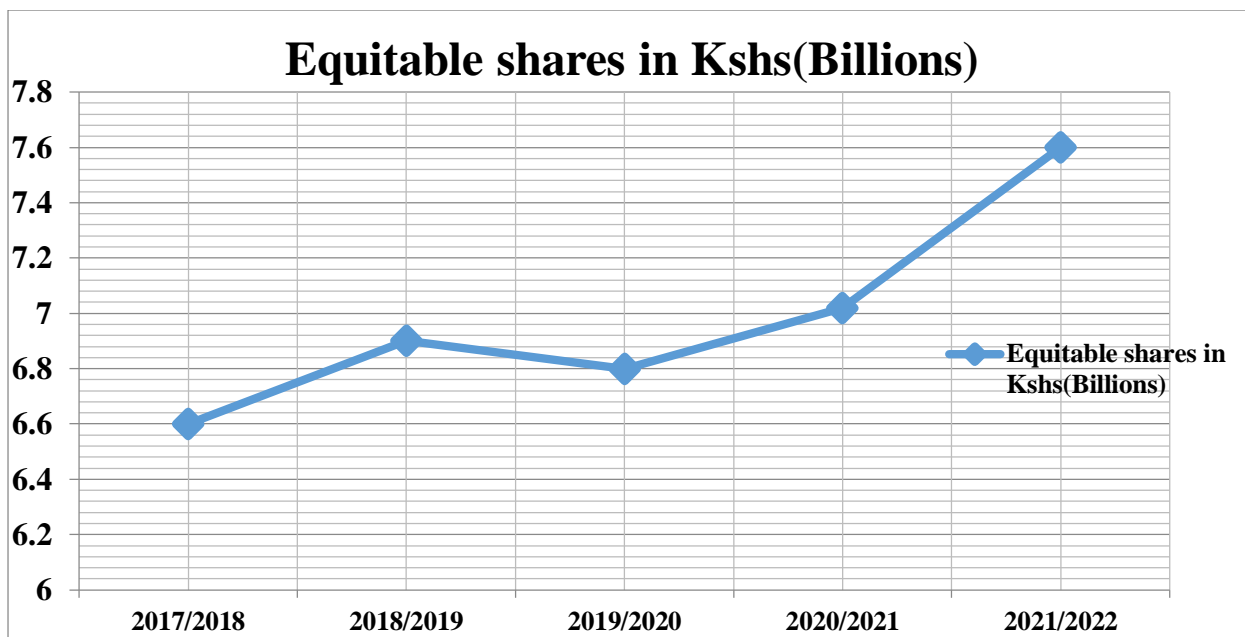
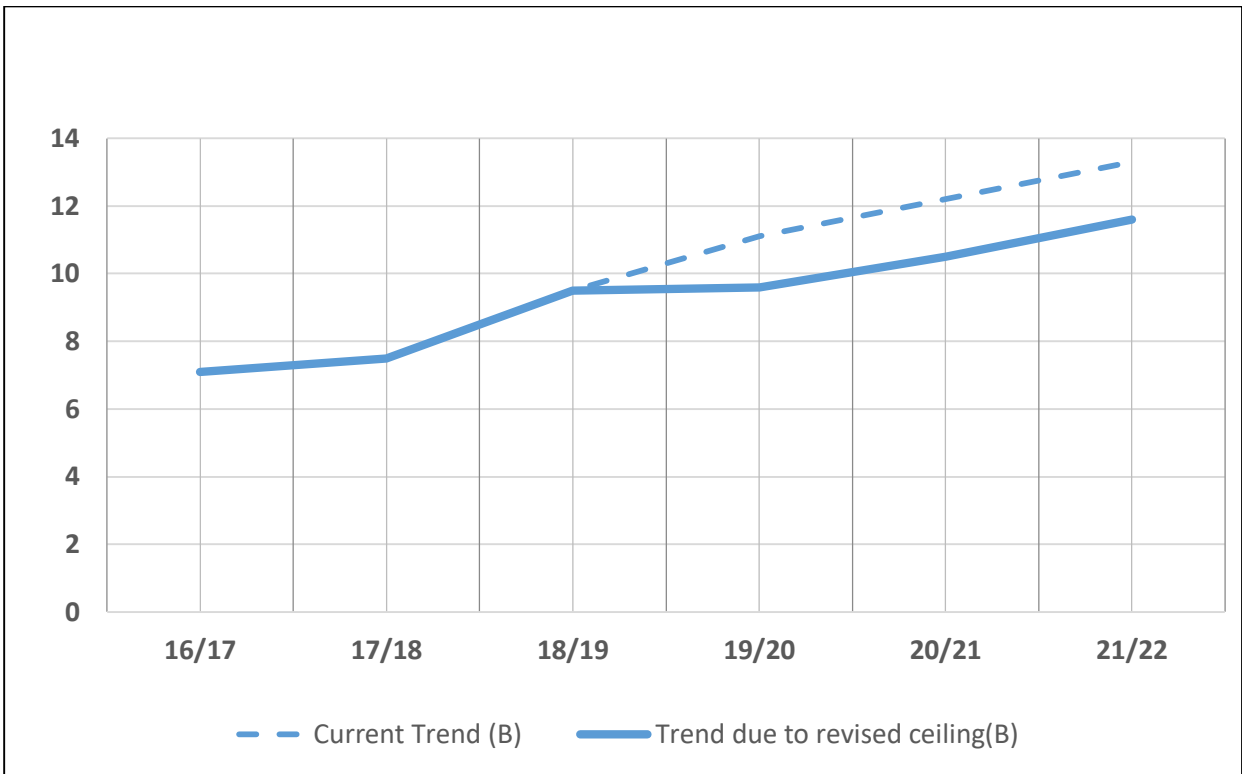


Figure 1: Trend in Equitable Share for Period 2017/2018 – 2021/2022

Equitable share trend has been on the rise until in the FY 2019/2020 where there was a decline due to the revised ceiling by the commission for revenue allocation. This has led to fiscal consolidation.

Table 2: Impact of Revised Ceilings on Forward Estimates

| | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
|--|---------|---------|---------|---------|---------|---------|
| Current Trend (B) | 7.1 | 7.5 | 9.5 | 11.1 | 12.2 | 13.3 |
| Trend due to revised ceiling(B) | - | - | - | 9.6 | 10.5 | 11.6 |



2.5 Economic Policy and Outlook

Garissa is formulating the foundation to become increasingly self-sustaining, relying less and less on the National Government, and becoming an economic force in the region. Garissa also plans to build the structures necessary to cushion itself from external negative effects, while taking advantage of external positive effects from the National context.

In light of the subdued national revenue environment, Garissa County laid the legislative groundwork to support a stronger revenue raising administration to enhance revenue collections in the county. Revenue raising legislation is being drafted for tabling in the County Assembly in 2018/19. Additional strategic investments for enhanced own source revenues include investment in contextually relevant systems to automate revenue collection, and capacity building for the revenue administration. Furthermore, the structures to implement an annual Finance Act are key for responsive revenue administration framework.

Over the medium term, expenditure on recurrent will need to be contained in order to ensure substantial amount of funds for development. In particular, every effort should be made to contain wages and salaries by the executive and other public entities by limiting the size of public service. Pursuing a sustainable level of debt is also vital as a means to provide room for the private sector to expand business and create the much needed jobs within an environment of low inflation, and stable interest rates and exchange rate.

In light of apparent fiscal constraints, tough choices are therefore required to be made to ensure that available resources are directed towards those priority programs that have the highest socio-economic impact on our economic development. This is especially more urgent with respect to the public sector wage bill that, if not appropriately managed, will become the main macroeconomic challenge for Garissa County.

Garissa has been allocated a proportion of units to develop affordable housing and is investing in expanding these alongside the National Government investment under the big 4 agenda. Initial consideration for investing in the cotton industry through the manufacturing focus on the National Government is also under review. Garissa is also preparing to receive donor-funded hospitals from refugee settlements and as such will be tapping into the Universal Health Care focus of the National Government. Finally, because of the effects of the drought, Garissa will invest to attract funding from the National Government for food fortification, livestock off-take programmes, insurance and market access.

2.7 Risks to the Outlook

In the Financial year 2021/2022 and in the medium term, the County anticipates having a balanced budget. It is, however, possible that the deficit may slightly rise towards the terminal end of the financial year occasioned by incessant failure in achieving local revenue target, leading to gaps in the resource envelope, thus calling for re-arrangement of spending plans by the county. In the longer term, however, appropriate measures, including setting a realistic and achievable local collections target, will be put in place to maintain county budget deficit at a manageable level in order to secure the County's fiscal sustainability.

Despite missing the target, the Garissa County Government has outlined a raft of measures to deliver, including reintroduction of land rates and changes in mode of payment of water charges and parking fees, in the County Finance Bill. These measures are geared at boosting revenue performance in the coming financial in the medium and ensuring smooth implementation of programs detailed in the policy documents.

CHAPTER THREE: FISCAL POLICY AND BUDGET FRAMEWORK

3.1 OVERVIEW

The 2021/2022 Medium-Term budget framework is intended to have the fiscal consolidation agenda. The consolidation process aims at supporting a sustainably wealthy and vibrant county providing high quality services to improve the livelihoods of its citizens. The county will pursue prudent fiscal policies to ensure economic growth and development. In addition, these policies will provide support to economic activities while allowing for sustainable implementation of the projects and programs. Adhering to these policies will also enhance domestic revenue collection which will ensure there are adequate resources for capital investments.

3.2 Fiscal policy frame work

In the Financial year 2021/2022 and in the medium term, the County equitable share revenues increased from Ksh 7.026 Billion to Ksh 7.6 billion this led to overall increase of resource envelope this means that the sector allocations and ceilings will be revised upwards leading to fiscal consolidation.

The biggest challenge in fiscal consolidation is Payroll in the county which has steadily trended up over the past few years with now reduced resource envelope the government will revisit this trend to align with new revenue realities.

Further local collections to remain constant at 150 million.

In light of this apparent fiscal constraints, tough choices are therefore required to ensure that available resources are directed towards those priority programs that have the highest socio-economic impact on our economic development. This is especially more urgent with respect to the public sector wage bill that, if not appropriately managed, will become the main macroeconomic challenge for Carissa County.

The County Government has outlined a raft of deliverable measures, including automation of revenue collection systems, reintroduction of land rates and changes in mode of payment of water charges and parking fees, in the County Finance Bill. These measures are geared at boosting revenue performance in the medium term and ensuring smooth implementation of programs detailed in the policy documents.

Over the medium term, expenditure on recurrent will need to be contained in order to ensure substantial amount of funds for development. In particular, every effort should be made to contain wages and salaries by the executive and other public entities by limiting the size of public service.

3.3 Fiscal strategy paper obligations

The County Government recognizes that compliance with fiscal responsibility is a legal requirement and county executive will take charge to comply with all fiscal principles as provided in the PFM Act 2012.

3.3.1 Fiscal responsibility principles

The county treasury will endeavor to comply with the fiscal responsibility principles as outline below

1. More funds will be pushed to development in order to enhance the minimum constitutional requirement of 30 percent of the County budget shall be allocated to development expenditures. In 2020-2021 budget 30% of the budget was allocated to development. The county will endeavor to maintain the same in 2021-2022 and in the medium term.
2. The County Government's expenditure on wages and benefits for County public officers shall not exceed thirty-five (35) percent of total revenues as per PFM regulations. The county Executive had serious problem complying with PFM regulations the current payroll is around 40% percent above the requirement. The county executive must strive to comply with the PFM requirements.
3. Over the Medium Term, the County Government's borrowings shall be used only for Short term borrowing (for purposes of cash management). Because of delay in treasury disbursement the county executive plans to go for short term borrowing mainly for cash management and mainly for payroll purposes only.
4. Local revenues must be managed and collection enhanced. 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 introduced. The county plans to introduce various tax administrative measures e.g. Automation of collection systems, introduction of valuation roles and registration of land and properties within Garissa town and other major towns in the sub counties in an effort to enhance revenue base.
5. Fiscal risks shall be managed prudently. The county plans to manage the fiscal risks arising from reductions to the equitable share by adopting a fiscal consolidation stance through various austerity measures.

3.4 Budget framework FY 2019-2020 MTEF

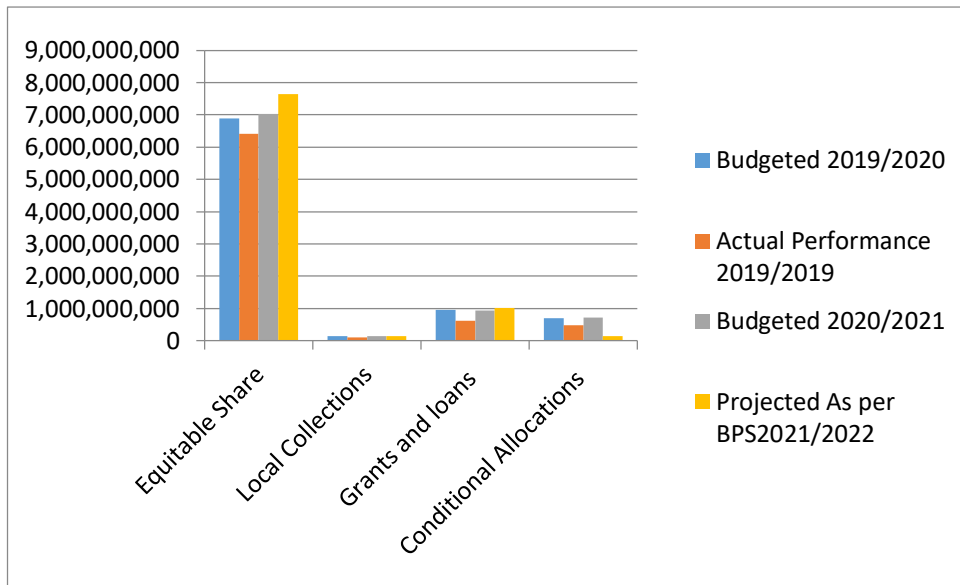
The 2021/2022 budget framework is set against a background of contracting global Economy occasioned by COVID 19 and also anticipated floods, erratic weather patterns high Inflation and interest rates are expected to bear a direct effect on the county's performance.

3.4 .1 Revenues

The county equitable share increased from from Ksh 7.026 billion to Ksh 7.634 billion and local revenue collections target also remained to realistic figure of 150 million .loans and grants has also increased from Ksh 934 million in the last FY 2020/2021 to Ksh 1.013 billion 2021/2022 budget .

Figure 2: National Revenue

| | Budgeted 2019/2020(M) | Actual Performance 2019/2019(M) | Budgeted 2020/2021(M) | Projected As per BPS2021/2022 |
|-------------------------|----------------------------------|--|----------------------------------|--|
| Equitable Share | 6,882 | 6,422 | 7,026 | 7,927.2 |
| Local Collections | 150 | 105.9 | 150 | 150 |
| Grants and loans | 960.008 | 628.66 | 934.7 | 1,087.7 |
| Conditional Allocations | 709.7 | 478.005 | 717.044 | 153.3 |
| Total Revenue | 8,701 | 7,635 | 8,828 | 9,318 |



Budget out-turn July-Dec 2020

In the first half of the current financial year 2020/21, as at 30th December 2020, total amount received from the national treasury was ksh 4.275 billion which is 42% of the total budget estimate of Ksh 10.176 billion.

Table 3.1: local revenue realized last 6 month

| LOCAL REVENUE REALIZED LAST 6 MONTH | |
|--|----------------------------|
| MONTHS | AMOUNT(in millions) |
| JULY | 9.256 |
| AUGUST | 8.803 |
| SEPTEMBER | 7.708 |
| OCTOBER | 7.018 |
| NOVEMBER | 3.648 |
| DECEMBER | 4.164 |
| TOTAL | 40.601 |

SOURCE: REVENUE DEPARTMENT

The month of July has recorded highest collection of Ksh 9.2 million while the month of November recorded the lowest with a collection of Ksh 3.6 million .

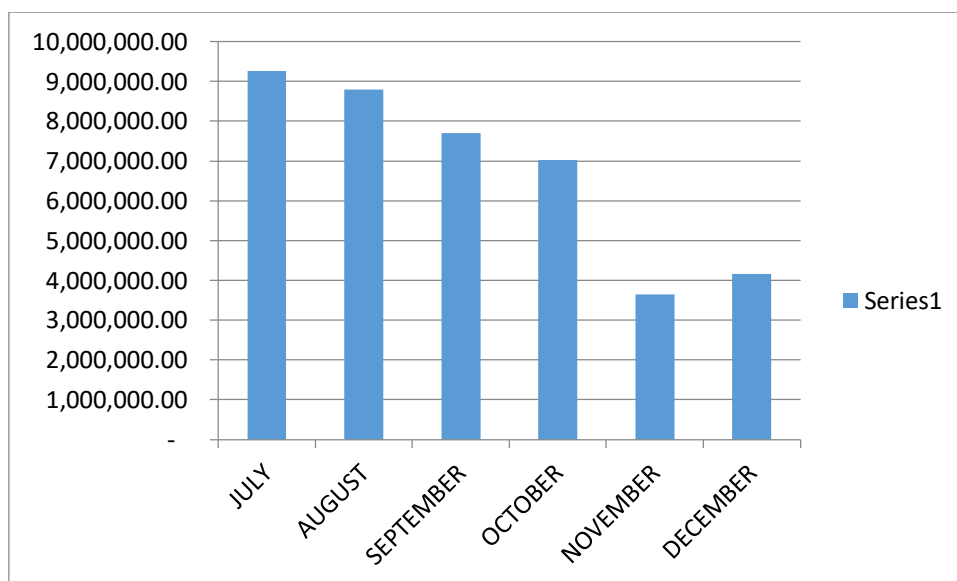
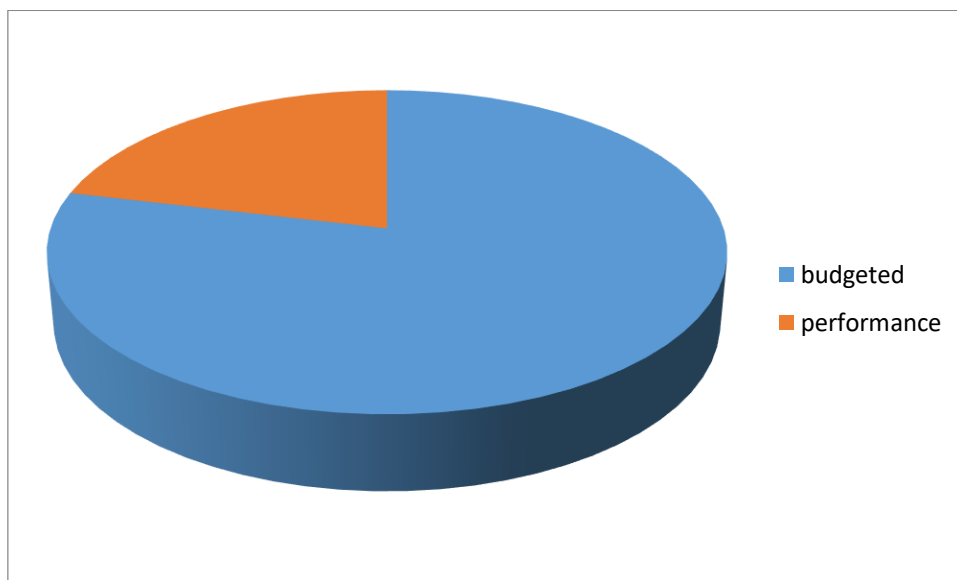


Figure3.1: local revenue performance



Lowest collection of revenue at this stage was realized this financial year compared to previous years. Only 27%(Ksh 40,601,022) of the total budget estimates of Ksh 150,000,000 was collected. The short fall of revenue collection realized is mainly caused by the covid19 related. In the next 6 month, the county government of Garissa will implement strategies to increase the revenue collection in order to ensure the planned budget is realized.

3.2 Recurrent And Development expenditure

The expenditure for the first half in the 2020/21 FY Recurrent expenditure amounted to ksh3.44 billion which comprise of Ksh 2.038 billion for compensation of employees and Ksh 402.9 million for use of goods and services and other payments of Ksh 1.006 billion respectively.

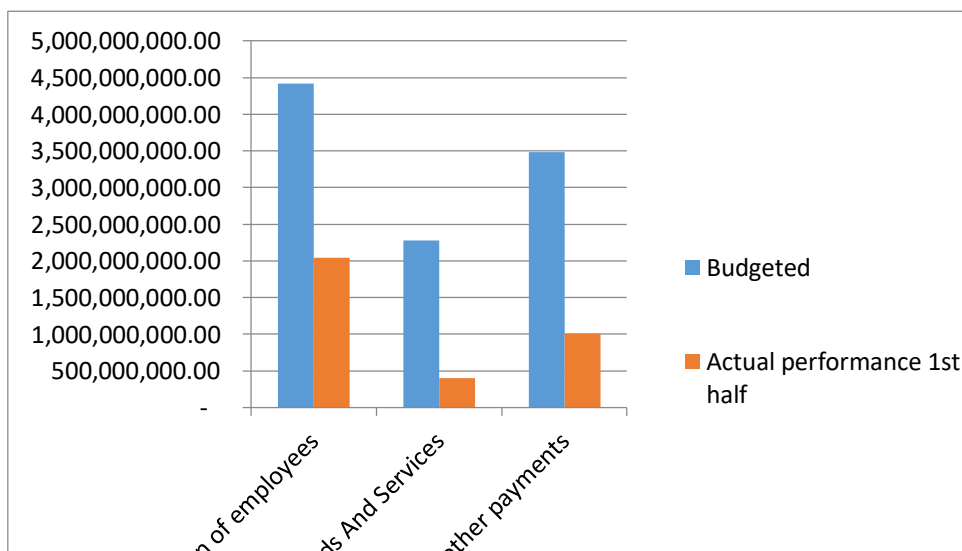
**Table 3.2 county receipt and expenditure performance
1st half FY 2020/2021**

| RECEIPT | Ksh(millions) |
|--|----------------------|
| Equitable share | 2,922.9 |
| proceeds from dom. And foreign grants | 276.9 |
| transfer to other government entities | 99.72 |

| | |
|---------------------------------------|-----------------|
| Own Source Revenues | 40.60 |
| Total Receipts | 3,340.17 |
| Payments | Ksh |
| compensation of employees | 2,038.9 |
| transfer to other government entities | 266 |
| acquisition of assets | 460.88 |
| other grants and transfers | 276.9 |
| Use of goods and services | 402.95 |
| social security benefits | 852.25 |
| Total Payments | 3,448.06 |
| surplus/ deficit | 110.8 |

3.2.1 Revenue analysis

| Item | Budgeted | Actual performance 1st half | Percentage % |
|---------------------------|-----------------|-----------------------------|--------------|
| compensation of employees | 4,416.36 | 2,038.9 | 46 |
| Use of Goods And Services | 2,280.106 | 402.9 | 18 |
| other payments | 3,480.28 | 1,006.13 | 29 |
| Total | 10,176.7 | 3,448.06 | 34 |



CHAPTER FOUR: MEDIUM TERM EXPENDITURE FRAMEWORK

Overview

The Constitution of Kenya 2010 stipulates that County Governments should have reliable, stable and predictable sources and allocation of revenue. Garissa County receives revenue from four main areas: the equitable share, own source revenues, conditional grants, other loans and grants.

4.1. Resource Envelope

| <u>GARISSA COUNTY BUDGET ESTIMATES</u> | | |
|---|-----------------------------------|----------------------|
| <u>FY 2021-2022</u> | | |
| RESOURCE ENVELOPE | | Amount (Kshs) |
| Equitable share | | 7,927,212,254 |
| Conditional allocation | | 153,297,872 |
| | <i>Lease of Medical Equipment</i> | 153,297,872 |
| Loans and Grants | | 1,087,727,785 |
| Own Source Revenues | | 150,000,000 |
| Total Revenue 2021/2022 | | 9,318,237,911 |
| Balance carried forward | | - |
| Total budget | | 9,318,237,911 |
| Deficit /surplus | | - |

Source: BPS 2021/2022

According to budget policy statement, the county is expected to receive Ksh9.318 billion in the FY 2021/22. The recurrent are projected to be Ksh 6.56 billion, with personal emoluments estimated at Ksh 4.671 billion and Ksh 1.89 billion for operations and maintenance. To ensure growth of the county economy, the county projects to spend 2.75 billion on development to fund the prioritized development programs for FY 2021/22.

4.2. Spending Priorities

The medium term expenditure framework for 2019/20 – 2021/22 ensures continuity in resource allocation based on prioritized programs aligned to the third MTP of Vision 2030, and the second generation CIDP to accelerate growth, employment creation and poverty reduction.

Table 4.2 spending priorities

Table 11: Spending priorities in Amount (Kshs).

| Sector/Sub-sector | Allocations from Shareable Revenue | Conditional Allocation | Donor Support | Total Allocation. | Ceilings |
|---|------------------------------------|------------------------|----------------|-------------------|----------|
| Agriculture, Livestock & Cooperatives | 307,830,955.00 | | 424,184,395.00 | 732,015,350.00 | 4% |
| Gender ,Social Services & Sports | 141,739,687.00 | | | 141,739,687.00 | 2% |
| Roads and Transport | 293,323,600.00 | | | 293,323,600.00 | 4% |
| Education & Labour | 638,077,368.00 | | 64,613,906.00 | 702,691,274.00 | 8% |
| Environment, Energy & Natural Resources | 143,148,025.00 | | | 143,148,025.00 | 2% |
| Lands ,Housing and Urban Development | 398,630,555.00 | | | 398,630,555.00 | 5% |
| Finance & Economic Planning | 1,063,295,751.00 | | | 1,063,295,751.00 | 13% |
| Health & Sanitation | 3,056,364,760.00 | 153,297,872 | 48,929,484.00 | 3,258,592,116.00 | 38% |
| Trade, Enterprise Development and Tourism | 190,000,255.00 | | | 190,000,255.00 | 2% |
| Water & Irrigation Services | 512,834,613.00 | | 550,000,000.00 | 1,062,834,613.00 | 6% |

| | | | | | |
|-----------------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------|
| Executive Services | 423,798,645.00 | | | 423,798,645.00 | 5% |
| County Public Service Board | 37,072,000.00 | | | 37,072,000.00 | 0% |
| Assembly | 84,694,000.00 | | | 84,694,000.00 | 1% |
| Municipal Boards | 786,402,040.00 | | | 786,402,040.00 | 10% |
| Grand Total Kshs. | 8,077,212,254.00 | 153,297,872.00 | 1,087,727,785.00 | 9,318,237,911.00 | 100% |

4.2.1 Health and Sanitation Services:

In the 20120/2021 fiscal year, the health sector will mainly focus on Universal Health Care (UHC) coverage, the Governor's flagship project (establishment of the Cancer Centre at the County Referral Hospital). It will also embark on improving, expanding and strengthening quality of service delivery in Garissa County by hiring more health personnel, construction and opening up of dispensaries in areas of need, equipping of maternities and Maternal & Health Clinics (MCHs). In addition, there will be health system strengthening through critical training and skills development. The sector will also increase the supply of pharmaceutical and non-pharmaceutical commodities. It will also improve on referral systems in place.

4.2.2 Roads, and Transport:

The subsector is planning to enhance and improve road network in the county by maintaining the existing roads in the sub counties, upgrading of rural roads to gravel standards, upgrading of sub county headquarters access roads to bitumen standards, installation of road speed bumps on major roads in Garissa Township.

4.2.3 Lands, Housing and Public Works, Municipalities and Urban Services

a) Lands, Surveying and Physical Planning

The subsector has planned to improve on land administration and management services by spatial planning of sub-county headquarters, planning of 14 small towns within the seven sub-counties, harmonization of local plans, survey plans and PDPs, setting apart two sub-county headquarters, placing of perimeter boundary beacons, placing of controls for cadastral surveys and survey of plots in urban centers.

b)Housing & Public Works

In line with the President's Big 4 Agenda, the sub-sector intends to reduce the government expenditure on leasing of houses by ensuring the completion of the Deputy governor's official residence and also provide the required technical support to the various infrastructure stakeholders.

c)Municipalities and Urban Development

To provide sustainable urban development and drive the county economy, the sub-sector has planned to sensitize the public on waste management disposal, purchase more firefighting equipment to reduce fire response time, ensure safe and sustainable built environment, Preparation of valuation roll for municipality and Regularization of Usalama scheme.

the subsector is also planning to strengthen the county Askaris by providing Supply and Installation of communication and security equipment for smooth operation of business in the county.

4.2.4 Trade, tourism, Investment and Enterprise Development;

The sector, in line with its mandate of providing business support services, trade licensing and provision of credit, has prioritized to improve Bourlary conservancy Camp and increase funding the county revolving fund to impact the life's SMEs and different disadvantage groups (youth and women) etc.

4.2.5 Education, Public Service and Labor Relations;

a) Education

In line with the government's agenda to ensure the constitutional rights of education to every child is observed, the sub-sector has planned to increase the number of ECD centers across the county by Constructing thirty ECD classrooms (Two Classrooms per ward and fencing) and hiring & training of ECD teachers. Awareness raising campaigns will also be carried out to enhance access to ECD centers. To enhance access and retention in ECDs the sector will spearhead implementation of the pilot school feeding programme.

To increase access to TVET programmes and improve the quality of training, the County Will Provide teaching and learning materials for vocational centers in the county, as well as hiring and training of TVET teachers.

b) ICT& E-Government

In order to foster innovation, best practice, and value for money in the use of ICT in management of County resources, learning and Citizen outreach, the County Government will establish e-Garissa County Government Platform across County service sectors.

c)Library Services

The sub-sector has prioritized to provide a secure and conducive learning environment for use of library resources and adopt technologies that will make information resources accessible to the community in an equitable, efficient and effective manner. This will be done by equipping of the existing 3 libraries. The sub-sector intends to purchase and equip a mobile library van.

4.2.6 Agriculture, livestock and Co-operatives

In line with the national government's big 4 agenda on food and nutrition security, in the 2021/2022 fiscal year the sector will focus its priorities to investments on; minimizing post-harvest losses in the horticultural sub-sector by opening up of farm access roads to link farmers with the markets, supporting the small holders with certified farm inputs to increase food and raw material production.

Boosting livestock health management byConstructing cattle crushes in wards across the sub-counties,Construction of Vaccine cold room and dairy processing unitat sub-county office (Garissa township)

The sector will continue steering and coordinating the implementation of partner and donor-funded programmes/projects on food security. These are, Kenya Climate Smart Agriculture (KSCAP), Agricultural Sector Development Support Project (ASDSP), Regional Pastoral Resilient Livelihoods Project (RPRLP), and the Sustainable Food Systems Programme (SFSP)

4.2.7 Finance and, Economic Planning

The sector will continue to discharge its key mandate of; preparation of county short term and long term plans, coordinating and preparation of county budget, mobilizing revenue, budget implementation and control, prudent management of public funds by adherence to the PFM act 2012, financial reporting and advisory, asset management, enhancing internal control, monitoring and evaluating the county projects, training of staff and capacity building of the M&E and Audit committees.

In the 2020/20201 fiscal year, the sector will commit part of its revenues to settling of pending bills as per advisory from the National Treasury and the Senate.

4.2.8 Gender, Culture, Social Services, youth and sport

To enhance delivery of its mandate, the Sub-sector in the financial year 2021-2022 will put more emphasizes to create more youth friendly centers and donate essential equipment and tools to disable, vulnerable groups and institutions.

4.2.9 Environment, Energy, Natural Resources and Wildlife management

In follow up to the enactment of Garissa County Climate Change Fund Act 2018, enactment of Garissa County Environmental management and coordination Act 2018, and subsequent gazettelement and training of County Environment Committee (CEC) as per section 29 of Environmental management and coordination Act 2015, the sector has prioritized to implement a number of key projects in 2021/2022 financial year. These are; the Climate Change Support for Energy sub-sector, Climate Change Mitigation & Adaptation for the Environment sub-sector, establishment of more nursery centers and the Construction of botanical garden in Garissa Township.

4.2.10 Water and Irrigation Services;

The sector intends to make water supply more accessible to the residents of Garissa County by investing heavily in construction of more pans and boreholes and installations of solar systems to increase the redistribution of clean water. It also intends to improve water and irrigation management by recruiting and training more technical staff. It has also planned to increase office space for its staff and taking services to sub-county level by establishing offices and mode of transport at the sub county level.

4.3. Medium Term Expenditure Estimates

| Department | Estimates 2021/2022 | Projection 2022/2023 | Projection 2023/2024 |
|---|--------------------------------|---------------------------------|---------------------------------|
| Agriculture, Livestock & Cooperatives | 732,015,350 | 805,216,885 | 885,738,574 |
| Gender ,Social Services & Sports | 141,739,687 | 155,913,656 | 171,505,021 |
| Roads and Transport | 293,323,600 | 322,655,960 | 354,921,556 |
| Education & Labour | 702,691,274 | 772,960,401 | 850,256,442 |
| Environment, Energy & Natural Resources | 143,148,025 | 157,462,828 | 173,209,110 |
| Lands ,Housing and Urban Development | 398,630,555 | 438493610.5 | 482342971.6 |
| Finance & Economic Planning | 1,063,295,751 | 1,169,625,326 | 1,286,587,859 |
| Health & Sanitation | 3,258,592,116 | 3,584,451,328 | 3,942,896,460 |
| Trade, Enterprise Development and Tourism | 190,000,255 | 209,000,280.50 | 229,900,308.55 |
| Water & Irrigation Services | 1,062,834,613 | 1,169,118,074 | 1,286,029,882 |
| Executive Services | 423,798,645 | 466,178,510 | 512,796,360 |

| | | | |
|-----------------------------|----------------------|-----------------------|-----------------------|
| County Public Service Board | 37,072,000 | 40,779,200 | 44,857,120 |
| Assembly | 84,694,000 | 93,163,400 | 102,479,740 |
| Municipal Boards | 786,402,040 | 865,042,244 | 951,546,468 |
| TOTAL | 9,318,237,911 | 10,250,061,702 | 11,275,067,872 |

4.4 Baseline Ceilings

Table 3: 2020/2021 Baseline and Estimates for the 2021/2022

| Department | Baseline 2020/2021 | | | | Estimates 2021/2022 | | | |
|---|------------------------------|------------------------|---------------|------------------|------------------------------|------------------------|---------------|------------------|
| | Shareable Revenue Allocation | Conditional Allocation | Donor Support | Total Allocation | Shareable Revenue Allocation | Conditional Allocation | Donor Support | Total Allocation |
| Agriculture, Livestock & Cooperatives | 657,168,374 | | 341,581,384 | 998,749,758 | 307,830,955 | | 424,184,395 | 732,015,350.00 |
| Gender, Social Services & Sports | 146,200,432 | | | 146,200,432 | 141,739,687 | | | 141,739,687.00 |
| Roads and Transport | 339,769,788 | 209,418,497 | | 549,188,285 | 293,323,600 | | | 293,323,600.00 |
| Education & Labour | 762,118,761 | | 30,000,000 | 792,118,761 | 638,077,368 | | 64,613,906 | 702,691,274.00 |
| Environment, Energy & Natural Resources | 63,148,025 | | | 63,148,025 | 143,148,025 | | | 143,148,025.00 |
| Lands, Housing and Urban Development | 301,589,623 | | | 301,589,623 | 398,630,555 | | | 398,630,555.00 |
| Finance & Economic Planning | 1,693,034,002 | | 242,306,000 | 1,935,340,002 | 1,063,295,751 | | | 1,063,295,751.00 |

| | | | | | | | | |
|---|----------------------|--------------------|----------------------|-----------------------|----------------------|--------------------|----------------------|-------------------------|
| Health & Sanitation | 1,933,286,911 | 511,002,392 | | 2,444,289,303 | 3,056,364,760 | 153,297,872 | 48,929,484 | 3,258,592,116.00 |
| Trade, Enterprise Development and Tourism | 190,000,255 | | | 190,000,255 | 190,000,255 | | | 190,000,255.00 |
| Water & Irrigation Services | 704,556,361 | | 400,000,000 | 1,104,556,361 | 512,834,613 | | 550,000,000 | 1,062,834,613.00 |
| Executive Services | 393,798,645 | | | 393,798,645 | 423,798,645 | | | 423,798,645.00 |
| County Public Service Board | 37,072,000 | | | 37,072,000 | 37,072,000 | | | 37,072,000.00 |
| Assembly | 314,306,000 | | | 314,306,000 | 84,694,000 | | | 84,694,000.00 |
| Municipal Boards | 906,402,040 | | | 906,402,040 | 786,402,040 | | | 786,402,040.00 |
| Total | 8,442,451,217 | 720,420,889 | 1,013,887,384 | 10,176,759,490 | 8,077,212,254 | 153,297,872 | 1,087,727,785 | 9,318,237,911.00 |

CHAPTER FIVE: FISCAL RISKS AND CONCLUSION

5.1 Risks To Realizing The Fiscal Framework

The realization of development goals for the County will not be without risks and challenges as detailed below:

- i. Expenditure pressures especially perpetual increase in salaries and operational demand have put a strain on development expenditure. This demand is synonymous almost all departments and entities of the County leading to continued reallocation and rearrangement of spending plans.
- ii. The underperformance in development attributable to a number of factors including delays in procurement process and inadequate capacity project management leading to low absorption of development budget.
- iii. Revenue performance may also pose a potential risk. The County will continually put up solid structures geared towards sealing loop holes and expanding revenue base. Full automation of revenue collection and other measures outlined above will be implemented in the near future.
- iv. Potential uncertainties associated with revised resource sharing formula by CRA could led to some implementation of programs detailed in preceding policy documents like ADP and CIDP being rescheduled to future period or even overlook altogether.
- v. Delay in disbursement of fund. Delay in exchequer releases has, not only, resulted in delay in the county achieving its development aspirations but also dissuaded the county workforce hence compromising on service delivery.
- vi. The County's economic performance may also be slowed down by unreliable weather conditions. This will affect agriculture, which is the main economic driver of the County. Resources therefore need to be set aside to mitigate the situation.

5.2 Conclusion

The 2021 MTEF is marked by moderate growth in overall expenditure, taking into account the weaker global economic outlook and the need to stimulate economic growth. The set of policies outlined in this CFSP reflect the changed circumstances and are broadly in line with the fiscal responsibility principles outlined in the PFM law. Therefore, fiscal framework presented herein is prepared pursuant to the PFM Act and lays ground for the next financial year in terms of preparing the final Estimates as well as prioritization of resource allocation

The budget frame work for 2021 -2022 will be purely guided prioritization of resource allocation to the sectors with focus mainly in Health sector with aim of addressing the big four Agenda of universal health care to enhance this there must be also Fiscal discipline which will ensure proper management of funds and delivery of expected output.

Effective and efficient utilization of funds is pegged on sector capacities to deliver on their functions. In pursuit of this, effective budget implementation at the county level will be facilitated through capacity building and the development of systems for close monitoring and evaluation of spending entities to ensure that resource application bears the most fruit to the taxpayer. Involvement of all stakeholders in budget formulation and execution is also key in enhancing overall budget implementation and the public will be key in shaping the final budget policies and allocations. The county will also revamp its revenue collecting and management systems with the goal of generating more revenues to strive towards budgetary self-reliance while ensuring the stability of our fiscal framework and financial health of the County.

ANNEXES

Annex 1: Resource Envelope

| <u>GARISSA COUNTY BUDGET ESTIMATES FY</u> | | |
|--|--|----------------------|
| <u>2021-2022</u> | | |
| RESOURCE ENVELOPE | | Amount (Kshs) |
| Equitable share | | 7,927,212,254 |
| Conditional allocation | | 153,297,872 |
| | | 153,297,872 |
| Loans and Grants | | 1,087,727,785 |
| Own Source Revenues | | 150,000,000 |
| Total Revenue 2021/2022 | | 9,318,237,911 |
| Balance carried forward | | - |
| Total budget | | 9,318,237,911 |
| Deficit /surplus | | - |

Annex 2: Summary Allocations

| Departments | Total Allocations 2021/2022 | Recurrent | Development | 2022/2023 | 2023/2024 |
|--|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| Agriculture, Livestock & Cooperatives | 732,015,350 | 177,830,955 | 554,184,395 | 805,216,885 | 885,738,574 |
| Gender ,Social Services & Sports | 141,739,687 | 71,739,687 | 70,000,000 | 155,913,656 | 171,505,021 |
| Roads and Transport | 293,323,600 | 43,323,600 | 250,000,000 | 322,655,960 | 354,921,556 |
| Education & Labour | 702,691,274 | 623,791,380 | 78,899,894 | 772,960,401 | 850,256,442 |
| Environment, Energy & Natural Resources | 143,148,025 | 63,148,025 | 80,000,000 | 157,462,828 | 173,209,110 |
| Lands ,Housing and Urban Development | 398,630,555 | 256,589,162 | 142,041,393 | 438,493,611 | 482,342,972 |
| Finance & Economic Planning | 1,063,295,751 | 963,295,751 | 100,000,000 | 1,169,625,326 | 1,286,587,859 |
| Health & Sanitation | 3,258,592,116 | 2,745,564,839 | 513,027,277 | 3,584,451,328 | 3,942,896,460 |
| Trade, Enterprise Development and Tourism | 190,000,255 | 90,000,255 | 100,000,000 | 209,000,281 | 229,900,309 |
| Water & Irrigation Services | 1,062,834,613 | 200,556,361 | 862,278,252 | 1,169,118,074 | 1,286,029,882 |
| Executive Services | 423,798,645 | 423,798,645 | | 466,178,510 | 512,796,360 |
| County Public Service Board | 37,072,000 | 37,072,000 | 0 | 40,779,200 | 44,857,120 |
| Assembly | 84,694,000 | 84,694,000 | 0 | 93,163,400 | 102,479,740 |
| Municipal Boards | 786,402,040 | 786,402,040 | | 865,042,244 | 951,546,468 |
| TOTAL | 9,318,237,911 | 6,567,806,700 | 2,750,431,211 | 10,250,061,702 | 11,275,067,872 |

Annex 3: Economic Classification Estimates

| ECONOMIC CLASSIFICATION ESTIMATES FY 2021-2022 | | | | | |
|--|-------------------|-----------------|---------------|-------------|-------------|
| DEPARTMENTS | TOTAL ALLOCATIONS | | RECURRENT | | DEVELOPMENT |
| | | Total recurrent | Salaries | O & M | |
| Agriculture, Livestock & Cooperatives | 732,015,350 | 177,830,955 | 145,683,966 | 32,146,989 | 554,184,395 |
| Gender, Social Services & Sports | 141,739,687 | 71,739,687 | 39,200,432 | 32,539,255 | 70,000,000 |
| Roads and Transporta | 293,323,600 | 43,323,600 | 28,323,600 | 15,000,000 | 250,000,000 |
| Education & Labour | 702,691,274 | 623,791,380 | 501,053,388 | 122,737,992 | 78,899,894 |
| Environment, Energy & Natural Resources | 143,148,025 | 63,148,025 | 51,148,025 | 12,000,000 | 80,000,000 |
| Lands, Housing and works, Urban Development | 398,630,555 | 256,589,162 | 220,000,000 | 36,589,162 | 142,041,393 |
| Finance & Economic Planning | 1,063,295,751 | 963,295,751 | 541,185,035 | 422,110,716 | 100,000,000 |
| Health & Sanitation | 3,258,592,116 | 2,745,564,839 | 2,110,000,000 | 635,564,839 | 513,027,277 |
| Trade, Enterprise Development and Tourism | 190,000,255 | 90,000,255 | 58,000,255 | 32,000,000 | 100,000,000 |
| Water & Irrigation Services | 1,062,834,613 | 200,556,361 | 140,036,361 | 60,520,000 | 862,278,252 |

| | | | | | |
|------------------------------------|----------------------|---------------|----------------------|----------------------|----------------------|
| Executive Services | 423,798,645 | 423,798,645 | 288,758,645 | 135,040,000 | |
| County Public Service Board | 37,072,000 | 37,072,000 | 25,072,000 | 12,000,000 | |
| Town management Board | 84,694,000 | 84,694,000 | 72,694,000 | 12,000,000 | - |
| Assembly | 786,402,040 | 786,402,040 | 450,000,000 | 336,402,040 | |
| TOTAL | 9,318,237,911 | 6,567,806,700 | 4,671,155,707 | 1,896,650,993 | 2,750,431,211 |
| percentages | 100% | | 50% | 20% | 30% |

-

0

Annex 4: County Sector Ceilings

| Departments | shareable Allocations 2021/2022 | Conditional Allocation | Donor Funds | Total Allocation | Percent age |
|---|---------------------------------------|---------------------------|-------------------------|----------------------|----------------|
| Agriculture, Livestock & Cooperatives | 307,830,955.00 | | 424,184,395.00 | 732,015,350 | 8% |
| Gender ,Social Services & Sports | 141,739,687.00 | | | 141,739,687 | 2% |
| Roads and Transport | 293,323,600.00 | | | 293,323,600 | 3% |
| Education & Labour | 638,077,368.00 | | 64,613,906.00 | 702,691,274 | 8% |
| Environment, Energy & Natural Resources | 143,148,025.00 | | | 143,148,025 | 2% |
| Lands ,Housing and Urban Development | 398,630,555.00 | | | 398,630,555 | 4% |
| Finance & Economic Planning | 1,063,295,751.00 | | | 1,063,295,751 | 11% |
| Health & Sanitation | 3,056,364,760.00 | 153,297,872 | 48,929,484.00 | 3,258,592,116 | 35% |
| Trade, Enterprise Development and Tourism | 190,000,255.00 | | | 190,000,255 | 2% |
| Water & Irrigation Services | 512,834,613.00 | | 550,000,000.00 | 1,062,834,613 | 11% |
| Executive Services | 423,798,645.00 | | | 423,798,645 | 5% |
| County Public Service Board | 37,072,000.00 | | | 37,072,000 | 0% |
| Assembly | 84,694,000.00 | | | 84,694,000 | 1% |
| Municipal Boards | 786,402,040.00 | | | 786,402,040 | 8% |
| TOTAL | 8,077,212,254.00 | 153,297,872.00 | 1,087,727,785.00 | 9,318,237,911 | 100% |

Annex 5: Development projects details

| SECTOR NAME | project name | Estimated cost | |
|---|--|------------------------|------------|
| | | (Kshs.) | |
| Agriculture and Livestock | opening canals | 30,000,000 | |
| | Opening of access roads and bush clearing works | 50,000,000 | |
| | pump sets | 20,000,000 | |
| | Veterinarian Supplies and Materials | 30,000,000 | |
| | ASDSP II | 35,533,363 | |
| | KDSP Level 1 Grant | 40,478,667 | |
| | climate smart agriculture program -conditional grant | 348,172,365 | |
| | TOTAL | 554,184,395 | |
| Culture and Gender | Donations(Essential equipment and tools to disable, vulnerable groups and institutions) | 20,000,000 | |
| | Donations to youth and women and orphange centers | 50,000,000 | |
| TOTAL | 70,000,000 | | |
| Lands ,urban and works | Opening canals and sewage system | 25,041,393 | |
| | 5 public toilet, 3 Garissa township 1 Masalani and 1dadaab | 12,000,000 | |
| | Rehabilitation of 2 government Houses in township | 10,000,000 | |
| | premiter wall for lands offices | 10,000,000 | |
| | Renovation of dadaab municipal offices | 10,000,000 | |
| | purchases of motorbike for municipal borad enforcement offices | 4,000,000 | |
| | purchase of enforcement truck for township | 20,000,000 | |
| | Establishment of valuation rolls | 16,000,000 | |
| | usalama scheme | 35,000,000 | |
| | TOTAL | 142,041,393 | |
| | Water Services | Repair of water system | 20,000,000 |
| | | Equiping of boreholes | 30,000,000 |
| other water projects (various) | | 142,278,252 | |
| Support to GAWASCO | | 70,000,000 | |
| Water and Sanitation Development Project (World Bank) | | 550,000,000 | |
| TOTAL | 812,278,252 | | |
| Irrigation | Canals | 30,000,000 | |
| | pump sets | 20,000,000 | |
| TOTAL | 50,000,000 | | |
| Health | Equipping of 9 no. dispensaries | 25,000,000 | |
| | Equipping of 9 no. dispensaries | 25,000,000 | |
| | Equipping for new maternities health facilities. | 12,000,000 | |
| | Construction and equipping of 2 operating theatre | 51,000,000 | |

| | | |
|-----------------------------------|--|----------------------|
| | Rehabilitation and expansion of amenity ward in GCRH | 18,000,000 |
| | Rehabilitation / renovation of 7 Wards in GCRH | 22,000,000 |
| | Repairs of Masalani Sub County Hospital – MSCH | 24,729,405 |
| | constructing and equipping of cancer centre | 147,000,000 |
| | Oxygen Plant at Garissa CRH to COVID-19 Management | 10,000,000 |
| | Automation of patient Care management by use of electronic health digitalization at GCRH | 25,000,000 |
| | Lease of medical equipment | 153,297,872 |
| | TOTAL | 513,027,277 |
| Roads and Infrastructure | Opening and repairing of calvats and other roads | 50,000,000 |
| | Access roads allocations | 200,000,000 |
| | TOTAL | 250,000,000 |
| Education ,ICT and Labor | Contruction of modern ECD centers | 45,000,000 |
| | ECD and vocational training learning materilas | 16,000,000 |
| | Support to vocational training centers | 17,899,894 |
| | TOTAL | 78,899,894 |
| Finance and Economic Planning | County trasury headquater | 50,000,000 |
| | Revenue automation | 50,000,000 |
| | TOTAL | 100,000,000 |
| Trade and enterprises | Revolving fund -women and youth enterprises | 100,000,000 |
| Environment And natural Resources | county climate change adaptation fund | 80,000,000 |
| | GRAND TOTAL | 2,750,431,211 |