



COUNTY GOVERNMENT OF MACHAKOS

COUNTY CITIZEN (MWANANCHI) BUDGET FY 2024-2025



**CONSOLIDATING ECONOMIC GAINS TO ENHANCE SUSTAINABLE GROWTH
THROUGH SOCIAL-ECONOMIC EMPOWERMENT AND INFRASTRUCTURE
DEVELOPMENT**



A PUBLICATION OF THE COUNTY GOVERNMENT OF MACHAKOS

FY 2024 / 2025

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ABBREVIATION AND ACRONYMS

ECDE: Early Childhood Development Education

FLLoCA	-	Financing Locally-Led Climate Action
FY	-	Financial Year
CCTV	-	Closed Circuit Television
GBV	-	Gender Based Violence
KUSP	-	Kenya Urban Support Program
KDSP	-	Kenya Devolution Support Program
NAVCDP	-	National Agricultural Value Chain Development Project
PFMA	-	Public Financial Management Act
DANIDA	-	Danish International Development Agency
PWDs	-	Persons With Disabilities
SIDA	-	Swedish International Development Agency
UDG	-	Urban Development Grant
UIG	-	Urban Institutional Grant
VTCs	-	Vocational Training Centres
CIDP	-	County Integrated Development Plan
ADP	-	Annual Development Plan
CHVs	-	Community Health Volunteers
M&E	-	Monitoring and evaluation



GLOSSARY

Allocation: The distribution of financial resources across different sectors, departments, programs etc.

Appropriation: The authorization by county assembly to spend a specific amount of money for a particular purpose each fiscal year

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period of time or purpose and the proposed means of financing them.

Climate Change: Long-term alteration of temperature and typical weather patterns

Court Fines: Money that is ordered by a court to be paid by a defendant as a penalty for unlawful actions

Compensation of Employees: payment given by the County Government to employees during their period of employment for the provision their time, labor, and skills.

Equitable Share: revenue raised nationally and unconditionally allocated to counties to provide basic services and perform the functions allocated to it by the Constitution of Kenya 2010

Fiscal/Financial Year: The accounting and budgetary cycle of the Government which commences on the first day of July and ends on the 30th day of June.

Medium term: A period of not less than three years but not more than five years;

Own Source Revenue: Monies derived by or on behalf of the County Government from levies, rates, fees, charges or any other source authorized by the Constitution or an Act of Parliament;

Program: A grouping of activities and expected results that are directed toward the accomplishment of a set of goals and objectives consistent with statutorily defined missions of a department.

Programme budget: A budget that describes and gives the detailed costs of every activity or programme that is to be carried out with a given budget.

Recurrent expenditure: the expenditure that is incurred in operating the services provided by the county government,

Supplementary Budget: Budget proposals to resolve budget issues for the balance of the current financial year.

Vote: Money authorized by an appropriation Act for withdrawal from the County Revenue Fund;

Climate Change: Long-term shifts in global or regional climate patterns, particularly those linked to a rise in average global temperatures.

LEGAL BASIS

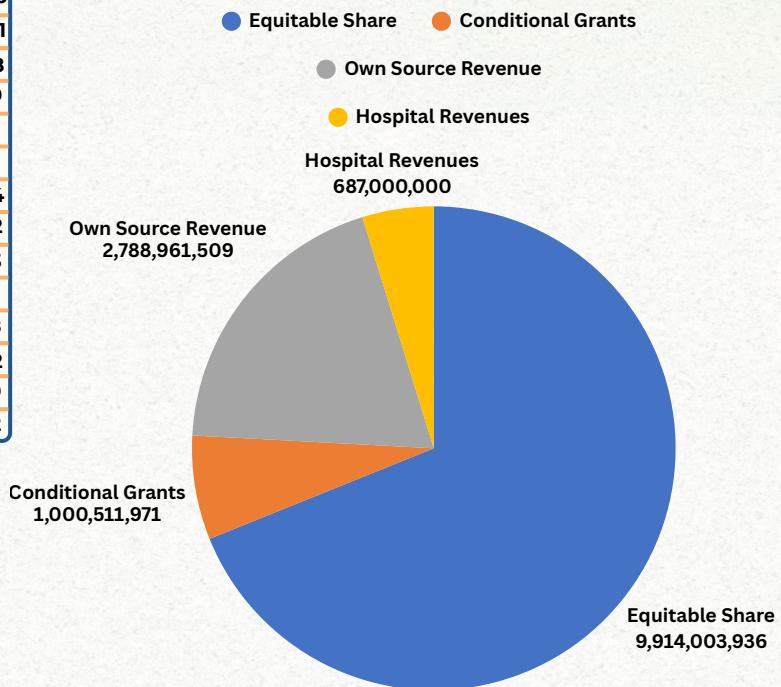
This document is thus prepared in line with section 131 (6) of the PFMA 2012 and County's PFM regulations 2015 6(2) which require the County Executive Committee member for Finance to take all reasonably practicable steps to ensure that the approved budget estimates are prepared and published in a simplified and summarized version which is clear and easily understood by, and readily accessible to, members of the public. This Mwananchi Budget therefore, seeks to disseminate information on the Budget for the FY 2024/2025 to all segments of the society.



COUNTY OVERALL BUDGET AND FINANCING

DESCRIPTION	APPROVED BUDGET ESTIMATES FY 2024/2025
TOTAL BUDGET	14,392,185,634
Equitable Share	9,914,003,936
Conditional Grants	1,000,511,971
Unconditional Grants	1,708,218
Own Source Revenue	2,788,961,509
Hospital Revenues	687,000,000
Asset Disposal	
TOTAL EXPENDITURE	14,392,185,634
Recurrent Vote	10,067,055,062
Compesation to Employees	6,358,282,113
Use of Good and Services	3,540,314,731
Current Grants	168,458,218
DEVELOPMENT VOTE	4,325,130,572
Acquisition of Assets	3,491,368,600
Capital Grants	833,761,972

REVENUE SOURCES



COUNTY REVENUE OUTLOOK

RESOURCE ENVELOPE

DESCRIPTION	PRINTED ESTIMATES FY 2024/2025	APPROVED BUDGET ESTIMATES FY 2024/2025
EQUITABLE SHARE		
Leasing of Medical Equipments	9,547,295,309	9,914,003,936
Aggregated Industrial Parks Programme	124,723,404.30	
Fertilizer Subsidy Programme	100,000,000	
Court Fines	195,350,986	
Mineral Royalties	14,436,324	1,617,189
Kenya Climate Smart Agriculture Project (KCSAP) II - World Bank	99,716.30	91,029
Universal Healthcare in Devolved Context (PHCDC) - DANIDA	90,000,000	
Community Health Promoters Project	14,148,750	
Roads Maintenance Levy Fund		83,250,000
County Rural & Urban Affordable Housing Committee		314,847,146
Kenya Urban Support Project (UIC)-World Bank		35,000,000
Kenya Urban Support Project (UDG)-World Bank		90,174,566
Kenya Devolution Support Program (KDSP II, Level 1)		

DESCRIPTION	PRINTED ESTIMATES FY 2024/2025	APPROVED BUDGET ESTIMATES FY 2024/2025
Kenya Devolution Support Program (KDSP II, Level 2)		37,500,000
Primary Healthcare in Devolved Context (DANIDA)		11,943,750
Kenya Agricultural Business Development Project-Sweden		10,918,919
Agriculture Sector Development Support Program (ASDP) II - SIDA	3,761,966	
Kenya Agricultural Business Development Project-Sweden	105,095,561.15	104,600,000
Aquaculture Business Development Programme (ABDP) - IFAD	15,401,768	12,262,438
Financing Locally Led Climate Change Action (FLLoCA) Programme - World Bank	133,000,000	137,500,000
FLLoCA County Climate Institutional Support - World Bank	11,000,000	11,000,000
Livestock Value Chain Support Project - Poland	35,809,200	
National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	151,515,152

DESCRIPTION	PRINTED ESTIMATES FY 2024/2025	APPROVED BUDGET ESTIMATES FY 2024/2025
TOTAL CONDITIONAL GRANTS	1,092,827,676	1,000,511,971
OWN SOURCE REVENUE	2,998,879,462	2,788,961,509
HOSPITAL REVENUE	1,008,000,000	687,000,000
ASSET DISPOSAL	100,000,000	
TOTAL COUNTY BUDGET	14,747,002,447	14,392,185,634



COUNTY OWN SOURCE REVENUE STREAMS

The County's own source revenue is projected at Ksh. 3.47 Billion. The highest revenue sources are projected to be health revenues, Building plan approvals, Quarry extraction fees and Land and ground rates at 20%, 15%, 12% and 11% respectively.

Revenue Stream	Budget FY 2024 / 2025
Land Rates & Ground Rent	408,450,329
Single Business Permit	278,157,644
Quarry Extraction Fees	424,622,759
Sand Gravel	106,102,420
Market Fees	93,096,829
Plot/Stall Rent	16,280,270
Bus park	403,022,950
House Rent	3,592,238
Refuse/Conservancy Fee	27,990,064
Sign Board & Advertisement Fee	27,990,064
Fire Fighting & Ambulance Mgt Unit	29,828,306
Slaughter House Fees/Livestock	68,195,951
Enforcement Management	14,803,905
Off-street Parking Unit	19,272,956
Building Plan Approvals	505,877,074
Cess	184,312,666
Social Services	2,026,820
Water Sales	488,503
Tourism	969,867
People's Park/Maruba	4,824,709
House Loan Repayment	
Salary Refunds/Advances	2,257,167
Agri Farm	
Liquor	66,298,477
Interest & Penalties on Plot and Stall Rent	327,045
Noise Pollution	2,708,096
Motor Cycle Registration	8,684,878
Weights and Measures	8,494,468
Health Revenue	687,000,000
Revenues from asset Disposal	
Total	3,475,961,508





REVENUE RAISING MEASURES

1. Implementation of tactical and strategic initiatives - The increase of Own Revenue Source, careful planning, cautious financial management, and adherence to corporate governance norms are all critical components of any government's success.
2. Increased automation of revenue collection- In order to minimize human interference, stop leaks, and fully use revenue operations calls for increased automation of revenue collection. As we embrace a cashless revenue collecting method, this will help improve reporting and collection accountability.
3. Target setting - In order to achieve our targeted Own Source Revenues, the Government acknowledges the critical role that target setting plays as a performance control instrument. This entails implementation of performance contracts and conduction of regular performance assessments.
4. Billing, and ownership of the various revenue streams – These have now been housed in their respective departments. This allows the revenue department to focus solely on cashless revenue collection. The County treasury will account for the collected revenue and is the custody of accountable documents. This is in line with provisions of Section 158 subsection 1 and 2 of the Public Finance Management Act, 2012.
5. Enforcement of revenue collection, fines and penalties - This will be imposed in compliance with the law.
6. Enhancing the skills of our revenue collection employees – This is via training so as to increase revenue collection and efficiency.
7. Provision of a one stop shop for the provision of health services - Proper equipping and upgrading of health facilities will provide a one stop shop for the provision of health services that will boost revenue from health-related activities.
8. Enhancing the efficiency of County corporations - The Government is in the process of restructuring and re-engineering the County corporations operations and realizing requisite net revenues to supplement the other revenue streams.
9. Implementation of the phase 2 of the County spatial plan – This is in anticipation of digitizing all the land records and move all the county land approval transactions online.
10. Implementation complete valuation roll - Robust implementation of the already complete valuation roll which has given graduated land values across the County and will assist in netting revenue from identified land parcels.

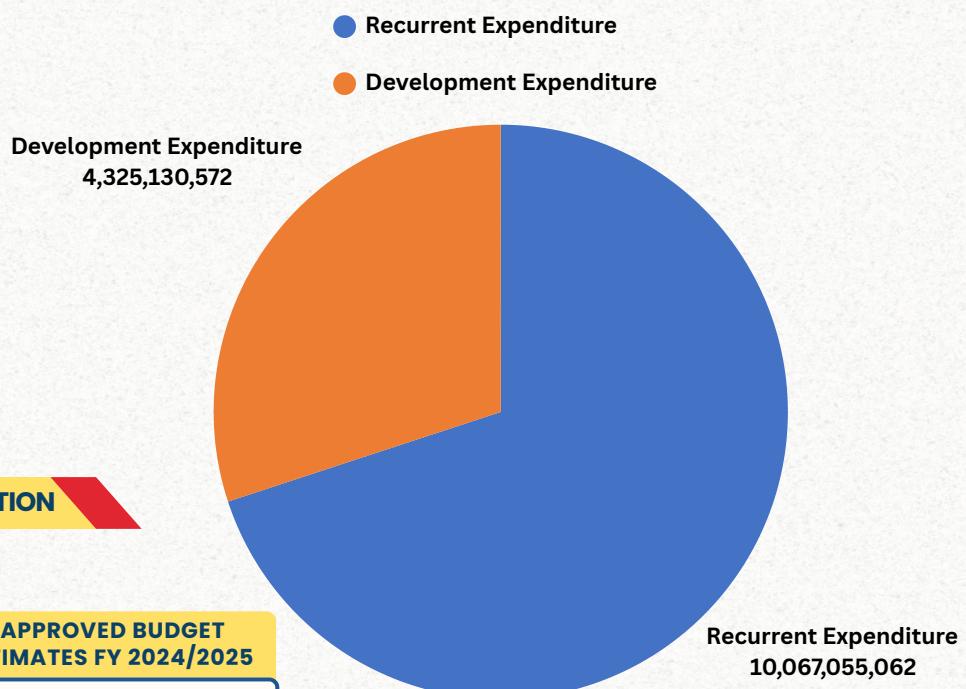
11. Waiver of Penalties and interest on land rates - all outstanding plot rent dues and total waiver of land registration fees and regularization of building approvals and occupation certificates is also aimed at boosting the compliance of the regulations in the lands sector as well as revenue.
12. Tenure regularization - Tenure regularization of the land ownership in Athi River under Kenya Informal Settlement Improvement Plan II (KISIP II) is expected to legalize and formalize over 2,000 title deeds which will make it easy for the private land developers to pay rates, building approvals as they develop their land.
13. County Government houses - To ensure that all county houses are occupied by currently serving county staff and placed on a check off system, the County Government is partnering with the State Department of Housing to develop a further 2,100 units in Machakos and 1,200 units in Athi River which will increase the resource envelope.
14. Development control approval- Individual plot owners are now allowed to acquire development control approval documents from the county so as to acquire and formalize building approvals and occupancy certificates.
15. County Liquor control and licensing Committee - The Government has formed and Gazetted Machakos County Liquor control and licensing Committee which has continually and proactively issued guidelines, monitored progress & offered approvals for licensing.
16. Fencing of Livestock selling yards - The County Government has embarked on securing and fencing of livestock selling yards. They have entry and exit points for proper revenue management and enforcement.
17. Increase revenue - Through operationalization of bus parks, designation of on street parking, off street parking, reserved parking & loading zones all to be paid.
18. Streamlining the Public Service Vehicles Sector - The department of Roads is working on a platform and a system which will enable payment of PSVs through their constituent SACCOs.
19. Monitoring and Evaluation (M&E) - continuous Monitoring and Evaluation (M&E) will be carried out to determine whether the anticipated outcomes are being attained, pinpoint implementation bottlenecks, and draw attention to any unanticipated repercussions of tax administration.
20. Implementation of priority programs - The current administration has been deliberate about the judicious implementation of priority programs. We shall strive to respect the same and ensure that County resources are used with transparency and accountability, as required by Chapter 12 Section 201 of the Kenyan Constitution.



COUNTY EXPENDITURE

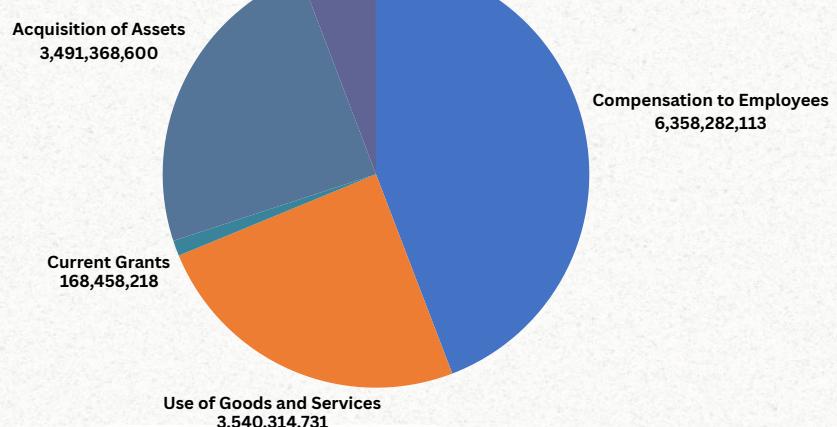
COUNTY BUDGET SUMMARY FY 2024/25

The total Budget amounts to Ksh. 14.39 Billion of which Ksh. 10 Billion is allocated to recurrent while Ksh. 4.3 Billion (30% of total budget) is allocated to development as demonstrated in the figure below. This adheres to the fiscal responsibility principle which requires allocation for development budget be at least 30% of the total revenue.



ALLOCATIONS BY ECONOMIC CLASSIFICATION

APPROVED BUDGET ESTIMATES FY 2024/2025	
Recurrent Vote	10,067,055,062
Compensation to Employees	6,358,282,113
Use of Goods and Services	3,540,314,731
Current Grants	168,458,218
Development Vote	4,325,130,572
Acquisition of Assets	3,491,368,600
Capital Grants	833,761,972

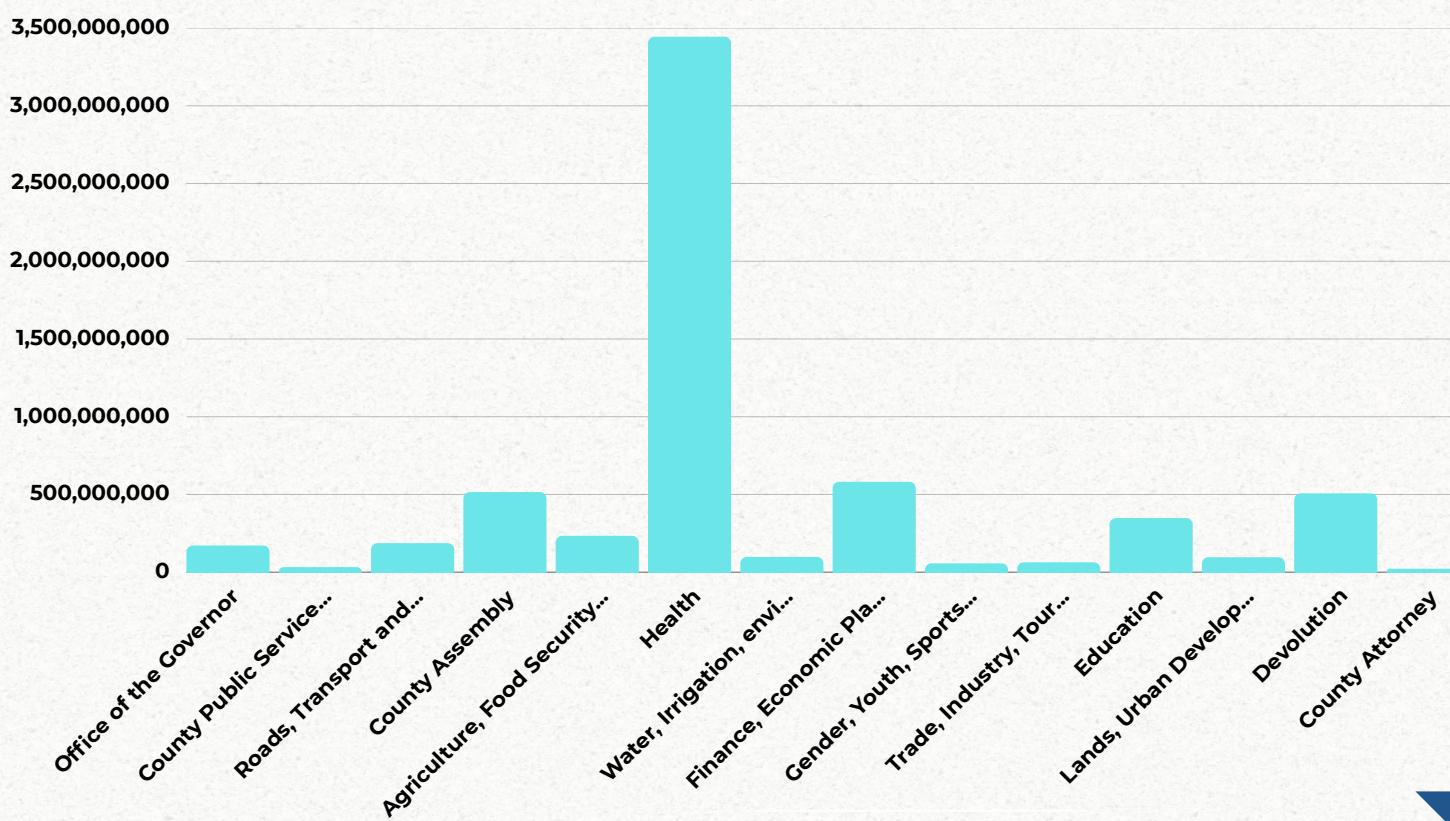




COMPENSATION TO EMPLOYEES PER DEPARTMENT

The Health Department is the largest spender on wages, accounting for 51% of the total wage bill. This substantial expenditure is attributed to the department's reliance on highly skilled professionals and its human capital-intensive nature.

DEPARTMENT	APPROVED BUDGET ESTIMATES FY 2024/2025
Office of the Governor	171,596,310
County Public Service Board	32,627,689
Roads, Transport and Public Works.	186,758,309
County Assembly	515,424,464
Agriculture, Food Security and Co-operative Development.	234,018,446
Health	3,444,357,190
Water, Irrigation, Environment and Climate change	98,544,555
Finance, Economic Planning & Revenue Management	581,358,202
Gender, Youth, Sports & Social Welfare	56,818,546
Trade, Industry, Tourism and Innovation.	63,352,510
Education	348,320,563
Lands, Urban Development, Housing & Energy	96,121,506
Devolution	506,912,029
Office of the County Attorney	22,071,794
Total	6,358,282,113





CONDITIONAL GRANTS PER DEPARTMENT

The projected Conditional Grants amount is projected at Ksh1 Billion with the department of Roads and Transport anticipated to receive the highest amount at 31% of the total conditional grants expected for the whole county.

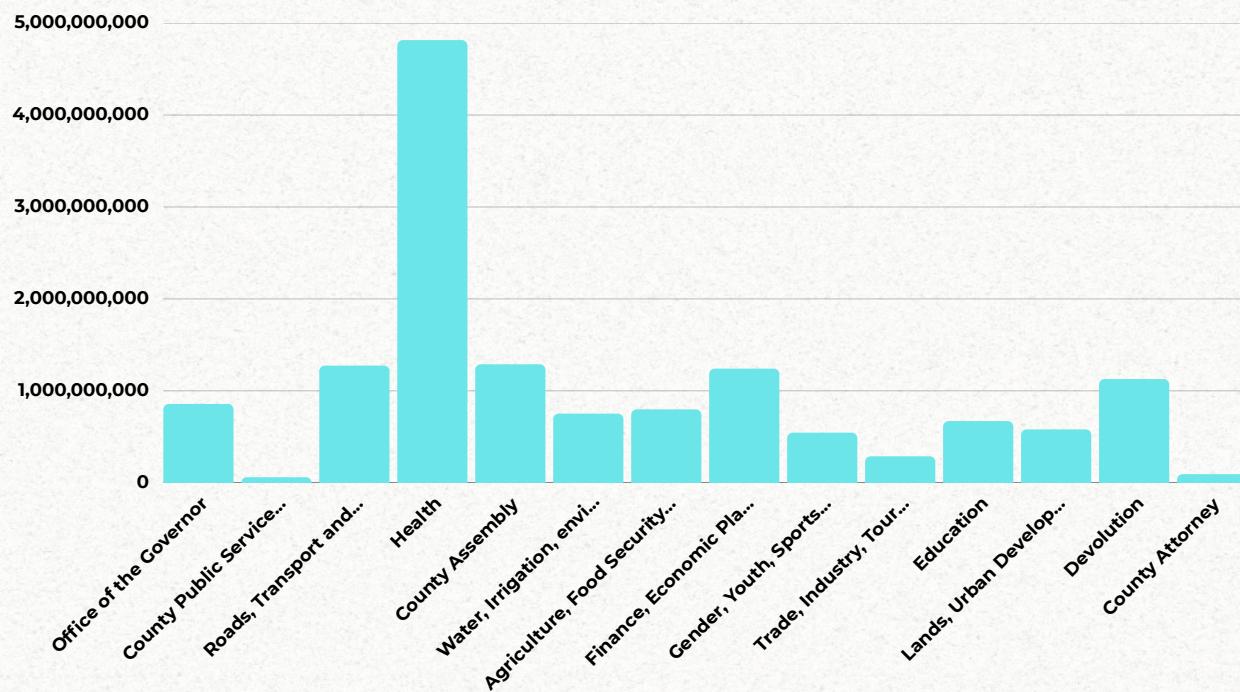
DEPARTMENT	DESCRIPTION	APPROVED BUDGET ESTIMATES FY 2024/2025
Agriculture, Food Security and Co-operative Development.	Fertilizer Subsidy Programme	
	Kenya Agricultural Business Development Project-Sweden	10,918,919
	Emergency Locust Response Project (ELRP)-World Bank	104,600,000
	Aquaculture Business Development Programme (ABDP) - IFAD	12,262,438
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152
TOTAL		279,296,509
Finance, Economic Planning & Revenue Management	Court Fines	1,617,189
	Mineral Royalties	91,029
TOTAL		1,708,218
Health	Primary Healthcare in Devolved Context (DANIDA)	11,943,750
	Community Health Promoters Project	83,250,000
TOTAL		95,193,750
Roads	Kenya Urban Support Project (UIG)-World Bank	35,000,000
	Kenya Devolution Support Program (KDSP II, Level 2)	37,500,000
	Kenya Urban Support Project (UDG)-World Bank	90,174,566
TOTAL		162,674,566
Roads	Roads Maintenance Levy Fund	314,847,146
TOTAL		314,847,146
Water, Irrigation, Environment and Climate change	Financing Locally Led Climate Change Action (FLLoCA) Progamme – World Bank	137,500,000
	FLLoCA County Climate Institutional Support – World Bank	11,000,000
TOTAL		148,500,000
TOTAL GRANTS		1,002,220,189



ALLOCATIONS BY DEPARTMENTS

The Department of Health receives the highest allocation, accounting for 33% of the total budget, reflecting the essential nature of its operations.

COUNTY ENTITY	RECURRENT	DEVELOPMENT	TOTAL
Office of the Governor	797,345,769	59,830,059	857,175,828
County Public Service Board	38,013,709	21,796,931	59,810,640
Roads, Transport and Public Works.	244,405,006	1,029,916,379	1,274,321,385
Health	4,242,640,010	572,722,244	4,815,362,254
County Assembly	1,114,313,264	174,400,000	1,288,713,264
Water, Irrigation, Environment and Climate change	146,200,496	605,611,724	751,812,220
Agriculture, Food Security and Co-operative Development.	276,621,746	521,658,938	798,280,684
Finance, Economic Planning & Revenue Management	994,884,451	246,636,671	1,241,521,122
Gender, Youth, Sports & Social Welfare	144,571,815	400,158,502	544,730,317
Trade, Industry, Tourism and Innovation.	157,017,292	130,575,969	287,593,261
Education	560,803,754	110,410,378	671,214,132
Lands, Urban Development, Housing & Energy	253,137,941	326,915,650	580,053,591
Devolution	1,010,248,037	117,987,127	1,128,235,164
Office of the County Attorney	86,851,773	6,510,000	93,361,773
TOTAL	10,067,055,063	4,325,130,571	14,392,185,635





KEY SPENDING PRIORITIES FOR FY 2024-2025

1. PROMOTING FOOD SECURITY

In order to achieve universal food security, the Government has put in place several initiatives into action. Some of these initiatives are:

- Provision of affordable agricultural inputs;
- Initiating and supporting community based agricultural initiatives through cooperatives;
- Supporting agri-business by sourcing for markets and value addition;
- Organize training forums for farmers;
- Establish networks with research institutions.
- Provide extension services to farmers

In FY 2024/2025 Budget the sector has the following key projects /Programmes

Amount	Program/Project
151.5 Million	National Agricultural Value Chain Development project (NAVCDP)
Kshs 104.6 million	Emergency Locust Response
Kshs 77.7 million	Crop Development and Management
Kshs. 16.9 million	Livestock Resources Management & Development
Kshs 35 million	Procurement of Modern Beehives
Kshs 19 million	Purchase of Certified Seeds and Seedlings
Kshs. 17.8 Million	Operationalization of Machakos Agricultural Training Centre
Kshs. 30.8 million	Veterinary Services
Kshs 51 million	Blue Economy



2. ENHANCING ACCESS TO QUALITY HEALTH CARE

The Well-being people who live and work in Machakos county is directly correlated with productivity and, consequently, with the County's economic prosperity.

In FY 2024/2025 Budget the sector has the following key projects /Programmes

Amount	Program/Project
Kshs. 522.7 Million	Construction of new health facilities and improvement of the existing ones
Kshs. 331.7 Million	Purchase of Pharmaceutical and Non-pharmaceutical Medical supplies



3. PROMOTING INFRASTRUCTURE DEVELOPMENT

Following the recent heavy torrents that wreaked havoc across the country, most roads are in dire need of rehabilitation. It is on this basis that a total of Kshs 1.029 billion has been proposed to support the rehabilitation of these roads and accommodate seamless progression of phase 2 of tarmacking major roads. For this reason, the Government has prioritized the following in this sector for FY 2024/2025

ROAD CONSTRUCTION

The government is focused on developing more roads to reduce the cost of doing business and promote competitiveness. The following allocations have been made in FY 2024/25 to improve road networks:

Amount	Program/Project
Kshs 834 Million	Roads development and maintenance
Kshs. 69 Million	Construction of County Government buildings
Kshs 79 Million	Refined Fuel, and Lubricants
Kshs 62.9 Million	Phased Spatial Planning and Digitalization
Kshs 28 Million	County Electrification
Kshs 20 Million	Installation of Transformers
Kshs 49 Million	Urban Regeneration and Infrastructural Developments





4. EMPOWERING YOUTH, WOMEN, PLWDS AND THE VULNERABLE

The County Government has put in place a number of policies aimed at the execution of focused interventions. These interventions are aimed at safeguarding the most vulnerable members of our society and marginalized groups that include the homeless, victims of Gender Based Violence and drug addicts. The Government has prioritized the following in the FY 2024/2025

AMOUNT	PROGRAM/PROJECT
Ksh 120 Million	Bursary Allocation
Ksh 40 million	Construction of a Children Rescue Centre / Home for the Elderly
Ksh 30 Million	Empowerment of the Vulnerables and Marginalized
Ksh 4.5 Million	Provision of assistive devices (Educational Aids and Related Equipment)
Ksh. 65 Million	Wikwatyo and Table Banking Funds



5. ENHANCING ACCESS TO QUALITY EDUCATION

Education continues to play a crucial role in the advancement of society. The County Government has made significant investments in Early Childhood Development Institutions (ECDEs). To facilitate this, this budget envisages the construction of model care centers. In the FY 2024/2025 the government has allocated the following in this sector

Amount	Program/Project
Kshs 24.5 Million	Construction of model care centers
Kshs 31 Million	New modern ECDE classrooms
Kshs. 31.2 Million	Capitation of Youth Polytechnics





6. ENHANCING CONDUCIVE BUSINESS ENVIRONMENT

The County Government is unwavering in its belief that a number of tactics must be put in place to foster a welcoming atmosphere that is advantageous for conducting business. These tactics aim to provide ease in relation to payment of business licenses and rates, construction approval permits, starting a business, and waiving or exempting fees and charges based on a cost-benefit analysis. In the FY 2024/2025 the County Government has allocated the following in this sector

AMOUNT	PROGRAM/PROJECT
Ksh 91.5 Million	Construction and maintenance of market sheds, roadside sheds, modern kiosks, boda boda sheds and modern bus stations



7. PROMOTING ACCESS TO CLEAN WATER AND ENVIRONMENTAL PROTECTION

Clean water is necessary for human survival, socioeconomic growth, and healthy ecosystems, it is essential to sustainable development. Clean water is critical for lowering the illness load while also enhancing citizens' health, welfare, and productivity. It is crucial to climate change adaptation, acting as a vital link between the climate system, human society, and the environment.

In the FY 2024/2025 the government has allocated the following to this sector

Amount	Program/Project
Kshs 253.3 Million	Water Resource Management
Kshs. 58.3 Million	Management of sewerage systems and sanitation
Kshs. 19.4 Million	Environment and Natural Resources
Kshs. 264.9 million	Climate Change Mitigation measures



8. PROMOTE AND PRESERVE THE RICH CULTURE OF THE COUNTY

The government is purposeful in promoting the county's rich cultural heritage while also creating job opportunities through tourism promotion. Forearmed with this knowledge, active efforts are being made to promote the county as a preferred tourism destination, expand the film industry, and nurture talent. In the FY 2024/2025 the Government has allocated the following to this sub-sector

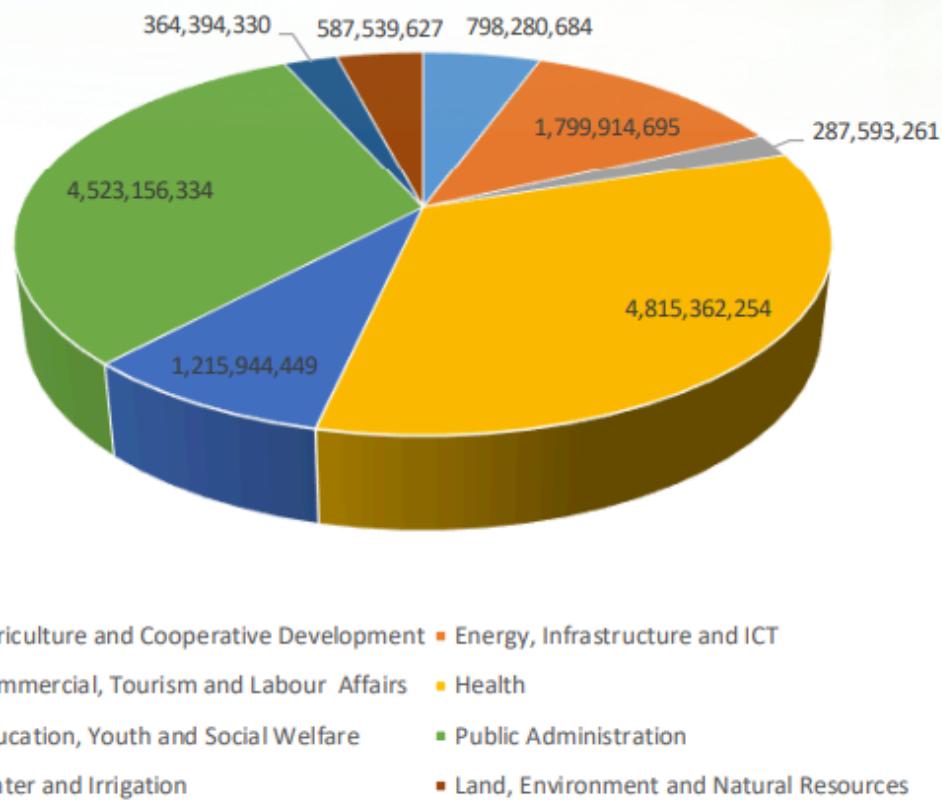
AMOUNT	PROGRAM/PROJECT
Ksh 170 Million	Rekindling stalled stadia, developing new stadia
Ksh 39 Million	Expansion of the film industry, and nurturing talent





ALLOCATION BY SECTOR

Allocations by Sector



BUDGET ALLOCATION BY PROGRAMME

RECURRENT EXPENDITURE PER PROGRAMME

County Entity	Approved Budget Estimates FY 2024/2025	County Entity	Approved Budget Estimates FY 2024/2025
Office of the Governor	797,345,769	P04 Environment and Natural Resources	12,736,938
P01 Co-ordination and Supervisory Services	337,860,591	P05 Climate Change	26,084,159
P02 Transport Services	76,477,181	Finance, Economic planning and Revenue Management.	994,884,450
P03 Human Resource and Administration Services	71,633,109	P01 Revenue Management	386,066,261



County Entity	Approved Budget Estimates FY 2024/2025	County Entity	Approved Budget Estimates FY 2024/2025
PO4 Information Communication Services	52,245,915	PO2 Budget Formulation, Coordination and Implementation	50,291,024
PO5 Hospitality Services	50,342,682	PO3 Supply Chain Management	10,741,192
PO6 Cabinet Office	19,005,239	PO4 Accounting Services	78,837,299
PO7 Deputy Governor	84,902,064	PO5 Audit Services	10,112,288
PO8 Office of the County Secretary	57,791,785	PO6 Human resource Management and support services	239,702,500
PO9 Office of the County Advisors	47,087,202	PO7 Economic Planning and Statistical Services	58,486,392
County Public Service Board	38,013,709	PO8 Monitoring and Evaluation	15,760,198
PO1 Human Resource and Administration	38,013,709	PO9 External Resource Mobilization	6,216,164
Roads, Transport and public works	244,405,006	P10 Directorate of Governors Project Delivery Unit	29,780,000
PO1 General Administration and support services	198,878,309	P11 (ICT) General administration and support services	42,040,289
PO2 Road Development and Management.	1,505,000	P12 ICT Infrastructure	4,914,843
PO3 County Government Buildings.	18,080,000	P13 Closed Circuit Television (CCTV)	1,220,000
PO4 County Fleet Management.	25,941,697	P14 Public Communication	60,716,000
Health and Emergency Services.	4,242,640,010	Trade, Industry, Tourism and Innovation	157,017,292
PO1 General Administration and support services	3,539,357,190	PO1 Trade Administrative and Support Services	21,861,140
PO2 Machakos level 5	146,379,350	PO2 Trade and External Relations	689,166
PO3 Kangundo level 4	46,100,000	PO3. Investment Promotion	23,900,000
PO4 Matuu level 4	38,500,000	PO4 Industrialization and Innovation	24,738,808
PO5 Kathiani level 4	50,500,000	PO5 Small and Medium Sized Enterprises	6,500,000
PO6 Mwala level 4	32,500,000	PO6 Tourism Administrative and Support Services	52,318,360
PO7 Kimiti level 4	26,500,000	PO7 Heritage and Culture	1,700,000



County Entity	Approved Budget Estimates FY 2024/2025	County Entity	Approved Budget Estimates FY 2024/2025
P08 Athi river level 4	20,500,000	P08 Liquor Management	7,809,818
P09 Mutituni level 4	20,500,000	P09 Tourism Development and Marketing	8,500,000
P10 Masinga level 4	33,600,000	P010 Management of Recreational Facilities	4,000,000
P11 Ndithini level 4	22,500,000	P011 Machawood.	4,000,000
P12 Kalama level 4	25,500,000	P012 County Image Directorate.	1,000,000
P13 Public Health	240,203,470	Gender, Youth, sports and Social Welfare.	144,571,815
County Assembly	1,199,630,702	P01 Youth and Sports Administrative Services.	78,397,105
P01 HR, Administration and Coordination Services.	335,262,968	P02 Gender and Social Welfare	59,374,710
P02 Financial Management Services	61,610,000	P03 Digital Economy	6,800,000
P03 Legal, Library and Research Services	44,400,000	Energy, Lands, Housing and Urban Development	253,137,941
P04 County Assembly Service Board	43,852,000	P01 Lands and Physical Planning	46,627,057
P05 Legislative Services	324,575,232	P02 County Electrification	28,370,970
P06 Procedure and Committee Services	192,000,000	P03 Housing and Urban Development	152,614,119
P07 Budget Office Services	3,000,000	P04 Mavoko Municipality	10,200,000
P08 Audit Committee Services	5,400,000	P05 Kangundo-Tala Municipality	7,560,000
P09 Ward Office Services	84,213,064	P06 Machakos Municipality	7,765,795
P10 Mortgage and car loans	20,000,000	Education	560,803,754
P11 Other Transfers		P01 General Administration, Planning and Support Services.	551,800,563
Agriculture, Food security and Cooperative Development	276,621,746	P02 Basic Education	623,191
P01 General Administration and Support Services.	227,959,626	P03. Vocational Training Services	8,380,000





County Entity	Approved Budget Estimates FY 2024/2025	County Entity	Approved Budget Estimates FY 2024/2025
P02 Crop Development and Management.	1,488,004	P04. Youth Empowerment	
P03 Livestock Resources Management and Development.	2,823,238	Devolution	1,010,248,037
P04 Fisheries Development.	2,445,525	P01 Administration and Support Services.	415,022,721
P05 Veterinary Services.	3,034,794	P02 Performance Management	2,500,000
P06 Agriculture Training Centre.	7,751,763	P03 Training, Research and Development	54,176,614
P07 Cooperative Development and Marketing	27,018,796	P04 Human Resource Development	16,000,000
P08 Capacity Building to Cooperative Societies	600,000	P05 County Administration and Decentralized	322,872,243
P09 Promotion of cooperative Marketing and Value Chain	700,000	P06 Civic Engagement	8,000,000
P10 Cooperative Financial Services	950,000	P07 Administration and Coordination Services	5,850,000
P11 Promotion and Growth of Cooperative Societies	850,000	P08 Solid Waste Management	17,020,000
P12 Cooperative Audit Support Services	1,000,000	P09 Inspectorate Services and Management	157,206,459
Water and Irrigation, Environment and climate change	146,200,496	P010 Emergency Services	11,600,000
P01 Water Resources Management	98,689,399	Office of the County Attorney	86,851,773
P02 Sewerage system and sanitation	5,940,000	P01 Legal Services	86,851,773
P03 General Administrative and Support services	2,750,000		
RECURRENT TOTAL			10,067,055,063



DEVELOPMENT EXPENDITURE PER PROGRAMME

County Entity	Approved Budget Estimates FY 2024/2025	County Entity	Approved Budget Estimates FY 2024/2025
Office of the Governor	59,830,059	Finance, Economic planning and Revenue Management.	246,636,671
P01 Office of the Governor~headquarters	33,370,239	P01 Revenue Management	51,425,522
P02 Office of the Deputy Governor	7,334,480	P02 Budget Formulation, Coordination and Implementation	44,941,650
P03 Office of the County Secretary	19,125,340	P03 Audit Services	2,350,000
County Public Service Board	21,796,931	P04 Monitoring and Evaluation	3,000,000
P01 Human Resource and Administration	21,796,931	P06 Economic Planning and Statistical Services	5,000,000
Roads, Transport and public works	1,029,916,379	P07 ICT Services and Infrastructure	80,466,324
P01 General Administration and Support Services	26,506,997	P08 Public Communication	10,000,000
P02 Road Development and Management	834,847,146	Gender, Youth, sports and Social Welfare.	400,158,502
P03 County Government Building services	69,562,236	P01Stadia Management	
P04 County Fleet Management	99,000,000	P02 Sports Management	170,000,000
Health and Emergency Services.	572,722,244	P03 Youth Empowerment	63,000,000
P01 General Administration	402,222,244	P04 Gender and Social Services	142,158,502
P02 Machakos Level 5	8,000,000	P05. Digital Economy	25,000,000
P03 Kangundo level 4	12,000,000	Trade, Industry, Tourism and Innovation	130,575,969
P04 Matuu level 4	24,000,000	P01 Trade Administrative and Support System	23,000,000
P05 Kathiani level 4	10,500,000	P02 Trade & External Relations	30,008,658
P06 Mwala level 4	10,000,000	P03 Small and Medium sized Enterprises	44,567,311
P07 Kimiti level 4	6,000,000	P04 Industrialization and Innovation	17,000,000
P08 Masinga level 4	3,000,000	P05 Management of Recreational Facilities	6,000,000
P09 Athiriver level 4	8,000,000	P06 Machawood	4,000,000
P010 Mutituni level 4	6,000,000	P07 Heritage and Culture	6,000,000
P011 Ndithini level 4	14,000,000	Education	110,410,378





County Entity	Approved Budget Estimates FY 2024/2025	County Entity	Approved Budget Estimates FY 2024/2025
P012 Kalama level 4	5,000,000	P01 General administration, Planning and Support Services	55,500,000
P013 Public health	64,000,000	P02 Basic Education	7,000,000
County Assembly	174,400,000	P03. Vocational Training Services	47,910,378
P01 Legislative Services	154,400,000	Energy, Lands, Housing and Urban Development	326,915,650
P02 Human Resource, Administration and Coordination Services	20,000,000	P01 Lands and Physical Planning	63,928,885
Water, Irrigation, Environment and climate change	605,611,724	P02 County Electrification	123,812,199
P01 Water Resources Management	253,393,207	P03 Housing and Urban Development	92,154,566
P02 Development and Promotion of Irrigation	9,561,724	P04 Mavoko Municipality	17,840,000
P03 Sewerage system and Sanitation management	58,300,000	P05 Machakos Municipality	17,840,000
P04 Environment and Natural Resources	19,430,000	P06 Kangundo/Tala Municipality	11,340,000
P05 Climate Change	264,926,793	Devolution	117,987,127
Agriculture, Food security and Cooperative Development	521,658,938	P01 Public Service General Administration & Coordination Services	4,400,000
P01 General Administration and Support Services	272,619,142	P02 County Administration and Decentralized Units	63,376,394
P02 Crop Development and Management	77,721,570	P03 Inspectorate and Firefighting Services	39,210,733
P03 Livestock Resources Management and Development	16,898,232	P04 Civic Engagement	11,000,000
P04 Fisheries Development	51,013,904	Office of the county attorney	6,510,000
P05 Veterinary Service	30,858,241	P01 Legal Services	6,510,000
P06 Agriculture Training Centre	17,850,000		
P07 Promotion of Cooperative Marketing and Value Chain	36,000,000		
P08 Cooperative Development and Marketing	7,000,000		
P09 Promotion and Growth of Cooperative Societies	11,697,849		
DEVELOPMENT TOTAL			4,325,130,572



ANNEX 1: 2024/2025 BUDGET PROCESS CALENDAR

No.	Activity	Responsibility	Timeline
1.	Issue guidelines for preparation of FY 2025/2026 and Medium-Term County Budget Estimates (<i>Sec. 128 (2)</i>)	County Executive Committee Member for Finance (CECMF)	30 th August 2024
2.	Submission of Annual Development Plan (ADP) for FY 2025/2026 to the County Assembly for approval (<i>Sec. 126 (3)</i>)	CECM responsible for Planning	1 st September, 2024
3.	Submission of CBROP-2024 to County Executive Committee (<i>Sec. 118 (1b)</i>)	County Treasury	30 th September 2024
4.	Approval of CBROP 2024 (<i>Sec. 118 (3)</i>)	County Executive Committee	14 th October, 2024
5.	Submission of CBROP-2024 to County Assembly (<i>Sec. 118 (4)</i>)	County Treasury	21 st October, 2024
6.	Submission of CFSP~ 2025 to County Executive Committee	County Treasury	14 th February, 2025
7.	Submission of CFSP~2025 to County Assembly (<i>Sec. 117 (1)</i>)	County Treasury	28 th February, 2025
8.	Approval of CFSP-2025 (<i>Sec. 117(6) & Reg. 30 (4)</i>)	County Assembly	15 th March, 2025
9.	Submission of Budget Proposals for FY 2025/2026 to County Treasury (<i>Reg. 30(6)</i>)	Accounting Officers	10 th April, 2025
10.	Submission of Budget Estimates for FY 2025/2026 to County Executive Committee (<i>Sec. 129 (1) & Reg. 30(7)</i>)	County Treasury	20 th April, 2025
11.	Submission of Budget Estimates for FY 2025/2026 to County Assembly (<i>Sec. 129 (2a) & Reg. 30(8)</i>)	CECMF	30 th April, 2025
12.	Submission of County Finance Bill to County Assembly (<i>Sec. 132 (2)</i>)	CECMF	June, 2025
13.	Approval of the Budget Estimates for FY 2025/2026 (<i>Sec. 131 (1)</i>)	County Assembly	30 th June, 2025
14.	Approval of County Finance Bill (<i>Sec. 133</i>)	County Assembly	30 th September, 2025





ANNEX 2: PUBLIC PARTICIPATION

From 13–16 February 2024, the County Treasury and Citizen Engagement Department held public participation sessions at village and Sub-County levels to gather citizen input on the FY 2024–2025 budget and review the impact of ongoing projects. Village-level feedback was consolidated and presented in Sub-County meetings chaired by the Governor, attended by senior officials and technical teams to ensure concerns were addressed effectively. This process enhanced transparency, accountability, and inclusive decision-making, with the agreed projects forming the foundation of the development budget alongside flagship and multiyear initiatives. The venues and dates are as presented in the advert below.

Sub-County	Date	Time	Venue
Village level consultations to be held on 19 th February ,2024			
Masinga	20 th February, 2024	10:00 AM -12: 30 PM	Ekalakala Chief,s Camp
Yatta	20 th February, 2024	2:00 PM -4: 30 PM	Ikombe Juakali, Ikombe market
Matungulu	21 st February 2024	10:00 AM -12: 30 PM	Kisukioni DCC Grounds
Kangundo	21 st February 2024	2:00 PM -4: 30 PM	Kitwili- Kinyambu Grounds
Mwala	22 nd February 2024	10:00 AM -12: 30 PM	Kyawango Chief's camp
Kathiani	22 nd February 2024	2:00 PM -4: 30 PM	Kathiani Junction -Open Grounds
Kalama	23 rd February ,2024	10:00 AM -12: 30 PM	Iuuni Grounds , Kota
Machakos	23 rd February ,2024	2:00 PM -4: 30 PM	AIC Ngelani
Mavoko	24 th February 2024	10:00 AM -12: 30 PM	Liberty Grounds

NB: Village level consultations to be held on 19th February 2024 from 10.00 a.m. at the respective Village Administrators' Offices. Written submissions can be sent to the undersigned so as to reach on or before 24th February, 2024

County Executive Committee Member -Finance, Economic Planning and Revenue Management
Machakos County Government
P.O. Box 1996-90100, Machakos
Or
treasury@machakos.go.ke



COUNTY GOVERNMENT OF MACHAKOS

**Department of Finance, Economic Planning,
Revenue Management & ICT**

CONTACT INFORMATION

All enquiries and feedback should be directed to:

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