COUNTY GOVERNMENT OF GARISSA

COUNTY TREASURY

FIRST BUDGET 2024-2025

CITIZEN BUDGET

ABBREVIATIONS

CIDP: County Integrated Development Plan. ADP:

Annual Development Plan.

CECM: County Executive County Member.

ICT: Information and Communication Technology. ECDE: Early

Childhood Development Education.

IFMIS: Integrated Financial Management Information System. PFM: Public

Finance Management.

CRA: Commission on Revenue Allocation.

CBROP: County Budget Review and Outlook Paper CFSP:

County Fiscal Strategic Paper.

CARA: County Allocation Revenue Act. DORA:

Division of Revenue Act.

O&M: Operation and Maintenance. M:Million.

B:Billion.

PE: Personal Emolument. (Compensation to Employees)

DANIDA: Danish International Development Agency.

EU: European Union.

KSh: Kenya Shillings.

M&E: Monitoring and Evaluation.

1.0: COUNTY GOVERNMENT STRUCTURE

Garissa County is one of the County Governments in Kenya created under the two-tier governance system, i.e. national and county systems established under the Constitution 2010. The County Government started implementing its mandate in March 2013 as per the provisions of the Fourth Schedule of the Constitution which came into effect in August 2010. The county has operationalized these constitutional requirements and other legal provisions including the County Government Act, 2012, Public Finance Management, Act 2012, and the Urban Areas and Cities Act, 201 among other legislations. These provisions require periodic preparation of various planning documents; County Integrated Development Plan (CIDPs), Spatial Plans, Urban Areas and Cities Plan, Sectoral Plans, Annual Development Plans (ADPs) and Budget Estimates.

The county government is composed of two arms: the Legislature and the Executive. The Legislature is composed of the Speaker, one elected member from each of the county's thirty Wards and nominated members representing special interest groups and staff under the County Assembly Clerk. The Legislature's roles are; representation, oversight, and legislation. The role of the Executive arm is to implement laws, policies and plans relating to the county mandates, to achieve county development targets.

The Executive is organized into ten departments based on their mandates. They are headed by County Executive Committee Members (CECMs) with the exception of the County Public Service Board. For appropriate planning approaches, budget considerations, harmony in coordination and synergy in resource mobilization strategies, departments have visions, missions and a set of programmes to deliver on their mandates and development objectives.

GUIDING NOTES TO MWANANCHI

i. **Commission on Revenue Allocation (CRA)** on an annual basis recommends.

   a. Funds to be divided between National Government and County Government contained in the Division of Revenue Act (DORA) as guided by the Constitution.

   b. Funds to be allocated between counties contained in the County Allocation Revenue Act (CARA) as informed by the CRA's criteria (formula) revised every 3 years.

ii. Funds allocated to Garissa County as per the CARA are divided into two expenditure components. These are Recurrent and Development. The recurrent component is further categorized into two; Personal Emoluments (PE) and Operations and maintenance (O&M).

iii. Development funds are allocated based on the priorities as approved in the County Integrated Development Plan (CIDP) which covers 5 years but is prioritized every year through the County Annual Development Plan ADP).

RATIONALE FOR PREPARING A CITIZEN'S BUDGET.

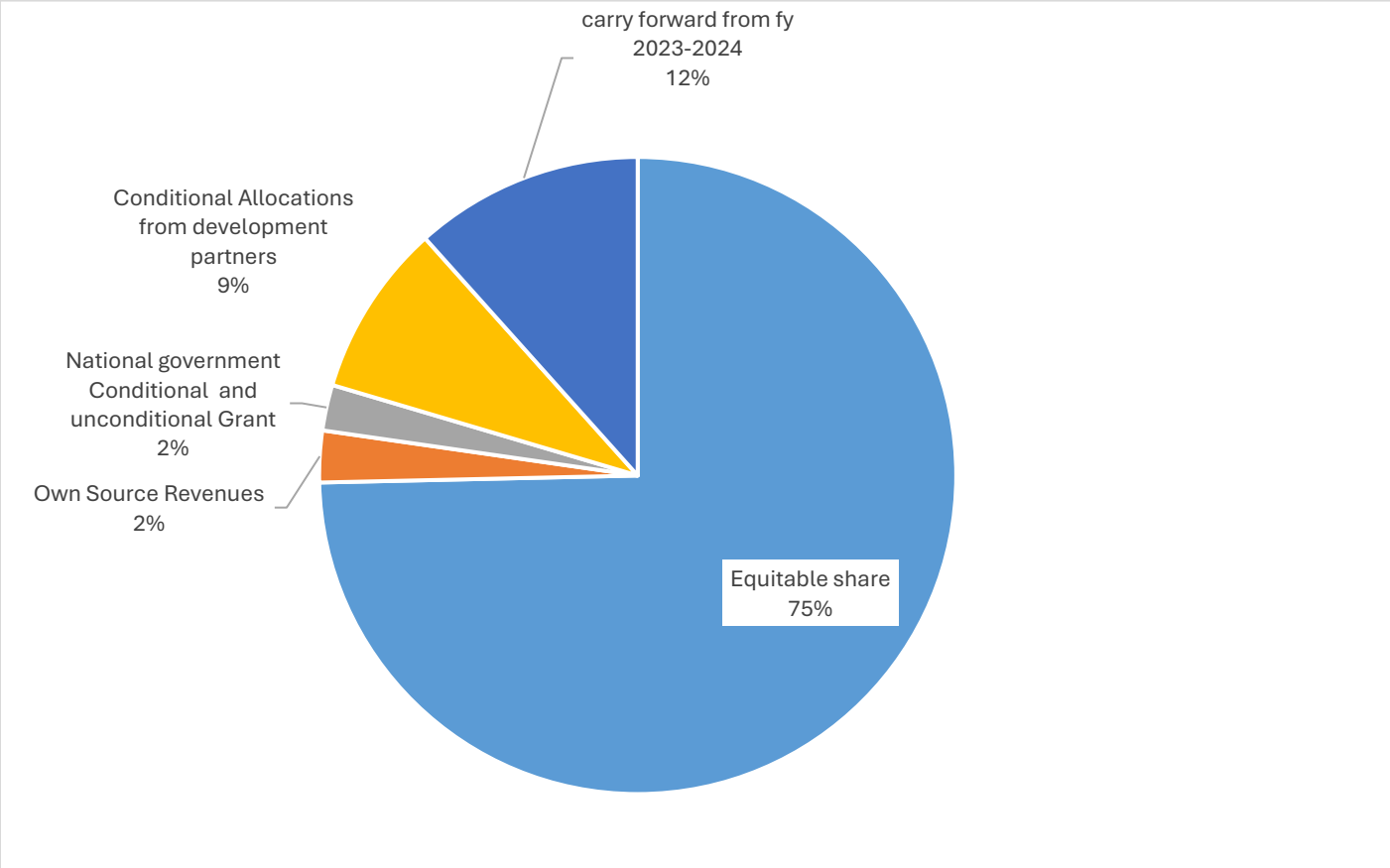
The Kenyan Budget Process.

The Kenyan budget process at the county level takes place as demonstrated in the table below.

BUDGET STAGE	KEY BUDGET DOCUMENT(S)
Formulation: (1st Jul - 30th April)	• Annual Development Plan (ADP) • County Budget Review and Outlook Paper (CBROP) • County Fiscal Strategy Paper (CFSP) • County Budget Proposal
Approval: 1st May - 30th June	• Appropriation act • Finance Bill-Revenue raising measures
Implementation: 1st July - 30th June	• Quarterly Implementation Reports
Accounting & Reporting: 1st July - 31st December	• Financial Statements • Audit Reports

Sources of Revenue.

The Budget is funded from four main sources; these include an equitable share of 75%, conditional and unconditional grants from national government of 2%, own-source revenue of 2% and conditional allocations of 9%.



The total resource outlay for the **FY 2024/25** amounts to Kshs **11,460,230,006** comprising of Kshs **10,093,449,189** allocations to the County Executive and Kshs **1,366,780,817** as allocation to the County Assembly

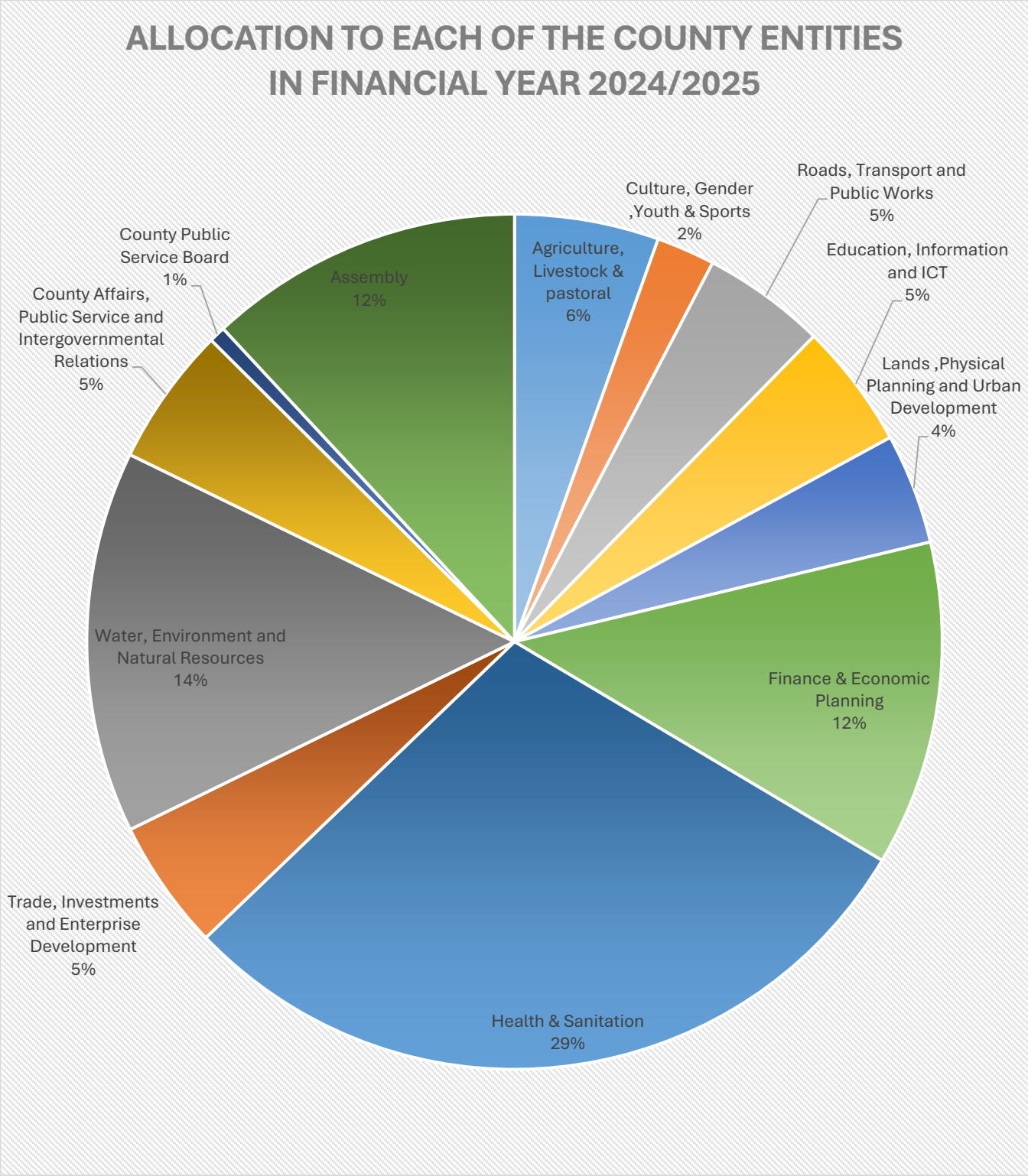
FY 2024/2025 RESOURCE ENVELOPE

BREAK DOWN 2024/2025	**AMOUNT**
Equitable Shares (As per budget policy statement 2024)	8,555,015,575
County Own source Revenue	300,000,000
Total Equitable share and Local Revenue	8,855,015,575
Balance c/d from F.Y 2023/24	1,332,681,087
CONDITIONAL AND UNCONDITIONAL GRANT FROM NATIONAL GOVERNMENT	
Road Maintenance levy fund (RMLF)	188,410,093
Conditional Grant community Health Promoters	74,520,000.00
transfer of museum Function	2,462,567
mineral Royalties	621,260.92
Total Grants from National Government	**266,013,921**
CONDITIONAL GRANT FROM DEVELOPMENT PARTNERS	
FRAMEWORK FOR THE MANAGEMENT OF FOOD SYSTEMS RESILIENCE PROJECT – (FSRP)-IDA FOR FY 2024/2025	173,076,923.00
DANIDA Grant-Primary health care in devolved context	10,822,500
Kenya devolution support program KDSP11	37,500,000
Kenay urban support program -KUSP UIG	35,000,000
FRAMEWORK FOR MANAGEMENT OF UNFPA GRANT FOR GOK/UNFPA 10TH COUNTRY PROGRAMME FOR FY 2024/25	9,620,000
Emergency locust response project World Bank (ELRP)	142,500,000.00
Water and Sanitation Development Project (World Bank) WSDP	450,000,000
Financing locally led climate action program (FLLoCA) County climate Institutional support (CCRI	137,000,000
Financing locally led climate action program (FLLoCA) County climate Institutional support (CCIS) Grant level 1 (world bank)	11,000,000
Total Conditional Grant from Partners	**1,006,519,423**
TOTAL REVENUES 2024/2025	**11,460,230,006**

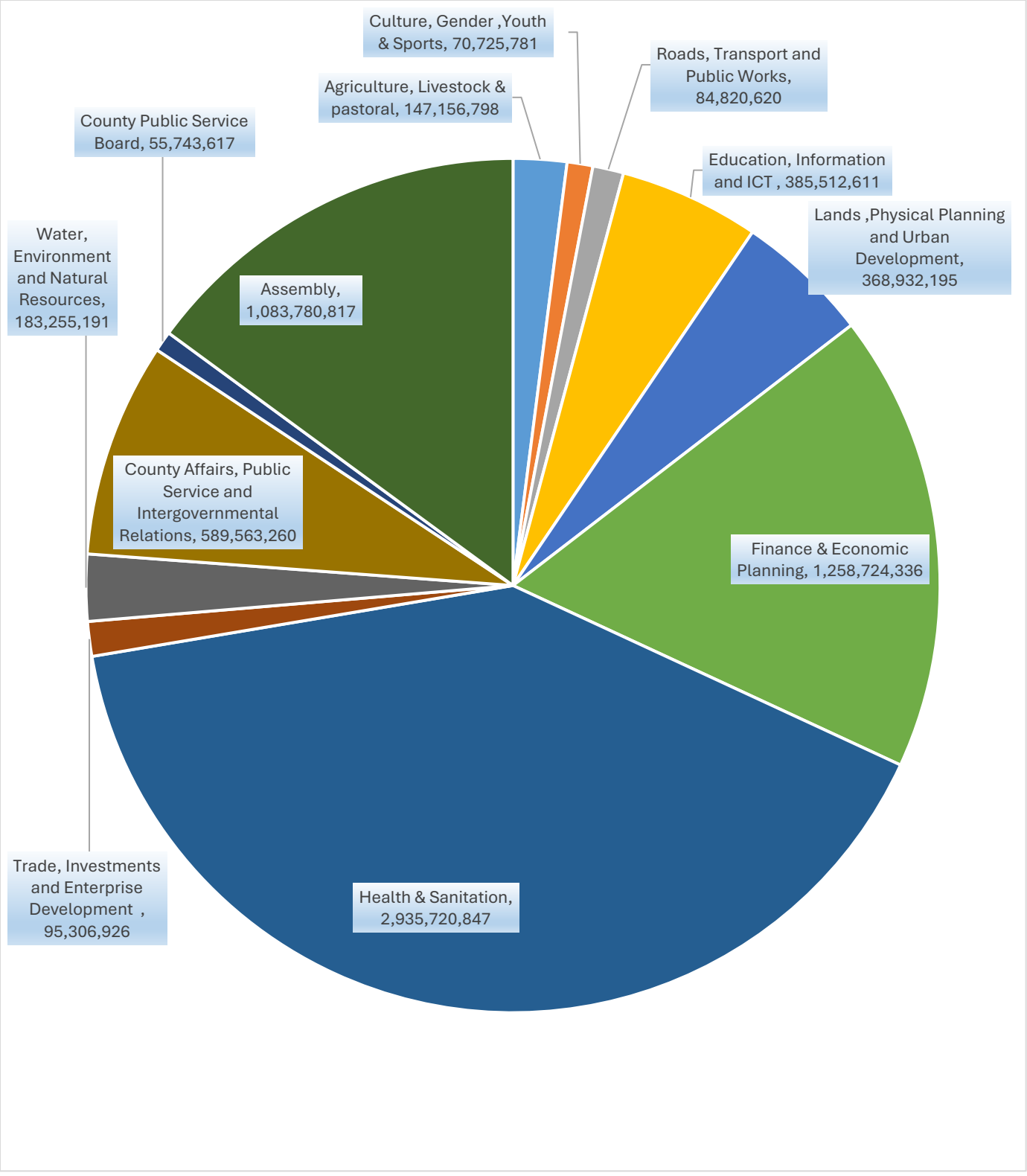
Own Source Revenue

This is the amount of money that the county collects locally from various local sources to support the implementation of its programmes. The county government is intending to raise Kshs. **300,000,000** for the financial year 2024/2025.

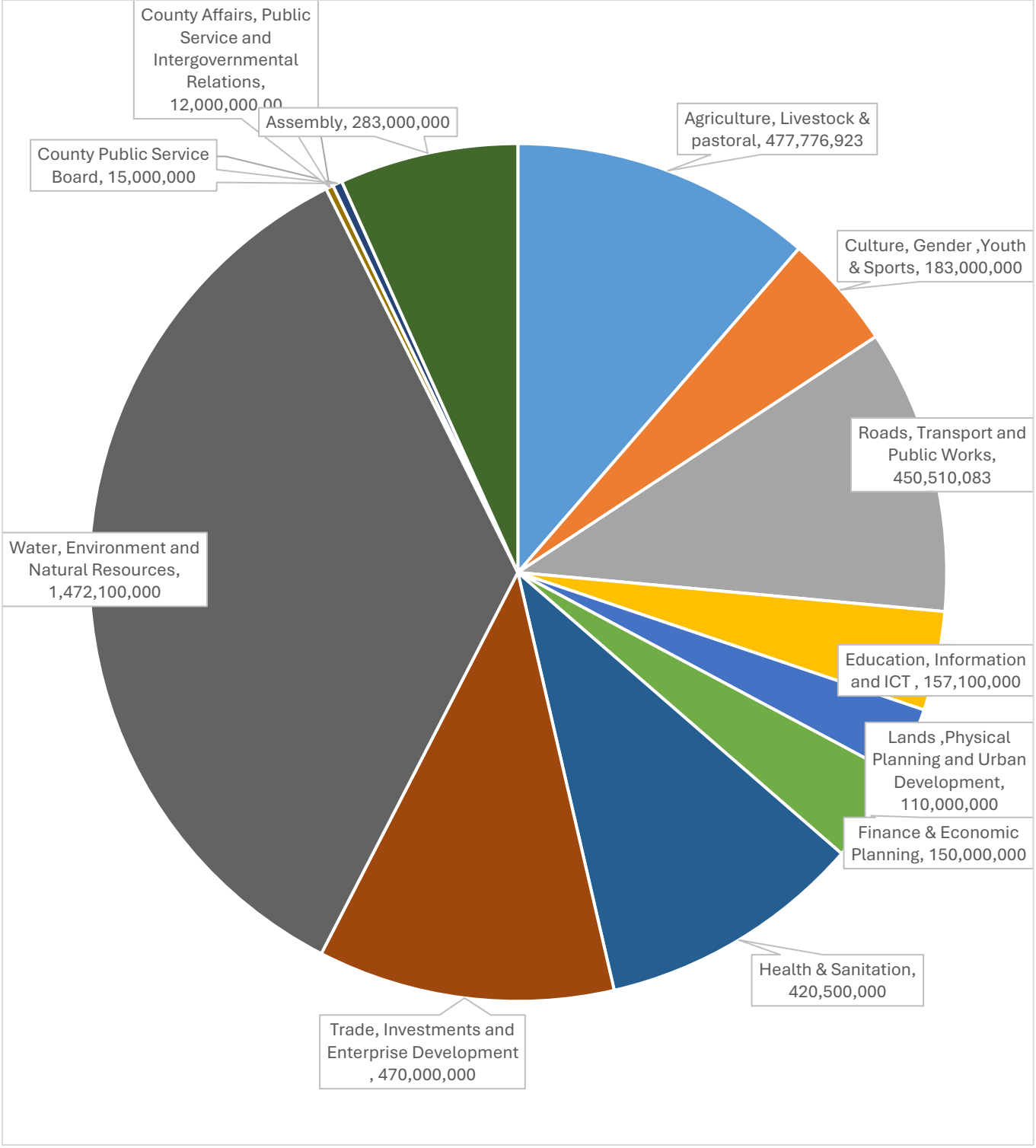
The total Budget for the financial year is Kshs 11,460,230,006. Out of this total budget Ksh . **7,259,243,000** (63 Percent) has been allocated to recurrent expenditure while Kshs. **4,200,987,006** (37 percent) has been allocated to development expenditure.



FY 2024/2025 RECURRENT EXPENDITURE PROJECTIONS



FY 2024/2025 DEVELOPsMENT EXPENDITURE PROJECTIONS



COMMUNICATION AND ACCESS TO PUBLIC INFORMATION

The county prepares its documents and posts them on its website which can be accessed by all citizens and other interested parties through the following: www.garissa.go.ke. Other channels of communication include social media as well as public fora that are conducted by departments as well as His Excellency the Governor.

COUNTY BUDGET CALENDAR (SUMMARIZED)

TIMELINE	BUDGET ACTIVITY AND CONTENTS
30th August	County Executive Committee member for Finance issues budget circular to all county entities as per S.128 of PFM Act, 2012. The circular contains limits (ceilings) of each department/entity as recommended, key policy areas and issues to be taken into consideration when preparing the budgets.
1st September	County Executive Member for Planning submits Annual Development Plan (ADP) to County Assembly for approval, with a copy to the CRA and National Treasury as per s.126 (3) of PFM Act, 2012. The ADP contains long term and medium-term plans as per s. 125(1) (a) of PFM Act, 2012.
30th September	County Budget Review and Outlook Paper (CBROP) prepared and submitted by county treasury to County Assembly. CBROP covers: (a) Details of actual fiscal performance in the previous year compared to the budget appropriation. (b) Updated fiscal and economic forecasts. (c) Changes in forecasts from the county fiscal strategy paper. (d) How actual fiscal performance affected compliance with fiscal responsibility principles and Budget Policy Statement.
28th February	County Treasury prepares and submits County Fiscal Strategy Paper (CFSP) to the County Assembly. The CFSP must be aligned to national objectives in the Budget Policy Statement as per s. 117(1) & (2) of PFM Act, 2012. In preparing the CFSP, the County Treasury seeks the views of the CRA, the public, interested persons or groups and any forum that is established by legislation.
30th April	County CEC Finance prepares and submits budget estimates to the county assembly. Budget estimates must be based on the approved CFSP by County Assembly as per s. 129(2) of PFM Act, 2012
30th June	The county assembly considers the submitted Budget Estimates to approve with or without amendments as per s.131 s. 131(2) of PFM Act, 2012.
30th June	After the county assembly has approved estimates, the County treasury prepares and submits a County Appropriation Bill to the county assembly as per s.129(7) of the PFM Act, 2012
30th June	Appropriation Bill passed by the County Assembly as per s.131(1) of PFM Act, 2012
By 30th September	CEC Finance will make a pronouncement on revenue-raising measures and submits a Finance Bill to County Assembly as per s.132(1) of the PFM Act, 2012