



# COUNTY GOVERNMENT OF ISIOLO

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## ISIOLO COUNTY CITIZEN BUDGET

FOR THE FINANCIAL YEAR

**2022/2023**

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**AUGUST 2023**

**OUR MOTTO**

Making Isiolo great

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## CHAPTER 1: INTRODUCTION

### 1.1 Background Information

The Citizen Budget for the Financial Year 2022/2023 shall be the last budget to implement the 2018-2022 County Integrated Development Plan (CIDP) under the theme of ensuring an equitable and prosperous county where all enjoy the full potential and high quality of life. Preparation of the document considered priorities of the inputs in the 2022/2023 Annual Development Plan, the views of the 2023 County Budget Review and Outlook Paper and the 2022 County Fiscal Strategy Paper. The FY 2022/23 Citizen Budget has been prepared with the guidance of the following principles;

- (i) Enhancing food security, sustainability of livestock-based livelihoods and commercializing of livestock and crop production
- (ii) Investment in Infrastructure development and expansion i.e. Roads, Water Supply, Market development, Livestock and agriculture transformation for sustainable economic growth and development.
- (iii) Investing in quality, affordable and accessible Health Services (i.e. preventative, curative and rehabilitative health care services).
- (iv) Investing in Education, focusing on construction of more ECD structures and equipping of youth polytechnics, technical institutions as well as social development of the communities through social programs.
- (v) Promotion of trade and industrial development for a rapidly industrializing economy.
- (vi) Enhancing governance, transparency and accountability in the delivery of services.
- (vii) Investment in conflict resolutions by promoting initiatives for peaceful and cohesive society where all have access to equitable share of resources;
- (viii) Promotion of Public participation through involvement in decision making in order to enhance ownership and sustainability of development programs;
- (ix) Investing in Energy, Environmental conservation, natural resource management, modern urban infrastructure and sustainable land management for socio economic development

### 1.2 Budget preparation process

The Citizen Budget for the Financial Year 2022/23 has been prepared through a participatory approach alongside the development of the programme based budget estimates that wholly involved the engagement of the people in all the ten wards of the county, the development partners working with the County Government, faith-based organizations, Local Leaders and Isiolo professionals. This was preceded by professional and technical views of the key sectors both in the county and the National Government.

TABLE

#	TARGET GROUP	Number	Total Number of participants involved
1	Wards	10	1,500
2	CSOs	3	10
3	Departments/Ministries	18	36
4	Local leaders	5	5
5	Professionals	50	50

## CHAPTER 2: STRATEGIC DIRECTION FOR 2022/2023 BUDGET

### 2.1 Revenue Summary

In the FY 2022/23, revenues have increased from Kshs.6,367,840,135.00 in FY 2021/22 to Kshs.6,462,155,127 representing a growth of 1%. The revenues will be funded from three main sources namely equitable share at 73%, Conditional Allocations- external loans and Grants at 24% and Own Source Local Revenue at 3%. The County Government leadership has planned as a way forward to grow its resource envelope through both internal and external resource mobilization. This strategic thrust is meant to support sustained rapid economic growth to ensure maximum benefit to the Isiolo people.

Table 1: Revenue Projections FY 2022/2023

REVENUE SOURCE	REVENUE	PERCENTAGE
EQUITABLE SHARE	4,710,388,265	73%
GROSS CONDITIONAL ALLOCATIONS- grants	1,571,365,094	24%
GROSS INTERNAL REVENUE ESTIMATES	180,401,768	3%
<b>GROSS COUNTY REVENUE</b>	<b>6,462,155,127</b>	<b>100%</b>

The County Government is committed towards increasing the percentage contribution of OSR to the overall government resources to 10%-15%. To achieve this, the county Government will input the following measures;

- i. Increase the number of revenue collection streams
- ii. Strengthen the capacity of the revenue staff including addition of revenue collectors
- iii. Review new bills and acts on the OSR

### 2.2 Budget Summary

**Total County Budget:** The overall county budget is Kshs.6,462,155,127 comprising of both recurrent and development expenditures.

**Recurrent Budget.** The FY 2022/23 Recurrent Budget is Kshs.4,378,966,740 representing 68 percent of the overall budget. The budget is comprised of compensation to employees and Operation and Maintenance.

**Development Budget.** The FY 2022/23 Development budget is Kshs.2,083,188,387 representing 32 percent of the overall Budget. The development has been directed towards, stimulating the growth of the county economy and building community resilience for sustainable development and prosperity

Table 2: Budget by Economic Classification

Expenditure Classification	Estimates	Projected Estimates		
	2022/23	2023/24	2024/25	2025/26
<b>Current Expenditure</b>	<b>4,378,966,740</b>	<b>4,554,125,409</b>	<b>4,736,290,426</b>	<b>4,925,742,043</b>
Compensation to Employees	2,584,862,051	2,688,256,533	2,795,786,794	2,907,618,266
Use of goods and services	1,794,104,689	1,865,868,877	1,940,503,632	2,018,123,777
<b>Capital Expenditure</b>	<b>2,083,188,387</b>	<b>2,166,515,923</b>	<b>2,253,176,559</b>	<b>2,343,303,622</b>
Acquisition of Non-Financial Assets	2,083,188,387	2,166,515,922	2,253,176,559	2,343,303,622
<b>Total Budget Expenditure</b>	<b>6,462,155,127</b>	<b>6,720,641,332</b>	<b>6,989,466,985</b>	<b>7,269,045,665</b>
<b>Development Index</b>	<b>32%</b>	<b>33%</b>	<b>35%</b>	<b>36%</b>
<b>Personnel index</b>	<b>40%</b>	<b>42%</b>	<b>43%</b>	<b>45%</b>

## CHAPTER 3: EXPENDITURE FORECAST FOR FINANCIAL YEAR 2022/2023

### 3.1 Introduction

This chapter describes the community-based expenditure forecasts for implementation in the financial year 2022/2023 as the last period in the implementation of the second-generation County Integrated Development Plan. This represents the expenditure at the grassroots levels of the county assembly wards.

### 3.2 Matrix showing the Expenditure forecast

<b>SECTOR/ SUB SECTOR</b>	<b>DEVELOPMENT APPROVED ESTIMATES FY 2022/23</b>
County Assembly	188,000,000
Finance	90,800,000
Economic Planning	10,000,000
Special Programmes and ICT	110,000,000
Cohesion	10,000,000
Lands and Physical Planning	62,400,000
Roads and Infrastructure	165,500,056
Public Works and Housing	7,000,000
Agriculture	431,117,147
Livestock & Fisheries	42,544,000
Education and Vocational Training	37,965,185
Youth and Sports	57,999,944
Culture and Social Service	24,242,945
Tourism and Wildlife	20,000,000
Trade	17,590,347
PSM	4,000,000
Administration	20,000,000
Water and Sanitation	127,791,804
Energy, Environment and Natural Resource	150,806,983
Health Services	187,393,283
Municipal Administration	165,036,430
<b>Total</b>	<b>1,930,188,124</b>

## ANNEX I

<b>ISOILO COUNTY REVENUE STREAMS</b>	<b>AMOUNT ESTIMATED IN FY 2022/23</b>
Other Land Revenue (Plot Application/Transfer/Sub-Division)	1,500,000
<b>LAND RATES</b>	<b>13,271,075</b>
Land Rent & Rates - Current Year	7,195,075
Penalties Rent & Rates	500,000
Land Rent & Rates - Arreas	5,576,000
<b>CESES</b>	<b>12,688,993</b>
Livestock Auction	3,188,993
Sand Cess	8,000,000
Other Cess (Produce Cess/Barter/Murram/Cheque Clearance)(included Tractor) 2016/17	1,500,000
<b>OTHER MISCELLANEOUS RECEIPTS</b>	<b>22,719,919</b>
Miraa Export	3,500,000
Promotion, Advertisement/branding/Miscellaneous Charges	1,500,000
S.B.P Fees/Promotion	7,000,000
Liquor License	4,000,000
Public Works /Other Charges	200,000
Stand Premiums	200,000
Clearance & Consents	419,919
Plot Transfer Approval	2,000,000
Lease Extension	300,000
Planning & Survey	-
Livestock/Veterinary Inspection (meat)	2,000,000
Public Inspection - Public Health	800,000
Weights and Measure	200,000
Tractor Hire	300,000
Agriculture Training Centre	300,000
<b>PARK REVENUE</b>	<b>125,400,781</b>
Game Entrance & Royalties	125,400,781
<b>MARKET/TRADE CENTRE FEE</b>	<b>700,000</b>
Market Stalls Rent -Kiosks & Stalls	700,000
<b>VEHICLE PARKING FEES</b>	<b>3,500,000</b>
street Parking Fees	3,500,000
<b>HEALTH FACILITIES OPERATIONS SERVICE FEES</b>	<b>921,000</b>
Hospital Cost Sharing	921,000
<b>SLAUGHTER HOUSES ADMINISTRATION FEES</b>	<b>1,200,000</b>
Slaughter Fees	1,200,000
<b>TECHNICAL SERVICES FEES</b>	<b>500,000</b>
Building Plan Approvals	500,000
<b>GROSS INTERNAL REVENUE ESTIMATES</b>	<b>180,901,768</b>
<b>GRAND TOTAL</b>	<b>180,901,768</b>