

# **COUNTY GOVERNMENT OF KITUI**



## **THE COUNTY TREASURY**

### **Department of Economic Planning**

#### ***Annual Budget Implementation Report (BIR)***

***Financial Year 2018/19***

**Prepared by:**

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**County Mission and Vision**

### ***County Vision***

To be an empowered and prosperous County with a high quality of life

### ***County Mission***

To provide transformative county services through effective utilization of our land, capital, labour, technology and leadership for sustainable socio-economic development

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## 1.0 INTRODUCTION

This Budget Implementation Report is prepared in conformity with Article 228(6) of the Constitution of Kenya, 2010 that counties report on the implementation progress of their budgets. It covers the period July 2018 to June 2019.

The report presents revenue and expenditure performance by the County. Revenue is disaggregated by source while expenditure is analyzed by economic classification. It also highlights the County government's activities for the period under review and seeks to objectively review budget implementation in the county by highlighting performance of revenues, transfers received from the National Government and actual expenditure. Key issues that affect budget implementation during the financial year are identified and appropriate recommendations made on how the issues can be addressed to enhance efficiency and effectiveness in budget execution.

## 2.0 FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION

The County had a budget of Kshs. 11,688,672,446 in the financial year 2018/19 which consisted of Kshs. 7,059,912,887 (60%) for recurrent expenditure and Kshs. 4,628,759,559 (40%) for development expenditure.

### 2.1 Budget Components

Table 1 shows the various components of the budget

*Table 1: Budget Components*

SOURCE	AMOUNT	% OF TOTAL BUDGET
Balance b/f from FY 2017/2018	880,167,530.70	7.53
National Equitable Share	8,729,200,000.00	74.68
Local Revenue Sources	859,035,058.18	7.35
Grants	1,220,269,857.00	10.44
<b>TOTAL</b>	<b>11,688,672,445.88</b>	<b>100</b>

## 2.2 Breakdown of Grants

Table 2 shows the breakdown of conditional grants for 2018/2019 FY.

*Table 2, Breakdown of grants*

Source of grant	Amount
Free Maternal Healthcare	
Compensation for User Fees Forgone	22,499,906
Road Maintenance Fuel Levy	326,050,314
Grants from World Bank (KDSP)	65,054,392
World Bank (Universal Health)	147,468,520
World Bank (Agriculture - Rural Growth)	191,257,349
HSSP/HSPS - (DANIDA/IDA)	33,824,572
Development of Youth Polytechnics	126,041,636
Kenya Urban Support Project - World Bank	232,374,200
Kenya Urban Support Project - urban institutional grant	41,200,000
FAO Support Vaccination Program	9,925,960
Agriculture Sector Development Support Programme (ASDSP)	24,573,008
<b>Gross – Grants</b>	<b>1,220,269,857</b>

## 2.3 Transfers from the National Government

For the period under review, the County received Kshs. 8,729,200,000.00 as the national equitable share which is 100.00% of the budget equitable share and 74.68% of the total budgeted amount for the year. The disbursements are shown in table 3.

*Table 3: Transfers from the National Government*

Release date	Amount (kshs)
13/09/2018	436,460,000.00
28/09/2018	611,044,000.00
18/10/2018	785,628,000.00
15/11/2018	872,920,000.00
7/1/2019	872,920,000.00
29/1/2019	698,336,000.00
28/02/2019	829,274,000.00
2/4/2019	785,628,000.00
3/5/2019	698,336,000.00
29/05/2019	741,982,000.00
21/06/2019	698,336,000.00
5/7/2019	698,336,000.00
<b>Total</b>	<b>8,729,200,000.00</b>

In addition, the County Government received grants totaling to Kshs. 741,421,010.80 during the period under review. The breakdown for the grants was as follows:-

**Table 4: Grants from World Bank**

<b>SOURCE OF GRANT</b>	<b>RELEASE DATE</b>	<b>AMOUNT (KSHS)</b>
Transforming Health Systems for Universal Care Projects Account-THUCS	24/10/2018	16,194,790.00
Danida	27/11/2018	14,504,063.00
Kenya Urban Support Program (KUSP)	10/12/2018	232,374,200.00
Agricultural Sector Development Support Programm (ASDSP)	31/1/2019	8,946,484.00
Transforming Health Systems for Universal Care Projects Account-THUCS	28/2/2019	33,347,952.00
Kenya Roads Board-Road Maintenance Fuel Levy Fund (RMFL)	5/3/2019	114,916,117.00
DANIDA	6/3/2019	14,504,063.00
User fees	19/06/2019	16,874,929.50
User fees	19/06/2019	5,624,976.50
Kenya Roads Board	2/5/2019	57,458,059.00
Kenya Roads Board	10/5/2019	57,458,059.00
Kenya Roads Board	3/6/2019	57,458,059.00
Village polytechnic	24/5/2019	44,141,075.00
Transforming Health Systems for Universal Care Projects Account-THUCS	28/06/2019	17,539,707.80
NARIGP	30/05/2019	50,000,000.00
NARIGP(exchange rates)	28/06/2019	78,476.00
<b>Total</b>		<b>741,421,010.80</b>

## 2.4 Locally Generated Revenue

The County Government had a target of collecting Kshs 760,002,659 from local sources during FY 2018/2019 while the actual achievement was Kshs 443,644,680.51. This translates to 58.37% of the targeted collection. The monthly actual collection breakdown is shown in table 6.

**Table 5: Locally Generated Revenue**

Source	18-Jul	18-Aug	18-Sep	18-Oct	18-Nov	18-Dec	19-Jan	19-Feb	19-Mar	19-Apr	19-May	19-Jun	TOTAL
The County Treasury	6,883,994	6,834,048	5,549,146	5,696,489	3,768,076	2,839,854	10,369,941	16,955,168	16,543,123	14,570,444.00	11,590,041.00	25,341,375.00	126,941,699.00
Kitui Municipality	7,128,760	3,019,070	2,673,430	2,915,735	2,405,170	2,868,705	5,862,681	8,876,280	8,459,113	6,031,787.00	3,306,700.06	3,840,385.00	57,387,816.06
Mwingi Town Administration	2,086,110	1,853,520	1,600,720	2,128,240	1,123,920	1,060,280	3,301,450	3,114,130	4,446,820	3,670,225.00	1,720,974.00	1,859,677.00	27,966,066.00
Office of the Governor	1,260,820	1,000,900	543,850	709,350	253,250	203,800	259,100	407,700	553,000	1,035,300.00	1,484,500.00	2,165,400.00	9,876,970.00
Ministry of Lands, Infrastructure, Housing and Urban Development	2,197,275	1,753,137	1,094,993	1,833,860	1,502,383	1,014,773	1,733,931	4,827,739	4,382,792	1,685,311.00	2,074,338.00	2,824,980.00	26,925,512.00
Ministry of Agriculture, Water and Livestock Development	1,436,405	976,883	404,405	537,825	1,479,990	849,510	625,120	1,168,735	2,252,530	2,163,297.00	2,891,102.00	1,632,962.00	16,418,764.00
Ministry of Environment and Natural Resources	24,200	225,900	26,400	68,000	96,800	50,200	36,000	220,000	27,600	23,000.00	35,200.00	17,600.00	850,900.00



Source	18-Jul	18-Aug	18-Sep	18-Oct	18-Nov	18-Dec	19-Jan	19-Feb	19-Mar	19-Apr	19-May	19-Jun	TOTAL
Ministry of Health and Sanitation	0	0	23,452,149	43,777,311	6,274,923	3,737,241	5,881,009	11,020,804	9,785,655	8,567,304.00	13,043,688.35	3,739,355.05	129,279,439.40
Ministry of Tourism, Sports and Culture	10,000	0	40,000	4,000	20,000	-	1,000		19,000		25,000.00	13,500.00	132,500.00
Ministry of Trade, Cooperatives and Investments	16,581	91,620	147,562	130,830	96,720	36,900	62,986	44,067	86,360	139,099.00	86,490.00	107,597.00	1,046,812.00
Direct Deposits	14,288,048.00	7,800,455.65	5,025,894.40	8,703,035	6,779,052	4,221,717	0	0	0	0	0	0	46,818,202.05
<b>Total</b>	<b>35,332,193.00</b>	<b>23,555,533.65</b>	<b>40,558,549.40</b>	<b>66,504,675.00</b>	<b>23,800,284.00</b>	<b>16,882,980.00</b>	<b>28,133,218.00</b>	<b>46,634,623.00</b>	<b>46,555,993.00</b>	<b>37,885,767.00</b>	<b>36,258,033.41</b>	<b>41,542,831.05</b>	<b>443,644,680.51</b>

**Table 6: Revenue performance by ministries**

County Ministries/Entity	Targeted Amount	Actual Collection	Percentage (%)
The County Treasury	87,656,852	126,941,699	144.82
Kitui Municipality	143,238,049	57,387,816	40.06
Mwingi Town Administration	42,579,152	27,966,066	65.68
Office of the Governor	86,947,453	9,876,970	11.36
Ministry of Land Infrastructure and Urban Development	76,016,600	26,925,512	35.42
Ministry of Agriculture water and Livestock Development	30,098,250	16,418,764	54.55
Ministry of Environment, Energy and Minerals Investment Development	1,157,625	850,900	73.50
Ministry of Health and Sanitation	179,761,903	129,279,439	71.92
Ministry of Tourism, Sports and Culture	1,389,150	132,500	9.54
Ministry of Trade, Cooperatives and Investments	111,157,625	1,046,812	0.94
Direct Deposits		46,818,202	
<b>Total</b>	<b>760,002,659</b>	<b>443,644,680</b>	<b>58.37</b>

## 2.5 Expenditure per ministry

During the period under review, The County Government made an expenditure of Kshs. 10,092,709,987.00 which is 86.35% of the total budget estimates of Kshs. 11,688,672,446.00.

**Table 7: Absorption rates per ministry**

County Ministry	Total Budget Estimates	Actual expenditure	% Absorption rate
Office of the Governor	1,373,814,646	1,414,644,129	102.97
Administration & Coordination of County Affairs	373,000,131	368,339,048	98.75
Agriculture, Water & Livestock Development	1,727,235,668	1,272,958,873	73.70
Basic Education, ICT, & Youth Development	742,310,674	585,858,114	78.92
Lands, Infrastructure, Housing, & Urban Development	1,111,006,018	1,069,827,552	96.29
Health and Sanitation	3,431,392,303	3,237,154,533	94.34
Trade, Cooperatives and Investments	365,500,472	287,884,792	78.76
Environment & Natural Resources	223,229,543	174,449,629	78.15
Tourism, Sports and Culture	236,154,594	184,111,043	77.96
The County Treasury	451,369,104	365,647,093	81.01
County Public Service Board	61,138,130	44,489,133	72.77
County Assembly	1,034,797,246	743,636,003	71.86
Kitui Municipality	431,736,070	257,172,469	59.57
Mwingi Town Administration	125,987,849	86,537,576	68.69
<b>Total</b>	<b>11,688,672,448</b>	<b>10,092,709,987</b>	<b>86.35</b>

## 2.6 Funds Released to the County by the Controller of Budget

The Controller of Budget approved the release of Kshs. 10,092,709,987. The expenditure during the period is broken down into the below expenditure lines:

**Table 8: FY 2018/19 Expenditure Summary**

Expenditure Line	Kshs	%
Recurrent	6,611,386,144	65.51
Development	3,481,323,843	34.49
<b>Total</b>	<b>10,092,709,987</b>	<b>100</b>

## 2.7 Expenditure Summary by Entity

During the period under review, the County spent a total of Kshs. 10,092,709,987 which was 106.57 % of the funds released as shown in table 3 and 4. Out of this amount, Kshs. 6,611,386,144.00 (65.51 %) went to finance recurrent activities while Kshs 3,481,323,843 (34.49%) financed development.

Recurrent expenditure for the period was 6.611 B (66%) of which Kshs. 4,127,719,715 (62.43%) was spent on personnel emoluments, while Kshs 2,483,666,429 (37.57%) was spent on operations and maintenance. Development expenditure was 3.481B (34.49%) of the total expenditure. There was an over-expenditure of Kshs. 622,088,976.20 resulting from balances brought forward from FY 2017/18.

**Table 9: FY 2018/19 Expenditure by entity**

<b>Spending Entity</b>	<b>P.E</b>	<b>%</b>	<b>O&amp;M</b>	<b>%</b>	<b>Development</b>	<b>%</b>	<b>Grand Total</b>
Office of the Governor	274,411,507	19.40	324,759,913	22.96	815,472,709	57.65	1,414,644,129
Administration & Coordination of County Affairs	321,425,439	87.26	46,913,609	12.74	0	0.00	368,339,048
Agriculture, Water & Livestock Development	310,732,591	24.41	141,740,850	11.13	820,485,432	64.45	1,272,958,873
Basic Education, ICT, & Youth Development	452,373,466	77.22	68,114,168	11.63	65,370,480	11.16	585,858,114
Lands, Infrastructure, Housing, & Urban Development	183,636,551	17.17	164,554,589	15.38	721,636,412	67.45	1,069,827,552
Health and Sanitation	1,895,033,588	58.54	780,260,685	24.10	561,860,260	17.36	3,237,154,533
Trade, Cooperatives and Investments	53,712,029	18.66	41,346,979	14.36	192,825,784	66.98	287,884,792

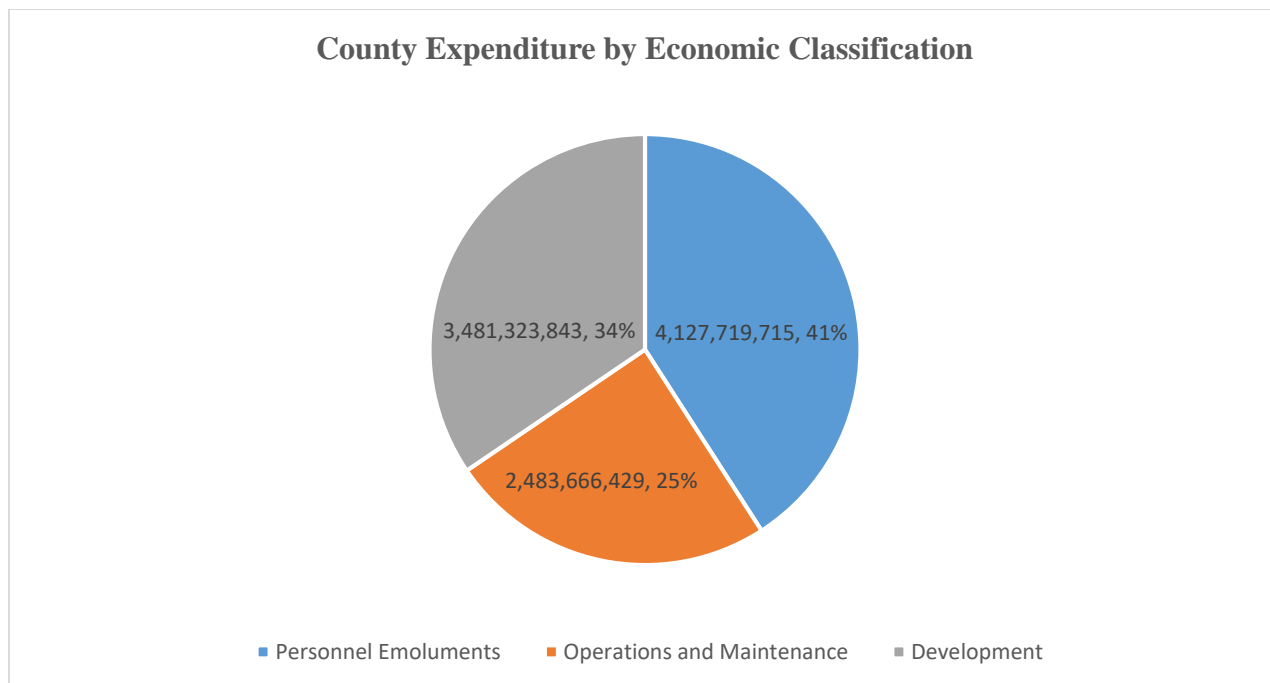
<b>Spending Entity</b>	<b>P.E</b>	<b>%</b>	<b>O&amp;M</b>	<b>%</b>	<b>Development</b>	<b>%</b>	<b>Grand Total</b>
Environment & Natural Resources	38,679,337	22.17	76,802,758	44.03	58,967,534	33.80	174,449,629
Tourism, Sports and Culture	60,325,180	32.77	56,957,724	30.94	66,828,139	36.30	184,111,043
The County Treasury	166,118,336	45.43	189,551,557	51.84	9,977,200	2.73	365,647,093
County Public Service Board	15,779,161	35.47	28,709,972	64.53	0	0.00	44,489,133
County Assembly	259,586,295	34.91	468,047,390	62.94	16,002,318	2.15	743,636,003
Kitui Municipality	69,746,650	27.12	69,746,650	27.12	117,679,169	45.76	257,172,469
Mwingi Town Administration	26,159,585	30.23	26,159,585	30.23	34,218,406	39.54	86,537,576
<b>Total</b>	<b>4,127,719,715</b>	<b>40.90</b>	<b>2,483,666,429</b>	<b>24.61</b>	<b>3,481,323,843</b>	<b>34.49</b>	<b>10,092,709,987</b>

## 2.7 County Expenditure as per Economic Classification

The table below analyses expenditure by the various spending entities.

*Table 10: County Expenditure as per Economic classification*

<b>Economic Classification</b>	<b>Amount Spent</b>	<b>Percentage (%)</b>
Personnel Emoluments	4,127,719,715	40.90
Operations and Maintenance	2,483,666,429	24.61
Development	3,481,323,843	34.49
<b>Total</b>	<b>10,092,709,987</b>	<b>100.00</b>

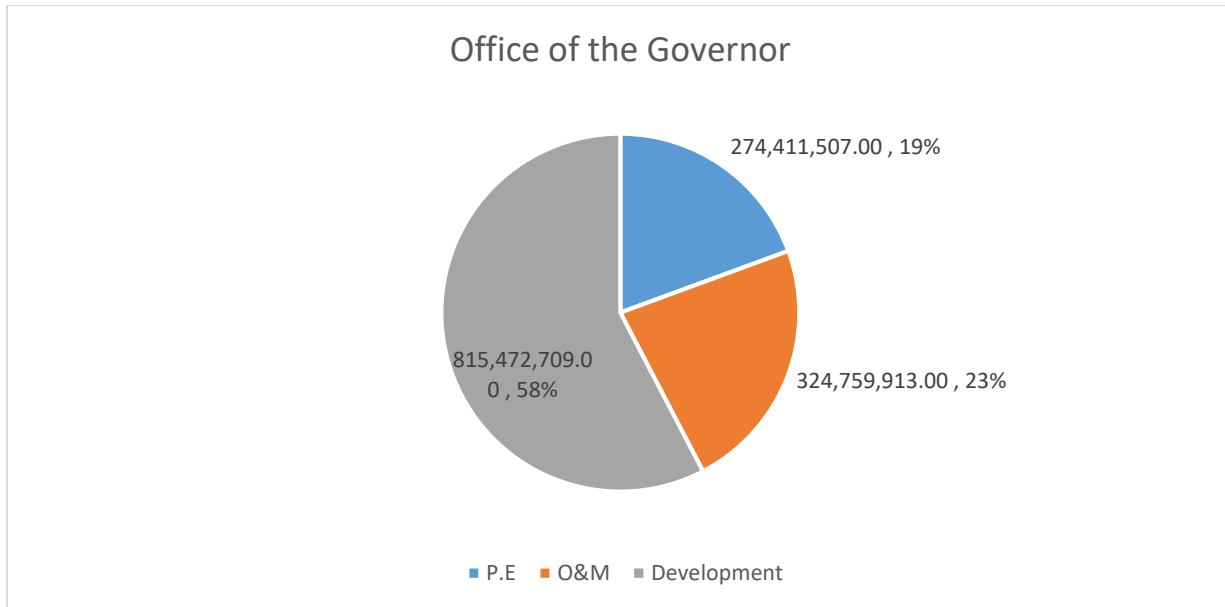


***Figure 1: County Expenditure***

## **2.8 Analysis of Individual Spending Entity**

### **2.8.1 Office of the Governor**

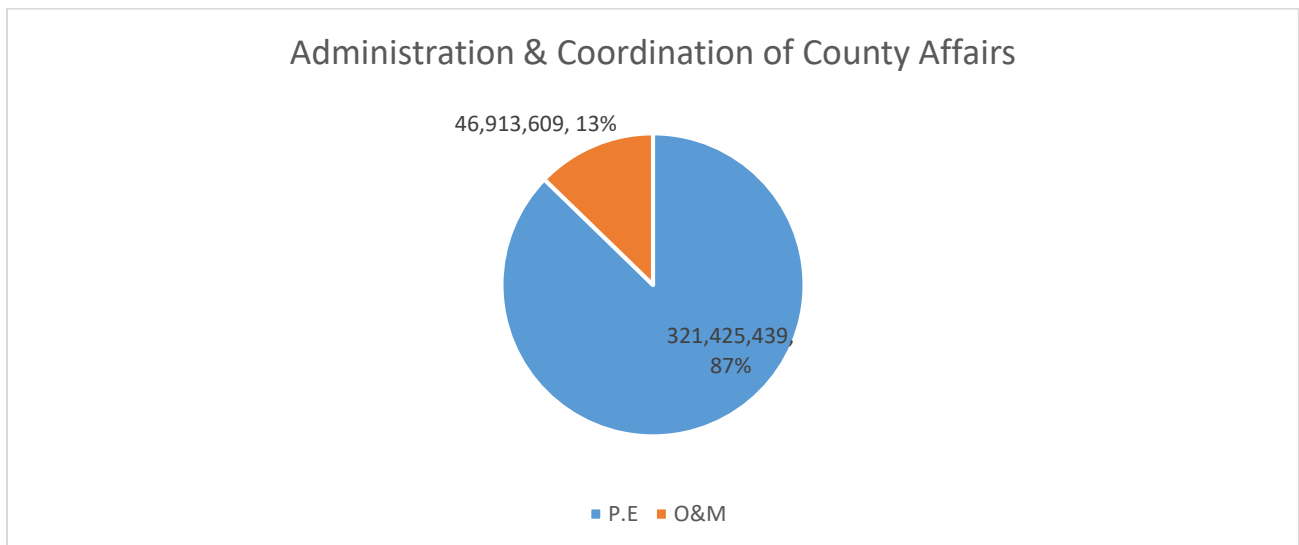
During the period under review, the Office of the Governor spent Kshs. 1,414,644,129.00. Out of this, Kshs. 815,472,709.00, (57.65%) financed development projects, Kshs. 274,411,507.00, (19.40%) was spend on Personnel Emoluments while Kshs. 324,759,913, (22.96%) was spent on Operations and Maintenance.



**Figure 2: Office of the Governor**

### 2.8.2 Administration and Coordination of County Affairs

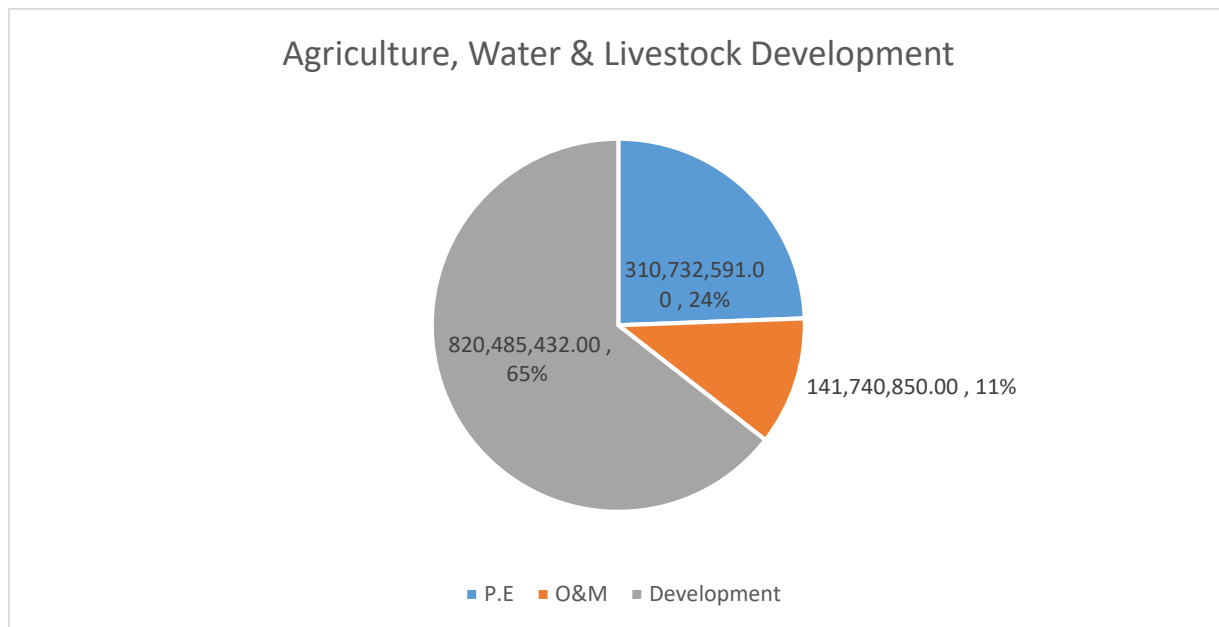
Analysis of the County Ministry of Administration and Coordination of County Affairs’ expenditure reveals that out of the Kshs. 368,339,048.00 which was the cumulative expenditure for the year under review, Kshs. 321,425,439.00, (87.26%) financed personnel emoluments while Kshs. 46,913,609.00, (12.74%) was spent on operations and maintenance. There was no development expenditure in the year.



**Figure 3: Administration and Coordination of County Affairs**

### 2.8.3 Agriculture, Water and Livestock Development

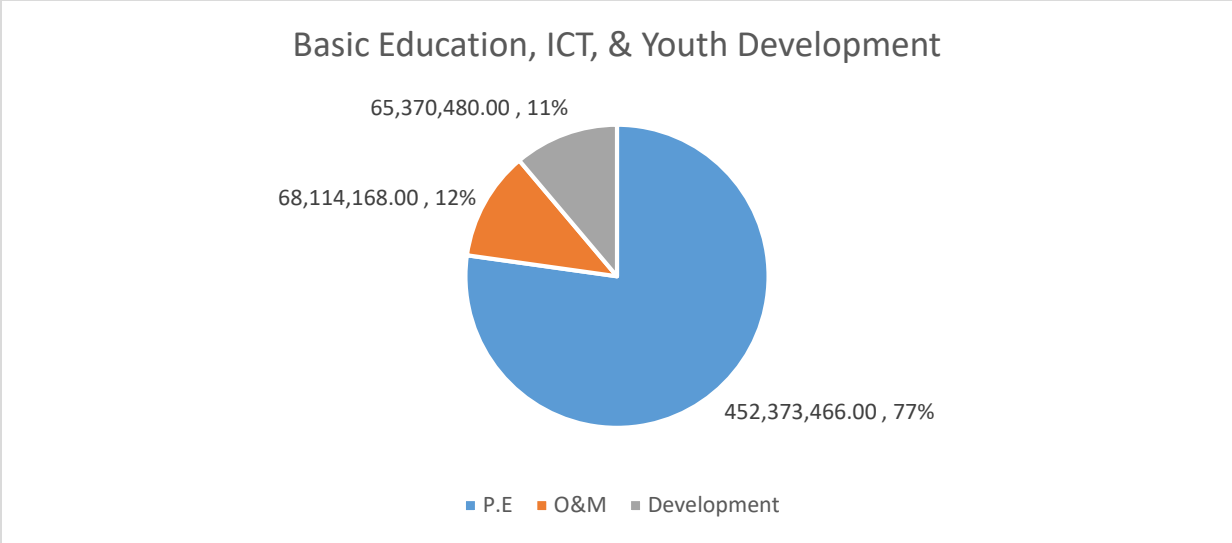
During the period under review, the County Ministry of Agriculture, Water and Livestock development spent a total of Kshs. 1,272,958,873.00. Out of this, Kshs. 820,485,432.00, (64.45%) was spent on development, Kshs. 310,732,591.00, (24.41%) on personnel emoluments and Kshs. 141,740,850.00, (11.13%) on operations and maintenance.



**Figure 4: Agriculture, Water & Livestock Development**

### 2.8.4 Basic Education, ICT & Youth Development

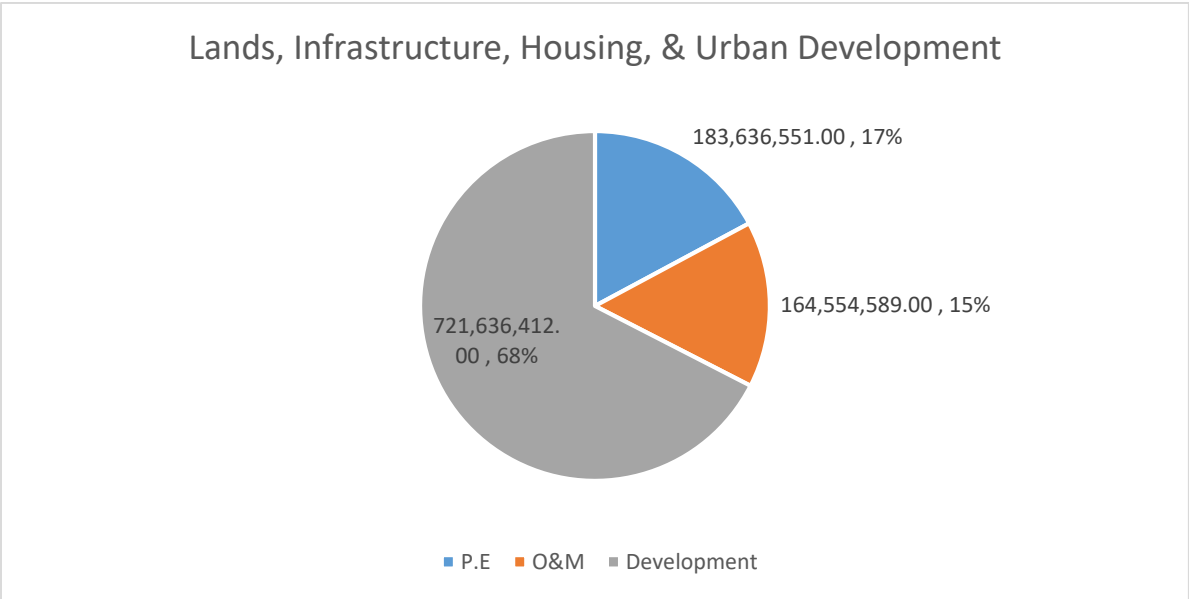
A total of Kshs. 585,858,114.00 was spent during the period. This expenditure is composed of; Personnel Emoluments Kshs. 452,373,466.00, (77.22%), Operations and Maintenance was Kshs. 68,114,168.00 (11.63%) while development expenditure was Kshs. 65,370,480.00, (11.16%)



*Figure 5: Basic Education, ICT & Youth Development*

**2.8.5 Lands Infrastructure, Housing and Urban Development**

In the County Ministry of Lands, Infrastructure, Housing and Urban Development incurred a total expenditure of Kshs 1,069,827,552.00 of which Kshs. 721,636,412.00, (67.45%) was spent on development, Kshs. 183,636,551.00, (17.17%) on personnel emoluments and Kshs. 164,554,589.00 (15.38%) on Operations and Maintenance.

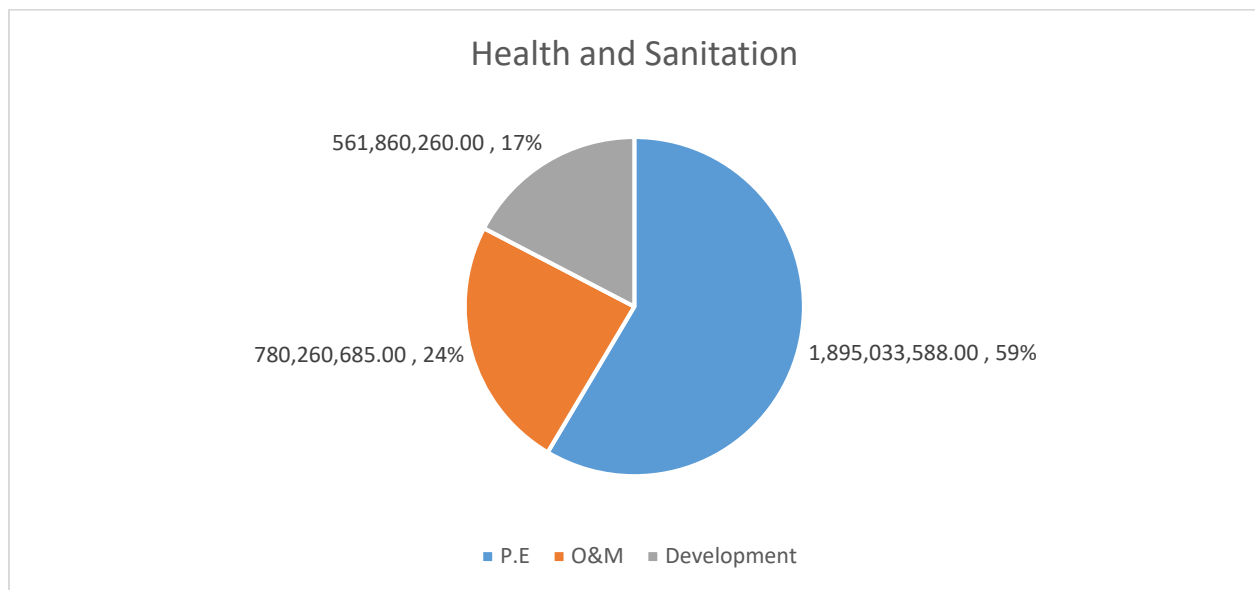


*Figure 6: Lands, Infrastructure, Housing and Urban Development*



### 2.8.6 Health and Sanitation

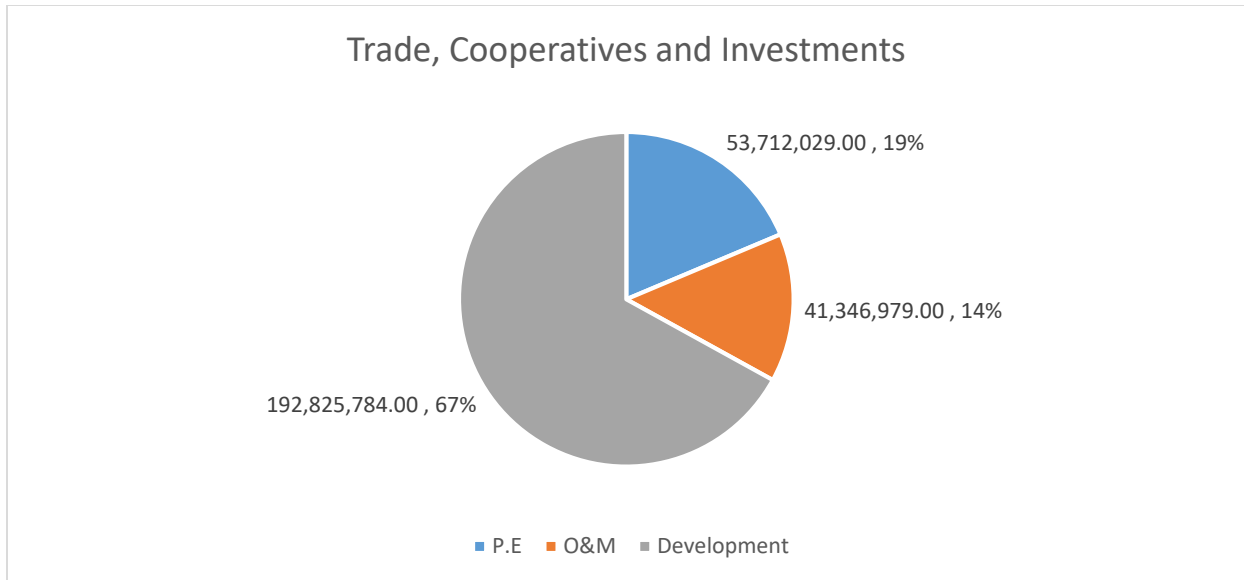
The County Ministry of Health and Sanitation had, in FY 2018/2019, incurred a total expenditure of Kshs. 3,237,154,533.00. Out of this Kshs. 561,860,260.00, (17.36%), was spent on development activities, Kshs. 1,895,033,588.00 which translates to (58.54%) went to Personnel emoluments while Kshs 780,260,685.00, (24.10%) went to Operations and Maintenance.



**Figure 7: Health and Sanitation**

### 2.8.7 Trade, Cooperatives and Investments

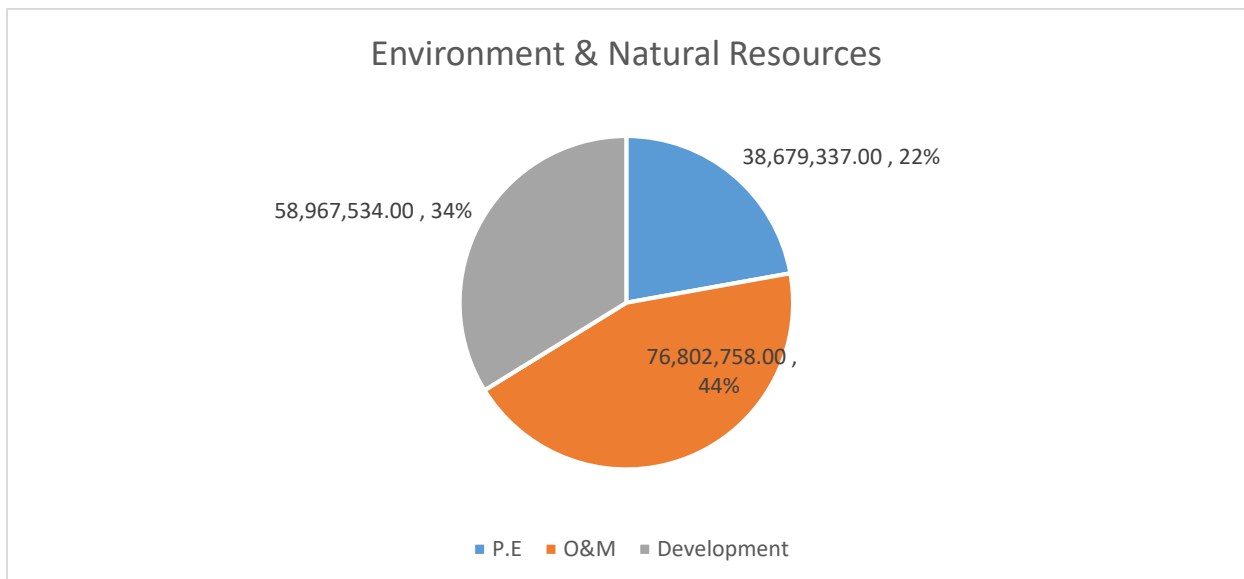
During the period under review, the total expenditure for the County Ministry of Trade, Cooperatives and investments was Kshs. 287,884,792.00. Out of this amount, Kshs. 53,712,029.00, (18.66%) of total expenditure) went to personnel emoluments, while Kshs. 41,346,979.00, (14.36%) to Operations & Maintenance. Development expenditure amounted to Kshs. 192,825,784.00, (66.98%)



***Figure 8: Trade, Cooperatives & Investments***

### **2.8.8 Environment and Natural Resources**

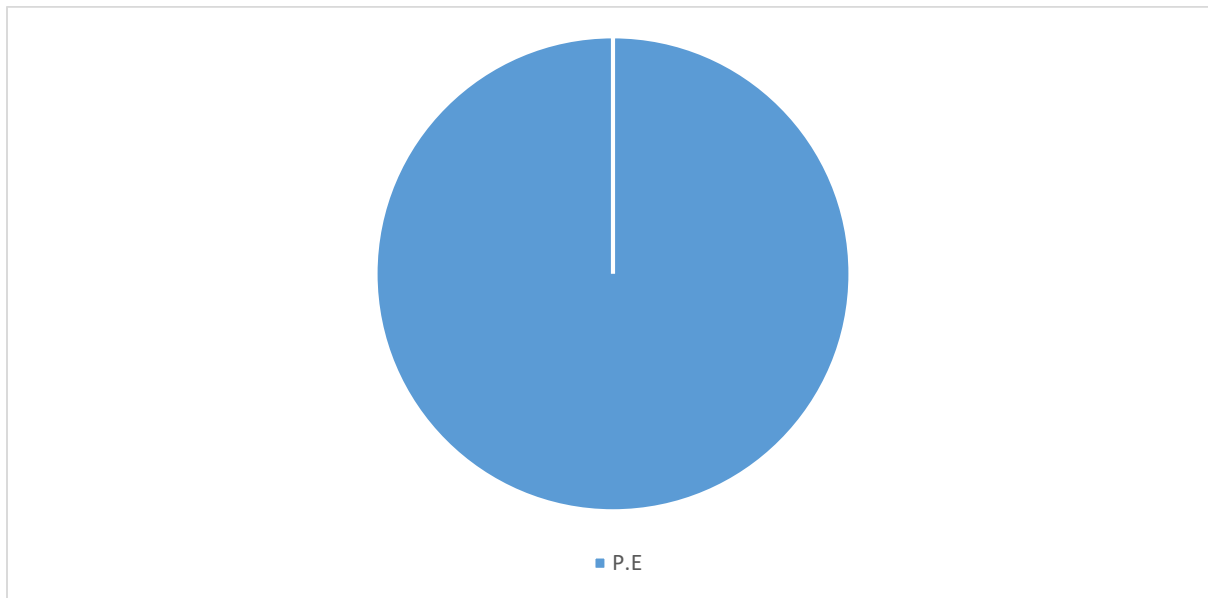
Expenditure analysis at the ministry of Environment and Natural Resources reveals that a total of Kshs. 174,449,629.00 was spent during the period. The expenditure was broken down into; Development Kshs. 58,967,534.00, (33.80%) Personnel Emoluments Kshs 38,679,337.00, (22.17%) and Operations and Maintenance Kshs. 76,802,758.00, (44.03%)



***Figure 9: Environment & Natural Resources***

### 2.8.9 Tourism, Sports & Culture

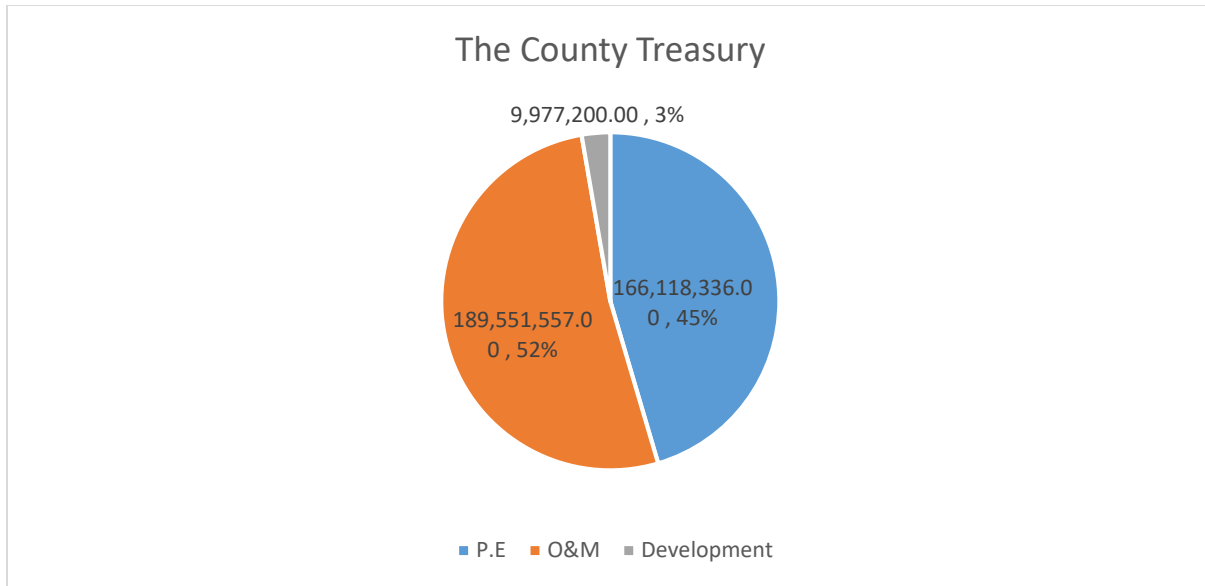
At the Tourism, Sports & Culture Ministry a total expenditure of Kshs 184,111,043.00 was incurred of which Kshs. 60,325,180.00, (32.77%) was spent on personnel emoluments, Kshs. 56,957,724.00, (30.94%) on operations and maintenance and Kshs. 66,828,139.00, (36.30%) on development.



*Figure 10: Tourism, Sports & Culture*

### 2.8.10 The County Treasury

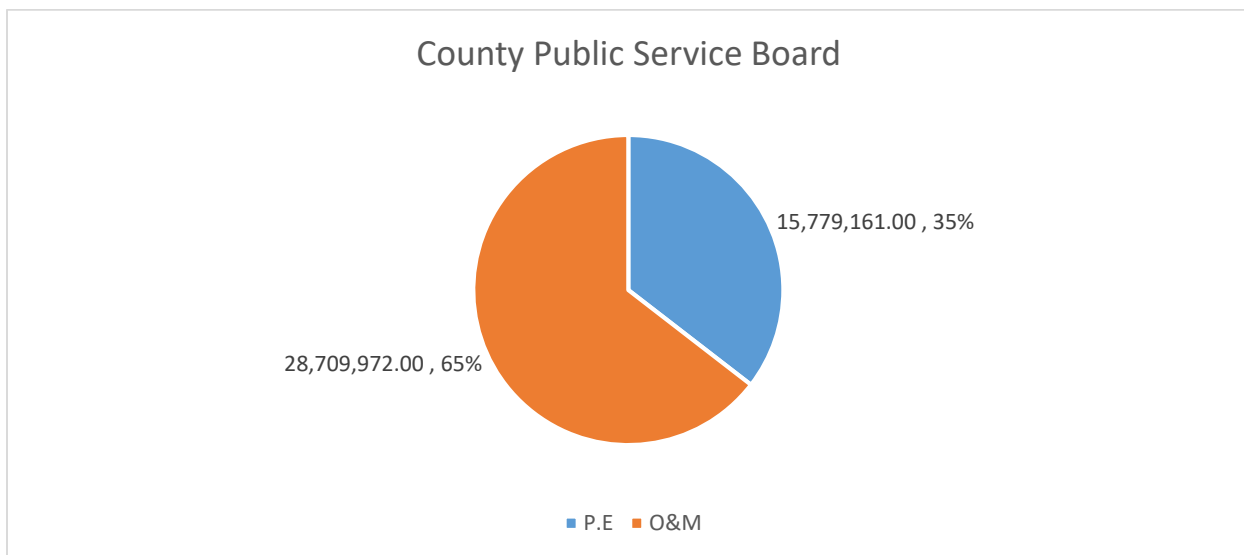
During the period, the County Treasury spent a total of Kshs. 365,647,093.00. This expenditure was broken down into; personnel emoluments Kshs. 166,118,336.00, (45.43%), operations and maintenance Kshs 189,551,557.00, (51.84%) and development Kshs 9,977,200 (2.73%)



**Figure 11: The County Treasury**

### 2.8.11 County Public Service Board

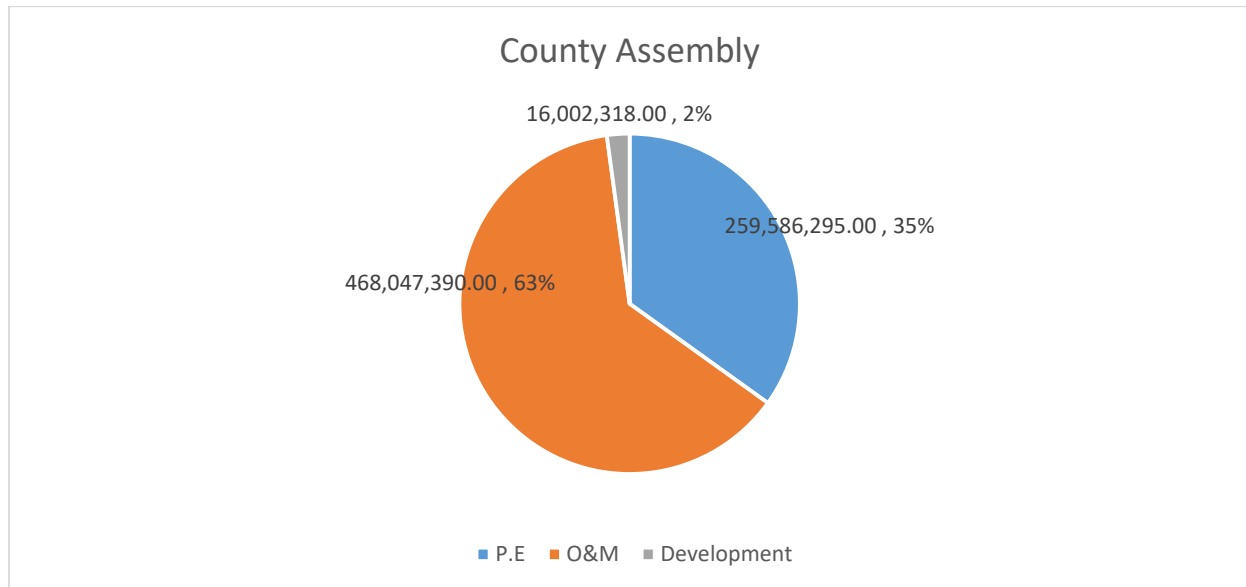
The total expenditure incurred by the County Public Service Board was Kshs. 44,489,133. The Board did not undertake any development project. An analysis of the recurrent expenditure reveals that Kshs. 15,779,161.00, (35.47%) was spent on Personnel Emoluments while Kshs 28,709,972.00, (64.53%) was spent on Operations and Maintenance.



**Figure 12: County Public Service Board**

### 2.8.12 The County Assembly

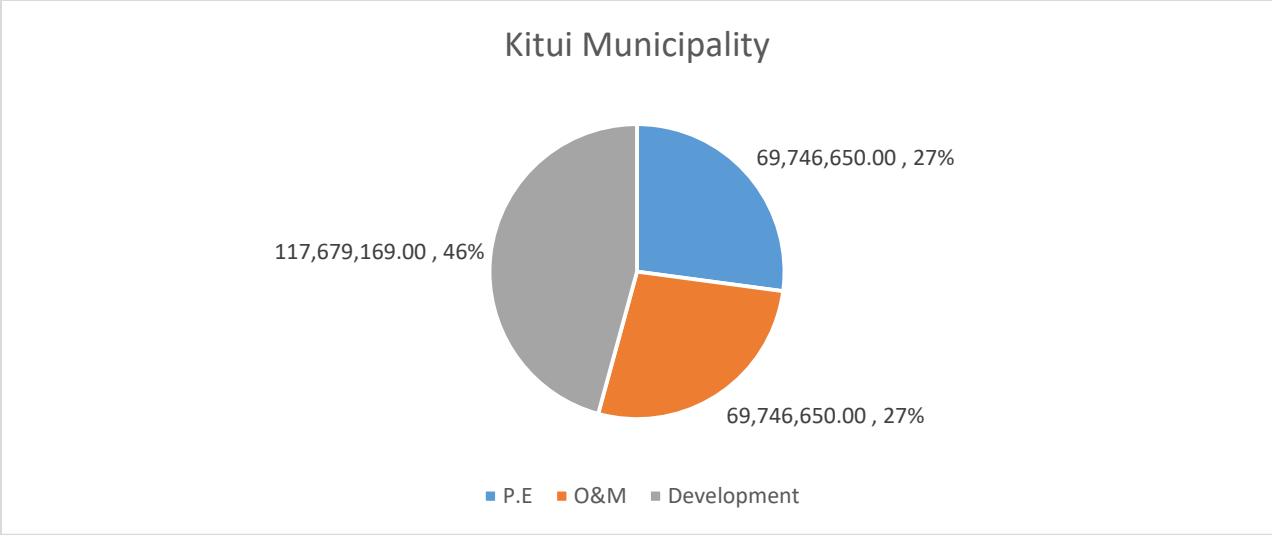
The County Assembly spent a total of Kshs. 743,636,003.00. This expenditure included Kshs. 259,586,295.00, (34.91%) spent on personnel emoluments, Kshs. 468,047,390.00, (62.94%) Spent on operations and maintenance and Kshs 16,002,318.00, (2.15%) on development activities during this year.



**Figure 13: The County Assembly**

### 2.8.13 Kitui Municipality

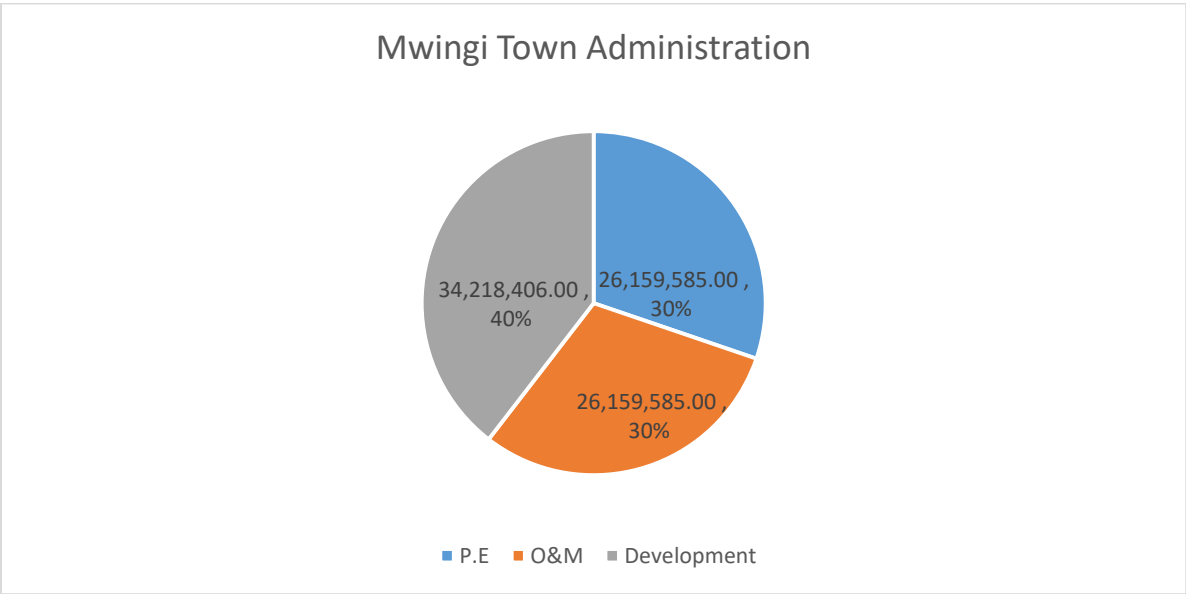
Kitui Municipality spent a total of Kshs 257,172,469.00 This expenditure included the Kshs 69,746,650.00 (27.12%) spent on personnel emoluments, Kshs. 69,746,650.00, (27.12%) spent on operations and maintenance and Kshs. 117,679,169.00, (45.76%) spent on development.



**Figure 14: Kitui Municipality**

**2.8.14 Mwingi Town Administration**

The Mwingi Town Administration spent a total of Kshs. 86,537,576.00. This expenditure included, Kshs 26,159,585 (30.23) spent on Personnel Emoluments, Kshs. 26,159,585.00, (30.23%) spent on operations and maintenance and Kshs 34,218,406.00 (39.54) spent on development.



**Figure 15: Mwingi Town Administration**

### 3.0 IMPLEMENTATION CHALLENGES

The county experienced several challenges/issues that affected budget implementation during financial year 2018/2019.

These are:

- **Exchequer Requisition** :The National Treasury and Controller of Budget disbursement and approval have been slow which has affected absorption of budget
- **Delay and controlled release of funds**. Untimely release of funds by the exchequer in release of funds hampered execution of the planned activities by the County.
- **Delay in preparation of procurement plans**. The long process of preparation of procurement plans, accelerated by the delays in disbursement of funds leads to low absorption of the budget
- **Changing priorities**: The budgetary allocations for planned priorities were sometimes diverted to the implementation of other arising priorities that were deemed as urgent.

### 4.0 RECOMMENDATIONS

The following recommendations will smoothen implementations in the next phase;

- The County Government need to liaise with the National Government for timely release of funds as per disbursement schedule to foster smooth operations and project implementation.
- The County Government need to liaise with the Controller of Budget to avoid limitations in expenditure to ensure proper implementation of projects.