

**COUNTY GOVERNMENT OF KITUI**



**COUNTY TREASURY**

**BUDGET IMPLEMENTATION REPORT (BIR)**

**QUARTER IV**

**FY 2022/ 2023**

**Prepared:-**

**Department of Economic Planning**

**County Treasury**

## **County Mission and Vision**

### ***Vision***

To be a prosperous County with vibrant rural and urban economies whose people enjoy high quality of life.

### ***Mission***

To provide effective County services and an enabling environment for inclusive and sustainable socio-economic development and improved livelihoods for all.

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## **FOREWORD**

The Budget Implementation Reports are prepared in conformity with the Public Finance Act, 2012. They are prepared quarterly & annually and analyze the County revenues and expenditure for each period under review. The expenditure is further dissected into the respective Ministries, viz a viz their budget, hence the absorption rates for each ministry is determined.

The report further analyzes the sources of revenue to the County, and the amount realized from each source during the period under review. The internal sources are analyzed against the targets to gauge the County's performance in revenue collection. On the other hand, external revenues channels are looked into to determine how much was received by the County to supplement their local revenue and facilitate expenditure. These include grants, loans and the National government

Each Ministry's expenditure is reviewed against the quarterly budget estimates to determine the absorption rate for the quarters. The Budget Implementation Report classifies the expenditure to recurrent and development and further classifies recurrent expenditure to personal emoluments and operations & maintenance.

An annual Budget implementation report is prepared at the end of the Financial Year to analyze the cumulative expenditure of the annual budget by the County and the revenue received by the County during the year.

Further, the Budget Implementation Report highlights the challenges faced in the implementation of the budget and the possible remedies.

**Peter Mwikya Kilonzo**  
**County Executive Committee Member**  
**Ministry of Finance, Economic Planning and Revenue Management**

## **ACKNOWLEDGEMENT**

The preparation of the Quarter IV Budget Implementation Report 2022/23 was informed by reports and data, from all County sectors, departments and agencies of the County Government of Kitui.

First and foremost, I acknowledge the valuable leadership and support of His Excellency the Governor Julius Malombe. I wish to extend my gratitude to Mr. Peter Mwikya Kilonzo, County Executive Committee Member for the Ministry of Finance, Economic Planning and Revenue Management for his technical support extended in the preparation of this paper. I appreciate the role played by all Chief Officers for leading their staff in providing the necessary information towards preparation of this document.

I would like to pay special thanks to the officers working under Economic Planning department under the leadership of Assistant Directors, Alex Muthyoi & Victor Mwangu and the entire team of county economists including Daniel Mbathi, Boniface Muli, Faith Munah, Charles Mulatia, Geoffrey Gisaina and Doris Kanini who helped put this document together. The team put tireless quality time in production of this document.

I may not mention everybody, but do acknowledge all those individuals who directly or indirectly contributed to the success of development and production of this paper

**Patrick Munuve**

**Chief Officer –Economic Planning and Budget**

## 1.0 INTRODUCTION

This Budget Implementation Report is prepared in conformity with Section 166 of the Public Finance Management Act, 2012's requirement that counties report on the implementation progress of their budgets. It covers the fourth quarter of the year 2022/2023.

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 **12,306,052,565** which consisted of Kshs. **8,662,902,604** (70%) for recurrent expenditure and Kshs **3,643,149,961** (30%) for development expenditure.

### 2.1 Budget Components

Table 1 shows the various components of the budget

**Table 1: Budget Components QIV-FY 2022/23**

<b>SOURCE</b>	<b>AMOUNT</b>	<b>% OF TOTAL BUDGET</b>
Balance b/f from FY 2021/2022	1,118,001,643	9.08
National Equitable Share	10,393,970,413	84.46
Local Revenue Sources	420,000,000	3.41
Grants	374,080,509	3.04
<b>TOTAL</b>	<b>12,306,052,565</b>	<b>100</b>

### 2.2 Breakdown of Grants

<b>Source</b>	<b>Amount budgeted</b>	<b>Receipt in FY 2022/23</b>
World Bank (Agriculture - Rural Growth)	169,475,223	227,100,709
IDA (World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	70,000,000	67,192,729
World Bank (Emergency Locust Response Project (ELRP))	70,223,000	68,522,528
HSSP/HSPS - (DANIDA/IDA)	28,405,688	28,405,688
World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)	22,000,000	11,000,000
Kenya Urban Support Project - World Bank	2,339,915	2,339,915
ASDSP	11,636,683	28,688,899
<b>Total</b>	<b>374,080,509</b>	<b>433,250,468</b>

The County's budget for grant was low compared to the receipts. This was due to revising downwards of revenue in Supplementary Budget II FY2022/2023.



## 2.3 Transfers from the National Government

For the period under review, the County received Kshs. **2,546,522,751.00** as the national equitable share which is 25% of the budgeted equitable share and 20.5% of the total budgeted amount for the year. The disbursements are shown in table 2.

**Table 2: Transfers from the National Government QIV-FY 2022/23**

Month	Date of Release	Amount Received
April	20-Apr-23	883,487,485
April	26-Apr-23	883,487,485
May	25-May-23	831,517,633
June	9-Jun-23	935,457,337
June	20-Jun-23	883,487,485
June	26-Jun-23	831,517,633
<b>Total</b>		<b>5,248,955,058</b>

The period has been characterized by delayed remittance of exchequer funds. The funds disbursed in the quarter are for the months of January, February, March, April, May and June. This hampers the ability to execute the budget.

## 2.4 Locally Generated Revenue

The County Government targeted to collect Kshs **137,590,748** from local sources during the quarter. The actual achievement in quarter four was Kshs **134,592,434** which translates to 97.8% of the targeted collection for the quarter.

Revenue collection performance is shown in tables 3 and 4.

**Table 3: Locally Generated Revenue QIV-FY 2022/23**

Ministry	Target for the Quarter	Collection in Q4	% Performance
Office of the Governor	2,526,660	5,960,500	235.9
Agriculture and livestock	409,702	2,004,724	489.3
Water and Irrigation	1,070,432	6,300	0.6
Education, Training and Skills Development	6,299,104	0	0.0
Roads ,public works and transport	502,888	809,640	161.0
Health and Sanitation	50,091,970	76,045,184	151.8
Ministry of Trade, Industry ,MSMEs, Innovation & Cooperatives	1,097,031	493,499	45.0
Environment ,Energy ,Forestry ,Natural and mineral Resources	545,792	47,300	8.7
Culture, Gender ,sports and social services	19,930	48000	240.8
Finance, Economic Planning and Revenue Management	41,450,557	29,243,583	70.6
Kitui Municipality	20,817,671	9,212,825	44.3
Mwingi Town Administration	11,089,881	5,776,570	52.1
Lands, Housing and urban development	1,669,131	4,944,309	296.2
<b>TOTALS</b>	<b>137,590,748</b>	<b>134,592,434</b>	<b>97.8</b>

The County revenue performance in the quarter was 97.8% of the targeted amount

**Table 4: FY 2022/23 Cumulative Revenue Performance by Ministries**

Ministry	Annual Target	Collection in FY 2022-23	Revenue Deficit
Office of the Governor	10,106,642	12,461,000	2,354,358
Water and irrigation	4,281,727	2,420,250	(1,861,477)
Education, Training and Skills Development	25,196,415	21,014	(25,175,401)
Roads ,public works and transport	2,011,552	1,690,980	(320,572)
Health and Sanitation	220,367,881	278,937,696	58,569,815
Trade, Industry ,MSMEs, Innovation & Cooperatives	4,388,122	1,746,994	(2,641,128)
Environment ,Energy ,Forestry ,Natural and mineral Resources	2,183,168	525,200	(1,657,968)
Culture, Gender ,sports and social services	79,718	111,000	31,282
Finance, Economic Planning & Revenue Management	79,390,967	80,039,139	648,172
Kitui Municipality	40,578,966	48,451,197	7,872,231
Mwingi Town Administration	23,099,510	25,207,847	2,108,337
Agriculture and livestock	1,638,808	3,224,055	1,585,247
Lands ,housing and urban development	6,676,524	18,302,149	11,625,625
LESS DIRECT DEPOSITS		(8,784,053)	(8,784,053)
<b>TOTAL</b>	<b>420,000,000</b>	<b>464,354,468</b>	<b>44,354,468</b>

The county surpassed its revenue target, which is commendable.

**Table 5: Absorption rates per ministry QIV- FY 2022/23**

During this quarter, the County Ministries spent as follows vis a vis their quarterly budget estimates.

Spending Entity	Quarterly Budget	Expenditure in QIV	%Absorption
Office of the Governor	494,656,097	994,007,744	200.95
Office of the Deputy Governor	56,485,389	43,942,042	77.79
Water & Irrigation	155,372,339	150,548,471	96.90
Education, Training & Skills Development	256,664,009	315,373,945	122.87
Roads, Public Works & Transport	165,984,025	504,394,386	303.88
Health & Sanitation	904,736,849	665,063,992	73.51
Trade, Industry, MSMEs, Innovation & Cooperatives	99,065,363	110,080,727	111.12
Energy, Environment, Forestry, Natural & Mineral Resources	60,232,281	147,138,383	244.28
Culture, Gender, Youth, ICT, Sports & Social Services	46,554,061	108,872,267	233.86
Finance, Economic Planning & Revenue Management	128,546,187	122,531,194	95.32
County Public Service Board	18,875,533	91,567,169	485.11
County Assembly Service Board	227,422,489	422,663,242	185.85
Kitui Municipality	42,002,649	107,090,451	254.96
Mwingi Town Administration	22,857,028	72,667,138	317.92
Lands, Housing and Urban Development	41,675,697	38,304,016	91.91
Agriculture & Livestock	251,763,852	241,469,252	95.91
<b>TOTALS</b>	<b>2,972,893,849</b>	<b>4,135,714,419</b>	<b>139.11</b>

Expenditure during the quarter is analyzed in tables 6(a) and 6(b).

**Table 6(a): Recurrent Expenditure in the Quarter**

County Ministry	Recurrent Budget Estimates	Actual Expenditure in the Quarter	%Absorption Rate
Office of the Governor	294,470,926	576,636,086	195.82
Office of the Deputy Governor	45,310,389	42,876,792	94.63
Water And Irrigation	25,410,964	27,263,670	107.29
Education, Training And Skills Development	212,807,030	236,831,267	111.29
Roads, Public Works & Transport	42,796,612	129,047,556	301.54
Health And Sanitation	852,335,003	563,091,904	66.06
Trade, Industry, MSMEs, Innovations & Cooperatives	40,055,363	57,637,029	143.89
Energy, Environment, Forestry, Natural & Mineral Resources	21,547,799	90,236,847	418.78
Culture, Gender, Youth, ICT, Sports & Social Services	25,929,061	60,395,475	232.93
Finance, Economic Planning And Revenue Management	128,546,187	120,532,944	93.77
County Public Service Board	15,125,533	43,015,075	284.39
County Assembly	227,422,489	422,663,242	185.85
Kitui Municipality	19,437,221	58,538,357	301.17
Mwingi Town Administration	13,332,028	29,418,520	220.66
Agriculture & Livestock	89,166,439	241,469,252	270.81
Lands, Housing & Urban Development	23,201,177	31,384,066	135.27
<b>Total</b>	<b>2,076,894,222</b>	<b>2,731,038,082</b>	<b>195.82</b>

**Table 6(b): Development Expenditure in the Quarter**

County Ministry	Development Budget Estimates	Actual Expenditure in the Quarter	%Absorption Rate
Office of the Governor	200,185,171	417,371,658	208.49
Office of the Deputy Governor	11,175,000	1,065,250	9.53
Water And Irrigation	129,961,375	123,284,801	94.86
Education, Training And Skills Development	43,856,979	78,542,678	179.09
Roads, Public Works & Transport	123,187,413	375,346,830	304.70
Health And Sanitation	52,401,846	101,972,088	194.60
Trade, Industry, MSMEs, Innovations & Cooperatives	59,010,000	52,443,698	88.87
Energy, Environment, Forestry, Natural & Mineral Resources	38,684,482	56,901,536	147.09
Culture, Gender, Youth, ICT, Sports & Social Services	20,625,000	48,476,792	235.04
Finance, Economic Planning And Revenue Management	-	1,998,250	0.00
County Public Service Board	3,750,000	48,552,094	1294.72
County Assembly	22,565,428	48,552,094	215.16
Kitui Municipality	9,525,000	43,248,618	454.05
Mwingi Town Administration	18,474,520	6,919,950	37.46
Agriculture & Livestock	162,597,413	-	0.00
<b>TOTALS</b>	<b>895,999,627</b>	<b>1,404,676,337</b>	<b>156.77</b>

## 2.5 Quarter IV Expenditure Summary by Entity

During the period under review, the County spent a total of **Kshs. 4,135,714,419**. Out of this amount, **Kshs. 2,731,038,082** (66.04%) went to finance recurrent activities while **Kshs. 1,404,676,337** (34.0%) financed development.

Under recurrent expenditure, **Kshs. 1,309,035,243** was spent on Personnel Emoluments while **Kshs. 1,422,002,839** was spent on operations and maintenance.

**Table 7: Quarter IV Expenditure by Entity FY 2022/23**

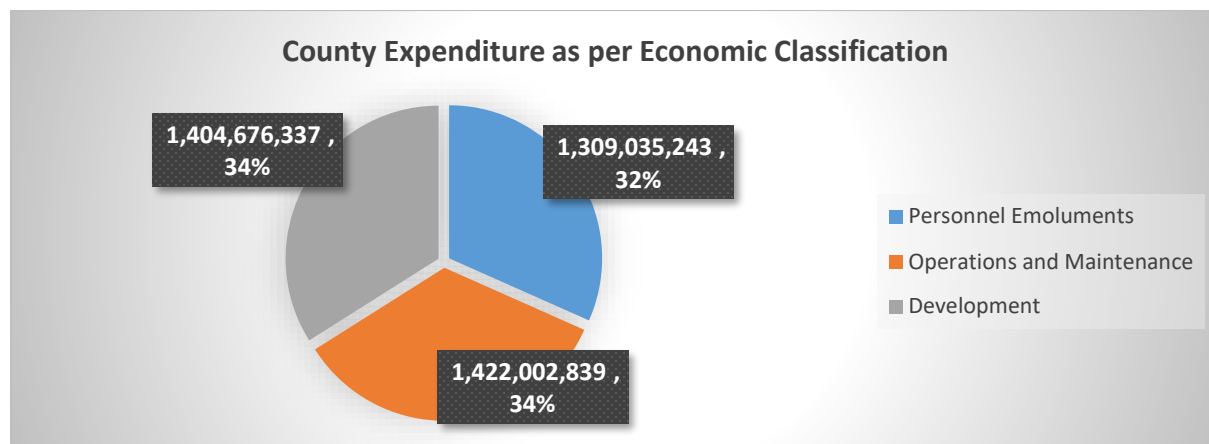
Spending Entity	Personnel Emoluments	%	Operations and Maintenance	%	Development	%	Grand Total
Office of the Governor	281,384,803	28.3	295,251,283	29.7	417,371,658	42.0	994,007,744
Office of the Deputy Governor	13,887,579	31.6	28,989,213	66.0	1,065,250	2.4	43,942,042
Water & Irrigation	110,600	0.1	27,153,070	18.0	123,284,801	81.9	150,548,471
Education, Training & Skills Development	149,204,080	47.3	87,627,187	27.8	78,542,678	24.9	315,373,945
Roads, Public Works & Transport	89,588,863	17.8	39,458,693	7.8	375,346,830	74.4	504,394,386
Health & Sanitation	238,694,506	35.9	324,397,398	48.8	101,972,088	15.3	665,063,992
Trade, Industry, MSMEs, Innovation & Cooperatives	9,749,357	8.9	47,887,672	43.5	52,443,698	47.6	110,080,727
Energy, Environment, Forestry, Natural & Mineral Resources	63,830,879	43.4	26,405,968	17.9	56,901,536	38.7	147,138,383
Culture, Gender, Youth, ICT, Sports & Social Services	25,357,231	23.3	35,038,244	32.2	48,476,792	44.5	108,872,267
Finance, Economic Planning & Revenue Management	60,474,768	49.4	60,058,176	49.0	1,998,250	1.6	122,531,194
County Public Service Board	14,544,403	15.9	28,470,672	31.1	48,552,094	53.0	91,567,169
County Assembly	101,043,096	23.9	321,620,146	76.1	-	-	422,663,242
Kitui Municipality	29,430,890	27.5	29,107,467	27.2	48,552,094	45.3	107,090,451
Mwingi Town Administration	12,713,732	17.5	16,704,788	23.0	43,248,618	59.5	72,667,138
Lands, Housing and Urban Development	22,959,065	59.9	8,425,001	22.0	6,919,950	18.1	38,304,016
Agriculture & Livestock	196,061,391	81.2	45,407,861	18.8	-	-	241,469,252
<b>Total</b>	<b>1,309,035,243</b>	<b>31.7</b>	<b>1,422,002,839</b>	<b>34.4</b>	<b>1,404,676,337</b>	<b>34.0</b>	<b>4,135,714,419</b>

## 2.6 County Expenditure as per Economic Classification

The table below analyses expenditure by the various spending entities.

**Table 8: QIV FY 2022/2023 County Expenditure as per Economic Classification**

Economic Classification	Amount Spent	Percentage (%)
Personnel Emoluments	1,309,035,243	31.65
Operations and Maintenance	1,422,002,839	34.38
Development	1,404,676,337	33.96
<b>Total</b>	<b>4,135,714,419</b>	<b>100</b>

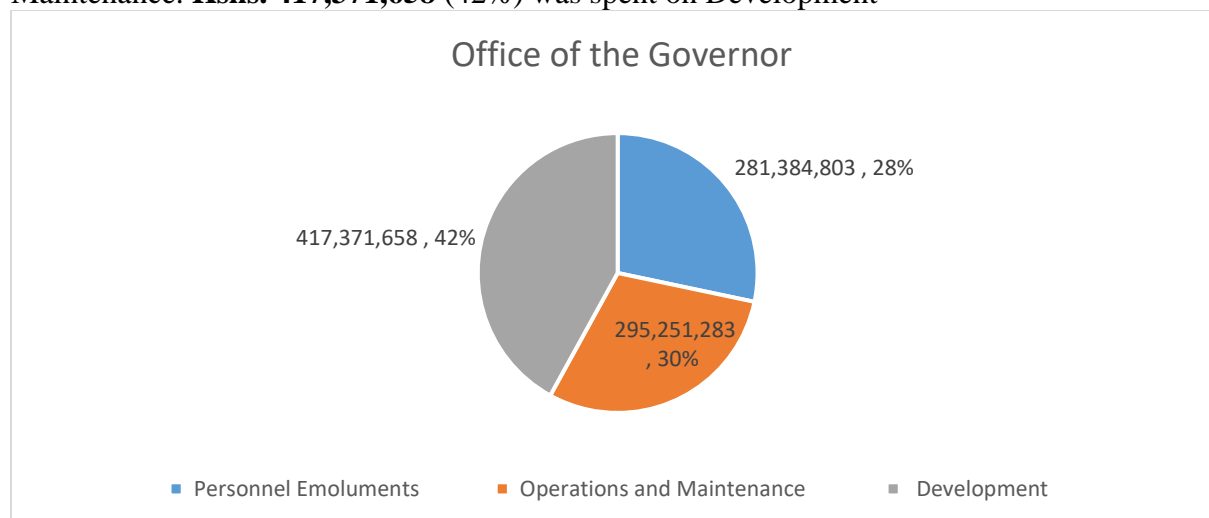


*Figure 1: County Expenditure*

## 2.7 Analysis of Individual Spending QIV

### 2.7.1 Office of the Governor

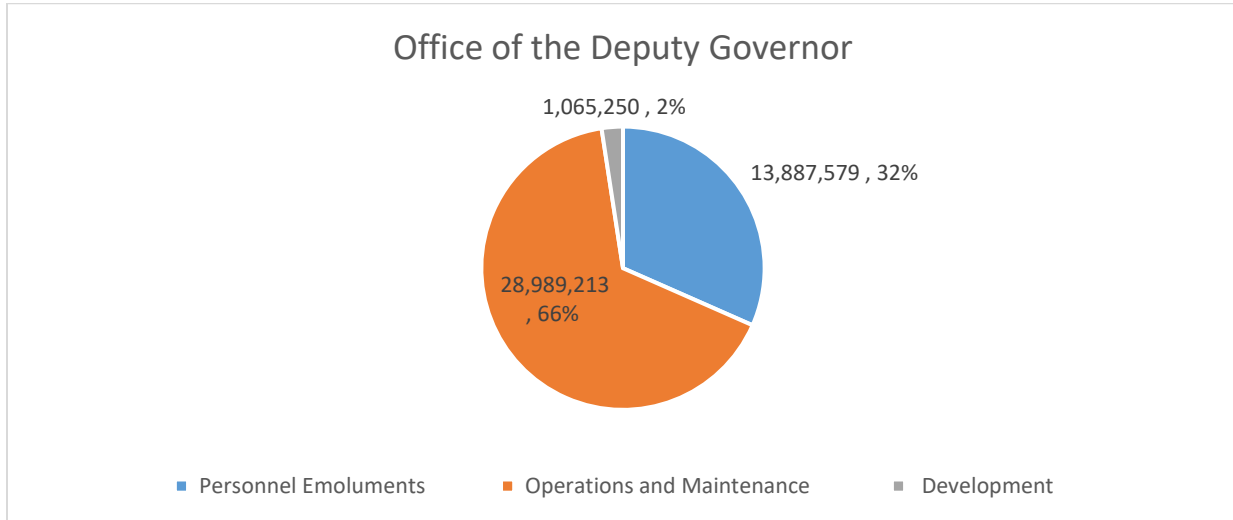
Office of the Governor had a quarterly budget allocation of **Kshs. 494,656,097**. During the period under review, the Ministry spent **Kshs. 994,007,744**, 200.95%. **Kshs. 281,384,803**, (0.85%) was spent on Personnel Emoluments while **Kshs. 295,251,283**, (29.7%) was spent on Operations and Maintenance. **Kshs. 417,371,658** (42%) was spent on Development



*Figure 2: Office of the Governor*

### 2.7.2 Office of the Deputy Governor

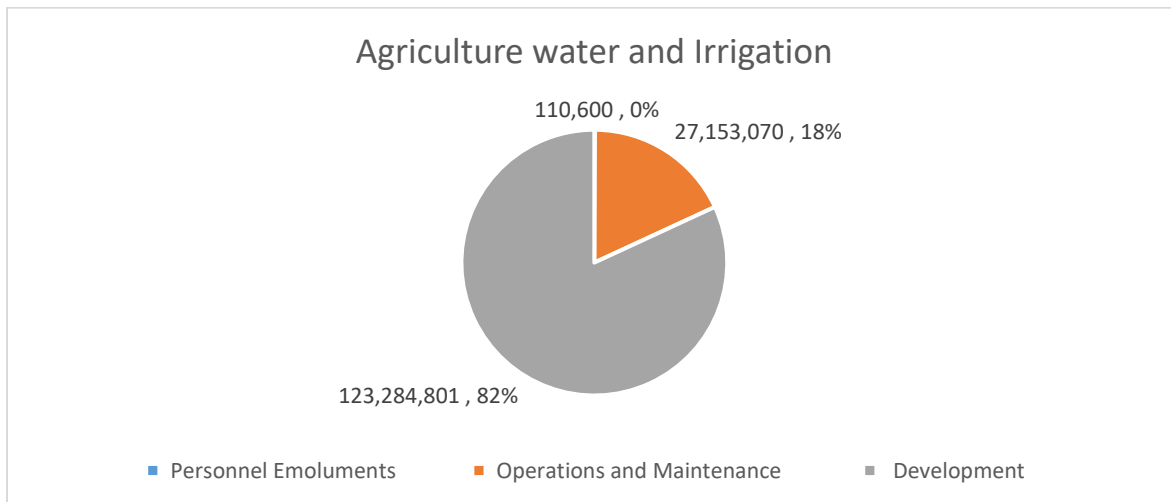
Office of the Deputy Governor had a quarterly budget of **Kshs 56,485,389** for the quarter. Expenditure during the quarter was **Kshs 43,942,042** which is **77.79%** of the quarterly budget. **Kshs. 13,887,579 (31.6%)** was spent on personal emoluments, **Kshs. 28,989,213 (66.0 %)** on operations and maintenance while **Kshs. 1,065,250 (2.4%)** was spent on development.



**Figure 3: Office of the Deputy Governor**

### 2.7.3 Water and Irrigation

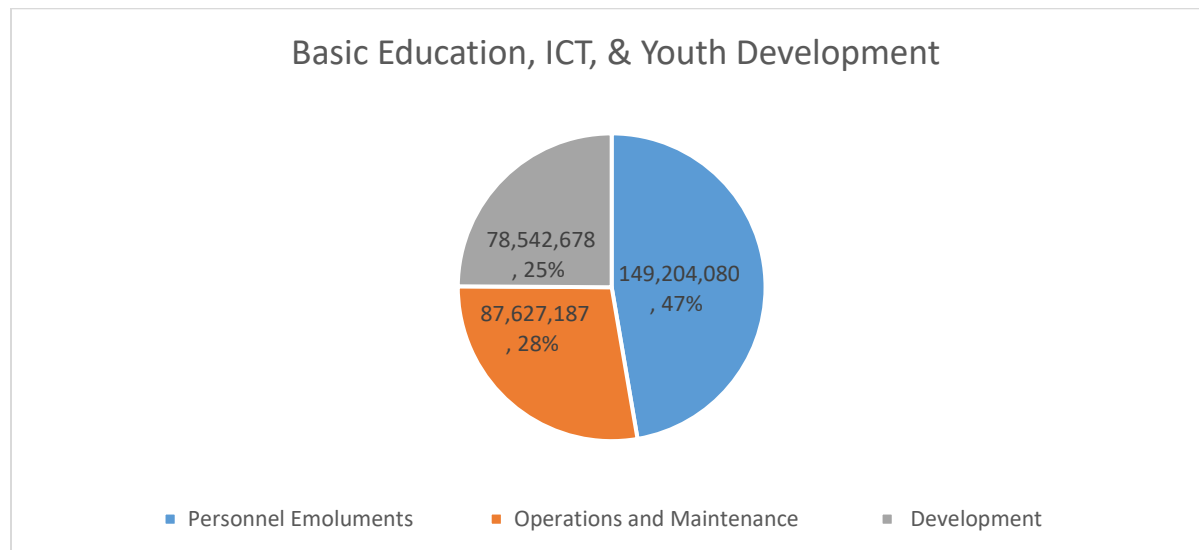
The County Ministry of Water and Irrigation had a quarterly budget of **Ksh. 155,372,339**. During the period under review, the Ministry spent a total of **Kshs. 150,548,471**, 96.90%. Out of this, **Kshs. 110,600, 0.1%** was spent on personal emoluments, and **Kshs. 27,153,070 18.0 %** on operations and maintenance while **Kshs. 123,284,801, 81.90%** was on development



**Figure 4: Water and Irrigation**

### 2.7.4 Education, Training and Skills Development

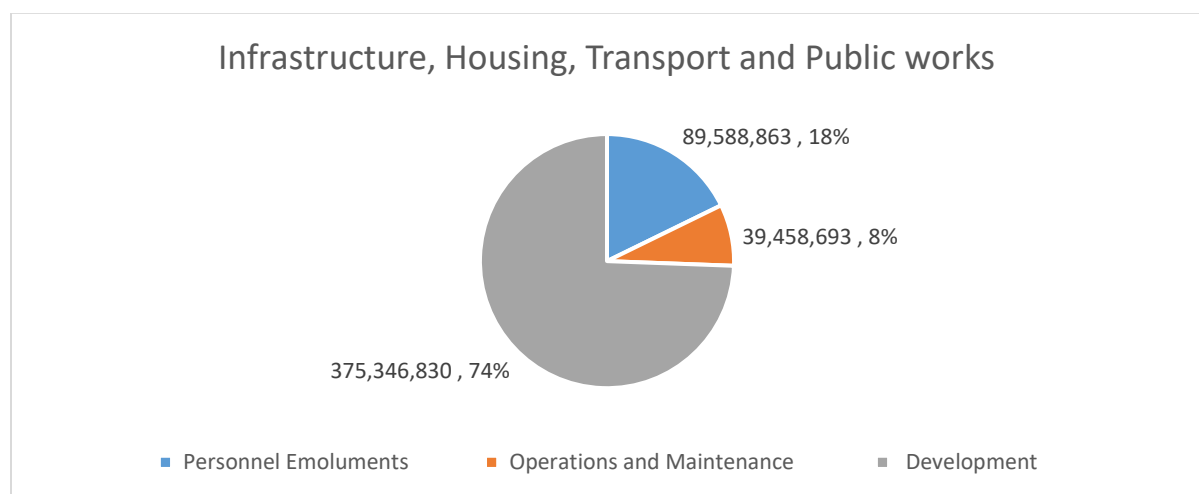
The quarterly budgetary allocation for the Ministry of Education was **Kshs. 256,664,009.00**. A total of **Kshs. 315,373,945** 122.87% was spent during the Quarter. This expenditure composed of; Personnel Emoluments **Kshs. 149,204,080**, 47.3% and Operations and Maintenance of **Kshs. 87,627,187**, 27.8%. Development expenditure was **Kshs. 78,542,678**, 24.9%.



**Figure 5: Education, Training and Skills Development**

### 2.7.5 Roads, Public Works & Transport

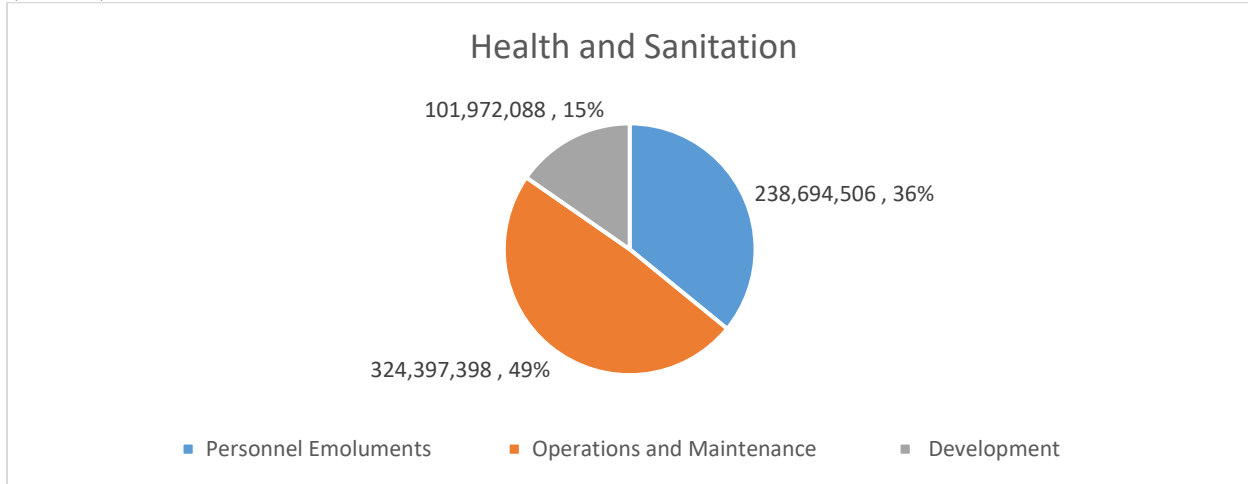
The quarterly budget for the County Ministry of Infrastructure, Housing, Transport and Public Works was **Kshs. 165,984,025** out of which the ministry incurred a total expenditure of **Kshs 504,394,386**, 303.88% during the period under review. A breakdown of the expenditure indicates that **Kshs 89,588,863.00**, (17.8%) on personnel emoluments and **Kshs. 39,458,693** (7.8%) on Operations and Maintenance. Development expenditure was **Kshs. 375,346,830** (74.4%)



**Figure 6: Roads, Public Works and Transport**

### 2.7.6 Health and Sanitation

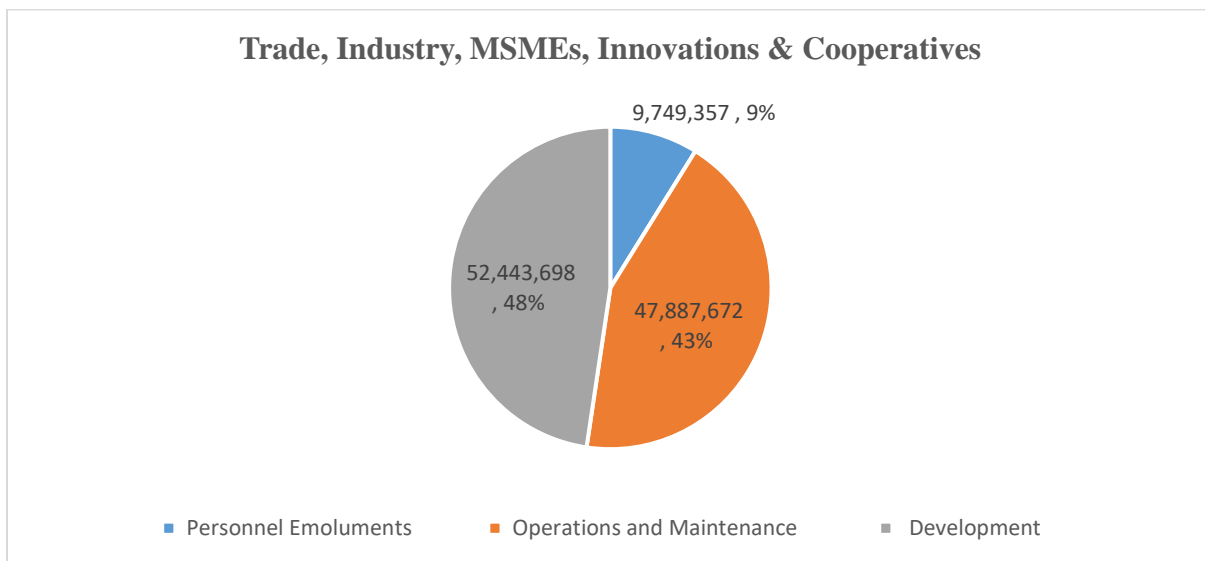
The County Ministry of Health and Sanitation had, in QIV incurred a total expenditure of **Kshs. 665,063,992** which is 73.51% of the total the budgeted amount, **Kshs. 904,736,849**. Out of this **Kshs. 238,694,506**, (35.9%), was spent on Personnel emoluments while **Kshs 324,397,398** (48.8%) went to Operations and Maintenance. Development expenditure was **Kshs. 101,972,088** (15.3%)



**Figure 6: Health and Sanitation**

### 2.7.7 Trade, Industry, MSMEs, Innovations & Cooperatives

The Ministry of Trade had a quarterly budget of **Kshs. 99,065,363** in the quarter. During the period under review, the total expenditure was **Kshs. 110,080,727**, 111.12%. Out of this amount, **Kshs. 9,749,357**, (8.9%) was spent on Personnel Emoluments and **Kshs. 47,887,672** (43.5%) went to Operations and Maintenance. Expenditure on development was **Kshs. 52,443,698** (47.6%).

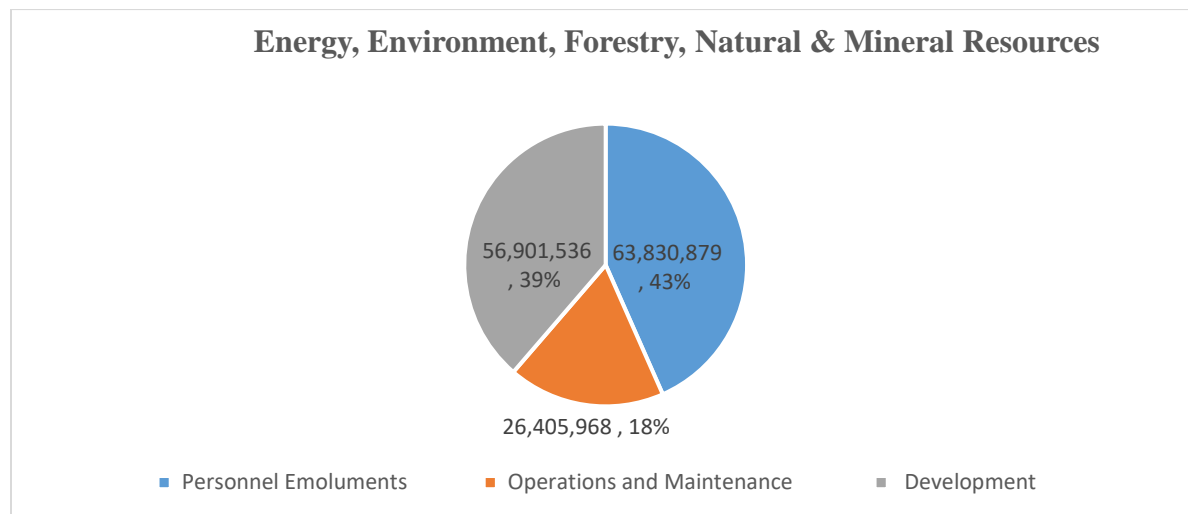


**Figure 7: Trade, Industry, MSMEs, Innovations & Cooperatives**



### 2.7.8 Energy, Environment, Forestry, Natural & Mineral Resources

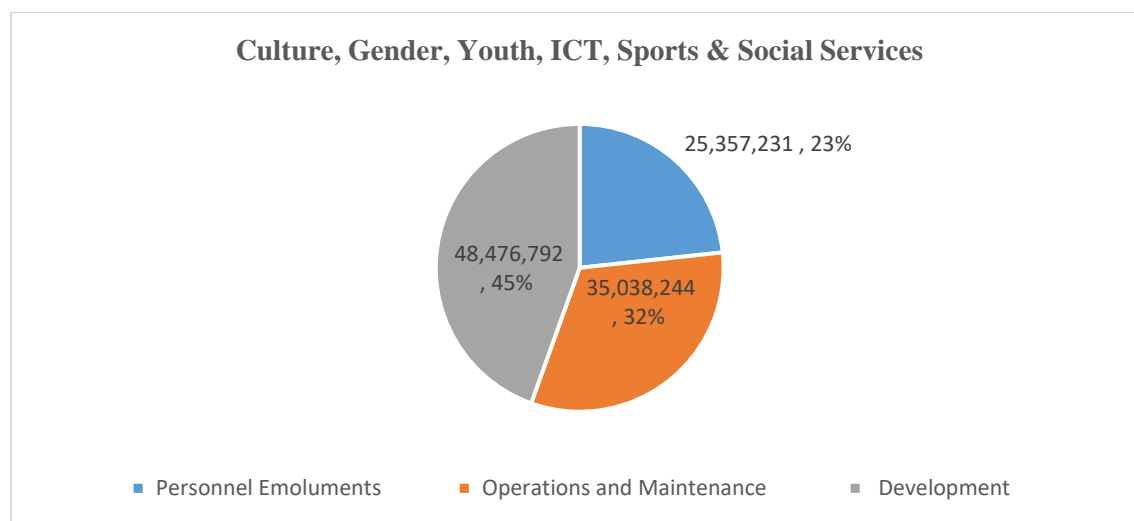
Expenditure analysis at the ministry of Environment, Tourism and Natural Resources reveals that a total of **Kshs. 147,138,383**, 244.28% was spent out of the **Kshs 60,232,281** budgeted for the Ministry in the quarter. The expenditure was broken into **Kshs. 63,830,879**, 43.4% Personnel Emoluments and **Kshs. 26,405,968**, 17.9% on Operations and Maintenance. Expenditure on development was **Kshs. 56,901,536** 38.7%



*Figure 8: Energy, Environment, Forestry, Natural & Mineral Resources*

### 2.7.9 Culture, Gender, Youth, ICT, Sports & Social Services

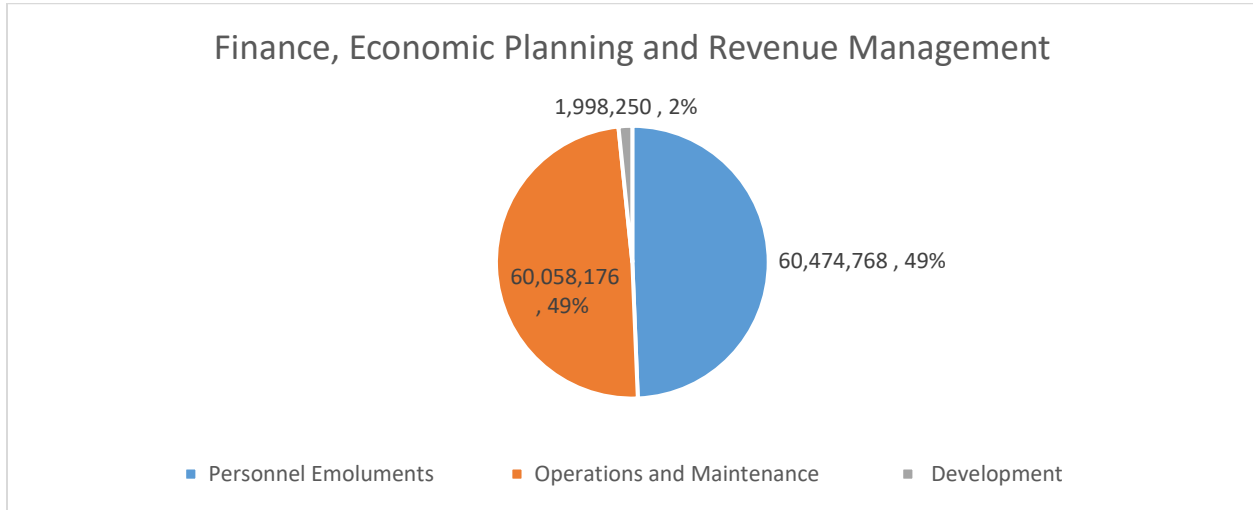
The Ministry of Gender, Sports & Culture had a total expenditure of **Kshs. 108,872,267**, 233.86% out of the quarterly budgeted amount of **Kshs. 46,554,061**. The expenditure was broken into **Kshs. 25,357,231**, 23.3% Personnel Emoluments and **Kshs. 35,038,244**, 32.2% on Operations and maintenance. Expenditure on development was **Kshs 48,476,792**, 44.5%.



*Figure 9: Culture, Gender, Youth, ICT, Sports & Social Services*

### 2.7.10 Finance, Economic Planning and Revenue Management

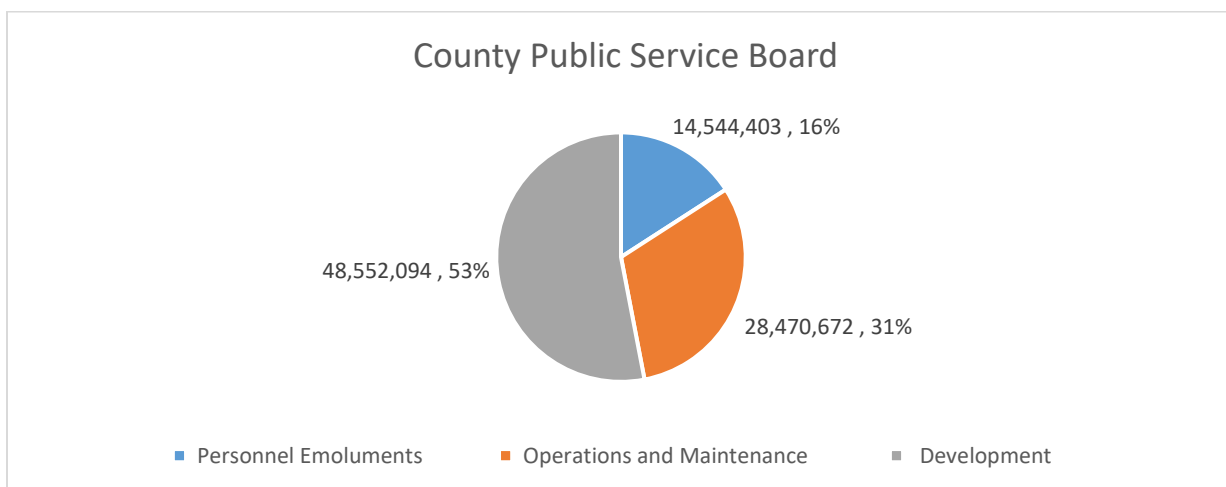
The County Treasury had a quarterly budgetary allocation of **Ksh. 128,546,187** of which **Kshs. 122,531,194**, 95.32% was spent during the period. This expenditure was broken down into; personnel emoluments **Kshs. 60,474,768**, (49.4%) and operations and maintenance which was **Kshs. 60,058,176**, (49.0%). Development expenditure was **Kshs. 1,998,250** 1.6%.



**Figure 10: Finance, Economic Planning and Revenue Management**

### 2.7.11 County Public Service Board

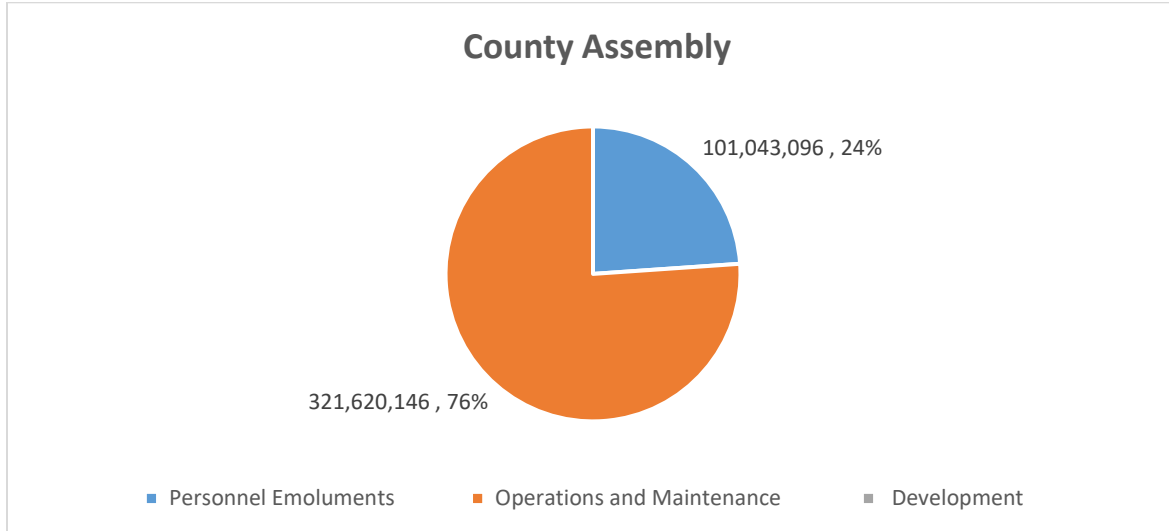
County Public Service Board had a quarterly budget allocation of **Ksh. 18,875,533.00** for the quarter. The total expenditure incurred by the County Public Service Board was **Kshs. 91,567,169**, 485.11%. This expenditure was broken down into; personnel emoluments **Kshs. 14,544,403.00**, (15.90%), operations and maintenance **Kshs 28,470,672**, (31.1%). Development expenditure was **Kshs. 48,552,094** 53.0%.



**Figure 11: County Public Service Board**

### 2.7.12 County Assembly

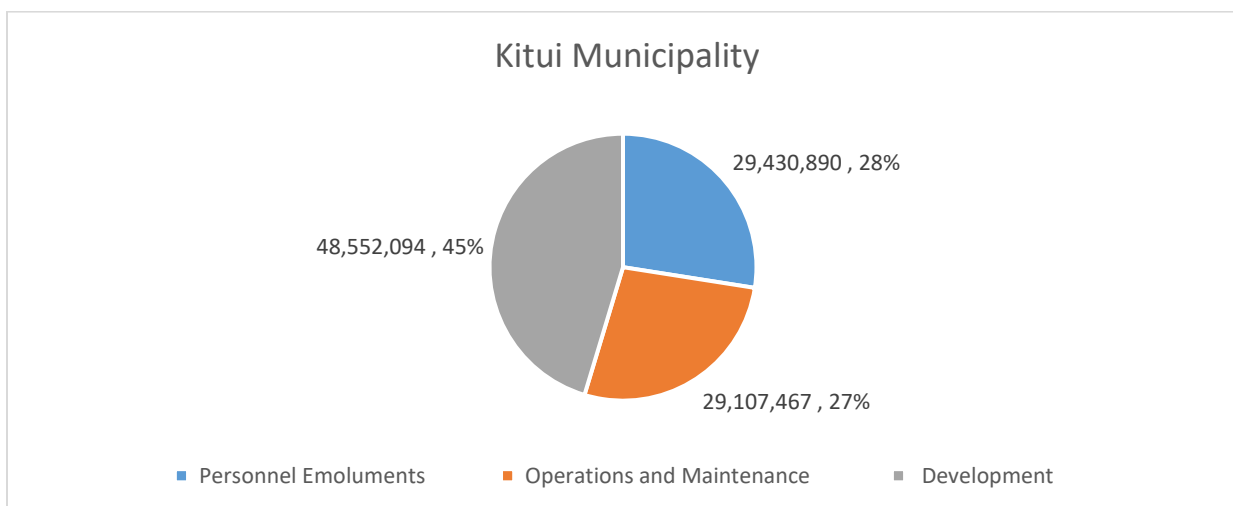
The County Assembly spent a total of **Kshs. 422,663,242.00** which is 185.85% of the total quarterly budgeted amount for the Ministry, **Kshs. 227,422,489**. This expenditure included **Kshs. 101,043,096** 23.9% spent on personnel emoluments and **Kshs. 321,620,146.00**, 76.1 % Spent on operations & maintenance. There was no development expenditure.



**Figure 12: The County Assembly**

### 2.7.13 Kitui Municipality

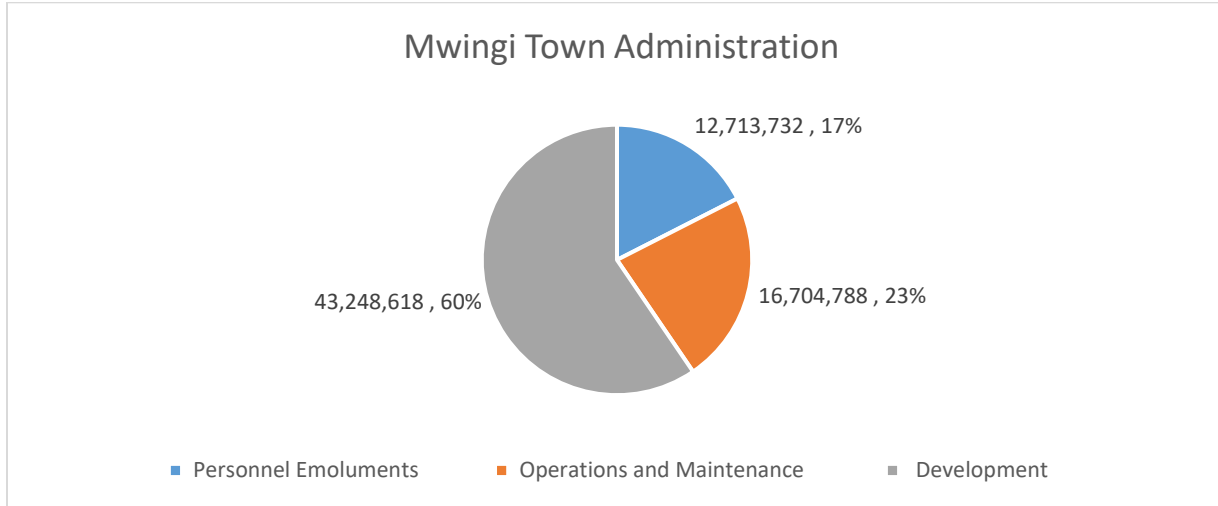
Kitui Municipality had a quarterly budget allocation of **Kshs. 42,002,649** whereby a total of **Kshs 107,090,451**, 254.96%, was spent. This expenditure included the **Kshs. 29,430,890**, 27.5% spent on personnel emoluments, and **Kshs. 29,107,467** 27.2% spent on operations and maintenance. Expenditure on development was **Kshs. 48,552,094** 45.3%.



**Figure 13: Kitui Municipality**

### 2.7.14 Mwingi Town Administration

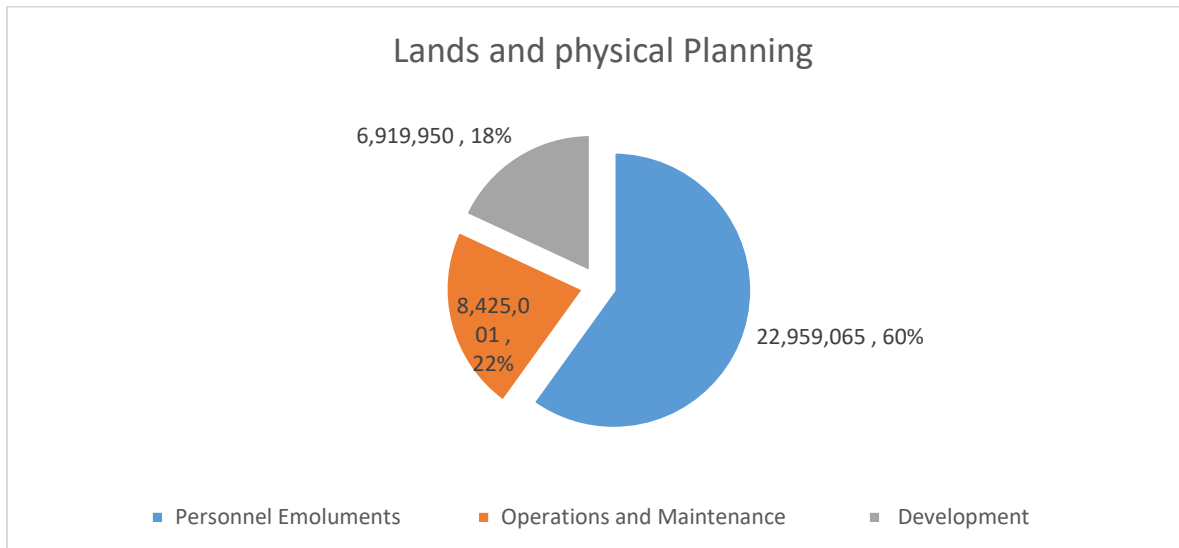
The Mwingi Town Administration spent a total of **Kshs. 72,667,138** which was 317.92% of the total budget allocation of **Kshs. 22,857,028** for the Ministry. This expenditure included the **Kshs. 12,713,732**, 17.5% spent on personnel emoluments, **Ksh 16,704,788**, 23.0% spent on operations and maintenance and **Kshs 43,248,618** (59.5%) spent on development.



**Figure 14: Mwingi Town Administration**

### 2.7.15 Lands, Housing & Urban Development

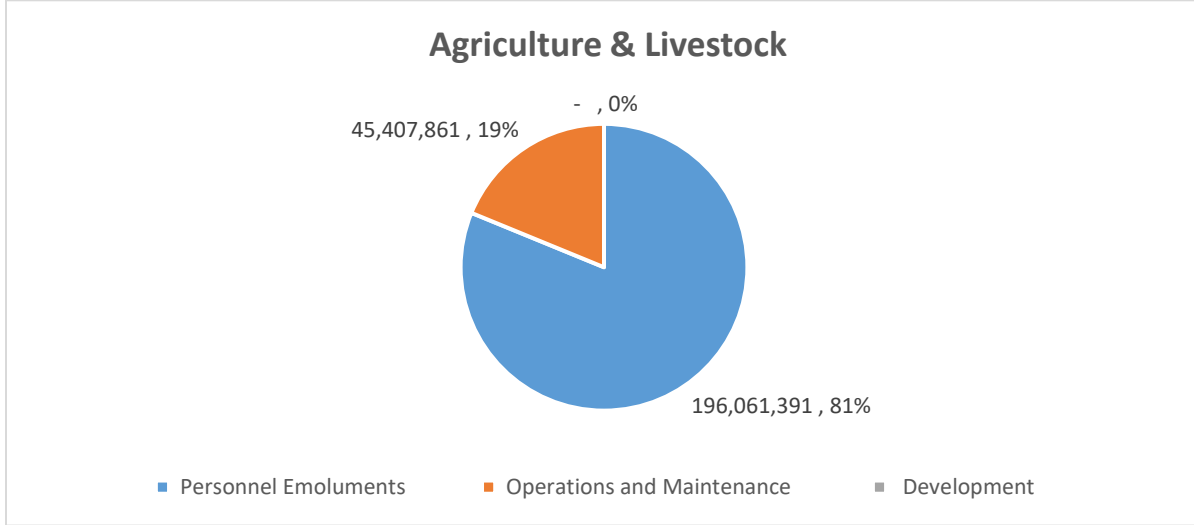
The Ministry of Lands and physical Planning spent a total of **Kshs. 33,326,037.25.00** which was 91.91% of the total quarter budget allocation of **Kshs. 41,675,697** for the Ministry. Expenditure on personal emolument was **Kshs. 22,959,065** 59.9%, **Kshs. 8,425,001** 22.0% was on Operations and Maintenance while **Kshs. 6,919,950** 18.1% was on development.



**Figure 15: Lands and physical Planning**

### 2.7.16 Agriculture & Livestock

The Ministry of Livestock, Apiculture and Fisheries Development spent a total of **Kshs. 241,469,252** which was 108.96% of the QIV budget allocation of **Kshs. 251,763,852.00**. This expenditure comprised **Kshs 196,061,391** (81.2) on personal emoluments and **Kshs 45,407,861** 18.8% on operations and maintenance. There was no expenditure on development



**Figure 16: Livestock, Apiculture and Fisheries Development**

### **3.0 IMPLEMENTATION CHALLENGES**

The county experienced several challenges/issues that affected budget implementation during quarter IV of the financial year 2022/2023.

These are:

- Inability to collect all the budgeted own source revenue.
- Untimely monthly exchequer releases

### **4.0 RECOMMENDATIONS**

The following recommendations will smoothen implementations in the next phase;

- Revenue targets should be informed by the previous years' revenue realization rate. This is crucial in setting realistic attainable revenue targets and alleviation of pending bills due to an inflated budget.
- The County Government should take up measures including through the Council of Governors Forum to ensure that exchequer funds are remitted within timelines