

**COUNTY GOVERNMENT OF KITUI**



**COUNTY TREASURY**

**BUDGET IMPLEMENTATION REPORT (BIR)**

**QUARTER II**

**FY 2022/ 2023**

**Prepared:-**

**Department of Economic Planning**

**County Treasury**

**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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## **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.

**Ben Katungi**  
**CECM, County Treasury**  
**County Government of Kitui.**

## **ACKNOWLEDGEMENT**

The preparation of the Quarter II 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. Ben Katungi, County Executive Committee Member for County Treasury 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 Mwangi and the entire team of county economists including Daniel Mbathi, Boniface Muli, Faith Munah, Charles Mulatia, Nicholas Koome 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

**Paul Kimwele**

**Ag. Chief Officer – Budgets and Economic Planning**

## 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 second 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 **12,379,005,756** which consisted of Kshs. **7,361,531,763** (70%) for recurrent expenditure and Kshs **3,487,596,374** (30%) for development expenditure.

### 2.1 Budget Components

Table 1 shows the various components of the budget

**Table 1: Budget Components Q2-FY 2022/23**

<b>SOURCE</b>	<b>AMOUNT</b>	<b>% OF TOTAL BUDGET</b>
Balance b/f from FY 2020/2021	1,118,001,643	9.03
National Equitable Share	10,393,970,413	83.96
Local Revenue Sources	400,000,000	3.23
Grants	467,033,700	3.77
<b>TOTAL</b>	<b>12,379,005,756</b>	<b>100.00</b>

### 2.2 Breakdown of Grants

<b>Source</b>	<b>Amount budgeted</b>	<b>Receipt in FY 2022/23</b>	<b>Percentage Receipt</b>	<b>Deficit</b>
World Bank (Agriculture - Rural Growth)	283,089,026	57,625,486	20.36	(225,463,540)
World Bank (Emergency Locust Response Project (ELRP))	30,223,000	0	0	(30,223,000)
HSSP/HSPS - (DANIDA/IDA)	18,609,300	0	0	(18,609,300)
World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)	125,000,000	0	0	(125,000,000)
ASDSP	10,112,374		0	(10,112,374)
<b>Subtotal</b>	<b>467,033,700</b>	<b>57,625,486</b>	<b>12.34</b>	<b>(409,408,214)</b>

The County received only 12% of the budgeted grants. This rendered grant funded expenditure barely possible in the period.

## 2.3 Transfers from the National Government

For the period under review, the County received Kshs. **2,598,492,604.00** as the national equitable share which is 25% of the budgeted equitable share and 22% of the total budgeted amount for the year. The disbursements are shown in table 2.

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

Month	Date of Release	Amount Received
Jul-22	16-09-2022	883,487,485.00
Aug-22	14-10-2022	831,517,633.00
Sep-22	24-11-2022	883,487,486.00
<b>Total</b>		<b>2,598,492,604.00</b>

The period has been characterized by delayed remittance of exchequer funds. The funds for the month of July, August and September were disbursed in the quarter. The County has not received disbursements for the months of October and November. This slows down the ability to execute the budget.

## 2.4 Locally Generated Revenue

The County Government targeted to collect Kshs **81,878,369** from local sources during the quarter. The actual achievement in quarter two was Kshs **80,781,457** which translates to 46.33% of the targeted collection for the quarter.

Revenue collection performance is shown in tables 3 and 4.

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

Ministry	Target for the Quarter	Collection in Q2	% Performance
Office of the Governor	2,526,660	2,134,000	84.46
Agriculture and livestock	409,702	436,998	106.66
Water and Irrigation	1,070,432	214,515	20.04
Education, Training and Skills Development	6,299,104	-	0.00
Roads ,public works and transport	502,888	226,590	45.06
Health and Sanitation	50,091,970	55,019,564	109.84
Ministry of Trade, Industry ,MSMEs, Innovation & Cooperatives	1,097,031	321,905	29.34
Environment ,Energy ,Forestry ,Natural and mineral Resources	545,792	27,500	5.04
Culture, Gender ,sports and social services	19,930	29,000	145.51
The County Treasury	9,926,121	10,292,465	103.69
Kitui Municipality	4,515,839	6,597,450	146.10
Mwingi Town Administration	3,203,770	2,430,435	75.86
Lands ,housing and urban development	1,669,131	3,051,035	182.79
<b>TOTALS</b>	<b>81,878,369</b>	<b>80,781,457</b>	<b>98.66</b>

The County revenue performance in the quarter was exceptional, deviating from the target by 1%



**Table 4: FY 2022/23 Cumulative Revenue performance by ministries**

Ministry	Annual Target	Collection in QI & QII	Revenue Deficit
Office of the Governor	10,106,642	2,758,000	(7,348,642)
Agriculture and livestock	1,638,808	646,008	(992,800)
Water and Irrigation	4,281,727	698,889	(3,582,838)
Education, Training and Skills Development	25,196,415	21,014	(25,175,401)
Roads ,public works and transport	2,011,552	506,450	(1,505,102)
Health and Sanitation	200,367,881	101,398,412	(98,969,469)
Trade, Industry ,MSMEs, Innovation & Cooperatives	4,388,122	559,855	(3,828,267)
Environment ,Energy ,Forestry ,Natural and mineral Resources	2,183,168	42,700	(2,140,468)
Culture, Gender ,sports and social services	79,718	50,000	(29,718)
The County Treasury	79,390,967	17,450,922	(61,940,045)
Kitui Municipality	40,578,966	8,400,170	(32,178,796)
Mwingi Town Administration	23,099,510	3,598,685	(19,500,825)
Lands ,housing and urban development	6,676,524	6,249,888	(426,636)
<b>Total</b>	<b>400,000,000</b>	<b>142,380,993</b>	<b>(257,619,007)</b>

The county has not attained collection of half of the revenue target in the two quarters. This shortfall in revenue results to a deficit in the budget.

**Table 5: Absorption rates per ministry QII- 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 QII	%Absorption
Office Of The Governor	501,582,951	189,333,252	37.75
Office Of The Deputy Governor	18,138,254	42,280,684	233.10
Public Service Management And Administration	34,550,447	98,957,833	286.42
Water And Irrigation	164,367,595	252,772,982	153.79
Education, Training And Skills Development	171,194,684	196,079,213	114.54
Roads, Public Works & Transport	225,222,040	55,772,356	24.76
Health And Sanitation	904,797,601	880,435,011	97.31
Trade, Industry, MSMEs, Innovations & Cooperatives	60,411,881	30,170,078	49.94
Energy, Environment, Forestry, Natural & Mineral Resources	76,496,944	54,553,957	71.32
Culture, Gender, Youth, ICT, Sports & Social Services	54,437,960	17,006,693	31.24
Finance, Economic Planning And Revenue Management	145,498,398	211,269,887	145.20
County Public Service Board	21,069,596	13,737,316	65.20
County Assembly	382,469,405	203,171,060	53.12
Kitui Municipality	72,674,244	23,091,024	31.77
Mwingi Town Administration	28,564,468	28,052,288	98.21
Agriculture & Livestock	199,743,372	15,301,435	7.66
Lands, Housing & Urban Development	33,531,602	65,020,527	193.91
<b>TOTALS</b>	<b>3,094,751,439</b>	<b>2,377,005,595</b>	<b>76.81</b>

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

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

Spending Entity	Recurrent Budget Estimates	Actual Expenditure in the Quarter	%Absorption Rate
Office of the Governor	285,495,237	184,908,096	64.77
Office of the Deputy Governor	10,570,171	42,280,684	400.00
Public Service Management and Administration	34,550,447	98,957,833	286.42
Water And Irrigation	48,922,912	103,488,942	211.53
Education, Training And Skills Development	141,190,498	196,079,213	138.88
Roads, Public Works & Transport	64,647,308	55,772,356	86.27
Health And Sanitation	863,848,271	874,055,595	101.18
Trade, Industry, MSMEs, Innovations & Cooperatives	44,566,440	29,366,865	65.89
Energy, Environment, Forestry, Natural & Mineral Resources	32,983,046	52,070,037	157.87
Culture, Gender, Youth, ICT, Sports & Social Services	27,188,167	17,006,693	62.55
Finance, Economic Planning And Revenue Management	109,342,677	211,248,187	193.20
County Public Service Board	21,069,596	13,737,316	65.20
County Assembly	325,204,767	203,171,060	62.47
Kitui Municipality	31,422,271	23,091,024	73.49
Mwingi Town Administration	17,906,634	25,760,200	143.86
Agriculture & Livestock	85,089,635	15,301,435	17.98
Lands, Housing & Urban Development	21,589,632	34,541,284	159.99
<b>TOTALS</b>	<b>2,165,587,707</b>	<b>2,180,836,818</b>	<b>100.70</b>

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

Spending Entity	Development Budget Estimates	Actual Expenditure in the Quarter	%Absorption Rate
Office of the Governor	216,087,714	4,425,156	2.05
Office of the Deputy Governor	7,568,083	-	0.00
Public Service Management and Administration	0	-	0.00
Water And Irrigation	115,444,683	149,284,041	129.31
Education, Training And Skills Development	30,004,187	-	0.00
Roads, Public Works & Transport	160,574,731	-	0.00
Health And Sanitation	40,949,330	6,379,416	15.58
Trade, Industry, MSMEs, Innovations & Cooperatives	15,845,441	803,213	5.07
Energy, Environment, Forestry, Natural & Mineral Resources	43,513,898	2,483,920	5.71
Culture, Gender, Youth, ICT, Sports & Social Services	27,249,793	-	0.00
Finance, Economic Planning And Revenue Management	36,155,721	21,700	0.06
County Public Service Board	0	-	0.00
County Assembly	57,264,638	-	0.00
Kitui Municipality	41,251,973	-	0.00
Mwingi Town Administration	10,657,834	2,292,088	21.51
Agriculture & Livestock	114,653,736	-	0.00
Lands, Housing & Urban Development	11,941,970	30,479,243	255.23
<b>TOTALS</b>	<b>929,163,732</b>	<b>196,168,777</b>	<b>21.11</b>

## 2.5 Quarter II Expenditure Summary by Entity

During the period under review, the County spent a total of **Kshs. 2,377,005,595**. Out of this amount, **Kshs. 2,180,836,818** (91.75%) went to finance recurrent activities while **Kshs. 9,335,104.25** (8.25%) financed development.

Under recurrent expenditure, **Kshs. 1,344,177,689** was spent on Personnel Emoluments while **Kshs. 836,659,129** was spent on operations and maintenance.

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

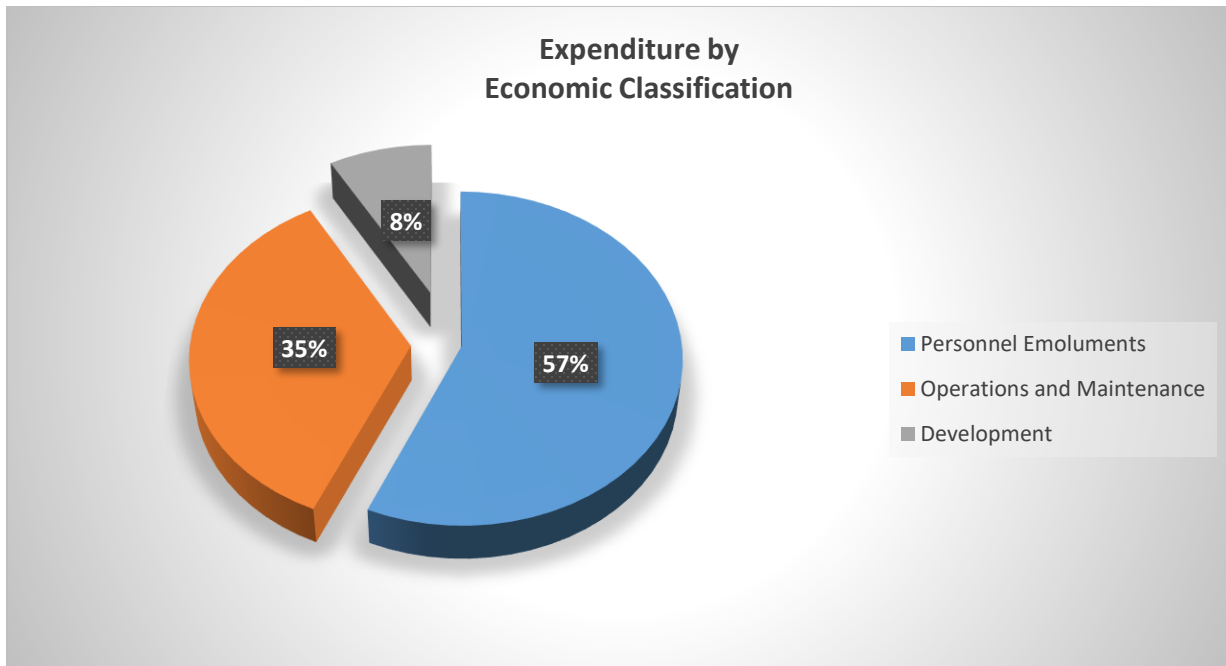
Spending Entity	Personnel Emoluments	%	Operations and Maintenance	%	Development	%	Grand Total
Office of the Governor	43,374,308	22.91	141,533,789	74.75	4,425,156	2.34	189,333,252
Office of the Deputy Governor	14,868,876	35.17	27,411,808	64.83	0	0.00	42,280,684
Public Service Management and Administration	82,327,306	83.19	16,630,527	16.81	0	0.00	98,957,833
Water And Irrigation	93,107,435	36.83	10,381,507	4.11	149,284,041	59.06	252,772,982
Education, Training And Skills Development	186,514,959	95.12	9,564,254	4.88	0	0.00	196,079,213
Roads, Public Works & Transport	46,755,833	83.83	9,016,523	16.17	0	0.00	55,772,356
Health And Sanitation	530,388,320	60.24	343,667,275	39.03	6,379,416	0.72	880,435,011
Trade, Industry, MSMEs, Innovations & Cooperatives	12,174,599	40.35	17,192,266	56.98	803,213	2.66	30,170,078
Energy, Environment, Forestry, Natural & Mineral Resources	31,885,754	58.45	20,184,283	37.00	2,483,920	4.55	54,553,957
Culture, Gender, Youth, ICT, Sports & Social Services	11,881,396	69.86	5,125,297	30.14	0	0.00	17,006,693
Finance, Economic Planning And Revenue Management	135,995,936	64.37	75,252,251	35.62	21,700	0.01	211,269,887
County Public Service Board	6,250,000	45.50	7,487,316	54.50	0	0.00	13,737,316
County Assembly	87,091,617	42.87	116,079,443	57.13	0	0.00	203,171,060
Kitui Municipality	15,734,782	68.14	7,356,242	31.86	0	0.00	23,091,024
Mwingi Town Administration	18,213,822	64.93	7,546,378	26.90	2,292,088	8.17	28,052,288
Agriculture & Livestock	14,112,749	92.23	1,188,686	7.77	0	0.00	15,301,435
Lands, Housing & Urban Development	13,500,000	20.76	21,041,284	32.36	30,479,243	46.88	65,020,527
<b>TOTALS</b>	<b>1,344,177,689</b>	<b>56.55</b>	<b>836,659,129</b>	<b>35.20</b>	<b>196,168,777</b>	<b>8.25</b>	<b>2,377,005,595</b>

## 2.6 County Expenditure as per Economic Classification

The table below analyses expenditure by the various spending entities.

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

<b>Economic Classification</b>	<b>Amount Spent</b>	<b>Percentage (%)</b>
Personnel Emoluments	1,344,177,689.45	56.55
Operations and Maintenance	836,659,128.65	35.20
Development	196,168,776.75	8.25
<b>Total</b>	<b>2,377,005,594.85</b>	<b>100.00</b>

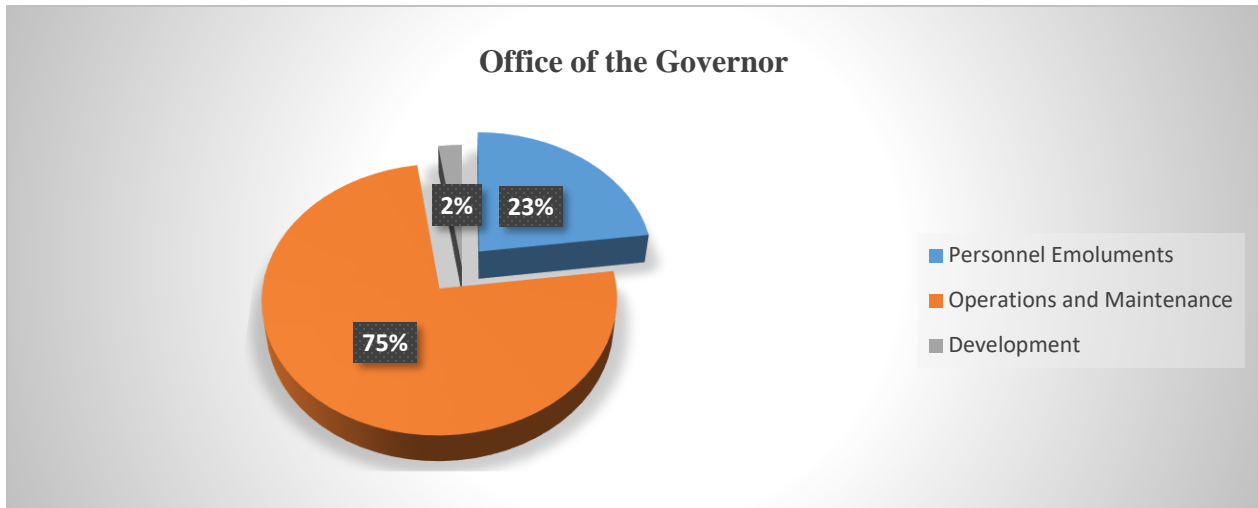


*Figure 1: County Expenditure*

## 2.7 Analysis of Individual Spending QII

### 2.7.1 Office of the Governor

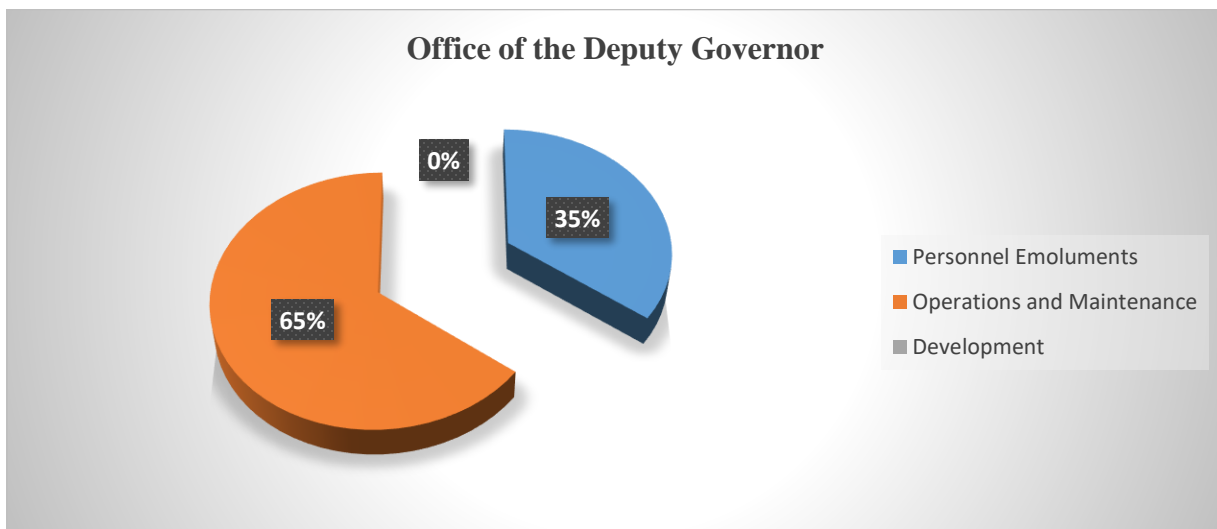
Office of the Governor had a quarterly budget allocation of **Kshs. 501,582,951**. During the period under review, the Ministry spent **Kshs. 189,333,252**, 37.75%. **Kshs. 43,374,308**, (22.91%) was spend on Personnel Emoluments while **Kshs. 141,533,789**, (74.75 %) was spent on Operations and Maintenance. **Kshs. 4,425,156** (2.34%) was spent on Development



*Figure 2: Office of the Governor*

### 2.7.2 Office of the Deputy Governor

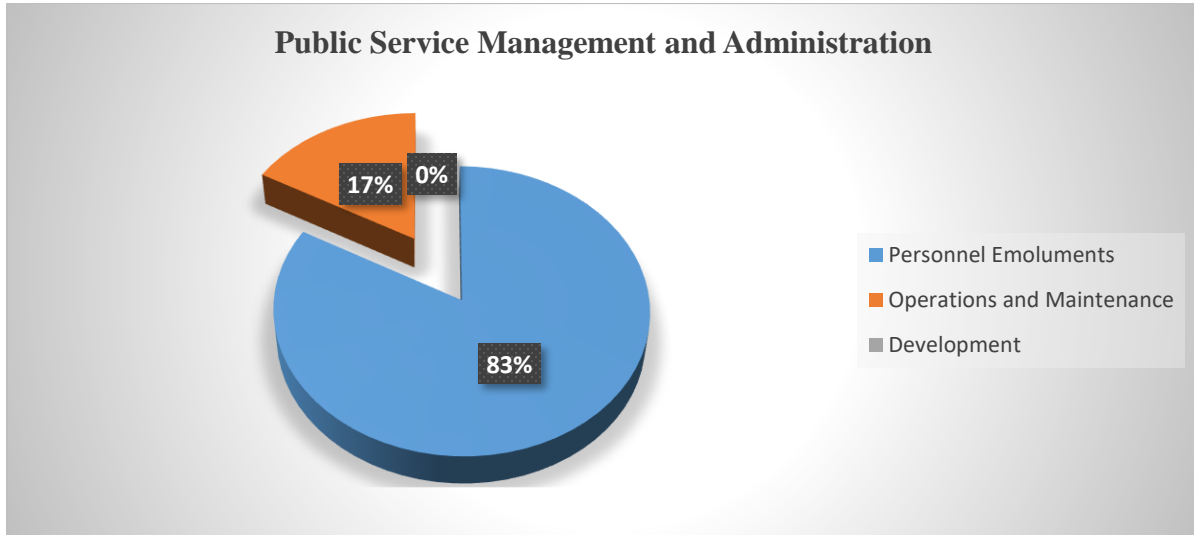
Office of the Deputy Governor had a quarterly budget of **Kshs 18,138,254** for the quarter. Expenditure during the quarter was **Kshs 42,280,684** (233.10%) of which **Kshs 14,868,876** (35.17%) was on personal emoluments while **Kshs 27,411,808** (64.83%) was on operations and maintenance. There was no development expenditure in the period.



*Figure 3: Office of the Deputy Governor*

### 2.7.3 Public Service Management and Administration

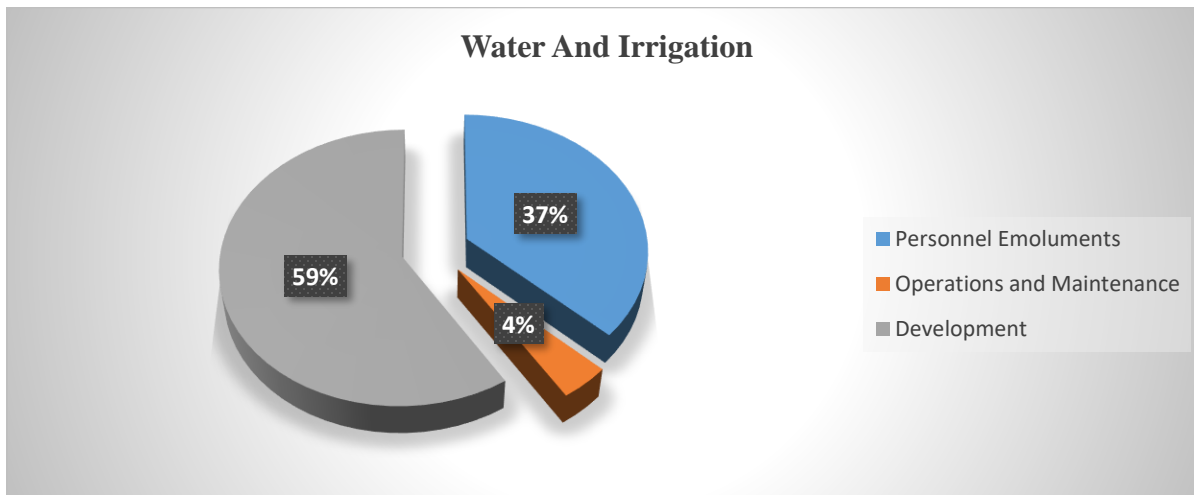
The County Ministry of Public Service Management and Administration's expenditure reveals an expenditure of **Kshs. 98,957,833.00** during the quarter. This was 286.42% of the quarterly budget allocation of **Ksh 34,550,447**. Out of this, **Kshs. 82,327,306.00**, (83.19 %) financed personnel emoluments while **Kshs. 16,630,527.00**, (16.81 %) was spent on operations and maintenance. There was no expenditure on development.



*Figure 4: Public Service Management and Administration*

### 2.7.3 Water and Irrigation

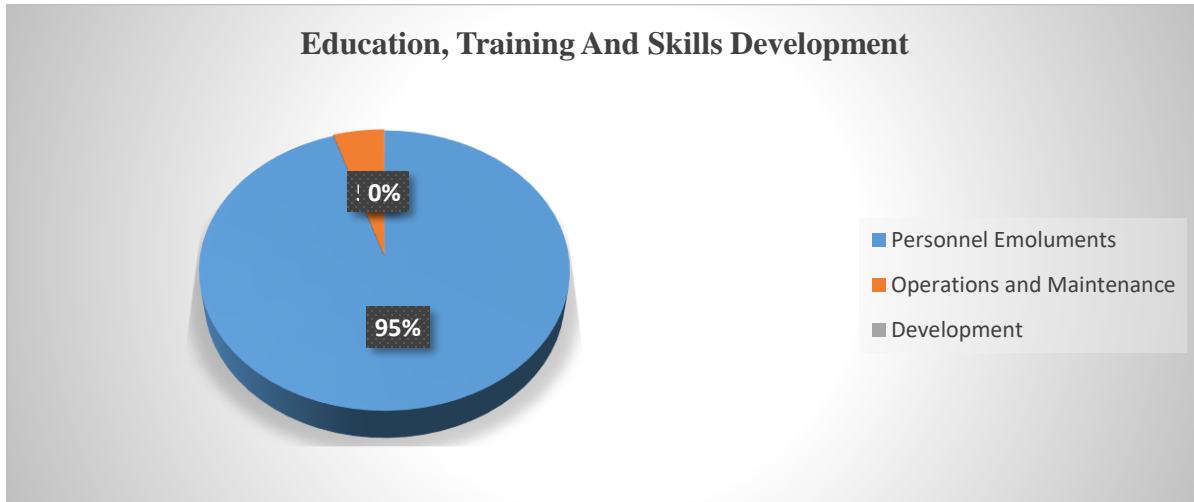
The County Ministry of Water and Irrigation had a quarterly budget of **Ksh. 164,367,595**. During the period under review, the Ministry spent a total of **Kshs. 252,772,982**, 153.79%. Out of this, **Kshs. 149,284,041**, 59.06% was spent on development, **Kshs. 93,107,435**, 36.83 % on personnel emoluments and **Kshs. 10,381,507** 4.11 % on operations and maintenance.



*Figure 5: Water and Irrigation*

### 2.7.4 Education, Training and Skills Development

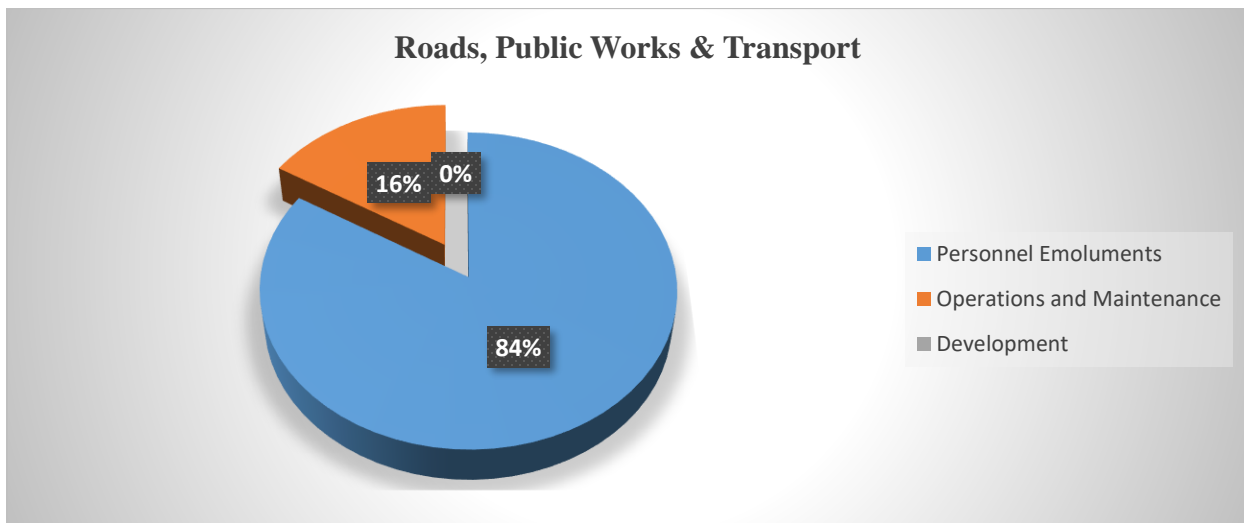
The quarterly budgetary allocation for the Ministry of Education was **Kshs. 171,194,684.00**. A total of **Kshs. 196,079,213** 114.54% was spent during the Quarter. This expenditure composed of; Personnel Emoluments **Kshs. 186,514,959.00**, 95.12% and Operations and Maintenance of **Kshs. 9,564,254.00**, 4.88%. There was no expenditure on development.



*Figure 6: Basic Education, ICT & Youth Development*

### 2.7.5 Roads, Public Works & Transport

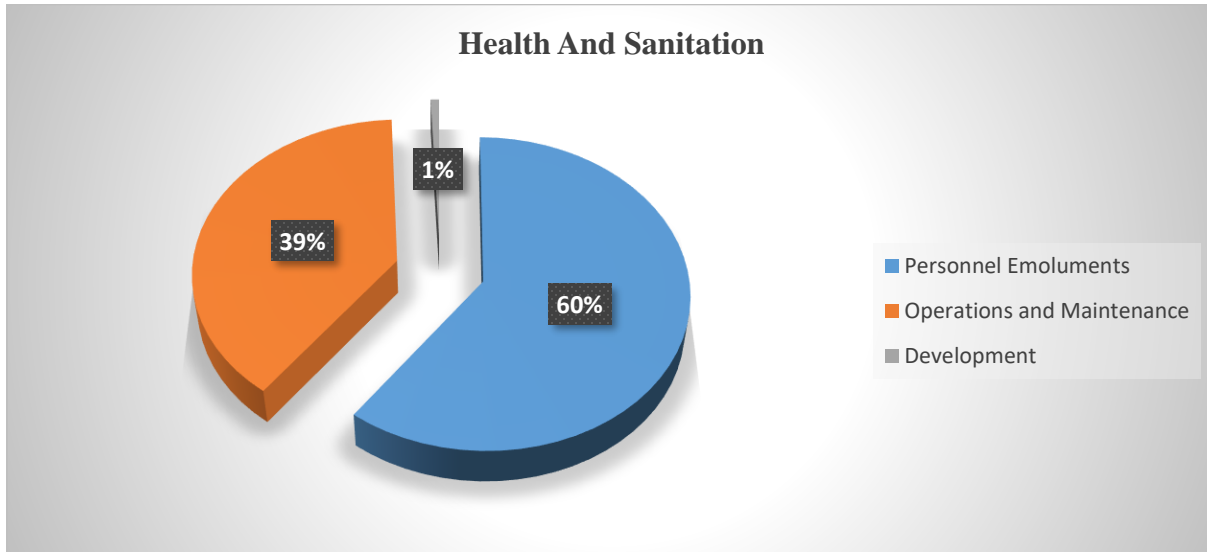
The quarterly budget for the County Ministry of Infrastructure, Housing, Transport and Public Works was **Kshs. 225,222,040** out of which the ministry incurred a total expenditure of **Kshs 55,772,356**, 24.76% during the period under review. A breakdown of the expenditure indicates that **Kshs 46,755,833.00**, (83.83%) on personnel emoluments and **Kshs. 9,016,523** (16.17%) on Operations and Maintenance. There was no expenditure incurred on development.



*Figure 6: Infrastructure, Housing, Transport and Public Works*

### 2.7.6 Health and Sanitation

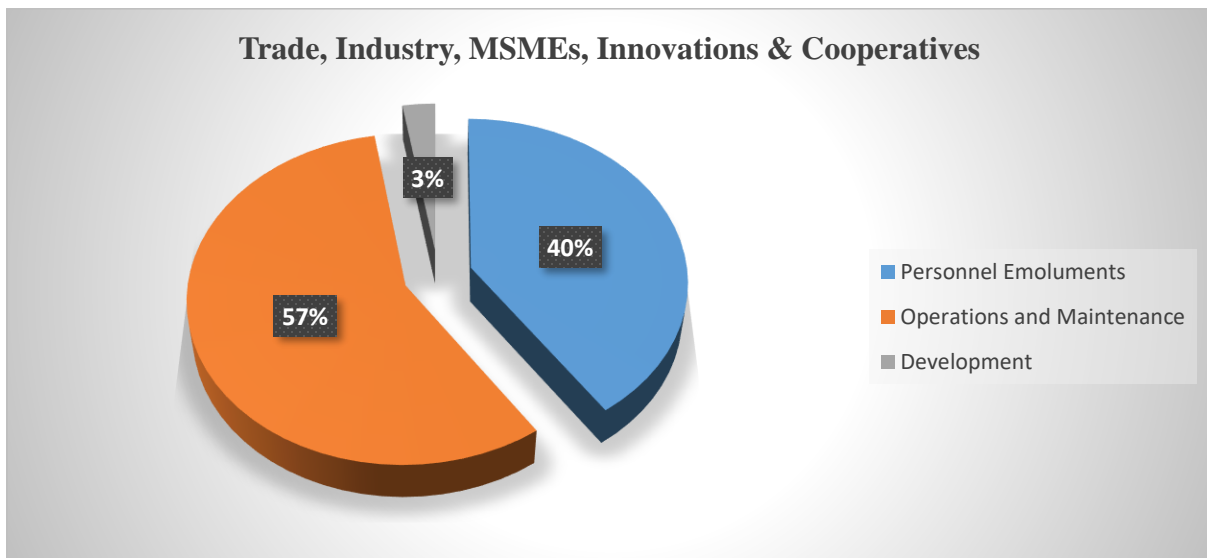
The County Ministry of Health and Sanitation had, in QII incurred a total expenditure of **Kshs. 880,435,011** which is 97.31% of the total QII budgeted amount, **Kshs. 904,797,601**. Out of this **Kshs. 530,388,320**, (60.24%), was spent Personnel emoluments while **Kshs 343,667,275** (39.03%) went to Operations and Maintenance. There was no expenditure on development.



*Figure 7: Health and Sanitation*

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

The Ministry of Trade had a quarterly budget of **Kshs. 60,411,881** in the quarter. During the period under review, the total expenditure was **Kshs. 30,170,078**, 49.94%. Out of this amount, **Kshs. 12,174,599**, (40.35%) was spent on Personnel Emoluments and **Kshs. 17,192,266** (56.98%) went to Operations and Maintenance. Expenditure on development was **Kshs. 803,213** (2.66).

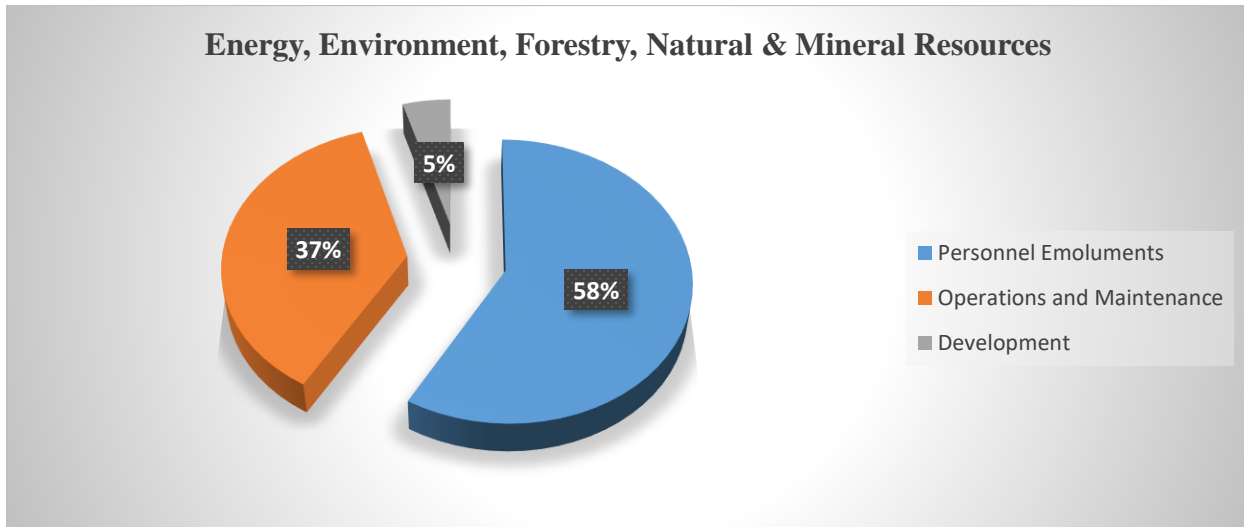


*Figure 8: Trade, Industry, MSMEs, Innovations & Cooperatives*



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

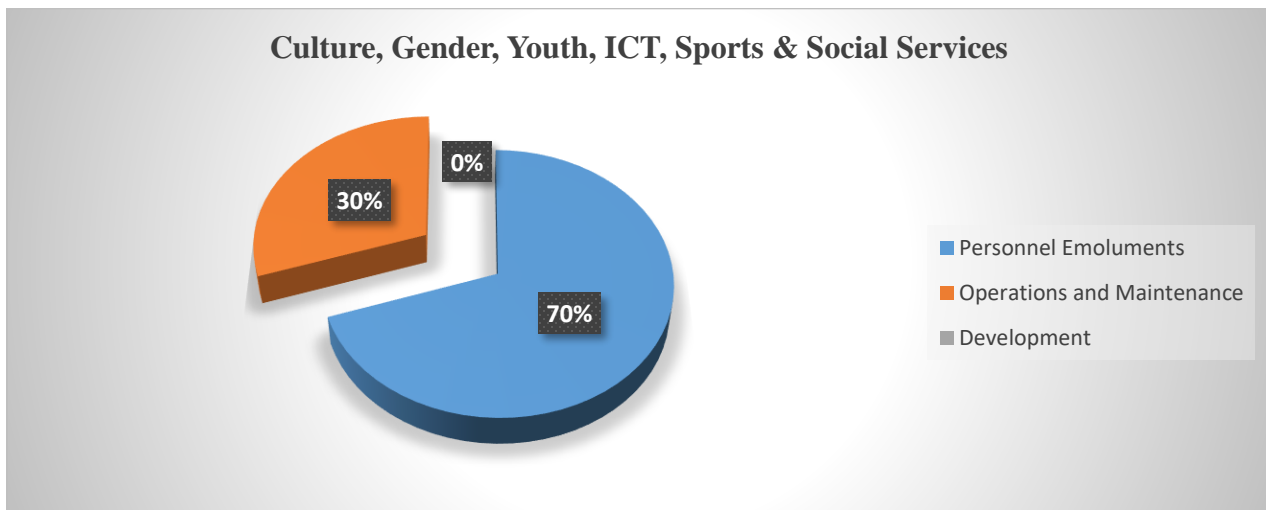
Expenditure analysis at the ministry of Environment, Tourism and Natural Resources reveals that a total of **Kshs. 54,553,957**, 71.32% was spent out of the **Kshs 76,496,944** budgeted for the Ministry in the quarter. The expenditure was broken into **Kshs. 31,885,754**, 58.45% Personnel Emoluments and **Kshs. 20,184,283**, 37.00% on Operations and Maintenance. Expenditure on development was **Kshs. 2,483,920** 4.55%



*Figure 9: Energy, Environment, Forestry, Natural & Mineral Resources*

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

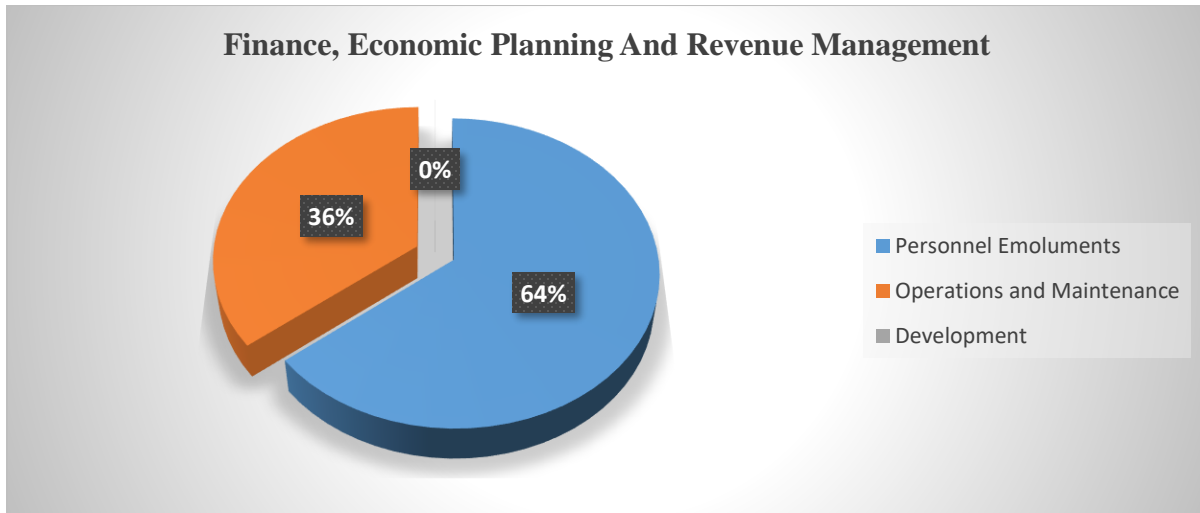
The Ministry of Gender, Sports & Culture had a total expenditure of **Kshs. 17,006,693**, 31.24% out of the quarterly budgeted amount of **Kshs. 54,437,960**. The expenditure was broken into **Kshs. 11,881,396**, 69.86% Personnel Emoluments and **Kshs. 5,125,297**, 30.14% on Operations. There was no expenditure on development.



*Figure 10: Culture, Gender, Youth, ICT, Sports & Social Services*

### 2.7.10 Finance, Economic Planning and Revenue Management

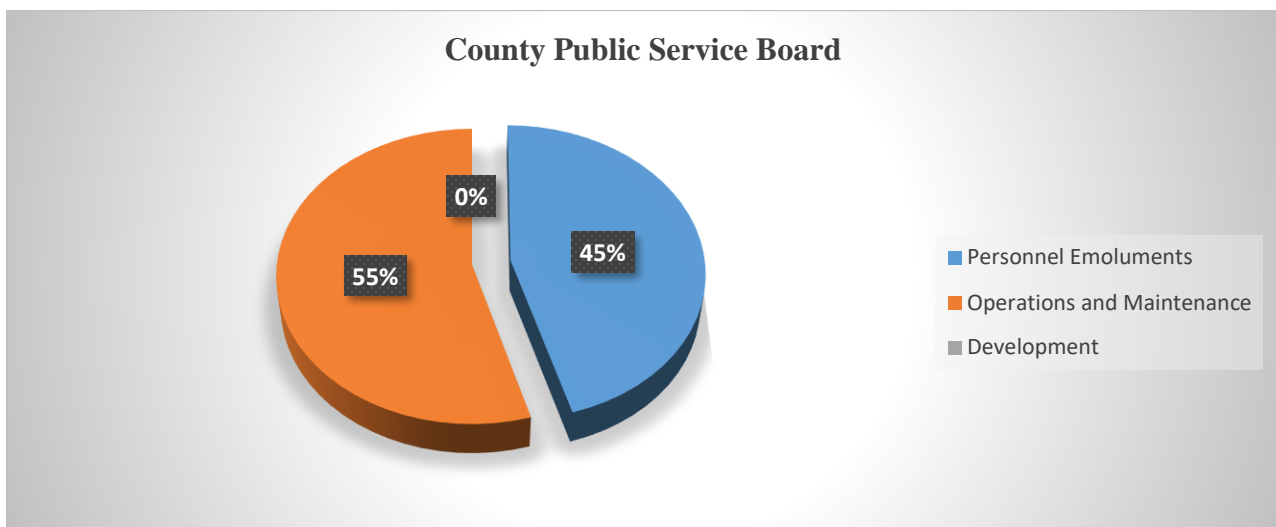
The County Treasury had a quarterly budgetary allocation of **Ksh. 145,498,398** of which **Kshs. 211,269,887**, 145.20% was spent during the period. This expenditure was broken down into; personnel emoluments **Kshs. 135,995,936**, (64.37%) and operations and maintenance which was **Kshs. 75,252,251**, (35.62%). Development expenditure was **Kshs. 21,600** (0.01)



*Figure 11: Finance, Economic Planning and Revenue Management*

### 2.7.11 County Public Service Board

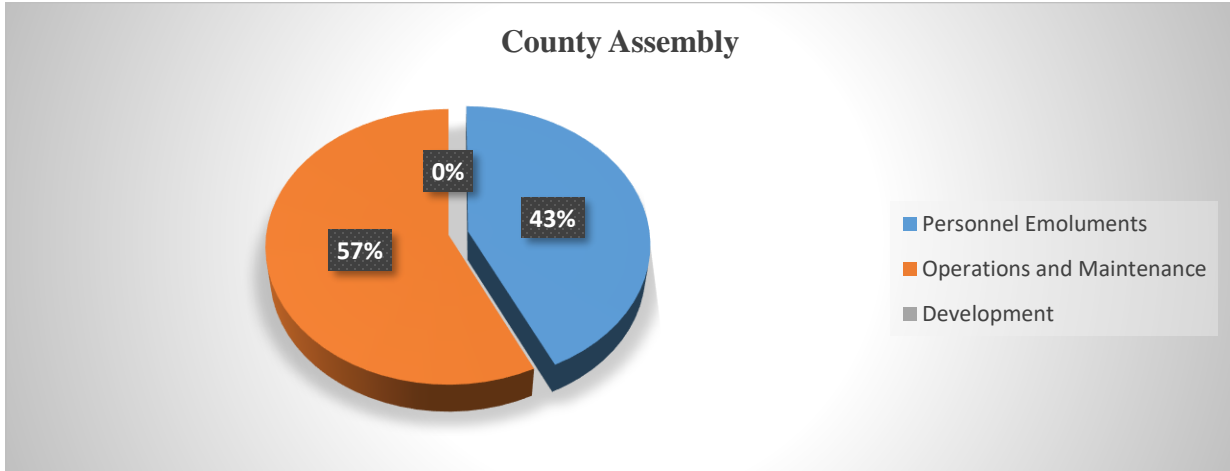
County Public Service Board had a quarterly budget allocation of **Ksh. 21,069,596.00** for the quarter. The total expenditure incurred by the County Public Service Board was **Kshs. 13,737,316**, 41.5%. This expenditure was broken down into; personnel emoluments **Kshs. 6,250,000.00**, (45.50%), operations and maintenance **Kshs 7,487,316**, (54.5%). There was no development expenditure.



*Figure 12: County Public Service Board*

### 2.7.12 County Assembly

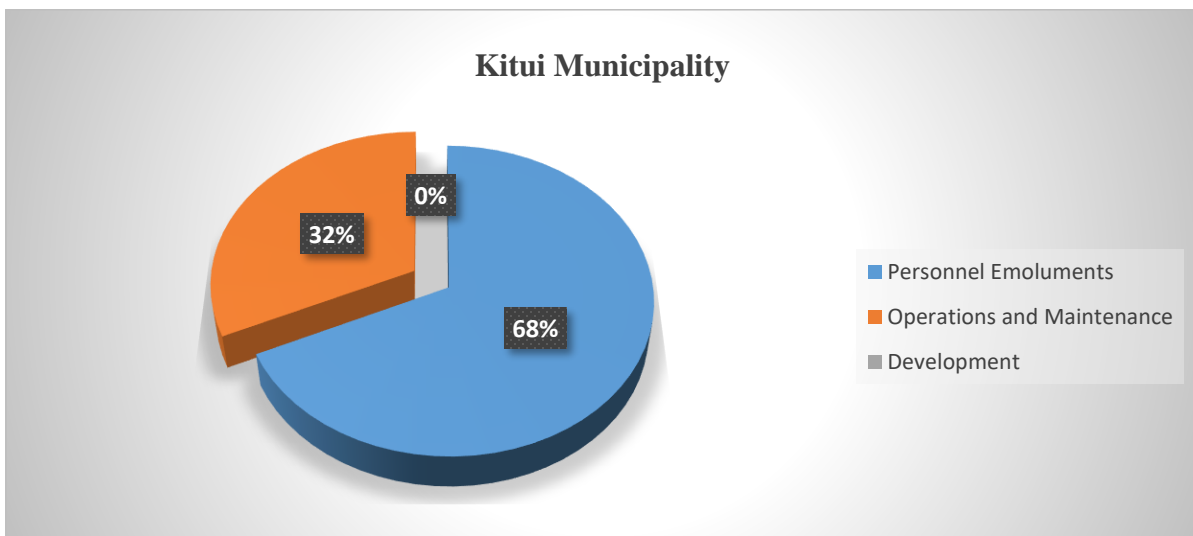
The County Assembly spent a total of **Kshs. 203,171,060.00** which is 53.12% of the total quarterly budgeted amount for the Ministry, **Kshs. 382,469,405**. This expenditure included **Kshs. 87,091,617** 42.87% spent on personnel emoluments and **Kshs. 116,079,443.00**, 57.13 % Spent on operations & maintenance. There was no development expenditure.



*Figure 13: The County Assembly*

### 2.7.13 Kitui Municipality

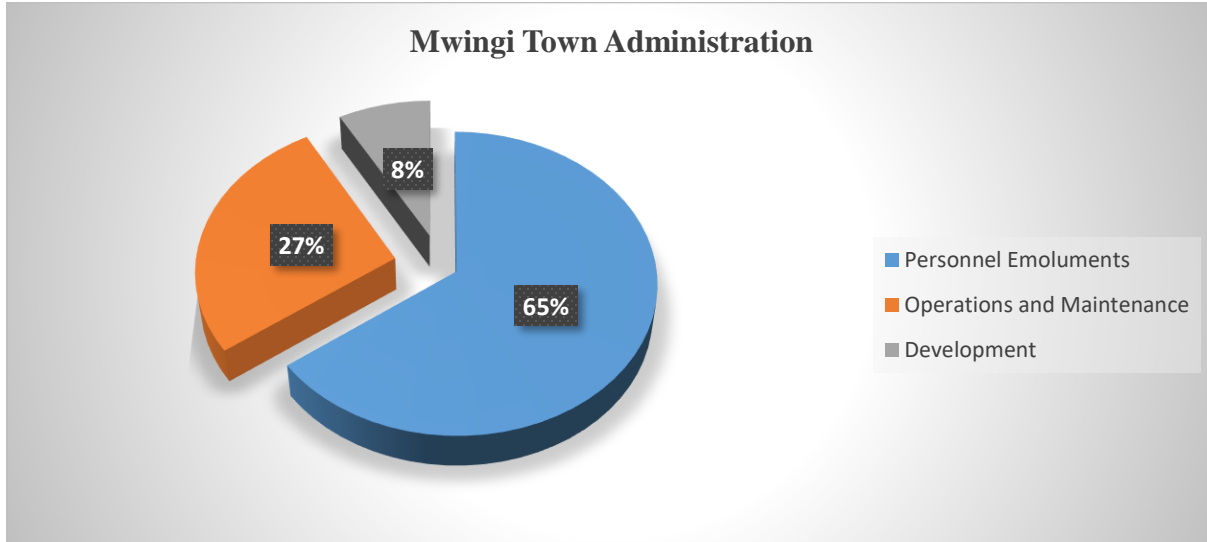
Kitui Municipality had a quarterly budget allocation of **Kshs. 72,674,244** whereby a total of **Kshs 23,091,024**, 31.77%, was spent. This expenditure included the **Kshs. 15,734,782**, 68.14% spent on personnel emoluments, and **Kshs. 7,356,242** 31.86% spent on operations and maintenance. There was no expenditure on development.



*Figure 14: Kitui Municipality*

### 2.7.14 Mwingi Town Administration

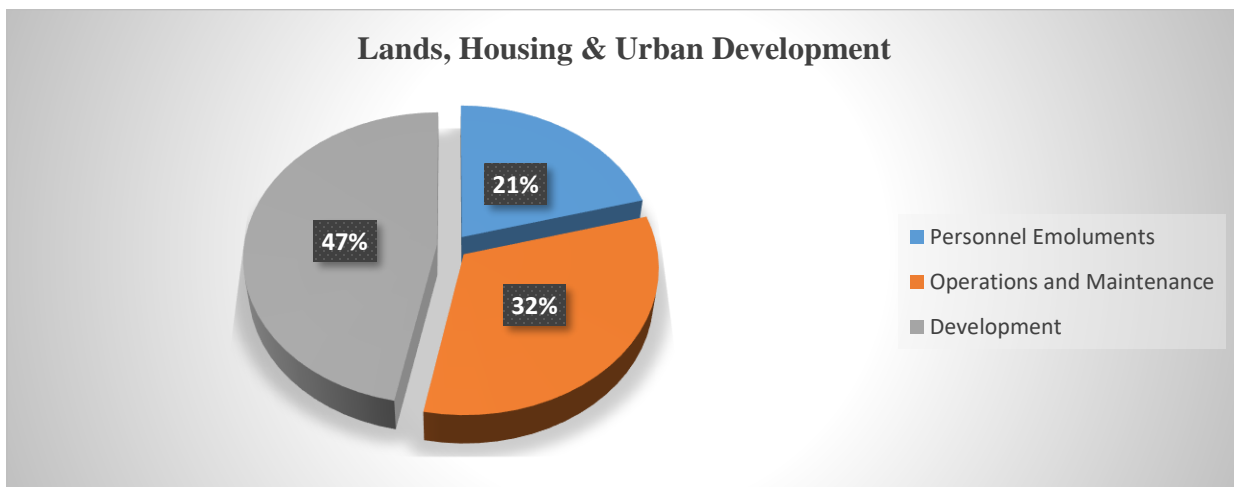
The Mwingi Town Administration spent a total of **Kshs. 28,052,288** which was 98.21% of the total QII budget allocation of **Kshs. 28,052,288** for the Ministry. This expenditure included the **Kshs. 18,213,822**, 64.93% spent on personnel emoluments, **Ksh 7,546,378**, 26.90% spent on operations and maintenance and **Kshs 2,292,088** (8.17) spent on development.



*Figure 15: Mwingi Town Administration*

### 2.7.15 Lands, Housing & Urban Development

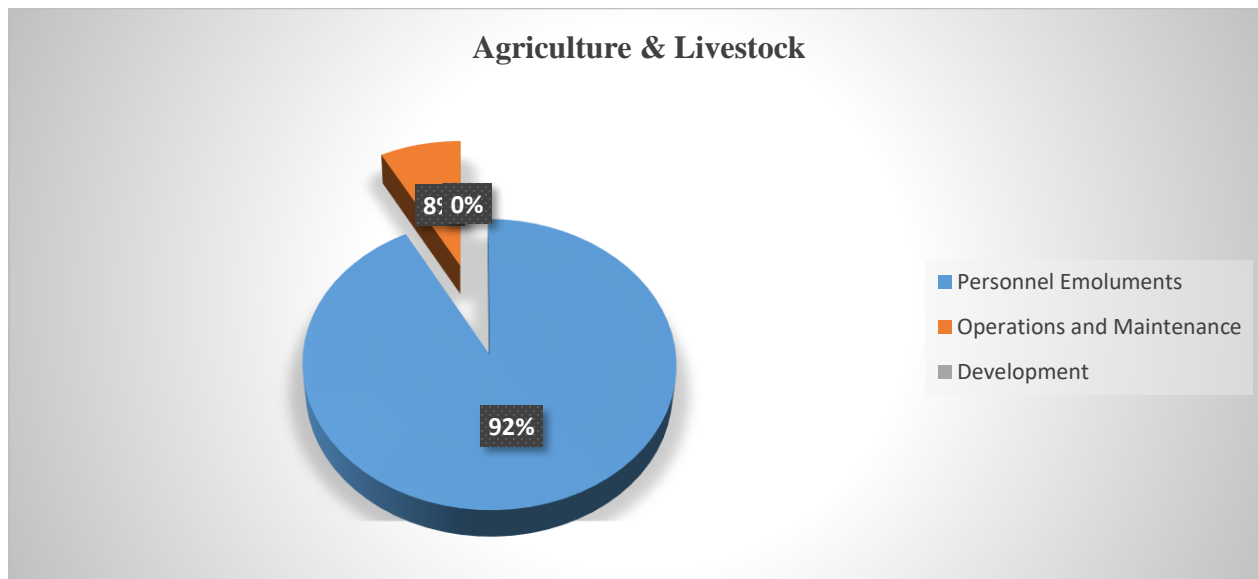
The Ministry of Lands and physical Planning spent a total of **Kshs. 33,531,602.00** which was 193.9% of the total quarter budget allocation of **Kshs. 33,326,037.25** for the Ministry. This expenditure included the **Kshs. 13,500,000**, 20.76% spent on personnel emoluments and **Kshs. 21,041,284**, 32.36% spent on operations and maintenance. Development expenditure was **Kshs. 30,479,243** (46.88).



*Figure 16: Lands and physical Planning*

### 2.7.16 Agriculture & Livestock

The Ministry of Livestock, Apiculture and Fisheries Development spent a total of **Kshs. 15,301,435** which was 7.66% of the QII budget allocation of **Kshs. 199,743,372.00** for the Ministry. This expenditure was **Kshs 14,112,749.00** (92.23) on personal emoluments and Ksh **1,188,686** 7.77% on operations and maintenance. There was no expenditure on development.



*Figure 17: Livestock, Apiculture and Fisheries Development*

### **3.0 IMPLEMENTATION CHALLENGES**

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

These are:

- Inability to collect all the budgeted own source revenue.
- Untimely monthly exchequer releases
- Delayed Grant 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 both donor and exchequer funds are remitted within timelines