

COUNTY GOVERNMENT OF KIRINYAGA



DEPARTMENT OF FINANCE & ECONOMIC PLANNING

Budget Implementation Review Report for FY 2023/24

County Treasury

Kirinyaga County

P.O. Box 260 – 10034

KUTUS, KENYA

Contents

| | |
|-------------------------------|----|
| EXECUTIVE SUMMARY | 2 |
| 1. INTRODUCTION | 4 |
| 2. REVENUE ANALYSIS | 5 |
| Own Source Revenue | 6 |
| 3. EXPENDITURE ANALYSIS | 13 |
| Recurrent Expenditure | 15 |
| Development Expenditure | 19 |

LIST OF TABLES

| | |
|--|----|
| Table 2.1 Resource Envelope 2023/24FY | 5 |
| Table 2.2 Own Source Revenue by Stream | 7 |
| Table 2.3 Equitable Share disbursements | 10 |
| Table 2.4 Conditional Allocations | 12 |
| Table 3.1 Approved Budget Estimates 2023/24 | 14 |
| Table 3.2 Recurrent Expenditure 2023/24 | 16 |
| Table 3.3 Comparison Recurrent Expenditure for 2023/24 and 2022/23 | 18 |
| Table 3.4 Development Expenditure by Department 2023/24FY | 20 |
| Table 3.5 Key Development Projects funded in 2023/24 | 23 |
| Table 3.6 Expenditure by category | 25 |
| Table 3.7 Development Expenditure for 2023-24 and 2022-23 | 26 |

LIST OF FIGURES

| | |
|--|----|
| Figure 2.1 Own Source Revenue Trend | 8 |
| Figure 3.1 Recurrent Absorption Rates 2023/24 | 17 |
| Figure 3.2 Development expenditure by Department 2023/24FY | 21 |
| Figure 3 Expenditure by Category | 25 |
| Figure 3.4 Development Expenditure for 2023-24 and 2022-23 | 27 |

EXECUTIVE SUMMARY

The Budget Implementation Review Report (BIRR) for the Fiscal Year 2023/24 is prepared in compliance with sections 166 (1) and 166 (4) of the Public Finance Management Act 2012. The report encompasses the revenue and expenditure analysis, detailing the performance of various revenue streams and the absorption rates of recurrent and development expenditures.

The total approved resource envelope for the fiscal year 2023/24 amounts to Kshs. 7,240,547,406. The main components include;

Equitable Share: Kshs. 5,420,217,528

Own Source Revenue (OSR): Kshs. 550,000,000

Grants and Rollovers: Kshs. 1,269,331,378

Own Source Revenue exceeded the target by Kshs. 101,352,542, reaching Kshs. 651,352,542. Significant contributors were the Kerugoya Referral Hospital (Kshs. 180,200,631) and Liquor License fees (Kshs. 53,282,500). Other streams like Public Health Services and Single Business Permit also performed well. The trend analysis indicates consistent revenue growth, particularly from 2017/18 FY, with an 11% increase in OSR from the previous fiscal year.

The total approved budget for 2023/24 is Kshs. 7,240,547,406, split between recurrent expenditure (Kshs. 4,791,443,225) and development expenditure (Kshs. 2,449,104,180).

Total recurrent expenditure for the year amounted to Kshs. 4,694,543,888 representing 98% of the recurrent budget. The County Health Services contributed to 45.0% of total recurrent expenditure.

The development expenditure for the period was Kshs. 1,355,492,735, marking a 55.3% absorption rate. This represents a 17% decrease from the previous fiscal year's development expenditure of Kshs. 1,623,493,781. This is attributed to delay in disbursement of equitable share during the year. Key development projects funded in 2023/24 include infrastructure improvements and healthcare facilities.

Disbursements from the Equitable Share follows an approved schedule. During the year, there were significant delays, with only 11 months of disbursements received within the fiscal year. These delays impacted the county's ability to meet its financial obligations promptly.

The BIRR for FY 2023/24 highlights the robust performance of County's revenue streams, especially in OSR, which surpassed the target by a significant margin. Despite the positive revenue performance, the development expenditure absorption rate saw a decline due to significant underperformance of equitable share.

1. INTRODUCTION

Legal basis for preparation of quarterly reports

This report is prepared in accordance with section 166 (1) and 166 (4) of the Public Finance Management Act 2012. The act requires that, “An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity”. Further, “not later than one month after the end of each quarter, the County Treasury shall—

- (a) Consolidate the quarterly reports and submit them to the county assembly;
- (b) Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
- (c) Publish and publicize them.

2. REVENUE ANALYSIS

The approved resource envelope for 2023/24FY Kirinyaga County Budget amounts to Kshs. 7,240,547,406 which will be financed as per Table 2.1 below.

Table 2.1 Resource Envelope 2023/24FY

| DESCRIPTION | APPROVED BUDGET FY 2023/2024 |
|--|---------------------------------|
| Equitable Share | 5,420,217,528 |
| Own Source Revenue | 550,000,000 |
| Allocation Financed by Grant from DANIDA to finance Universal Healthcare in Devolved System | 7,738,500 |
| World Bank (Finance Locally-Led Climate Program (FLLoCA) for County Climate Resilience Investment (CCRI) Grant | 11,000,000 |
| IDA (World Bank) Credit (Financing Locally- Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant (CCRIG) | 131,648,938 |
| IDA- (World Bank)Credit National Agricultural and Rural Inclusive Growth Project (NARIGP) FY2022/23 | 144,370,399 |
| IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) FY2022/23 | 317,307,692 |
| Sweden- Agriculture Sector Development Support Programme (ASDSP II) | 900,970 |
| Rolled over Funds | 657,363,378 |
| TOTAL REVENUES | 7,240,547,406 |

Source: County Treasury

Own Source Revenue

The total Own Source Revenue (OSR) mobilized for the fiscal year 2023/2024 amounts to Ksh 651,352,542, exceeding the annual target of Ksh 550,000,000 by Ksh 101,352,542. Several revenue sources significantly contributed to this overachievement. Notably, the Kerugoya Referral Hospital generated Ksh 180,200,631, far surpassing its target of Ksh 147,000,000. Similarly, the Liquor License revenue source brought in Ksh 53,282,500, exceeding its target of Ksh 30,000,000. Other notable contributors include Public Health Services, which raised Ksh 41,005,300 against a target of Ksh 30,700,000, and the Single Business Permit, which nearly met its target with Ksh 96,305,901 collected against Ksh 98,000,000. However, some sources fell short, such as Cooperative Audit and Coffee Licenses, which failed to meet their target of Ksh 600,000 and Ksh 1,500,000 respectively. Overall, the majority of revenue sources performed well, contributing to the surplus in total OSR mobilized for the year.

Revenue Stream Trend analysis for 2023/24 FY

Single Business Permit: The highest revenue was mobilized in the 3rd quarter.

Kerugoya Referral Hospital: Consistently high revenue collection throughout the year, peaking in the 4th quarter.

Market Gate Fee: Revenue remained fairly consistent across all quarters.

Public Health Services: Significant revenue collected in the 3rd quarter.

Liquor License: Large revenue mobilization in the 3rd quarter.

Advertisement: Major revenue mobilization occurred in the 3rd and 4th quarters.

Table 2.2 Own Source Revenue by Stream

| REVENUE SOURCE | ANNUAL TARGET | 1ST QUARTER | 2ND QUARTER | 3RD QUARTER | 4TH QUARTER | TOTAL OSR MOBILIZED 2023/2024 FY |
|----------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|----------------------------------|
| Single Business Permit | 98,000,000 | 5,394,497 | 1,889,502 | 68,753,460 | 20,268,442 | 96,305,901 |
| Market Gate Fee | 40,000,000 | 8,523,200 | 7,228,530 | 7,782,590 | 7,425,440 | 30,959,760 |
| Produce Cess | 6,000,000 | 1,550,890 | 1,338,810 | 1,504,350 | 1,367,630 | 5,761,680 |
| Weights & Measures | 2,500,000 | 264,200 | 252,800 | 4,135,300 | 1,374,400 | 6,026,700 |
| Stalls rent | 2,500,000 | 190,200 | 115,300 | 2,795,660 | 717,450 | 3,818,610 |
| Advertisement | 13,000,000 | 1,377,000 | 509,360 | 12,517,000 | 11,998,500 | 26,401,860 |
| Sublet Fees | 3,000,000 | 553,000 | 144,000 | 1,772,000 | 491,000 | 2,960,000 |
| cooperative audit | 600,000 | 26,150 | - | 203,700 | 207,550 | 437,400 |
| Bus Park | 20,000,000 | 4,722,990 | 4,928,310 | 8,024,055 | 7,848,100 | 25,523,455 |
| Street Parking | 9,000,000 | 2,912,940 | 1,909,780 | 4,692,700 | 3,812,880 | 13,328,300 |
| House rents | 3,700,000 | 1,100,900 | 985,120 | 1,540,950 | 901,100 | 4,528,070 |
| Land Administration | 8,000,000 | 1,695,300 | 1,075,700 | 1,932,200 | 1,789,600 | 6,492,800 |
| Property Rates | 40,000,000 | 3,492,853 | 2,657,053 | 22,439,530 | 5,690,231 | 34,279,667 |
| Building Plan Approvals | 11,000,000 | 2,530,964 | 2,683,044 | 5,876,730 | 6,739,838 | 17,830,576 |
| Fire Compliance | - | - | - | 2,564,500 | 936,500 | 3,501,000 |
| Conservancy Fee | 11,000,000 | 886,520 | 510,360 | 8,368,370 | 2,967,960 | 12,733,210 |
| Quarries cess | 3,000,000 | 1,360,800 | 557,300 | 564,400 | 309,100 | 2,791,600 |
| Group Registration | 1,000,000 | 202,700 | 172,200 | 264,700 | 231,400 | 871,000 |
| Liquor License | 30,000,000 | 5,526,000 | 4,212,700 | 40,105,800 | 3,438,000 | 53,282,500 |
| Veterinary Services | 6,500,000 | 1,608,552 | 2,225,308 | 2,048,050 | 1,729,150 | 7,611,060 |
| Kamweti ATC | 5,000,000 | 393,045 | 2,784,961 | 1,099,635 | 2,151,166 | 6,428,807 |
| coffee licences | 1,500,000 | 248,960 | 62,400 | 1,900 | - | 313,260 |
| Commission by payroll | 3,000,000 | 739,709 | 780,349 | 776,058 | 823,560 | 3,119,676 |
| Public Health Services | 30,700,000 | 2,919,000 | 2,730,000 | 27,695,300 | 7,661,000 | 41,005,300 |
| Kerugoya Referral Hospital | 147,000,000 | 35,458,383 | 51,284,059 | 35,969,353 | 57,488,836 | 180,200,631 |
| Kimbimbi Hospital | 27,000,000 | 4,190,194 | 4,086,686 | 12,734,773 | 9,145,092 | 30,156,745 |
| Kianyaga Hospital | 10,000,000 | 2,296,077 | 2,384,079 | 2,200,359 | 6,712,986 | 13,593,501 |
| Sagana Hospital | 10,000,000 | 1,979,350 | 2,240,878 | 1,881,386 | 3,509,607 | 9,611,221 |
| dispensaries | 7,000,000 | 927,037 | - | - | 2,951,215 | 3,878,252 |
| Other Sources | - | - | - | - | 7,600,000 | 7,600,000 |
| TOTAL FY 2023/2024) | 550,000,000 | 93,071,411 | 99,592,275 | 280,109,147 | 178,287,733 | 651,352,542 |

Source: County Treasury

Own Source Revenue Trend

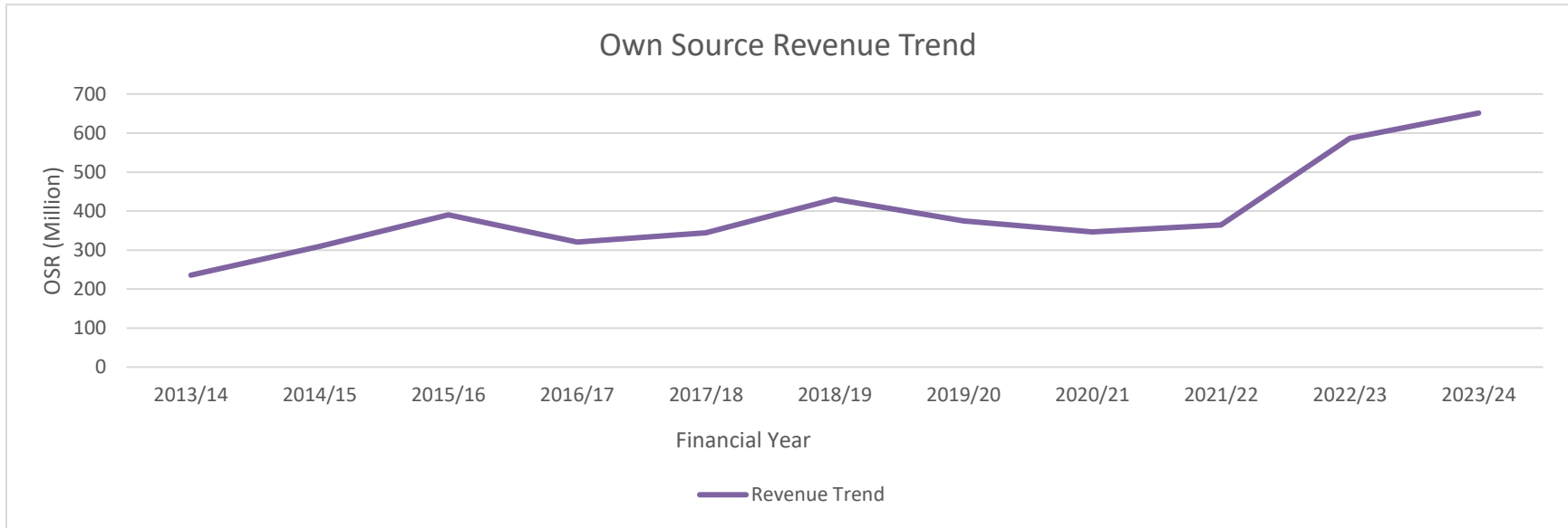


Figure 2.1 Own Source Revenue Trend

Own Source Revenue has indicated an upward growth especially from 2017/18 FY. OSR mobilized in 2023/24FY has grown by 11% from 2022/23FY.

Disbursements for Equitable Share

Disbursements from Equitable Share follows an approved disbursement schedule. Amounts to be disbursed are on monthly bases before 15th of every month. Table 2.3 shows disbursement of equitable share for 2023/24FY. It is identified from the disbursement dates that there is a significant delay in receiving disbursements. During the year, the county has received Kshs 4,986,600,128.00 which is disbursements for 11 months against a target of Kshs 5,420,217,528. This has contributed to delays in meeting Government's financial obligations.

Table 2.3 Equitable Share disbursements

| Date Funds Reflected on CRF | Amount | Month Attributed as per Disbursement Schedule |
|------------------------------------|----------------------|--|
| 27th July 2023 | 460,718,490 | Jul-23 |
| 30th August 2023 | 433,617,402 | Aug-23 |
| 27th September 2023 | 460,718,490 | Sep-23 |
| 15th October 2023 | 433,617,402 | Oct-23 |
| 27th December 2023 | 460,718,490 | Nov-23 |
| 29th January 2024 | 433,617,403 | Dec-23 |
| 19th February 2024 | 460,718,490 | Jan-24 |
| 16th April 2024 | 460,718,490 | Feb-24 |
| 23rd May 2024 | 433,617,403 | Mar-24 |
| 20th June 2024 | 487,819,578 | Apr-24 |
| 26th June 2024 | 460,718,490 | May-24 |
| TOTAL | 4,986,600,128 | |

Source: County Treasury

Conditional Grants

In the fiscal year 2023/24, the County received several conditional allocations aimed at financing various projects and programs. The allocation from DANIDA to finance Universal Healthcare in the devolved system was fully funded, with the county receiving Ksh 7,738,500 against a targeted allocation of Ksh 7,738,499. Ksh 11,000,000 for IDA (World Bank) Credit (Financing Locally Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant was fully disbursed. However, the IDA (World Bank) Credit for the same program on County Climate Resilience Grant (CCRG) saw a shortfall, with only Ksh 83,432,040 received out of the targeted allocated Ksh 131,648,937.75. Similarly, the IDA Credit for the National Agricultural and Rural Inclusive Growth Project (NARIGP) received a significantly lower amount of Ksh 4,261,825.85 against an allocation of Ksh 144,370,399. For the National Agricultural Value Chain Development Project (NAVCDP), Ksh 199,785,019.30 was disbursed out of Ksh 317,307,692. The Agriculture Sector Development Support Programme (ASDSP II) funded by GOS was fully disbursed, receiving Ksh 900,970 as allocated. Additionally, the county received Ksh 64,000,000 for the Aggregated Industrial Parks Programme.

Table 2.4 Conditional Allocations

| Conditional Allocation | Budget | Actual Receipts |
|--|--------------------|------------------------|
| Allocation Financed by Grant from DANIDA to finance Universal Healthcare in Devolved System | 7,738,499 | 7,738,500 |
| World Bank (Finance Locally-Led Climate Program (FLLoCA) for County Climate Institutional Support (CCIS)Grant | 11,000,000 | 11,000,000 |
| IDA (World Bank) Credit (Financing Locally- Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant (CCRIG) | 131,648,937 | 83,432,040 |
| IDA- (World Bank)Credit National Agricultural and Rural Inclusive Growth Project (NARIGP) FY2022/23 | 144,370,399 | 4,261,825 |
| IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) FY2022/23 | 317,307,692 | 199,785,019 |
| GOS- Agriculture Sector Development Support Programme (ASDSP II) | 900,970 | 900,970 |
| Conditional Grant for Aggregated Industrial Parks Programme | - | 64,000,000 |
| TOTAL | 612,966,497 | 371,118,355 |

3. EXPENDITURE ANALYSIS

The County Government total approved 2023/24FY budget amounts to Kshs. 7,240,547,406. This includes development allocation of Kshs. 2,449,104,180 and recurrent allocation of Kshs 4,791,443,225.

2023/24 FY Approved Budget Estimates

Table 3.1 Approved Budget Estimates 2023/24

| VOTE | ENTITY | Approved Budget 2023/24FY Recurrent | Approved Budget 2023/24FY Development | TOTAL |
|-------------|--|--|--|----------------------|
| 3961 | County Assembly | 673,319,674 | 85,229,460 | 758,549,134 |
| 3962 | County Executive | 496,023,805 | - | 496,023,805 |
| 3963 | Finance and Economic Planning | 573,091,610 | 126,000,000 | 699,091,610 |
| 3964 | Agriculture, Livestock and Fisheries | 217,978,626 | 524,997,954 | 742,976,580 |
| 3965 | Environment, Water and Natural Resources | 119,489,239 | 293,492,271 | 412,981,510 |
| 3966 | Education | 356,633,405 | 50,900,000 | 407,533,405 |
| 3967 | County Health Services | 2,116,489,802 | 605,258,331 | 2,721,748,133 |
| 3968 | Lands, Housing and Urban Development | 33,968,028 | 56,433,333 | 90,401,361 |
| 3969 | Transport and Infrastructure | 74,733,368 | 348,422,832 | 423,156,200 |
| 3970 | Trade, Co-operatives, Tourism Industrialization and Enterprise Development | 47,839,441 | 285,700,000 | 333,539,441 |
| 3971 | Gender and Youth | 43,668,210 | 51,150,000 | 94,818,210 |
| 3972 | Sports, Culture and Social Services | 38,208,017 | 21,520,000 | 59,728,017 |
| | TOTAL | 4,791,443,225 | 2,449,104,180 | 7,240,547,406 |

Source: County Treasury

Recurrent Expenditure

Total recurrent expenditure for 2023/24FY amounted to Kshs. 4,694,543,888 which represents 98% of the total recurrent budget estimates. Overall, the County Health Services have the highest share of the annual recurrent expenditure at 45.0% of total recurrent expenditure. The overall budget absorption rate for all entities is 98.0%, indicating efficient utilization of the budget.

Recurrent Expenditure per Department 2023/24 FY

Table 3.2 Recurrent Expenditure 2023/24

| VOTE | ENTITY | Budget 2023/24 FY Recurrent | Annual Expenditure 2023/24 FY | % Share of Annual Recurrent Expenditure |
|-------------|--|--|--|--|
| 3961 | County Assembly | 673,319,674 | 643,894,159 | 13.7% |
| 3962 | County Executive | 496,023,805 | 476,192,703 | 10.1% |
| 3963 | Finance and Economic Planning | 573,091,610 | 563,276,687 | 12.0% |
| 3964 | Agriculture, Livestock and Fisheries | 217,978,626 | 214,716,649 | 4.6% |
| 3965 | Environment, Water and Natural Resources | 119,489,239 | 113,976,029 | 2.4% |
| 3966 | Education | 356,633,405 | 350,816,724 | 7.5% |
| 3967 | County Health Services | 2,116,489,802 | 2,110,738,866 | 45.0% |
| 3968 | Lands, Housing and Urban Development | 33,968,028 | 28,955,650 | 0.6% |
| 3969 | Transport and Infrastructure | 74,733,368 | 73,812,201 | 1.6% |
| 3970 | Trade, Co-operatives, Tourism Industrialization and Enterprise Development | 47,839,441 | 44,368,890 | 0.9% |
| 3971 | Gender and Youth | 43,668,210 | 37,830,240 | 0.8% |
| 3972 | Sports, Culture and Social Services | 38,208,017 | 35,965,089 | 0.8% |
| | TOTAL | 4,791,443,225 | 4,694,543,888 | 100.0% |

Source: County Treasury

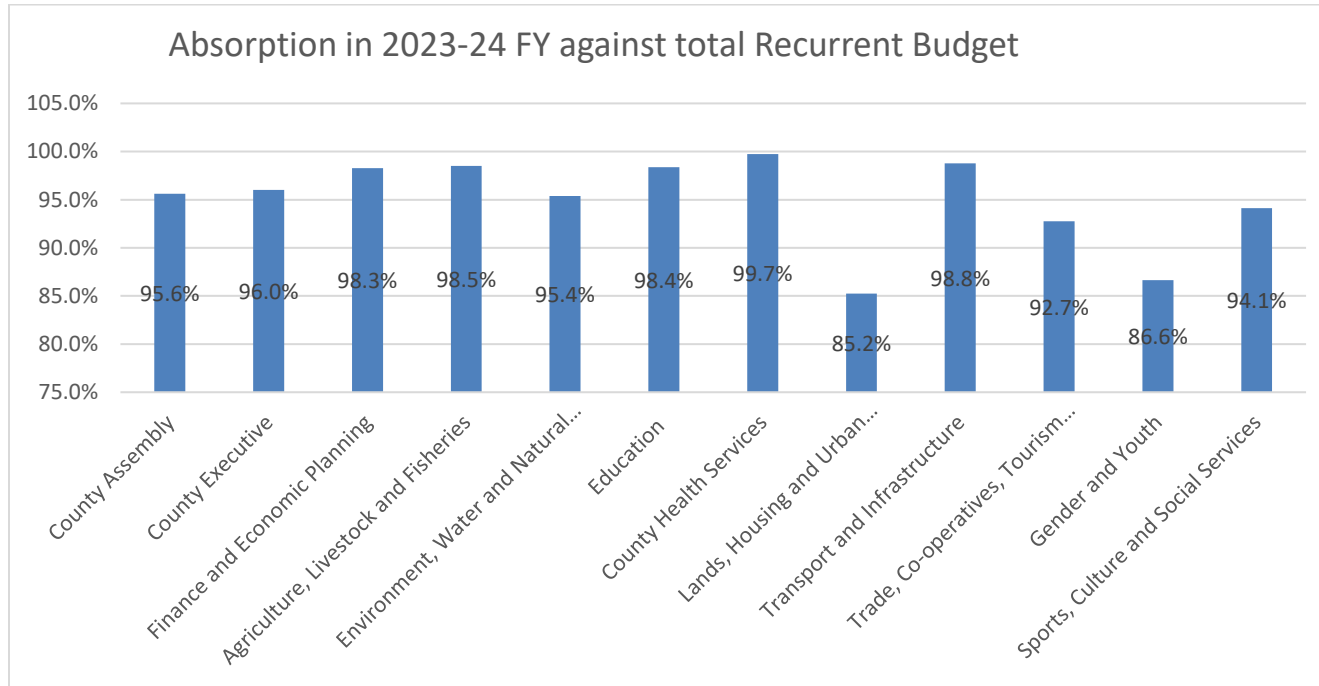


Figure 3.1 Recurrent Absorption Rates 2023/24

Comparison between expenditures for 2023/24 FY and 2022/23 FY

Table 3.3 Comparison Recurrent Expenditure for 2023/24 and 2022/23

| ENTITY | Annual Recurrent Expenditure 2023-24 FY | Annual Recurrent Expenditure 2022-23 |
|--|--|---|
| County Assembly | 643,894,159 | 624,393,860 |
| County Executive | 476,192,703 | 479,146,201 |
| Finance and Economic Planning | 563,276,687 | 558,456,812 |
| Agriculture, Livestock and Fisheries | 214,716,649 | 180,761,436 |
| Environment, Water and Natural Resources | 113,976,029 | 128,834,082 |
| Education | 350,816,724 | 297,226,882 |
| County Health Services | 2,110,738,866 | 1,988,098,308 |
| Lands, Housing and Urban Development | 28,955,650 | 29,582,274 |
| Transport and Infrastructure | 73,812,201 | 68,385,242 |
| Trade, Co-operatives, Tourism Industrialization and Enterprise Development | 44,368,890 | 36,689,377 |
| Gender and Youth | 37,830,240 | 38,276,032 |
| Sports, Culture and Social Services | 35,965,089 | 33,360,117 |
| TOTAL | 4,694,543,888 | 4,463,210,623 |

Source: County Treasury

Overall, the total annual recurrent expenditure increased by 231,333,264 from 2022/23 FY to 2023/24 FY. Notable increases were observed in County Health Services, Education, and Agriculture, Livestock and Fisheries, while notable decreases were seen in Environment, Water and Natural Resources, and Gender and Youth. The overall trend indicates an increase in expenditure in most sectors.

Development Expenditure

Development expenditure for the period under review amounted to Kshs. 1,355,492,735. This represents 55.3% absorption rate. This is a 17% decrease in development expenditure compared to a similar period in 2022/23FY which recorded development expenditure amounting to Kshs. 1,623,493,781.

Table 3.4 Development Expenditure by Department 2023/24FY

| VOTE | ENTITY | Approved Budget 2023/24FY Development | Annual Expenditure 2023/24 FY |
|-------------|--|--|--------------------------------------|
| 3961 | County Assembly | 85,229,460 | 49,537,432 |
| 3962 | County Executive | - | - |
| 3963 | Finance and Economic Planning | 126,000,000 | 125,905,037 |
| 3964 | Agriculture, Livestock and Fisheries | 524,997,954 | 241,893,507 |
| 3965 | Environment, Water and Natural Resources | 293,492,271 | 125,432,036 |
| 3966 | Education | 50,900,000 | 28,957,800 |
| 3967 | County Health Services | 605,258,331 | 278,857,454 |
| 3968 | Lands, Housing and Urban Development | 56,433,333 | 11,455,307 |
| 3969 | Transport and Infrastructure | 348,422,832 | 208,702,108 |
| 3970 | Trade, Co-operatives, Tourism Industrialization and Enterprise Development | 285,700,000 | 272,241,803 |
| 3971 | Gender and Youth | 51,150,000 | 12,510,250 |
| 3972 | Sports, Culture and Social Services | 21,520,000 | - |
| | TOTAL | 2,449,104,180 | 1,355,492,735 |

Source: County Treasury

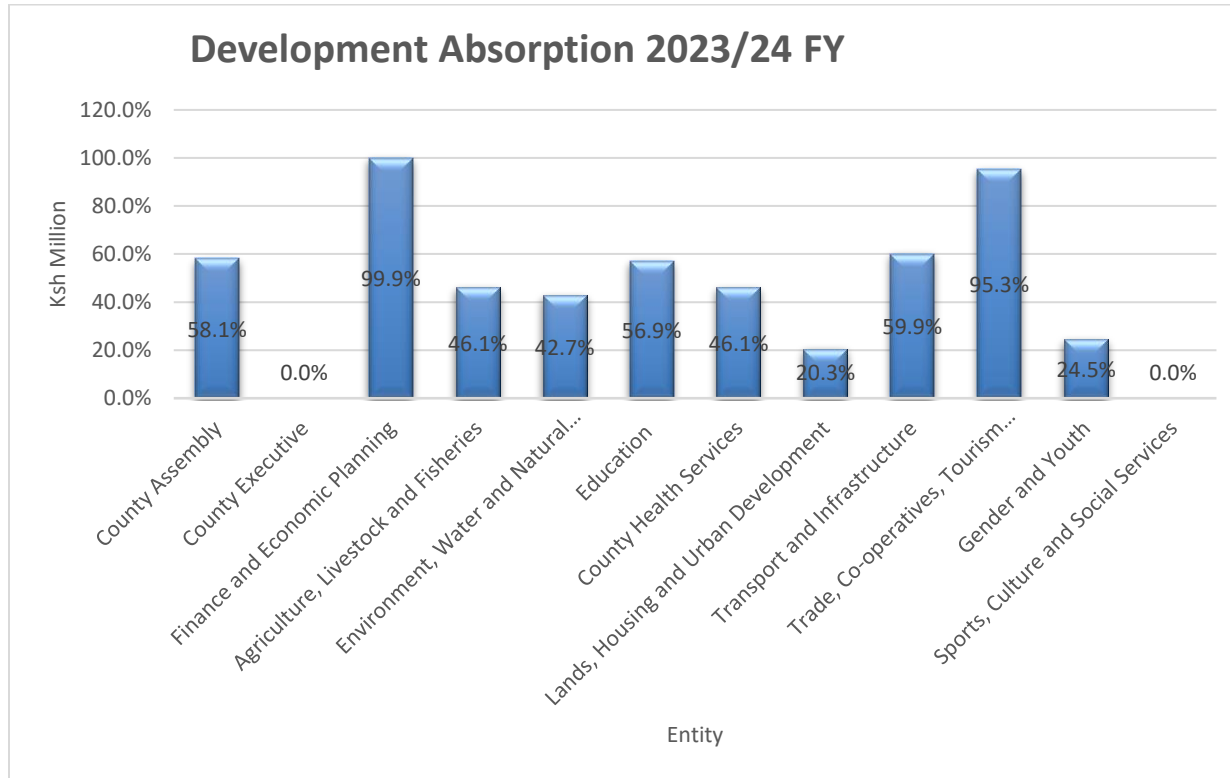


Figure 3.2 Development expenditure by Department 2023/24FY

Departments with high absorption rates are Finance and Economic Planning 99%, Trade, Cooperatives at 95.3%, Education at 56.9%.

Key Projects funded in the 2023/24

Major development projects implemented during the financial year includes; Development of Sagana Climate Smart Agro-Industrial City which will host an array of development, including an Export Processing Zone (EPZ), the County Aggregation Industrial Parks (CAIPS). This investment will increase agricultural output through value addition, open up job opportunities for youth and women.

Other major projects are in health sector; upgrading of Kianyaga and Kimbimbi hospitals to level 4. In education sector major projects grants to polytechnics. In transport and infrastructure, major projects includes access roads improvement, paving and town parking in major towns including Wang'uru.

Table 3.5 Key Development Projects funded in 2023/24

| Department | Project Description | Amount |
|--|---|-------------|
| Pending Bills Settlement | Settlement of pending bills | 94,905,600 |
| Health Services | Upgrading of Kimbimbi level 4 Hospital | 92,351,102 |
| | Upgrading of Kianyaga level 4 Hospital | 84,889,181 |
| | Completion of 220 bed medical Complex at Kerugoya | 93,865,894 |
| Education | Grants for Youth Vocational Centers | 26,000,000 |
| | Construction of Nguka Polytechnic | 2,957,800 |
| Agriculture, Livestock and Fisheries | National Agricultural Value Chain Development Project (NAVCDP) | 199,785,019 |
| Trade, Co-operatives, Tourism Industrialization and Enterprise Development | Development of Sagana Agro-industrial park (EPZ & CAIPS), feasibility studies, Branding, Marketing and other Infrastructures. | 272,241,802 |
| Environment, Energy, Climate Change, Natural Resources, Water and Irrigation | Rehabilitation of Rice canals | 40,000,000 |
| | Financing Locally- Led Climate Action (FLLoCA) Program | 83,432,040 |
| Lands and Urban Development | Construction of modern fire-station and purchase of modern fire engines | 11,455,307 |
| Transport and Infrastructure | Access Roads-Road Maintenance Levy Fund (RMLF) | 75,877,630 |
| | Installation of paving blocks in various towns | 75,806,913 |

Source: County Treasury

Pending Bills Settlement

In 2023/24FY approved expenditure towards settlement of pending bills amounted to Ksh 173,781,289 which is Ksh. 78,781,289 in recurrent and Ksh 95,000,000 in development.

Total payments made during 2023/24 FY amounted to Ksh 173,686,889; Ksh. 94,905,600 in development pending bills and 78,781,289 in recurrent pending bills.

Expenditure by Category

Table 3.6 below show total expenditure by category. Expenditure towards personnel emoluments accounted for 48% of total expenditure.

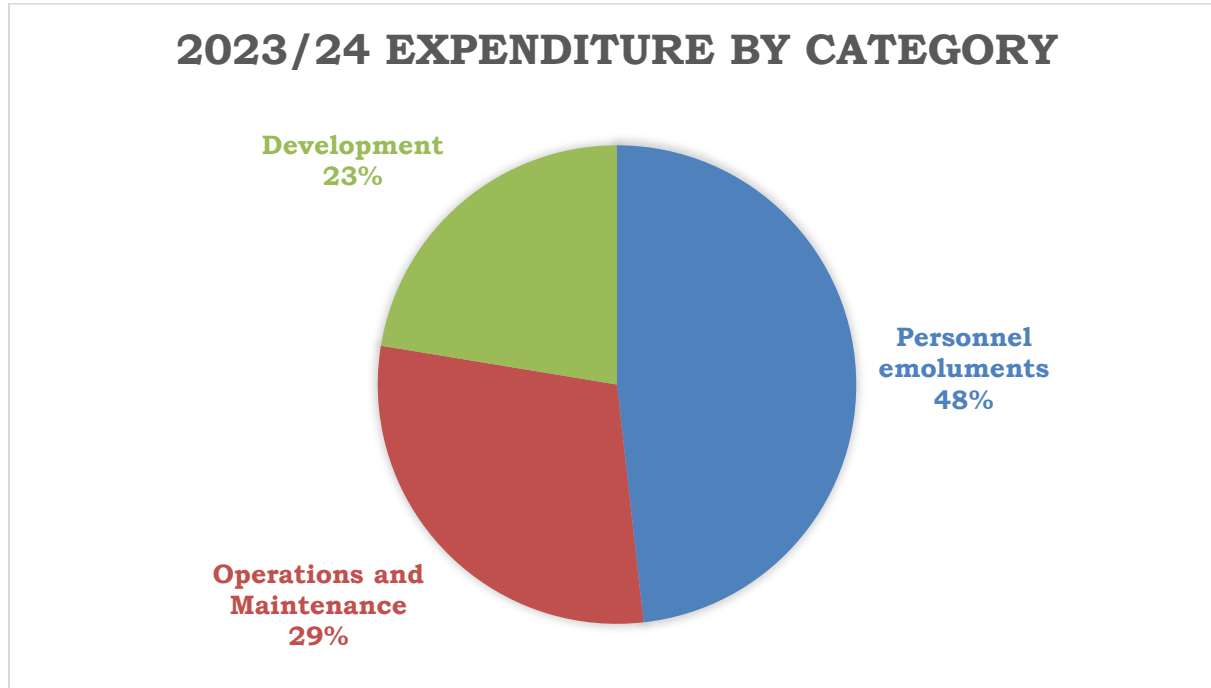


Figure 3 Expenditure by Category

Table 3.6 Expenditure by category

| Description | FY Approved Budget 2023/24 | Annual Expenditure |
|-----------------------------------|----------------------------|----------------------|
| <i>Personnel emoluments</i> | 2,937,951,992 | 2,917,613,288 |
| <i>Operations and Maintenance</i> | 1,853,491,233 | 1,776,930,600 |
| Recurrent | 4,791,443,225 | 4,694,543,888 |
| Development | 2,449,104,181 | 1,355,492,735 |
| Total | 7,240,547,406 | 6,050,036,623 |

Source: County Treasury

Comparison on Development Expenditure for 2023-24 and 2022-23FY

Table 3.7 Development Expenditure for 2023-24 and 2022-23

| VOTE | ENTITY | Annual Development Expenditure 2023-24 FY | Annual Development Expenditure 2022-23 FY |
|-------------|--|--|--|
| 3961 | County Assembly | 49,537,432 | 38,351,286 |
| 3962 | County Executive | - | 178,976,684 |
| 3963 | Finance and Economic Planning | 125,905,037 | 16,934,240 |
| 3964 | Agriculture, Livestock and Fisheries | 241,893,507 | 312,324,177 |
| 3965 | Environment, Water and Natural Resources | 125,432,036 | 55,771,733 |
| 3966 | Education | 28,957,800 | 4,249,606 |
| 3967 | County Health Services | 278,857,454 | 527,722,511 |
| 3968 | Lands, Housing and Urban Development | 11,455,307 | 33,587,265 |
| 3969 | Transport and Infrastructure | 208,702,108 | 381,754,262 |
| 3970 | Trade, Co-operatives, Tourism Industrialization and Enterprise Development | 272,241,803 | 38,261,104 |
| 3971 | Gender and Youth | 12,510,250 | 28,447,659 |
| 3972 | Sports, Culture and Social Services | - | 7,113,254 |
| | TOTAL | 1,355,492,735.35 | 1,623,493,781 |

Source: County Treasury

Development expenditure for 2023/24 slowed down by Ksh. 268,001,045.65 (17%) from a similar period in 2022/23. This is attributed to delay in receiving exchequer issues from the National Treasury.

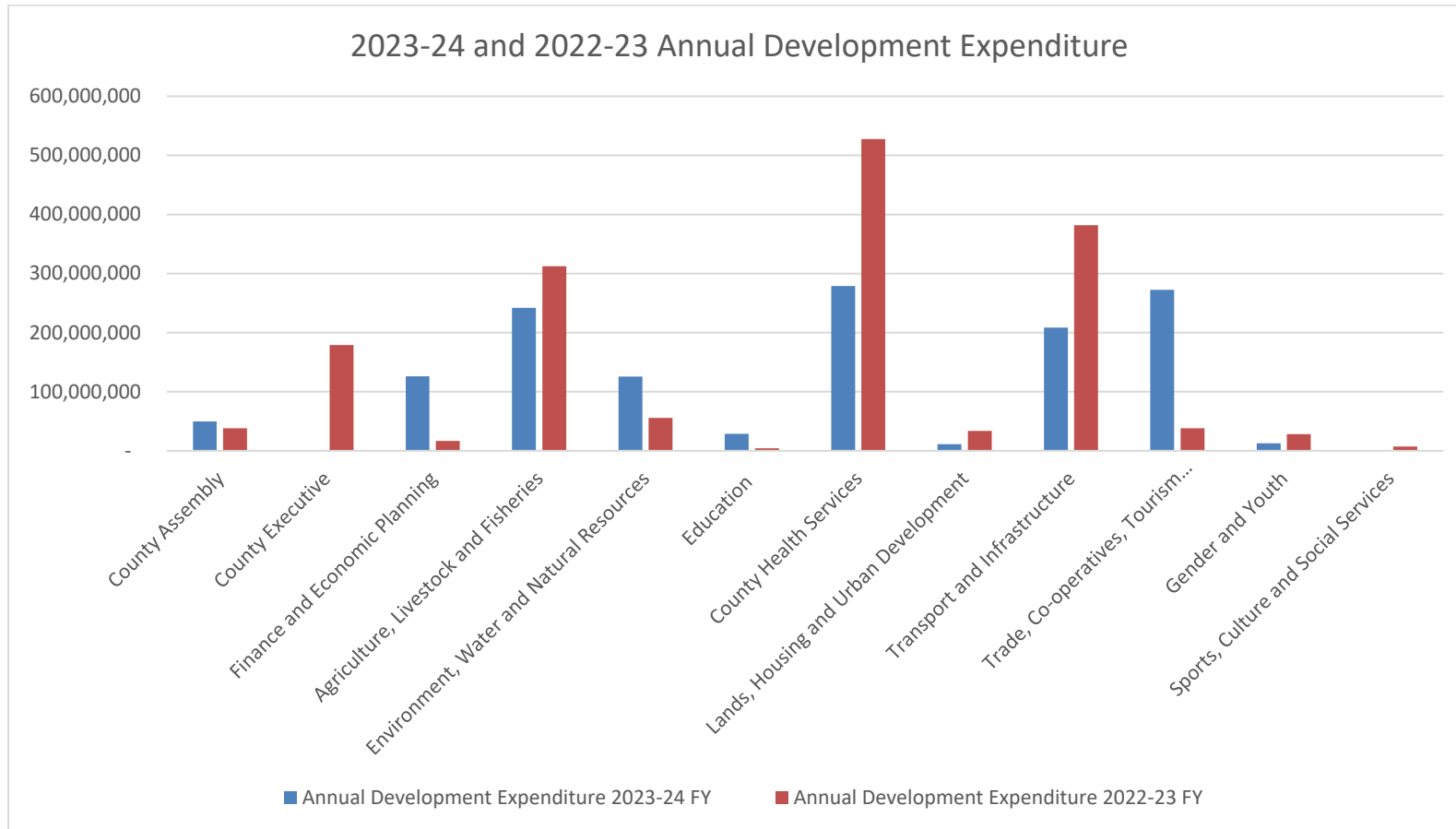


Figure 3.4 Development Expenditure for 2023-24 and 2022-23