

**COUNTY GOVERNMENT OF KILIFI**



**THE COUNTY TREASURY**

---

**FIRST HALF DEPARTMENTAL EXPENDITURE REPORT  
FINANCIAL YEAR 2020/21**

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**FEBRUARY 2021.**

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## **INTRODUCTION**

The Quarterly Budget Implementation Report is published in accordance to Section 104(1) (r) of the Public Finance Management (PFM) Act, 2012 which requires a County Treasury to monitor, evaluate and oversee the management of public finances and economic affairs of the county government including reporting regularly to the County Assembly on the implementation of the Annual County Budget; and Section 166 of the same Act which states;

1. An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.
2. In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report:
  - a) contains information on the financial and non-financial performance of the entity; and
  - b) is in a form determined by the Accounting Standards Board.
3. Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.
4. 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.

5. In the case of an entity that is a County Corporation, the accounting officer for the corporation shall also submit a copy of the quarterly report to the County Executive Committee member responsible for the corporation, who, upon approving it, shall submit a copy to the County Treasury.

## EXPENDITURE BY DEPARTMENT

This shows the departmental expenditures in the first half of the FY2020/21

### OFFICE OF THE GOVERNOR

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>280,395,858</b>	<b>107,369,925.45</b>
COMPENSATION	174,000,000	65,490,242.75
O&M	106,395,858	41,879,682.7
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>280,395,858</b>	<b>107,369,925.45</b>

In the first half of the FY 2020/2021, the Office of the governor spent KSHS. 65,490,242.75 on compensation to employees. The department also spent KSHS. 41,879,682.7 on operations and maintenance. Thus, the department spent KSHS. 107,369,925.45 on recurrent expenditure, an amount equivalent to an absorption rate of 38% of the total recurrent expenditure. The department had zero expenditure on the development side as at the end of the first half of the FY 2020/2021

**COUNTY ATTORNEY**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>90,000,000</b>	<b>869,082</b>
COMPENSATION	700,000	-
O&M	89,300,000	869,082.00
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>90,000,000</b>	<b>869,082.00</b>

In the first half of the FY 2020/2021, the department of County Attorney spent KSHS. 869,082 on operations and maintenance, and had zero expenditure on compensation to employees. This amount is equivalent to an absorption rate of 1% of the total recurrent budget. The department had zero expenditure on the development side as at the end of the first half of the FY 2020/2021.

**FINANCE AND ECONOMIC PLANNING**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
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<b>RECURRENT</b>	<b>639,388,652</b>	<b>106,338,627</b>
COMPENSATION	266,504,133	7,053,982
O&M	372,884,519	99,284,645
<b>DEVELOPMENT</b>	<b>66,033,455</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	66,033,455	-
<b>TOTAL</b>	<b>705,422,107</b>	<b>106,338,627</b>

In the first half FY 2020/2021 the Division of Finance spent KSHS 7,053,982 on compensation to employees and KSHS 99,284,645 on Operations and Maintenance. Total recurrent expenditure amounted to KSHS 106,338,627 which is an absorption rate of 17% of the total recurrent budget of KSHS 639,388,652. There was zero expenditure on Development.

## **ECONOMIC PLANNING**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>87,424,782</b>	<b>6,910,520</b>
COMPENSATION	-	-
O&M	87,424,782	6,910,520
<b>DEVELOPMENT</b>	<b>-</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>87,424,782</b>	<b>6,910,520</b>

In the first half FY 2020/2021 the Division of Economic Planning spent KSHS 6,910,520 on Operations and Maintenance which is an absorption rate of 8% of the

total recurrent budget of KSHS 87,424,782. There was zero expenditure on Development.

## **AGRICULTURE**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>382,741,346</b>	<b>20,685,706</b>
COMPENSATION	280,412,257	7,923,556
O&M	102,329,089	12,762,150
<b>DEVELOPMENT</b>	<b>321,925,515</b>	<b>83,864,372</b>
ACQUISITION OF NON-FINANCIAL ASSETS	321,925,515	83,864,372
<b>TOTAL</b>	<b>704,666,860</b>	<b>104,550,078</b>

The County division for Agriculture, spent KSHS 104,550,078 in the half year of FY 2020/2021. A bigger portion of the expenditure went to development. Compensation of employees and Operation & maintenance had KSHS 7,923,556 and KSHS 12,762,150 respectively. Total recurrent expenditure amounted to KSHS 20,685,706 reflecting a 5.40% rate of the recurrent budget execution.

Development expenditure in the half year of FY 2020/2021 amounted to KSHS 83,864,372 reflecting a 26.05% rate of the development budget execution. The overall expenditure of KSHS 104,550,078 in the half year gives an absorption rate of 14.84%.



## LIVESTOCK

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>52,415,764</b>	<b>4,089,812</b>
COMPENSATION	-	-
O&M	52,415,764	4,089,812
<b>DEVELOPMENT</b>	<b>100,474,567</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	100,474,567	-
<b>TOTAL</b>	<b>152,890,331</b>	<b>4,089,812</b>

The County division for Livestock, spent KSHS 4,089,812 in the half year of FY 2020/2021. This amount was spent on Operation & Maintenance. Recurrent expenditure in the half year utilized only KSHS 4,089,812 reflecting a 7.80% rate of the recurrent budget execution.

In the half year of FY 2020/2021, the County division for Livestock had no any development expenditure. The division had zero expenditure on development. This was attributed by late disbursement of the equitable share by the exchequer. The overall absorption rate in the County division for Livestock was 2.67%.

## FISHERIES

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>43,009,179</b>	<b>9,087,292</b>
COMPENSATION	-	-
O&M	43,009,179	9,087,292
<b>DEVELOPMENT</b>	<b>59,471,004</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	59,471,004	-

<b>TOTAL</b>	<b>102,480,183</b>	<b>9,087,292</b>
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The County division for Fisheries, spent KSHS 9,087,292 in the half year of FY 2020/2021. This amount was spent on Operation & Maintenance. Recurrent expenditure in the half year utilized only KSHS 9,087,292 reflecting a 21.13% rate of the recurrent budget execution.

In the half year of FY 2020/2021, the County division for Livestock had no any development expenditure. The division had zero expenditure on development. This was attributed by late disbursement of the equitable share by the exchequer. The overall absorption rate in the County division for Livestock was 8.87%.

#### **WATER AND SANITATION**

<b>ITEM DESCRIPTION</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>193,077,617</b>	<b>68,655,819</b>
COMPENSATION	16,009,405	62,784,119
O&M	32,983,564	5,871,700
<b>DEVELOPMENT</b>	<b>1,255,258,136</b>	<b>23,158,988</b>
ACQUISITION OF NON-FINANCIAL ASSETS	1,255,258,136	23,158,988
<b>TOTAL</b>	<b>1,448,335,753</b>	<b>91,814,806</b>

The County Division for Water & Sanitation, spent KSHS 91,814,806 in the first half of the FY 2020/2021. The entire amount of the aforementioned expenditure went to compensation of employees. Compensation of employees had KSHS 62,784,119. On aggregate level recurrent expenditure in the first half utilized only KSHS 91,814,806. This reflects a 36% absorption rate of the recurrent budget execution.

In the first half, County Division for Water & Sanitation spent a total of KSHS 23,158,988 on infrastructure and civil works. This amount was spent in the second quarter of the FY 2020/2021. This reflects a 2% absorption rate of the development budget execution.

## **ENVIRONMENT**

<b>ITEM DESCRIPTION</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>117,269,353</b>	<b>58,650,885</b>
COMPENSATION	-	-
O&M	117,269,353	<b>58,650,885</b>
<b>DEVELOPMENT</b>	0	-
ACQUISITION OF NON-FINANCIAL ASSETS	0	-
<b>TOTAL</b>	<b>117,269,353</b>	<b>58,650,885</b>

The County Division for Environment, Natural Resources & Wildlife, had an expenditure of KSHS 58,650,885 in the first half of the FY2020.21. The division had zero expenditure in the first quarter of the FY2020.21. On aggregate level recurrent expenditure in the first half; the division utilized KSHS 58,650,885; this reflects a 50% rate of the recurrent budget execution.

In the first half, the County Division for Environment, Natural Resources & Wildlife had no any development expenditure. The division had zero expenditure on development. This was attributed by late disbursement of the equitable share by the exchequer. The overall absorption rate in the County division for Livestock was 0%.

## EDUCATION

<b>ITEM DESCRIPTION</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>1,018,108,438</b>	<b>420,267,286</b>
COMPENSATION	557,114,098	234,096,295
O&M	460,994,340	186,170,991
<b>DEVELOPMENT</b>	<b>665,266,007</b>	<b>9,344,044</b>
ACQUISITION OF NON-FINANCIAL ASSETS	665,266,007	9,344,044
<b>TOTAL</b>	<b>1,683,374,445</b>	<b>429,611,330</b>

In the first half year of FY 2020/21, the Division of Education had a recurrent expenditure of Ksh. 420,267,286 and Ksh. 9,344,044 development expenditure which reflects a 26% absorption rate. Compensation to employees amounted to Ksh. 234,096,295 while Ksh. 186,170,991 was spent on Operations and Maintenance.

## ICT

<b>ITEM DESCRIPTION</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>81,855,754</b>	<b>2,000,000</b>
COMPENSATION	-	-
O&M	81,855,754	2,000,000
<b>DEVELOPMENT</b>	<b>-</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>81,855,754</b>	<b>2,000,000</b>

The Division of ICT had a recurrent expenditure of Ksh. 2,000,000 in the first half year of FY 2020/21 which reflects a 2% absorption rate.

## MEDICAL SERVICES

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>2,728,128,585</b>	<b>1,056,403,930</b>
COMPENSATION	1,932,991,348	993,172,919
O&M	795,137,237	63,231,011
<b>DEVELOPMENT</b>	<b>1,187,744,034</b>	<b>61,718,417</b>
ACQUISITION OF NON-FINANCIAL ASSETS	1,187,744,034	61,718,417
<b>TOTAL</b>	<b>3,915,872,619</b>	<b>1,118,122,347</b>

The County Division for Medical Services spent KSHS. 993,172,919 on compensation of employees in the first half of FY 2021/22. KSHS. 63,231,011 was spent on operations and maintenance bringing the total recurrent expenditure for the

division to KSHS. 1,056,403,930 representing a 39% absorption rate of its recurrent budget. On development, the division spent KSHS. 61,718,417 representing a 5% absorption rate. The bulk of the development was utilized in Kilifi County Health Complex (Phase II) while the rest was used to fund other construction projects across the County. The total expenditure of the department was KSHS. 1,118,122,347 which represented a 29% absorption rate.

## **PUBLIC HEALTH**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>496,781,345</b>	<b>13,726,456</b>
COMPENSATION	0	0
O&M	496,781,345	13,726,456
<b>DEVELOPMENT</b>	<b>33,000,000</b>	<b>3,110,134</b>
ACQUISITION OF NON-FINANCIAL ASSETS	33,000,000	3,110,134
<b>TOTAL</b>	<b>529,781,345</b>	<b>16,836,590</b>

The County Division for Public Health spent KSHS. 13,726,456 on recurrent needs in the first half of FY 2021/22. This represented a 3% absorption rate of its recurrent budget. The entire amount was spent on operations and maintainance. On development, the division spent KSHS. 3,110,134 representing a 9% absorption rate. The entire amount was used on the Furnishing and equipping of 6 bed maternity wing at Cowdry clinic. The total spent in the division was KSHS. 16,836,590 which represented a 3% absorption rate.

## ROADS AND PUBLIC WORKS

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>299,028,294</b>	<b>103,841,865</b>
COMPENSATION	109,583,038	14,298,244
O&M	189,445,256	89,543,621
<b>DEVELOPMENT</b>	<b>1,114,263,261</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	1,114,263,261	-
<b>TOTAL</b>	<b>1,413,291,555</b>	<b>103,841,865</b>

In the first half of FY2020/21, the department of Roads and Transport spent KSHS 14,298,244 of their recurrent budget on compensation to employees. The department also spent KSHS 89,543,621 on operations and maintenance. Therefore, the total recurrent expenditure for Roads in the first half of FY2020/21 was KSHS 103,841,865 which is equivalent to an absorption rate of 49% of their total recurrent budget. On the development side, the department had zero expenditure as at the end of the first half FY2020/21.

## LANDS AND ENERGY

<b>ITEM DESCRIPTION</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>149,257,539</b>	<b>25,791,092</b>
COMPENSATION	58,770,212	23,879,900
O&M	90,487,327	1,911,192
<b>DEVELOPMENT</b>	<b>337,159,582</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	337,159,582	-
<b>TOTAL</b>	<b>486,417,121</b>	<b>25,791,092</b>

The County Division for Lands & Energy, spent KSHS 25,791,092 in the first six months of the 2020.21 financial Year, this being the first half of the FY 2020.21; The entire amount of the aforementioned expenditure went to compensation of employees. Compensation of employees had KSHS 23,879,900. On aggregate level recurrent expenditure in the first half utilized only KSHS 25,791,092 reflecting a 17.3% rate of the recurrent budget execution.

In the first half, County Division for Lands & Energy had no any development expenditure. The division had zero expenditure on development. This was attributed by late disbursement of the equitable share by the exchequer. The overall absorption rate in the County Division for Water & Sanitation was 5.3%

## **GENDER**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>131,218,446</b>	<b>21,491,302.15</b>
COMPENSATION	40,742,915	16,887,090.35
O&M	90,475,531	4,604,211.80
<b>DEVELOPMENT</b>	<b>183,103,440</b>	<b>5,970,520.00</b>



ACQUISITION OF NON-FINANCIAL ASSETS	183,103,440	5,970,520.00
<b>TOTAL</b>	<b>314,321,886</b>	<b>27,461,822.15</b>

In the first half of the FY 2020/2021, the department of Gender spent KSHS. 16,887,090.35 on compensation to employees, and had an expenditure of 4,604,211.80 operations and maintenance. This amount is equivalent to an absorption rate of 16% of the total recurrent budget. The department had an expenditure of 5,970,520 on the development side as at the end of the first half of the FY 2020/2021

## **TRADE**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>129,801,235</b>	<b>29,920,429.84</b>
COMPENSATION	59,673,235	21,651,612.74
O&M	70,128,000	8,268,817.10
<b>DEVELOPMENT</b>	<b>303,142,414</b>	<b>91,136,228</b>
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>432,943,649</b>	<b>121,056,657.84</b>

In the first half of the FY 2020/2021, department of trade spent KSHS. 21,651,612.74 On compensation to employees. The department also spent KSHS. 8,268,817.10 On operations and maintenance. Thus, the department spent KSHS. 29,920,429.84 On recurrent expenditure. The department had 121,056,657.84

expenditure on the development side as at the end of the first half of the FY 2020/2021

**COOPERATIVES**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>14,350,000</b>	<b>105,000</b>
COMPENSATION	-	-
O&M	14,350,000	105,000
<b>DEVELOPMENT</b>	<b>-</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>14,350,000</b>	<b>105,000</b>

In the first half of the FY 2020/2021, the cooperative sector in the department of trade spent KSHS. 105,000 On operations and maintenance, and had zero expenditure on compensation to employees. The department had zero expenditure on the development side as at the end of the first half of the FY 2020/2021.

**CPSB**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>65,158,201</b>	<b>20,377,671</b>
COMPENSATION	31,005,963	15,146,432
O&M	34,152,238	5,231,239
<b>DEVELOPMENT</b>	<b>-</b>	<b>-</b>

ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>65,158,201</b>	<b>20,377,671</b>

In the half year of FY 2020/2021, the County Public Service Board spent KSHS 15,146,432 of their recurrent budget on compensation to employees. The department also spent KSHS 5,231,239 on operations and maintenance. Therefore, the total recurrent expenditure for CPSB in the half year of FY 2020/2021 was KSHS 20,377,671 which is equivalent to an absorption rate of 31.27% of their total recurrent budget. The department had no development allocation in the budget for FY2020/21.

### **DEVOLUTION, PUBLIC SERVICE & DISASTER MANAGEMENT**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>144,330,000.00</b>	<b>44,256,237.90</b>
COMPENSATION	0	0
O&M	144,330,000.00	44,256,237.90
<b>DEVELOPMENT</b>	<b>79,960,041.00</b>	<b>86,307.</b>
ACQUISITION OF NON-FINANCIAL ASSETS	79,960,041.00	86,307.80
<b>TOTAL</b>	<b>224,290,041.00</b>	<b>44,342,544.70</b>

In the first half of the FY 2020/2021, the Department of Devolution, Public Service and Disaster Management spent KSHS. 44,256,237.90, equivalent to an absorption rate of 31% on operations and maintenance. The department also spent KSHS. 86,307.80, equivalent to an absorption rate of 0.002% on development. Thus, the

department spent a total of KSHS. **44,342,544.70**, which represents a 20% absorption rate on their cumulative budget total.

#### **KILIFI MUNICIPALITY**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>25,000,000</b>	<b>1,918,215.85</b>
COMPENSATION	2,400,000	1,227,215.85
O&M	22,600,000	691,000
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>25,000,000</b>	<b>1,918,215.85</b>

In the first half of the FY 2020/2021, the Municipality of Kilifi spent KSHS. **1,918,215.85**, equivalent to an absorption rate of 8% on recurrent budget. This constituted KSHS. 1,227,215.85 on compensation and KSHS. 691,000 on operations and maintenance. The department had no allocation on their development budget.

#### **MALINDI MUNICIPALITY**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>35,000,000</b>	<b>6,444,146.45</b>

COMPENSATION	15,776,000	5,375,176.45
O&M	19,224,000	1,068,970
<b>DEVELOPMENT</b>	<b>36,000,000</b>	<b>0</b>
ACQUISITION OF NON-FINANCIAL ASSETS	36,000,000	-
<b>TOTAL</b>	<b>71,000,000</b>	<b>6,444,146.45</b>

In the first half of the FY 2020/2021, the Municipality of Malindi spent KSHS. **6,444,146.45**, equivalent to an absorption rate of 9% on recurrent budget. This constituted KSHS. 5,375,176.45 on compensation and KSHS. 1,068,970 on operations and maintenance. The department had zero spending on their development budget of KSHS. 36,000,000.

## OVERALL HALF YEAR EXPENDITURE

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE	RATE OF BUDGET EXECUTION
<b>RECURRENT</b>	<b>8,435,037,502</b>	<b>2,135,420,301</b>	<b>25.00%</b>
COMPENSATION	4,357,405,871	1,468,986,785	34.00%
O&M	4,077,631,631	666,433,516	16.00%
<b>DEVELOPMENT</b>	<b>6,242,739,882</b>	<b>278,389,011</b>	<b>4.00%</b>
ACQUISITION OF NON-FINANCIAL ASSETS	6,242,739,882	278,389,011	4.00%
<b>TOTAL</b>	<b>14,677,777,384</b>	<b>2,413,809,311</b>	<b>16.00%</b>

The overall expenditure of the first half of FY 2020/21 amounted to KSHS 2,413,809,311. Recurrent expenditure had the larger portion of the first half expenditure; KSHS 2,135,420,301 was spent on recurrent, the other portion on development which amounted to KSHS 278,389,011. The rate of budget execution on recurrent expenditure was 25.00% and 4.00% on development expenditure. The overall rate of budget execution in the first half was 16.00%. The first half of FY2020.21 had a lower budget absorption, this was attributed to the delays in exchequer release of the equitable share caused by the revenue sharing stalemate in the senate.

## RECURRENT AND DEVELOPMENT EXPENDITURE

DEPARTMENT	RECURRENT	DEVELOPMENT
COUNTY ASSEMBLY	-	-

OFFICE OF THE GOVERNOR	107,369,925	-
COUNTY ATTORNEY	869,082	-
FINANCE	106,338,627	-
ECONOMIC. PLANNING	6,910,520	-
AGRICULTURE	20,685,706	83,864,372
LIVESTOCK	4,089,812	-
FISHERIES	9,087,292	-
WATER AND SANITATION	68,655,819	23,158,988
ENVIRONMENT	58,650,885	-
EDUCATION AND ICT	420,267,286	9,344,044
ICT	2,000,000	
MEDICAL SERVICES	1,056,403,930	61,718,417
PUBLIC HEALTH	13,726,456	3,110,134
ROADS	103,841,865	
LANDS ENERGY	25,791,092	-
PHYSICAL PLANNING	-	-
GENDER	21,491,302.15	5,970,520.00
TRADE	29,920,429.84	91,136,228
COOPERATIVES	105,000	-
CPSB	20,377,671	-
PUBLIC SERVICE MANAGEMENT	44,256,237.90	-
DEVOLUTION & DISASTER MANAGEMENT	-	86,307.80
KILIFI MUNICIPALITY	8,137,215.85	-
MALINDI MUNICIPALITY	6,444,146.45	-
<b>TOTAL</b>	<b>2,135,420,301</b>	<b>278,389,011</b>

### **Recurrent Expenditure**

The Department of Health recorded the highest amount of recurrent expenditure which was KSHS. 1,070,130,386. Other departments that recorded high amount of spending on recurrent expenses were the department of Education and ICT, Finance and Economic planning and Office of the Governor. Their expenditure amounted to

KSHS 422,267,286, KSHS 113,429,147 and KSHS 107,369,925 respectively. Total recurrent expenditure in the first half amounted to KSHS. 2,135,420,301.

### **Development Expenditure.**

The department of Agriculture, Livestock and Fisheries spent the highest amount in development expenditure which was KSHS. 83,864,372. Other departments with high development expenditure were Trade and Public Health amounting to KSHS. 91,136,228 and KSHS. 61,718,417 respectively. The total development expenditure was KSHS. 278,389,011

## **CHALLENGES AND WAYFORWARD**

### **Challenges**

In the FY 2020/21, the operations of the county encountered the following challenges:

- i. Collection of revenue was lower than its target.
- ii. Late disbursement of cash from the exchequer. Development funds were not disbursed on time heavily impacting the first half.

### **Way forward**

- i. Comply with fiscal requirement to ensure timely disbursement of funds from the exchequer.
- ii. Coming up with new ways to collect revenue and new revenue streams.