

# COUNTY GOVERNMENT OF KILIFI



## THE COUNTY TREASURY

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### QUARTER ONE DEPARTMENTAL EXPENDITURE REPORT FINANCIAL YEAR 2020/21

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SEPTEMBER 2020

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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 quarter of the FY2020.21

### OFFICE OF THE GOVERNOR

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>280,395,858</b>	<b>24,629,704</b>
COMPENSATION	174,000,000	23,351,204
O&M	106,395,858	1,278,500
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>280,395,858</b>	<b>24,629,704</b>

In the first quarter of the FY 2020/2021, the Office of the governor spent KSHS. 23,351,203.91 on compensation to employees. The department also spent KSHS. 1,278,500 on operations and maintenance. Thus, the department spent KSHS. 24,629,703.91 on recurrent expenditure, an amount equivalent to an absorption rate of 18% of the total recurrent expenditure. The department had zero expenditure on the development side as at the end of the first quarter of the FY 2020/2021.

### COUNTY ATTORNEY

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>90,000,000</b>	<b>55,500</b>
COMPENSATION	700,000	-

O&M	89,300,000	55,500
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>90,000,000</b>	<b>55,500</b>

In the first quarter of the FY 2020/2021, the department of County Attorney spent KSHS. 55,500.00 on operations and maintenance, and had zero expenditure on compensation to employees. This amount is equivalent to an absorption rate of 0.123% of the total recurrent budget. The department had zero expenditure on the development side as at the end of the first quarter of the FY 2020/2021.

## **FINANCE AND ECONOMIC PLANNING**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>639,388,652</b>	<b>4,212,238</b>
COMPENSATION	266,504,133	3,545,315
O&M	372,884,519	666,923
<b>DEVELOPMENT</b>	<b>66,033,455</b>	-
ACQUISITION OF NON-FINANCIAL ASSETS	66,033,455	-
<b>TOTAL</b>	<b>705,422,107</b>	<b>4,212,238</b>

In the first quarter FY 2020/2021 the Division of Finance spent KSHS 3,545,315 on compensation to employees and KSHS 666,923 on Operations and Maintenance. Total recurrent expenditure amounted to KSHS 4,212,238 which is an absorption rate of 1% 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>41,000</b>
COMPENSATION	-	-
O&M	87,424,782	41,000
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>87,424,782</b>	<b>41,000</b>

In the first quarter FY 2020/2021 the Division of Economic Planning spent KSHS 41,000 on Operations and Maintenance which is an absorption rate of 0.05% 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>362,084,348</b>	<b>5,145,767</b>
COMPENSATION	288,762,256	3,874,367
O&M	73,322,092	1,271,400
<b>DEVELOPMENT</b>	<b>376,091,614</b>	-
ACQUISITION OF NON-FINANCIAL ASSETS	376,091,614	-
<b>TOTAL</b>	<b>738,175,962</b>	<b>5,145,767</b>

The County division for Agriculture, spent KSHS 5,145,767 in the first three months of the 2020.21 financial Year, this being the first quarter of the FY 2020.21; A bigger portion of the aforementioned expenditure went to compensation of employees. Compensation of employees and Operation & maintenance had KSHS 3,874,367

and KSHS 1,271,400 respectively. On aggregate level recurrent expenditure in the first quarter utilized only KSHS 5,145,767 reflecting a 1.42% rate of the recurrent budget execution.

In the first quarter, the County division for Agriculture 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 Agriculture was 0.70%

## **LIVESTOCK**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>51,415,764</b>	<b>1,866,920</b>
COMPENSATION	-	-
O&M	51,415,764	1,866,920
<b>DEVELOPMENT</b>	<b>157,425,737</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	157,425,737	-
<b>TOTAL</b>	<b>208,841,501</b>	<b>1,866,920</b>

The County division for Livestock, spent KSHS 1,866,920 in the first quarter of the FY2020.21. This amount was spent on Operation & Maintenance. On aggregate level recurrent expenditure in the first quarter utilized only KSHS 1,866,920 reflecting a 3.63% rate of the recurrent budget execution.

In the first quarter, 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 0.89%



## FISHERIES

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>51,009,179</b>	-
COMPENSATION	-	-
O&M	51,009,179	-
<b>DEVELOPMENT</b>	<b>101,033,176</b>	-
ACQUISITION OF NON-FINANCIAL ASSETS	101,033,176	-
<b>TOTAL</b>	<b>152,042,355</b>	-

The County division for Fisheries, had no any significant expenditure in the first quarter 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 quarter; the division utilized nothing; this reflects a 0% rate of the recurrent budget execution.

In the first quarter, the County division for Fisheries 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%.

## WATER AND SANITATION

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>193,077,617</b>	<b>24,173,802</b>
COMPENSATION	160,094,053	24,173,802
O&M	32,983,564	-
<b>DEVELOPMENT</b>	<b>1,255,258,137</b>	-
ACQUISITION OF NON-FINANCIAL ASSETS	1,255,258,137	-
<b>TOTAL</b>	<b>1,448,335,754</b>	<b>24,173,802</b>

The County Division for Water & Sanitation, spent KSHS 24,173,802 in the first three months of the 2020.21 financial Year, this being the first quarter of the FY 2020.21; The entire amount of the aforementioned expenditure went to compensation of employees. Compensation of employees had KSHS 24,173,802. On aggregate level recurrent expenditure in the first quarter utilized only KSHS 24,173,802 reflecting a 12.52% rate of the recurrent budget execution.

In the first quarter, County Division for Water & Sanitation 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 1.67%

## **ENVIRONMENT**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>117,269,353</b>	-
COMPENSATION	-	-
O&M	117,269,353	-
<b>DEVELOPMENT</b>	<b>55,763,912</b>	-
ACQUISITION OF NON-FINANCIAL ASSETS	55,763,912	-
<b>TOTAL</b>	<b>173,033,265</b>	-

The County Division for Environment, Natural Resources & Wildlife, had no any significant expenditure in the first quarter 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 quarter; the division utilized nothing; this reflects a 0% rate of the recurrent budget execution.

In the first quarter, 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

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>1,018,108,438</b>	<b>263,402,804</b>
COMPENSATION	557,114,098	86,131,454
O&M	460,994,340	177,271,350
<b>DEVELOPMENT</b>	665,266,007	-
ACQUISITION OF NON-FINANCIAL ASSETS	665,266,007	-
<b>TOTAL</b>	<b>1,683,374,445</b>	<b>263,402,804</b>

In the first quarter of FY 2020/21, Education spent 86,131,454 on compensation to employees while 177,271,350 was spent on operations and maintenance.

## ICT

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

In the first quarter of FY 2020/21, ICT did not spend any amount.

## MEDICAL SERVICES

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>2,728,128,585</b>	<b>154,857,709</b>
COMPENSATION	1,932,991,348	154,857,709
O&M	795,137,237	-
<b>DEVELOPMENT</b>	<b>1,187,744,034</b>	<b>40,885,219</b>
ACQUISITION OF NON-FINANCIAL ASSETS	1,187,744,034	40,885,219
<b>TOTAL</b>	<b>3,915,872,619</b>	<b>195,742,928</b>

In the first quarter of FY 2020/21, Medical services spent 154,857,709 on compensation to employees. Nothing was spent on operations and maintenance. 40,885,219 was spent on development specifically on the Health Complex phase II project.

## PUBLIC HEALTH

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>496,781,345</b>	-
COMPENSATION	-	-
O&M	496,781,345	-
<b>DEVELOPMENT</b>	<b>33,000,000</b>	-
ACQUISITION OF NON-FINANCIAL ASSETS	33,000,000	-
<b>TOTAL</b>	<b>529,781,345</b>	-

In the first quarter of FY 2020/21, Public Health did not spend any amount.

## 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>7,496,772</b>
COMPENSATION	109,583,038	5,063,944
O&M	189,445,256	2,432,828
<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>7,496,772</b>

In the first quarter of FY2020/21, the department of Roads and Transport spent KSHS 5,063,944 of their recurrent budget on compensation to employees. The department also spent KSHS 2,432,828 on operations and maintenance. Therefore, the total recurrent expenditure for Roads in the first quarter of FY2020/21 was KSHS 7,496,772 which is equivalent to an absorption rate of 3% of their total recurrent budget. On the development side, the department had zero expenditure as at the end of the first quarter 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>215,955</b>
COMPENSATION	58,770,212	215,955
O&M	90,487,327	-
<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>215,955</b>

The County Division for Lands & Energy, spent KSHS 215,955 in the first three months of the 2020.21 financial Year, this being the first quarter of the FY 2020.21; The entire amount of the aforementioned expenditure went to compensation of

employees. Compensation of employees had KSHS 215,955. On aggregate level recurrent expenditure in the first quarter utilized only KSHS 215,955 reflecting a 0.14% rate of the recurrent budget execution.

In the first quarter, 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 0.04%

## **GENDER**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>131,218,446</b>	<b>7,929,637</b>
COMPENSATION	40,742,915	7,929,637
O&M	90,475,531	-
<b>DEVELOPMENT</b>	<b>183,103,440</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	183,103,440	-
<b>TOTAL</b>	<b>314,321,886</b>	<b>7,929,637</b>

In the first quarter of the FY 2020/2021, the department of Gender spent KSHS. 7,929,645.62 on compensation to employees, and had zero expenditure on operations and maintenance. This amount is equivalent to an absorption rate of 6% of the total recurrent budget. The department had zero expenditure on the development side as at the end of the first quarter 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>429,380</b>
COMPENSATION	59,673,235	429,380
O&M	70,128,000	-
<b>DEVELOPMENT</b>	<b>303,142,414</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	303,142,414	-
<b>TOTAL</b>	<b>432,943,649</b>	<b>429,380</b>

In the first quarter there was no expenditure in the O&M and the development whereas in the recurrent side there was a total of KSHS 429,380 in the compensation area thus totaling the amount to KSHS 429,380 as the total expenditure amount in trade.

## **COOPERATIVE**

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

In the first quarter of financial year 2020.21, the County Division for Cooperative Development had no expenditure as shown in the table above.

## **CPSB**

<b>Item Description</b>	<b>APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE</b>
<b>RECURRENT</b>	<b>65,158,201</b>	<b>5,349,434</b>

COMPENSATION	31,005,963	4,556,656
O&M	34,152,238	792,778
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>65,158,201</b>	<b>5,349,434</b>

In the first quarter of FY2020/21, the County Public Service Board spent KSHS 4,556,656 of their recurrent budget on compensation to employees. The department also spent KSHS 792,778 on operations and maintenance. Therefore, the total recurrent expenditure for CPSB in the first quarter of FY2020/21 was KSHS 5,349,434 which is equivalent to an absorption rate of 8% of their total recurrent budget. The department had no development allocation in the budget for FY2020/21.

## PSM

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>389,149,111</b>	<b>25,415,769</b>
COMPENSATION	198,430,990	25,415,769
O&M	190,718,121	-
<b>DEVELOPMENT</b>	-	-
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>389,149,111</b>	<b>25,415,769</b>

In the first quarter of FY2020/21, the department for Public Service Management spent KSHS. 25,415,769 of the recurrent budget on compensation, which is 6.54% of the status implementation. The department did not spend any amount on operation and maintenance and also had no development budget in the first quarter.



## KILIFI MUNICIPALITY

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>25,000,000</b>	<b>1,207,216</b>
COMPENSATION	2,400,000	1,207,216
O&M	22,600,000	-
<b>DEVELOPMENT</b>	<b>-</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	-	-
<b>TOTAL</b>	<b>25,000,000</b>	<b>1,207,216</b>

In the first quarter of FY2020/21, the Kilifi Municipality spent KSHS. 1,207,216 of the recurrent budget on compensation, there was no spending on operation and maintenance and also had no development budget in the first quarter.

## MALINDI MUNICIPALITY

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE
<b>RECURRENT</b>	<b>35,000,000</b>	<b>1,189,547</b>
COMPENSATION	15,776,000	1,189,547
O&M	19,224,000	-
<b>DEVELOPMENT</b>	<b>36,000,000</b>	<b>-</b>
ACQUISITION OF NON-FINANCIAL ASSETS	36,000,000	-
<b>TOTAL</b>	<b>71,000,000</b>	<b>1,189,547</b>

In the first quarter of FY2020/21, the Malindi Municipality spent KSHS. 1,189.547 of the recurrent budget on compensation, which is 2% of the status implementation.

They had no spending on operations and maintenance and also had no development budget in the first quarter.

## OVERALL QUARTER ONE EXPENDITURE

Item Description	APPROVED ESTIMATE	ACTUAL EXPENDITURE	RATE OF BUDGET EXECUTION
<b>RECURRENT</b>	<b>8,435,037,502</b>	<b>527,619,153</b>	<b>6.26%</b>
COMPENSATION	4,357,405,871	341,941,954	7.85%
O&M	4,077,631,631	185,677,199	4.55%
<b>DEVELOPMENT</b>	<b>6,242,739,882</b>	<b>40,885,219</b>	<b>0.65%</b>
ACQUISITION OF NON-FINANCIAL ASSETS	6,242,739,882	40,885,219	0.65%
<b>TOTAL</b>	<b>14,677,777,384</b>	<b>568,504,372</b>	<b>3.87%</b>

The overall quarter one expenditure in the 2020.21 financial year amounted to KSHS 568,504,372. Recurrent expenditure had the larger portion of the quarter one expenditure; KSHS 527,619,153 was spent on recurrent, the other portion on development which amounted to KSHS 40,885,219. The rate of budget execution on recurrent expenditure was 6.26% and 0.65% on development expenditure. The overall rate of budget execution in the quarter one was 3.87%. On general perspective, the quarter one of the FY2020.21 had a lower budget absorption, this was vehemently attributed by 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
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COUNTY ASSEMBLY	-	-
OFFICE OF THE GOVERNOR	24,629,704	-
COUNTY ATTORNEY	55,500	-
FINANCE	4,212,238	-
ECONOMIC. PLANNING	41,000	-
AGRICULTURE	5,145,767	-
LIVESTOCK	1,866,920	-
FISHERIES	-	-
WATER AND SANITATION	24,173,802	-
ENVIRONMENT	-	-
EDUCATION AND ICT	263,402,804	-
ICT	-	-
MEDICAL SERVICES	154,857,709	40,885,219
PUBLIC HEALTH	-	-
ROADS	7,496,772	-
LANDS ENERGY	215,955	-
PHYSICAL PLANNING	-	-
GENDER	7,929,637	-
TRADE	429,380	-
COOPERATIVES	-	-

CPSB	5,349,434	-
PUBLIC SERVICE MANAGEMENT	25,415,769	-
DEVOLUTION & DISASTER MANAGEMENT	-	-
KILIFI MUNICIPALITY	1,207,216	-
MALINDI MUNICIPALITY	1,189,547	-
<b>TOTAL</b>	<b>527,619,153</b>	<b>40,885,219</b>

### **Recurrent Expenditure**

The department of Education recorded the highest amount of recurrent expenditure. Its spending was at KSHS 263,402,804. Other departments that recorded high amount of spending on recurrent expenses were the department of Health, Public Service Management, Office of the Governor and Water & Sanitation having spent KSHS 154,857,709, KSHS 25,415,769, KSHS 24,629,704 and KSHS 24,173,802 respectively. Total recurrent expenditure in the first quarter amounted to KSHS 527,619,153.

### **Development Expenditure**

Health is the only department that spent any amount in development in the first quarter of the FY 2020/21, spending KSHS 40,885,219 which was spent on the COVID 19 mitigation measures. The insignificant development spending in the first quarter can be attributed to failure by the exchequer to disburse funds in time, due to the long senate stalemate on the revenue sharing criterion.

## **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 quarter.

### **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.