COUConsultancy for development Garissa County Statistical Abstract (CSA) 2024

1. Background

The County Government of Garissa is in the process of developing d Statistical Abstract (CSA) 2024. that compiles key socio-economic data and indicators from all sectors and institutions operating within the county. The 2024 edition of the CSA aims to enhance data-driven governance, track development progress, and inform policy and investment decisions.

To this end, the County Government seeks the services of a qualified consultancy firm to i to lead and coordinate the activities of developing this documents with view working with the county Economic planning unit and stake holders for purpose of developing the Garissa County Statistical Abstract (CSA) 2024.

2. Objective of the Assignment

To compile and complete data collection, validate, analyze, develop popular version and publish the 2024 Garissa County Statistical Abstract, presenting key sectoral data and development indicators in a comprehensive, accurate, and user-friendly format.

3. Scope of Work

- Data Collection:

  To compile and complete the data required for the the respective tables in the CSA Quid-lines provided by KNBS and liaison with respective county departments and institutions, ensure timely and consistent submissions.

- Data Validation:

  Organize validation sessions, ensure alignment with frameworks, and document corrections.

- Write-shop and Drafting:

  Facilitate in organizing drafting sessions, guide narrative writing, format tables and any other narrations needed

- Data Cleaning and Finalization:

  Clean and finalize data, format the document to professional publishing standards.

- Printing of CSA 2024:Coordinate design and printing of 200 high-quality copies.

- Develop CSA Popular version for public consumption and identify Gaps for improvement in the subsequent CSA

- CSA Launch Event:

  Plan and support launch event for 300 delegates, prepare summaries and logistics.

- Online Publishing:

  Convert to web-compatible format and publish on County website.

4. Expected Deliverables

1. Complete Data collection templates .
2. Summary reports of validation and write-shop sessions.
3. Draft CSA 2024 document with narratives, tables, and projections.
4. Final CSA 2024 document (print-ready).
5. 200 high-quality printed copies of CSA 2024.
6. Summary presentation for CSA launch.
7. Launch event report and list of participants.
8. CSA published on the County website.
9. Summarized Popular version Of CSA

5. Duration of Assignment

The consultancy will run for a period of 7 weeks from the date of contract signing.

6. Qualifications and Experience

- Proven experience in statistical reporting, socio-economic analysis, or development research.
- At least 5 years of experience in conducting multi -sectoral data collection and validation.
- Expertise in data analysis software (SPSS, Excel, R, or similar).
- Demonstrated experience in document design, publishing, and organizing public events.
- Familiarity with Kenya's devolved governance system and planning frameworks is an added advantage.

7. Reporting and Supervision

The consultant will report to the CEC Finance and Economic planning for and work under the direct supervision of the Accounting Officer in Finance and Economic planning County .

8. Payment Schedule

Milestone	% of Payment
Inception report & data collection tools	20%
Completion of validation & write-shop	20%

Submission of draft CSA 2024	20%
Submission of final printed copies	20%
Submission of Summarized popular Version	10%
Completion of launch & web publishing	10%

NTY GOVERNMENT OF GARISSA

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

FINANCIAL YEAR 2024/2025 FIRST QUARTER BUDGET IMPLEMENTATION REPORT

OCTOBER 2024

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Introduction

The approved Garissa County budget for the 2024/25 financial year stands at Kshs. 11.46 billion. This consists of Kshs. 4.2 billion (37%) allocated to development projects and Kshs. 7.26 billion (63%) designated for recurrent expenditure. This reflects a growth of Kshs. 0.76 billion (7%) compared to the FY 2023/24 budget, which had allocated Kshs. 4.31 billion for development and Kshs. 6.39 billion for recurrent programmes. The budget increase is mainly attributed to a rise in the Equitable Share, which grew from Kshs. 8.2 billion to Kshs. 8.55 billion, an increase in Own Source Revenue (OSR) from Kshs. 230 million to Kshs. 300 million, and a larger carry-forward balance covering two months.

Funding for the 2024/25 budget will come from several revenue sources. The county expects to receive Kshs. 8.56 billion (75%) from the National Government as its equitable share of nationally raised revenue, Kshs. 1.27 billion as additional allocations, Kshs. 1.33 billion (12%) as a cash balance carried forward from FY 2023/24, and Kshs. 300 million (2.6%) from gross own-source revenue. This own-source revenue includes Kshs. 160 million (1%) from the Facility Improvement Fund (collected from health services) and Kshs. 140 million (1%) as general local revenue. Further details on the additional allocations are provided in Table 1.

Revenue Performance.

In the first quarter of FY 2024/25, Garissa County received a total of Kshs. 2.35 billion to support both recurrent and development programmes. This amount comprised Kshs. 701.14 million as part of the equitable share and Kshs. 80.47 million collected as Own Source Revenue (OSR). Additionally, the County carried forward a cash balance of Kshs. 1.57 billion from FY 2023/24 budget.

A breakdown of the OSR reveals that Kshs. 57.79 million was generated from the Facilities Improvement Fund (FIF), while Kshs. 22.68 million came from ordinary revenue sources.

Table 1: Garissa County, Revenue Performance in the First Quarter of FY 2024/25

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	**Equitable Share of Revenue Raised Nationally**	8,555,015,575	701,143,589	8
Subtotal		8,555,015,575	701,143,589	8
B	**Additional Allocations**			

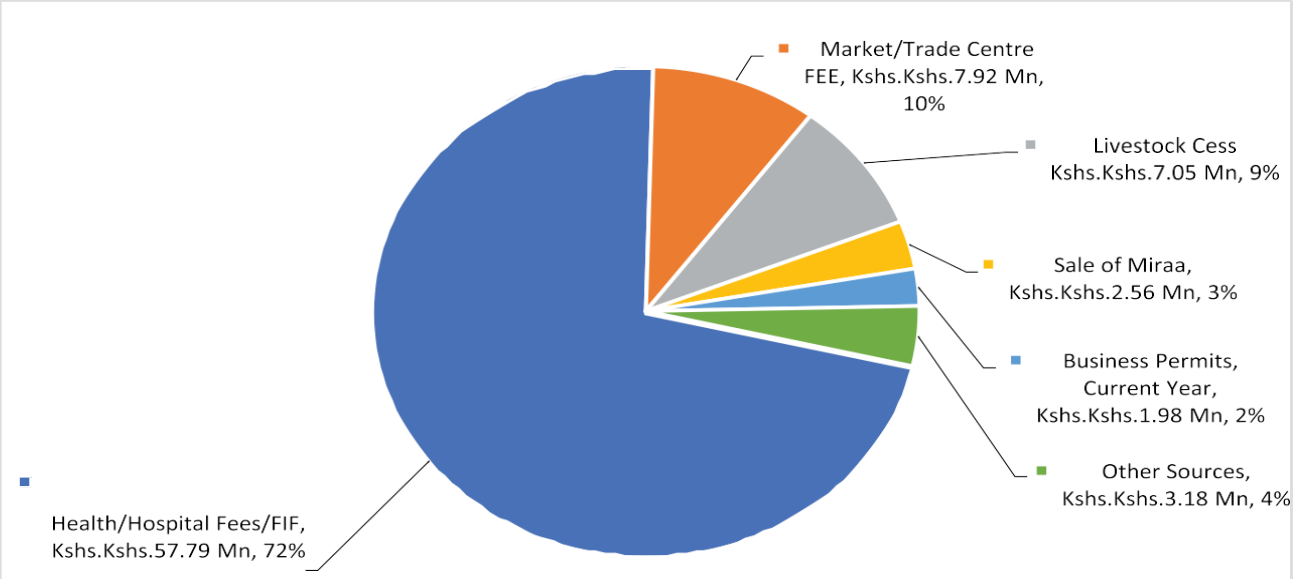
	Framework for the management Of Food Sys- tem Resilience Project – (FSRP)-IDA FOR FY 2024/2025	173,076,923	0	0
	DANIDA Grant-Primary health care in a devolved context	10,822,500	0	0
	Kenya Devolution Support Program KDSP11	37,500,000	0	0
	Kenay Urban Support Prorgam -KUSP UIG	35,000,000	0	0
	Framework for Management Of UNFPA Grant FOR GOK/UNFPA 10TH Country Programme for FY 2024/25	9,620,000	0	0
	Emergency Locust Response Project World Bank (ELRP)	142,500,000	0	0
	Water and Sanitation Development Project (World Bank) WSDP	450,000,000	0	0
	Financing locally-led climate action program (FLLoCA) County climate Institutional support (CCRI	137,000,000	0	0
	Financing locally-led climate action program (FLLoCA) County Climate Institutional support (CCIS) Grant level 1 (World Bank)	11,000,000	0	0
	Road Maintenance Levy Fund (RMLF)	188,410,093	0	0
	Conditional Grant Community Health Promoters	74,520,000	0	0
	Transfer of museum Function	2,462,567	0	0
	Mineral Royalties	621,261	0	0
Subtotal		**1,272,533,344**	**0**	**0**
C	**Own Source Revenue**			
	Ordinary Own Source Revenue	140,000,000	22,680,111	16
	Facility Improvement Fund (FIF)	160,000,000	57,788,652	36
Subtotal		300,000,000	80,468,763	**27**
D	**Other Sources of Revenue**			
	Unspent balance from FY 2023/24	1,332,681,087	1,566,887,583	118
Grand Total		**11,460,230,006**	2,348,499,934	**21**

In the first quarter of FY 2024/25, Garissa County generated Kshs. 80.47 million in Own Source Revenue (OSR), including collections from the Facilities Improvement Fund (FIF). This reflects a significant 87% increase compared to the Kshs. 43.05 million recorded during the same period in FY 2023/24. The current collection represents 27% of the annual OSR target and 12% of the equitable share disbursed for the quarter.

The notable improvement in OSR performance is largely attributed to the enactment of the FIF Act, which has strengthened revenue collection from health facilities. The consistent supply of essential drugs has ensured smooth service delivery, thereby boosting income from user fees and public health charges. Additionally, proactive engagement and follow-up with taxpayers, strengthened supervision, and improved internal controls have contributed to the rise in collections. Other contributing factors include the opening of gypsum mining operations, ongoing land registration processes, and the recruitment of adequate revenue staff.

The leading revenue streams contributing to OSR performance are illustrated in Figure 1

Figure 1: Top Streams of Own Source Revenue in the First Quarter FY 2024/25



The highest revenue stream, Kshs.57.79 million, was from Health (Hospital Fees/ FIF), which contributed 72 per cent of the total OSR receipts during the reporting period.

Facility Improvement Financing

During the reporting period, the County collected Kshs. 57.79 million under the Facility Improvement Fund (FIF), representing 36% of the annual target of Kshs. 160 million. In line with the provisions of the Facility Improvement Financing Act, 2023, the collected funds were retained and utilized at the point of collection.

To facilitate the implementation of the FIF Act, the County has developed accompanying regulations. Furthermore, in compliance with Section 18(e) of the FIF Act, 2023, health facilities submitted reports detailing the utilisation of FIF funds during the period under review.

Total expenditure by health facilities during this period amounted to Kshs. 57.79 million, as outlined in Table 2.

Table 2: Breakdown of expenditure by health facilities in the first quarter of FY 2024/25

No.	Name of the Health Facility	Approved Budget for the Facility	Actual Expenditure of the Facility	Absorption rate (%)
	Cost Sharing Hospitals			
1	Garissa County Referral Hospital	120,000,000	48,537,439	40

2	Iftin	7,000,000	1,589,600	23
3	Ijara	8,000,000	2,970,590	37
4	Dadaab	7,000,000	1,179,080	17
5	Balambala	1,000,000	244,800	25
6	Hulugho	1,000,000	280,000	28
7	Modogashe	3,000,000	1,391,513	46
8	Bura	3,000,000	585,980	20
	TOTAL	**150,000,000**	56,779,002	**40**
	Public Health			
1	Dadaab	1,500,000	283,200	19
2	Fafi	1,500,000	70,500	5
3	Ijara	500,000	34,900	7
4	Balambala	500,000	13,900	3
5	Modogashe	500,000	47,300	10
6	Township	5,000,000	539,850	11
7	Hulugho	500,000	20,000	4
	TOTAL	**10,000,000**	**1,009,650**	**10**
	Grand Total	**160,000,000**	**57,788,652**	**36**

Source: *Garissa County Treasury*

The Health Facility with the highest absorption rate was Modogashe Sub-County Hospital at 46 per cent.

County Expenditure Review

During the reporting period, Garissa County expended a total of Kshs. 1.57 billion on both development and recurrent programmes. This accounted for 77% of the total funds disbursed by the Controller of Budget. Of the total expenditure, Kshs. 428.61 million was directed toward development initiatives, while Kshs. 1.14 billion was spent on recurrent activities.

The development expenditure translated to an absorption rate of 10% of the annual development budget, whereas recurrent spending represented 16% of the total annual recurrent budget.

Expenditure by Economic Classification

In the first quarter of FY 2024/25, the County Executive incurred expenditures totaling Kshs. 765.41 million on employee compensation, Kshs. 319.63 million on operations and maintenance, and Kshs. 428.61 million on development activities.

In comparison, the County Assembly spent Kshs. 40.80 million on employee compensation and Kshs. 19.20 million on operations and maintenance. No development expenditure was recorded by the Assembly during the reporting period.

A detailed breakdown of these expenditures is presented in Table 3.

Table 3: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	**6,175,462,183**	**1,083,780,817**	**1,085,033,123**	**59,999,811**	**18**	**6**
Compensation to Employees	4,018,691,551	694,580,507	765,405,923	40,798,584	19	6
Operations and Maintenance	2,156,770,632	389,200,310	319,627,200	19,201,227	15	5
Development Expenditure	**3,917,987,006**	**283,000,000**	**428,611,317**	**-**	11	0
Total	**10,093,449,189**	**1,366,780,817**	**1,513,644,440**	**59,999,811**	15	4

Source: *Garissa County Treasury*

County Funds

In accordance with Section 116 of the Public Finance Management (PFM) Act, 2012, County Governments are permitted to establish additional public funds with the approval of the County Executive Committee and the County Assembly. For FY 2024/25, Garissa County allocated Kshs. 130 million—equivalent to 1% of the total county budget—to county-established funds.

Additionally, Kshs. 60 million, representing 0.5% of the total budget, was allocated to the Emergency Fund in compliance with Section 110 of the PFM Act, 2012.

Recurrent Expenditure performance

In the first quarter of FY 2024/25, Garissa County spent Kshs. 806.20 million on employee compensation, accounting for 40% of the available revenue amounting to Kshs. 2.04 billion. This marks a decline compared to Kshs. 1.02 billion spent during the same period in FY 2023/24. Of the total wage bill, Kshs. 339.90 million was directed to health sector personnel, representing 42% of total employee compensation.

During the same period, expenditure on domestic travel amounted to Kshs. 19.36 million, of which the County Assembly spent Kshs. 17.37 million, while the County Executive accounted for Kshs. 1.99 million. Foreign travel expenses totalled Kshs. 0.66 million, all incurred by the County Assembly.

Development Expenditure

In the first quarter of FY 2024/25, the County recorded a total development expenditure of Kshs. 428.61 million, reflecting a 14% increase compared to Kshs. 377.50 million spent during the same period in FY 2023/24.

Budget Performance by Department

During the first quarter of FY 2024/25, the sectors with the highest budget consumption in Garissa County were Health and Sanitation, Finance and Economic Planning, the County Assembly, and Education, Information, and ICT. The Department of Health and Sanitation led with a total expenditure

of Kshs. 401.87 million, comprising Kshs. 341.87 million for recurrent expenses and Kshs. 60 million for development projects. This reflects the high cost of staffing and operational needs within the health sector. Finance and Economic Planning followed with Kshs. 339.41 million in total spending, largely driven by recurrent expenditure related to its central financial management role. The County Assembly was the third-highest spender, utilizing Kshs. 91.71 million—Kshs. 60 million for employee compensation and Kshs. 31.71 million on development activities. Education, Information, and ICT also featured among the top consumers, spending Kshs. 156.5 million solely on recurrent programmes, with no development budget utilized in the reporting period.

In contrast, the County Public Service Board recorded the lowest budget consumption, spending just Kshs. 2.21 million, equivalent to a 4% absorption rate of its recurrent budget and no development expenditure. The Department of Culture, Gender, Youth, and Sports also had limited activity, with only Kshs. 16.48 million spent—Kshs. 12 million on recurrent and Kshs. 4.48 million on development, suggesting slow implementation of planned programs. Similarly, the Department of Agriculture, Livestock, and Pastoral Economy utilized Kshs. 31.85 million against a significant allocation of Kshs. 624.94 million (Kshs. 147.16 million recurrent and Kshs. 477.78 million development), pointing to possible delays in project execution or procurement challenges. These variances highlight the need for enhanced budget absorption strategies, especially in development-focused sectors.

Table 5: Garissa County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs. Million)		Expenditure (Kshs. Million)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
Agriculture, Livestock & pastoral	147.16	477.78	18.5	13.35	13	3
Culture, Gender, Youth & Sports	70.73	183	12	4.48	17	2
Roads, Transport and Public Works	84.82	450.51	11	31.84	13	7
Education, Information and ICT	385.51	157.1	156.5	0	41	0
Lands, Physical Plan- ning and Urban Devel- opment	368.93	110	67.01	0	18	0
Finance & Economic Planning	1258.72	150	326.84	12.57	26	8
Health & Sanitation	2935.72	420.5	341.87	60	12	14
Trade, Investments and Enterprise Development	95.31	470	11	87.44	12	19
Water, Environment and Natural Resources	183.26	1472.1	14	187.22	8	13
County Affairs, Public Service and Intergovern- mental Relations	589.56	12	124.09	0	21	0
County Public Service Board	55.74	15	2.21	0	4	0
Assembly	1083.78	283	60	31.71	6	11
Total	**7259.24**	**4200.99**	**1145.03**	**428.61**	**16**	**10**

Budget Execution by Programmes and Sub-Programmes

Below summarizes the budget execution by programmes and sub-programmes in the First Quarter of FY 2024/25.

Table 6: Garissa County, Budget Execution by Programmes and Sub-Programmes.

Programme	Sub-Pro gramme	Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Develop-ment	Recurrent	Develop-ment	Recurrent	Develop-ment
Department of Agriculture, Livestock & pastoral							
Programme 1: CP1: Agriculture	CSP 1.1 Agriculture Admin-istration & Support Services	91,576,039	233,076,923	5,000,000	13,351,028	6	6
	CSP 1.2 Crop production and value chains	1,200,000				-	
	CSP 1.3 Agricultural Mecha-nization Services		37,200,000				-
CP2: Livestock Pasto-ral Economy	Sub- CSP 2.1 Livestock Administration and Support Service	47,180,760	177,500,000	13,500,000		29	-
	CSP 2.2 Livestock Produc-tion	2,550,000				-	
	CSP 2.3 Livestock Value Chains Development	500,000					
	CSP 2.4 Veterinary Service	3,350,000	30,000,000			-	-
CP3: Fish Production	CSP 3.1 Fisheries services	200,000				-	
CP 4: Cooperatives	CSP 4.1 Cooperatives Devel-opment	600,000				-	
	Sub Total	**147,156,798**	**477,776,923**	**18,500,000**	**13,351,028**	**13**	**3**
Department Culture, Gender, Youth & Sports							
CP1. Administration and support services	CSP 1.1 Administration and Support Services	65,937,181		12,000,000		18	
CP2. Gender and social services	CSP 2.1 Social Protection,	1,025,000	76,000,000		4,475,000	-	6
	CSP 2.2 Gender and Women Empowerment						
CP3. Cultural Pro-motion	CSP 3.1 Promotion and preservation of culture and Heritage						
Programme	**Sub-Pro gramme**	**Approved Estimates (Kshs.)**		**Actual Expenditure (Kshs.)**		**Absorption Rate (%)**	
		Recurrent	**Develop-ment**	**Recurrent**	**Develop-ment**	**Recurrent**	**Develop-ment**
CP4. Youth and Sport Development	CSP4.1 Youth development	500,000				-	
	CSP4.2 Sports & talent development	3,263,600	107,000,000			-	-
	Sub-Total	**70,725,781**	**183,000,000**	**12,000,000**	**4,475,000**	**17**	**2**
Department Roads, Transport and Public Works							
CP1: Administration and support services	CSP 1.1 Administration and Services	75,653,420	65,000,000	11,000,000	31,836,358	**15**	**49**
CP2.0 Road and transport	CSP2.1 Roads	1,667,200	341,510,083			-	-
	CSP 2.2 Transport	1,500,000				-	
CP3 Public works &housing	CSP3.1 PUBLIC WORKS	6,000,000	44,000,000			-	-

	Sub-Total	**84,820,620**	**450,510,083**	**11,000,000**	**31,836,358**	**13**	**7**
Department of Education, Information and ICT							
CP1: General Administration and support services	CSP1.1 Administration and Support Services	348,193,769		156,500,000		**45**	
CP2. Education Development	CSP 2.1 E.C.D	24,234,909	157,100,000			-	-
	CSP 2.2 Vocational Training	3,001,200				-	
CP3. ICT, Information and Libraries	CSP3.1 ICT, Information and Libraries	10,082,733				-	
	Sub-programme						
	Sub-Total	**385,512,611**	**157,100,000**	**156,500,000**		**41**	-
Department Lands, Physical Planning and Urban Development							
CP 1: Administration	CSP 1.1 Urban Administration & Support Services	345,967,569		67,009,850		**19**	
CP 2: Lands & physical planning	CSP 2.1 Lands Services	7,000,000				-	
	CSP 2.2 Physical Planning	7,450,000	50,000,000			-	-
CP 3: Urban Development	CSP 3.1 Urban Develop- ment and Infrastructure	1,500,000				-	
	CSP 3.2 Urban Disaster and Risk Management	6,114,626	60,000,000			-	-
	CSP 3.3 Urban Sanitation Services	900,000				-	
	Sub-Total	**368,932,195**	**110,000,000**	**67,009,850**		**18**	-
Department Finance & Economic Planning							
P1: Administration and Support Services	CSP1.1 Administration and Support Services	902,682,278	150,000,000	326,840,021	12,574,749	**36**	**8**
	CSP 1.2 Special Programmes	304,910,000				-	
P2: Public Finance Management	CSP 2.1 Accounting Services	3,713,739				-	
	CSP 2.2 Budget Formulation	8,890,719				-	
	CSP 2.3 Audit Services	5,362,600				-	
	CSP 2.4 Revenue Management	9,305,000				-	
	CSP 2.5 Supply Chain Mgt	7,630,000				-	
P3: Economic planning	CSP 3.1 Planning and M&E	11,730,000				-	
	CSP3.2 Statistics and Research	4,500,000				-	
	Sub-Total	**1,258,724,336**	**150,000,000**	**326,840,021**	**12,574,749**	**26**	**8**
Programme	**Sub-Pro gramme**	**Approved Estimates (Kshs.)**		**Actual Expenditure (Kshs.)**		**Absorption Rate (%)**	
		Recurrent	**Develop- ment**	**Recurrent**	**Develop- ment**	**Recurrent**	**Develop- ment**
Department of Health & Sanitation							
P1: Governance, quality assurance and support services	CSP 1.1 Administration And Support Services	2,628,768,727	420,500,000	341,873,453	60,000,000	**13**	**14**
	CSP 1.2 Health Information Systems	5,000,000				-	
	CSPS 1.3 policy Research and planning	5,000,000				-	
P2: Curative Services, Rehabilitative and	CSP 2.1 Health products and technologies	208,500,000				-	
	CSP 2.2 Rehabilitative services	11,500,000				-	

Referal services	CSP 2.3 Referal and Emergency Services	54,258,025				-	
P3: Preventive and promotive and RM-NCH services	Maternal, newborn, child health and nutrition services	11,075,645				-	
	Preventive and Promotive health services	11,618,450				-	
	Sub-Total	**2,935,720,847**	**420,500,000**	**341,873,453**	**60,000,000**	**12**	**14**
Department Trade, Investments and Enterprise Development							
CP1: Administration and Support Services	CSP1.1 Administration And Support Services	90,354,667	350,000,000	11,000,000	87,435,823	**12**	**25**
CSP 2.1 micro and small enterprises development	CSP 2.1 micro and small enterprises development	1,400,000	20,000,000			-	-
	CSP 2.2 Trade infrastructure and services	750,000				-	
CP3.Industrialisation and Investment Programme	CSP 3.1 Industrialization and Investment Programme	1,400,000	100,000,000			-	-
CP 4: Tourism	**CSP 4.1 Tourism Development**	1,402,259				-	
	Sub-Total	**95,306,926**	**470,000,000**	**11,000,000**	**87,435,823**	**12**	**19**
Department of Water, Environment and Natural Resources							
CP1: Water Services	CSP1.1 Administration and Support Services	35,293,025	310,000,000	14,000,000	77,628,677	40	25
	CSP 1.2 Water Infrastruc- ture Development	1,100,000	785,100,000		98,595,330	-	13
CP2: Irrigation Services	CSP 2.1 Irrigation Development	12,350,000	377,000,000		11,000,000	-	3
	Sub-Total	**183,255,191**	**1,472,100,000**	**14,000,000**	**187,224,007**	**8**	**13**
Department of County Affairs, Public Service and Intergovernmental Relations							
CP1.Executive Services	CSP 1.1 Governor Operations	60,400,000		8,000,000		**13**	
	CSP 1.2 Deputy Governor Operations	36,120,000		85,500,000		**237**	
	CSP 1.3County Secretary	49,656,215		6,500,000		**13**	
	CSP 1.4Operations & Sub-County Administration	254,302,589	12,000,000	5,000,000		**2**	-
	CSP 1.5Intergovernmental &public participation	56,812,430				-	
	CSP 1.6 County Attorney	28,500,000		12,000,000		**42**	
	CSP1.7 HRM DPT	86,491,478		7,094,824		**8**	
	CSP 1.8 Donor coordination	17,280,548				-	
	Sub-Total	**183,255,191**	**1,472,100,000**	**124,094,824**	-	**68**	
Department County Public Service Board							
Programme 1: Board services	CSP 1: Administration support services	55,743,617	15,000,000	2,214,975		**4**	-
Programme	**Sub-Pro gramme**	**Approved Estimates (Kshs.)**		**Actual Expenditure (Kshs.)**		**Absorption Rate (%)**	
		Recurrent	**Development**	**Recurrent**	**Development**	**Recurrent**	**Development**
	Sub-Total	**55,743,617**	**15,000,000**	**2,214,975**		**4**	-
Department County Assembly							
General Administration, Planning and Support Services	General Administration	1,083,780,817	283,000,000	59,999,811	31,714,352	**6**	**11**

	Sub-Total	**1,083,780,817**	**283,000,000**	**59,999,811**	**31,714,352**	**6**	**11**
Grand Total		**6,852,934,930**	**5,661,087,006**	**1,145,032,934**	**428,611,317**	**17**	**8**

Analysis of absorption rates for recurrent expenditure revealed that the sub-programmes with the highest implementation levels were *Administration and Support Services* under the Department of Roads, Transport, and Public Works, with an absorption rate of 49%, and *Administration and Support Services* under the Department of Trade, Investments, and Enterprise Development, which recorded an absorption rate of 26%.

For development expenditure, the highest-performing sub-programmes were *Administration and Support Services* in the Department of Water, Environment, and Natural Resources, with an absorption rate of 26%, and *Administration and Support Services* in the Department of Health and Sanitation, which recorded an absorption rate of 14% of its budget allocation.

Challenges and Recommendation in Budget Implementation

The following are some of the challenges in budget implementation in the first quarter

1. Manual Own-Source Revenue Collection; The county relies heavily on manual processes for collecting own-source revenue, which has led to inefficiencies and revenue leakages. Despite some progress through the Facility Improvement Fund (FIF), significant potential remains for enhancing revenue collection.
2. Delays in Exchequer Disbursement; Delays in the release of exchequer funds have significantly affected the county's ability to pay staff salaries on time. This has occasionally necessitated short-term borrowing from commercial banks, which increases financial pressure due to interest costs.
3. Pending Bills; The county is burdened with a substantial amount of unsettled pending bills. There is a concern that some of these claims may not be legitimate, requiring thorough verification before payment can be made.
4. Partial Use of Manual Payroll Systems; Although the county utilizes the national automated payroll system, a portion of casual staff remains on a manual payroll due to delays in issuing personal numbers. This exposes the payroll process to risks such as inaccuracies and potential fraud.

Recommendations

1. Automate the entire own-source revenue collection system by introducing digital payment platforms, real-time tracking systems, and electronic record-keeping. This will improve transparency, reduce leakages, and enhance accountability. Capacity building for staff and regular system audits should also be conducted to ensure effective implementation
2. Engage with the National Government more so the national Treasury to improve the predictability and timeliness of exchequer disbursements. Additionally, establish a contingency fund or cash reserve to manage temporary cash flow gaps. Strengthen cash flow planning and adopt financial forecasting tools to better align expenditure with anticipated revenues.
3. Conduct a comprehensive audit of all pending bills using a multi-stakeholder verification committee. Develop clear criteria for verifying and prioritizing legitimate claims.
4. Accelerate the issuance of personal numbers for all staff, including casuals, to enable their integration into the national automated payroll system. In the meantime, introduce interim digital

records and improve payroll controls. Regular payroll audits should be conducted to enhance integrity and accuracy.