



COUNTY GOVERNMENT OF BUNGOMA

**DEPARTMENT OF FINANCE & ECONOMIC
PLANNING**

4th Quarter Budget Implementation Report(BIR)

FY 2020/21

©2021 4th Quarter Budget Implementation Report (BIR)

To obtain copies of the document, please contact:

Chief Officer,

The County Treasury

Municipal Building

P. O. Box 437-50200

BUNGOMA, KENYA

Tel: +254-20-2252-299

Fax: +254-20-341-082

The document is also available on the website at: www.bungomacounty.go.ke and
bungomacountyassembly.go.ke

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EXECUTIVE SUMMARY:

This report covers the budget implementation for 12 months of 2020- 21 FY. The report covers two major sections; the revenue analysis section and the expenditure analysis part. In the revenue, the report details the total revenue collected for the year in the revenue streams and classifications. This part also indicates the current status of revenue collection target for the period. The second part analyses both the recurrent and development expenditure by the County Government entities during the period under review.

The County Government's total approved budget in the 1st Supplementary Budget for 2020-21 FY amounts to Kshs 14,002,888,410. Recurrent allocation of Kshs 9,282,876,219 and Development allocation of Ksh 4,720,012,191.

In the period under review, recurrent expenditure amounted to Kshs. 8,163,989,429. Development expenditure for the period under review amounted to Kshs 3,364,982,391.

Own Source Revenue target for Financial Year 2020/21 is Kshs 1,141,464,319. Own Source Revenue collected in the period under review amounts to Kshs. 765,394,620. This indicates a performance of 67%.

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 FY 2020/21 for Bungoma County amounts to Kshs. 14,002,888,410 which will be financed as per the below resource envelope.

SOURCE	APPROVED BUDGET 2020/21	PROPOSED .1ST SUPPLEMENTARY 2020/21
Bal. b/f - (i) Equitable Share.		1,320,961,881
ii) Grants	-	1,241,572,239
Transfers from Central Government	8,993,740,000	8,893,650,000
Conditional Grant- National Government:	499,669,895	499,669,895
Health: I) Compensation User Fee Foregone	32,837,307	32,837,307
II)Leasing of Medical Equipment	132,021,277	132,021,277
Education: Development of Youth Polytechnics	67,849,894	67,849,894
Roads: I) Fuel Levy Fund	266,961,417	266,961,417
Conditional Grants- Development Partners:	1,145,561,950	896,800,626
Health: I) UNICEF	1,571,000	1,571,000
II)Universal Health Care Project	38,480,000	38,480,000
III)DANIDA	25,290,000	25,290,000
IV) COVID 19 GRANT	66,330,000	66,330,000
Agriculture: World bank Agricultural and Rural growth Projects	350,000,000	201,210,550
ASDSP II	14,376,061	14,376,061
County Secretary: Kenya Devolution Support Programme- Level 1	45,000,000	45,000,000
Kenya Devolution Support Programme- Level 11	212,537,789	140,000,000
Lands: I) urban support programme (Development)	300,977,100	300,977,100
II) urban support programme (Recurrent)	11,000,000	11,000,000
Water and Natural Resources I) WATER	80,000,000	52,565,915
Retention		8,769,449
Locally Generated AIA:	563,357,039	641,464,319
Local Revenue as Per Finance Act	700,000,000	500,000,000
Total	11,902,328,884	14,002,888,409

Source: County Treasury

Own Source Revenue

The County has a projected revenue target of Kshs. 1,141,464,319 in the FY 2020/21 Budget and during the period under review the actual Own Source Revenue collected amounts to Kshs. 765,394,620. This indicates a performance of 67%.

Own source revenue collection

Local revenue

	REVENUE TYPE/CENTRE	1ST QTR	2ND QTR	3RD QTR	4TH QTR	GRAND TOTAL
1	Land Rates	561,414	8,175,629	9,560,314	8,824,086	27,121,443
3	Alcohol drinks licenses	529,000	531,300	2,579,000	1,839,250	5,478,550
2	Single Business Permits	10,636,640	7,839,000	42,302,500	24,289,600	85,067,740
5	Application fees	1,129,050	456,300	1,685,390	2,396,800	5,667,540
4	Renewal fees	802,500	2,192,500	3,233,450	1,969,000	8,197,450
6	Certificate of compliance	-	-	12,500	-	12,500
7	Conservancy fees	1,982,720	1,183,300	6,765,650	4,374,888	14,306,558
8	Fire Fighting	3,043,700	3,424,550	10,509,350	6,158,236	23,135,836
9	Advertisement fees	2,253,113	2,494,010	11,025,039	8,761,207	24,533,369
10	Food and Drugs Permit	622,900	424,050	2,455,900	1,235,275	4,738,125
11	Change of user fees	21,400	24,273	15,000	13,500	74,173
12	Parking fees	2,198,855	2,934,280	2,933,340	2,284,600	10,351,075
13	Bodaboda parking	1,015,805	137,310	1,299,750	3,098,000	5,550,865
14	Burial Fees	10,500	19,500	18,000	13,500	61,500
15	House Rent	3,000,900	2,940,700	2,873,900	2,807,900	11,623,400
16	Stadium Hire	-	-	4,000	-	4,000
17	Miscellaneous Income	82,710	156,789	312,850	302,609	854,958
18	Plan Approval	3,963,585	3,285,012	2,851,985	2,672,405	12,772,987
19	Inspection fee	905,360	649,917	659,200	556,020	2,770,497
21	Ground Rent	129,838	674,988	1,664,197	1,092,938	3,561,961
22	Market fees	10,749,845	12,450,620	10,117,720	10,567,110	43,885,295
23	Enclosed Bus Park Fee	8,343,645	11,533,040	11,959,120	10,225,840	42,061,645
24	Slaughter fee	1,003,940	1,062,120	930,710	955,630	3,952,400
25	Plot transfer	18,000	36,000	66,000	48,000	168,000
26	Change of Business name	10,000	9,500	16,500	16,000	52,000
29	Cess	7,789,433	8,389,377	7,557,510	8,800,504	32,536,824
30	Impound Charges	283,000	129,650	62,925	277,960	753,535
31	Tender document sale	-	4,000	2,000	-	6,000
35	Other charges	23,865	-	125,640	31,600	181,105
32	Sand Harvest fee	-	-	-	-	-
33	Market shops rent	238,820	377,620	512,950	371,160	1,500,550
34	Stock Sales	1,817,990	2,286,500	2,167,200	2,090,220	8,361,910
35	Other Revenue sources	5,598,877	4,681,578	3,016,004	2,477,988	15,774,447
	TOTAL	68,767,405	78,503,413	139,295,594	108,551,826	395,118,238

Source: County Treasury

AIA

S/NO	MINISTRY/REVENUE STREAMS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	GRAND TOTAL
1	Agriculture, livestock, fisheries, and co-op development	3,716,709	5,712,266	5,289,060	6,725,543	21,443,578
2	Tourism, Forestry, environment and natural resource and water	11,000	81,900	2,200	44,000	139,100
5	Health	86,063,294	99,192,359	68,521,913	87,724,654	341,502,220
	TOTAL	89,791,003	104,986,525	73,813,173	94,494,197	363,084,898

Source: County Treasury

3. EXPENDITURE ANALYSIS

The County Government total approved FY 2020/21 in Supplementary 1 budget amounts to Kshs. 14,002,888,410. This includes development allocation of Kshs. 4,720,012,191 and recurrent allocation of Kshs 9,282,876,219.

FY 2020/21 Approved Budget Estimates

DEPARTMENT	Approved Annual Budget FY 2020/21	Approved 1 st supplementary FY 2020/21
Agriculture, livestock, fisheries and co-op development	945,019,606	1,041,441,371
Tourism, Forestry, environment and natural resource	216,899,346	261,010,713
Water and Natural Resources	350,058,661	335,574,948
Roads and Public works	1,433,120,392	1,575,844,314
Education,	1,542,694,911	1,564,309,453
Health	3,454,885,769	4,036,711,734
Sanitation	12,093,449	12,345,631
Trade, energy and industrialization	125,571,351	141,060,209
Land, Urban and Physical Planning	99,222,561	128,876,282
Bungoma Municipal	124,718,858	254,250,980
Kimilili Municipal	203,920,559	438,328,947
Housing	24,301,631	30,245,178
Gender, Culture	346,162,492	381,325,808
County Assembly	867,697,315	1,075,853,601
Finance and Planning	967,427,795	1,208,294,682
County Public Service	47,102,840	60,539,321
Governors	414,003,816	457,109,928
D/Governor's office	26,996,184	30,881,021
Public Administration	313,511,329	344,296,030
Sub County Administration	8,465,248	12,866,625
County Secretary	384,380,444	611,721,634
TOTAL	11,908,254,558	14,002,888,410

Source: County Treasury

Recurrent Expenditure

Total cumulative recurrent expenditure for FY 2020/21 amounted to Kshs. 8,163,989,429 which represents 88% of the total recurrent budget estimates. The major contributor to the recurrent expenditure is the Health and Sanitation department. Total recurrent expenditure for this sector amounts to Kshs. 2,879,136,722. This indicates a 35.3% of the total recurrent expenditure in the county for the period under review.

Development Expenditure

Total cumulative development expenditure for FY 2020/21 amounted to Kshs. 3,364,982,391 which represents 71% of the total development budget estimates. The major contributor to the recurrent expenditure is the Roads and Public works department. Total development expenditure for this sector amounts to Kshs. 1,288,761,651. This indicates a 38.3% of the total development expenditure in the county for the period under review. Other notable development expenditure include: Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development (13.1%), Kimilili Municipality (7.2), Education (6.9%), Youth and Sports (6.7%), Water and Natural Resources (5.9%) and Bungoma Municipality (4.1%).

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Departments Expenditure for the Period Ending 30th June, 2021

Department	Recurrent FY 2020/21			Development FY 2020/21			Totals FY 2020/21			% total expenditure to total target
	Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
Agriculture, Livestock, Fisheries and Cooperative Development	385,404,748	380,383,350	5,021,398	656,036,623	439,527,012	216,509,611	1,041,441,371	819,910,362	221,531,009	78.7
Tourism and Environment	244,128,076	243,113,381	1,014,695	16,882,637	8,330,640	8,551,997	261,010,713	251,444,021	9,566,692	96.3
Water and Natural Resource	85,606,015	69,829,085	15,776,930	249,968,933	198,225,307	51,743,626	335,574,948	268,054,392	67,520,556	79.9
Trade, Energy and Industrialization	69,376,228	66,518,814	2,857,414	71,683,981	53,627,268	18,056,713	141,060,209	120,146,082	20,914,127	85.2
Education	1,114,655,370	1,081,422,829	33,232,541	449,654,083	231,258,775	218,395,308	1,564,309,453	1,312,681,604	251,627,849	83.9
Health and Sanitation	3,669,534,732	2,879,136,722	790,398,010	379,522,633	209,620,480	169,902,153	4,049,057,365	3,088,757,202	960,300,163	76.3
Roads and Public Works	170,193,381	168,708,305	1,485,076	1,405,650,934	1,288,761,651	116,889,283	1,575,844,315	1,457,469,956	118,374,359	92.5
Lands, Urban and Physical planning	60,935,859	50,599,866	10,335,993	67,940,423	55,946,276	11,994,147	128,876,282	106,546,142	22,330,140	82.7
Housing	24,160,586	17,246,801	6,913,785	6,084,592	4,707,814	1,376,778	30,245,178	21,954,615	8,290,563	72.6
Bungoma Municipality	26,164,506	14,048,969	12,115,537	228,086,474	139,097,816	88,988,658	254,250,980	153,146,785	101,104,195	60.2
Kimilili Municipality	23,853,544	10,455,637	13,397,907	414,475,403	240,612,749	173,862,654	438,328,947	251,068,386	187,260,561	57.3
Gender and Culture	70,049,659	68,943,046	1,106,613	4,132,129	0	4,132,129	74,181,788	68,943,046	5,238,742	92.9
Youth and Sports	45,291,532	41,805,132	3,486,400	261,852,488	225,529,892	36,322,596	307,144,020	267,335,024	39,808,996	87.0
Finance and Economic planning	1,184,996,858	1,136,294,346	48,702,512	23,297,824	3,794,915	19,502,909	1,208,294,682	1,140,089,261	68,205,421	94.4
County Public Service Board	60,539,321	54,713,655	5,825,666	0	0	0	60,539,321	54,713,655	5,825,666	90.4

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Department	Recurrent FY 2020/21			Development FY 2020/21			Totals FY 2020/21			% total expenditure to total target
	Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
Governor	457,109,928	420,375,336	36,734,592	0	0	0	457,109,928	420,375,336	36,734,592	92.0
Deputy Governor	30,881,021	28,880,107	2,000,914	0	0	0	30,881,021	28,880,107	2,000,914	93.5
Public Administration	344,296,030	329,418,654	14,877,376	0	0	0	344,296,030	329,418,654	14,877,376	95.7
Office of the CS	278,567,962	213,303,233	65,264,729	298,093,931	130,587,659	167,506,272	576,661,893	343,890,892	232,771,001	59.6
ICT	17,169,268	13,467,055	3,702,213	17,890,473	16,275,085	1,615,388	35,059,741	29,742,140	5,317,601	84.8
Sub County Administration	12,866,625	11,549,060	1,317,565	0	0	0	12,866,625	11,549,060	1,317,565	89.8
County Assembly	907,094,971	863,776,046	43,318,925	168,758,630	119,079,052	49,679,578	1,075,853,601	982,855,098	92,998,503	91.4
Total	9,282,876,220	8,163,989,429	1,118,886,791	4,720,012,191	3,364,982,391	1,355,029,800	14,002,888,411	11,528,971,820	2,473,916,591	82.3

4. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme	Sub-programme	Original Budget	Supplementary Estimates	Revised Budget	TOTAL EXPENDITURE	STAT US
ASDSP II	ASDSP II	19,861,959	-	19,861,959	19,861,959	100%
Building standards and other civil works	Building standards and other civil works	3,999,534	8,460,811	12,460,345	-	0%
Cooperatives Development and Management	Cooperatives Audit Services	250,000	-	250,000	-	0%
	Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	29,950,069	(27,677,954)	2,272,115	-	0%
County Executive Committee Affairs	Leadership and Coordination of County Departments and Agencies	10,500,000	31,409,653	41,909,653	-	0%
County Strategic and Service Delivery	Staff Management Services.	24,996,184	(13,785,007)	11,211,177	-	0%
Cultural Development and management	Development Historical and cultural sites	5,925,672	(4,993,543)	932,129	-	0%
Curative and Rehabilitative Health Services	Blood Bank Services	10,000,000	8,114,123	18,114,123	1,799,299	10%
	Routine Medical Services	551,556,410	124,297,582	675,853,992	123,130,813	18%
Early Childhood Education Development	Capacity building of ECDE teachers	1,269,142	-	1,269,142	-	0%
	Curriculum implementation	1,000,000	-	1,000,000	-	0%
	Infrastructure development	229,389,000	(90,000,000)	139,389,000	103,543,284	74%
	learning materials	3,000,000	(2,800,000)	200,000	-	0%
	Promotion of good governance	500,000	-	500,000	-	0%
	Quality Assurance and Standards	1,000,000	-	1,000,000	-	0%
Economic development planning and coordination services	Special needs assessment	1,000,000	-	1,000,000	-	0%
	Economic development planning and coordination services	49,065,088	37,871,980	86,937,068	77,402,149	89%
Education Support Programme	Education support and bursary scheme	124,336,685	(14,336,685)	110,000,000	110,000,000	100%
Energy Development and Management	Energy Development and Management	21,555,632	3,601,490	25,157,122	20,959,483	83%

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Programme	Sub-programme	Original Budget	Supplementary Estimates	Revised Budget	TOTAL EXPENDITURE	STAT US
Fisheries development and management	Fisheries extension service and training	7,404,380	(4,904,380)	2,500,000	-	0%
Gender Equality And Empowerment Of Vulnerable Groups	Disability mainstreaming	2,000,000	-	2,000,000	-	0%
	Gender mainstreaming	12,500,000	(10,500,000)	2,000,000	-	0%
General administration and support services	Administrative services	535,140,286	453,187,879	988,328,165	664,705,371	67%
	Human Resource Management and Development.	5,546,420,072	728,750,933	6,275,171,005	6,092,022,563	97%
	Health Infrastructure	172,032,460	11,145,072	183,177,532	81,886,258	45%
	Institutional accountability, efficiency and effectiveness in service delivery	1,595,694	-	1,595,694	-	0%
	Leadership and Governance	1,000,000	-	1,000,000	-	0%
	Monitoring and evaluation	2,000,000	-	2,000,000	-	0%
	Planning and financial management	23,155,043	(6,500,000)	16,655,043	3,724,156	22%
	Research and Development	5,900,000	-	5,900,000	-	0%
	Sector Coordination	1,500,000	-	1,500,000	-	0%
Housing development and Human Settlement	Estate Management	1,906,521	(1,239,016)	667,505	906,521	136%
	Housing Development	1,813,042	3,413,613	5,226,655	3,801,293	73%
Human Resource Management and Development	Human Resource Management & Development	7,391,056	608,944	8,000,000	-	0%
	Ethics governors and national	8,695,000	(2,197,146)	6,497,854	-	0%
ICT and information management services	ICT and information management services	17,890,473	17,169,268	35,059,741	-	0%
Institutional Development and Management	Agricultural Enterprise Development (ATC)	2,500,000	-	2,500,000	-	0%
	Agricultural mechanization extension	500,000	-	500,000	-	0%
	General administrative services (CFF)	100,000	-	100,000	-	0%
	Infrastructural development (ATC)	30,600,000	193,033	30,793,033	41,217,030	134%

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Programme	Sub-programme	Original Budget	Supplementary Estimates	Revised Budget	TOTAL EXPENDITURE	STAT US
	Mabanga ATC Administration management services	2,000,000	-	2,000,000	-	0%
	Operational development (CFF)	500,000	-	500,000	-	0%
	Technology transfer (CFF)	400,000	-	400,000	-	0%
	Tractor hire services	8,000,000	(3,600,000)	4,400,000	-	0%
Integrated Solid Waste Management	Dumpsite Management	16,882,637	-	16,882,637	8,330,640	49%
	Garbage collection and transportation	144,000,000	49,125,649	193,125,649	191,737,682	99%
Kenya Devolution Support Programme	Kenya Devolution Support Programme	257,537,789	113,163,142	370,700,931	170,709,744	46%
Land and Crop Development and Management	Agri nutrition and food utilization	500,000	-	500,000	-	0%
	Agricultural extension and training services	2,340,000	-	2,340,000	-	0%
	Crop production and productivity	62,631,411	(31,909,802)	30,721,609	26,589,711	87%
	Irrigation Extension and training	600,000	-	600,000	-	0%
	Irrigation infrastructure development and agricultural water storage	10,000,000	-	10,000,000	10,350,000	104%
	Soil rehabilitation, protection and conservation	600,000	-	600,000	-	0%
	Value addition and Agro processing	700,000	-	700,000	-	0%
	Land acquisition	10,469,160	(1,469,160)	9,000,000	2,235,000	25%
	Survey of government land quality control of survey activities	18,643,612	(8,638,612)	10,005,000	-	0%
Land Use, Urban Infrastructure Development and Management	Urban Transport and Infrastructure	109,887,700	118,198,774	228,086,474	139,097,816	61%
Livestock development and management	Breeding and AI Subsidy programme	5,000,000	-	5,000,000	-	0%
	Disease and Vector Control	4,000,000	-	4,000,000	-	0%
	Food Safety and Quality Control	7,000,000	-	7,000,000	-	0%

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Programme	Sub-programme	Original Budget	Supplementary Estimates	Revised Budget	TOTAL EXPENDITURE	STAT US
	Livestock production extension, Training and Information Services	2,896,991	(2,126,251)	770,740	-	0%
	Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	7,500,000	-	7,500,000	1,993,331	27%
	Value addition and processing	80,000,000	99,441	80,099,441	79,184,782	99%
	Veterinary Extension Services	1,000,000	-	1,000,000	-	0%
Market Infrastructure Development	Market Infrastructure Development	25,000,000	(6,589,141)	18,410,859	16,301,007	89%
Monitoring and evaluation services	Monitoring and evaluation services	46,204,160	-	46,204,160	45,527,722	99%
NARIGP	NARIGP	350,000,010	49,908,131	399,908,141	179,560,204	45%
Preventive Promotive and Rehabilitative	Health Promotion services	5,000,000	-	5,000,000	-	0%
	Communicable and non-communicable	42,676,050	-	42,676,050	-	0%
	Community health services	76,800,000	-	76,800,000	-	0%
	Disease surveillance	1,576,051	-	1,576,051	-	0%
	HIV/AIDS awareness.	2,000,000	-	2,000,000	-	0%
	Nutrition Management	10,000,000	-	10,000,000	-	0%
Public finance management	Public finance management	96,319,698	(9,805,003)	86,514,695	-	0%
Public Participation, Civic Education and outreach services	Public Participation, Civic Education and outreach services	5,000,000	25,672,000	30,672,000	-	0%
Public safety and transport operations	Public safety and transport operations	18,668,115	(9,534,992)	9,133,123	-	0%
Reproductive, Maternal, New Born and Child Health Service Delivery And Organizational Transformation	Maternity Services	61,252,101	-	61,252,101	-	0%
	Service Delivery And Organizational Transformation	15,000,000	23,562,688	38,562,688	-	0%
	Development of sports facility	178,616,377	65,605,945	244,222,322	224,642,810	92%
Sports Facility Development and Management						
Sports talent development and management	Sports and talent development established	4,850,004	6,649,996	11,500,000	-	0%
Trade and Enterprise Development	Trade and Enterprise Development	4,180,000	3,720,000	7,900,000	-	0%

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Programme	Sub-programme	Original Budget	Supplementary Estimates	Revised Budget	TOTAL EXPENDITURE	STAT US
Transport infrastructure development and management	Transport infrastructure development and management	1,320,000,470	88,278,636	1,408,279,106	1,288,761,651	92%
Urban Economy, General Administration, Planning and Support services	Capacity Development	1,500,000	-	1,500,000	570,500	38%
	Institutional Accountability, Efficiency and Effectiveness	1,564,574	-	1,564,574	-	0%
	Leadership and Coordination of Municipal Board Operations	40,000	-	40,000	-	0%
	Public Participation and Outreach Services	1,360,000	-	1,360,000	-	0%
Urban Infrastructure Development and management	Infrastructure. Housing and public works	191,089,400	223,386,003	414,475,403	240,612,749	58%
Vocational Education and Training	Assessment of curriculum	1,000,000	-	1,000,000	-	0%
	Capacity building for VTC managers	1,000,000	-	1,000,000	-	0%
	Center of excellence	29,104,858	(16,667,455)	12,437,403	-	0%
	Promotion of governance	1,000,000	-	1,000,000	-	0%
	Quality assurance and standards	1,000,000	-	1,000,000	-	0%
	Special needs assessment	1,000,000	-	1,000,000	-	0%
	Tuition support grant	67,849,894	26,964,149	94,814,043	62,773,046	66%
Water and Sewerage Services Management Youth Development and Management	Water Services Provision	240,991,104	(55,881,545)	185,109,559	139,108,139	75%
	Youth development services	8,700,000	(5,000,000)	3,700,000	-	0%
				-	-	
	T. Budget Executive	1,034,631,568	1,892,403,243	12,927,034,811	10,173,046,715	79%
	T. Budget Assembly	867,697,315	208,156,286	1,075,853,601	982,855,098	91%
	GRAND T. BUDGET	11,902,328,883	2,100,559,529	14,002,888,412	11,155,901,813	80%

5. Challenges Experienced and Recommendation

Challenges

The following challenges were experienced

- a. Delayed disbursement of funds from national treasury
- b. Lack of appropriate legal framework
- c. Inadequate technical staff to undertake departmental activities
- d. Changing priorities midway resulting policy changes
- e. Lack of logistics e.g., vehicle to undertake fieldwork
- f. Lack of appropriate offices and support service for effective service delivery

Recommendations

Recognizing the urgency of the situation, the following primary recommendations are addressed to the attention of the County Executive Committee. The County Treasury urges all county stakeholders to fully take into account these recommendations in the on-going discussions about the county's future transformation. We have grouped the recommendations in broad categories that link to the findings on previous project performance.

Positioning, Niche, and Relationship to its Key Partner – National Government

The County must strengthen its cooperation with the National Government in order to influence support for large infrastructure projects which its budget cannot adequately support. Thus, it is essential to maintain support to initiatives which have already absorbed a significant amount of county resources such as the High Altitude Sports Complex, provided that the political economic environment surrounding these initiatives is conducive to a positive contribution from the community and county top management.

Enforce a much higher level of oversight from Parliament and the County Assembly of activities commissioned and funded under the County Budget.

To safeguard years of county investments in community initiatives, it is essential to roll out more structured oversight mechanisms for county and development partner funded initiatives to ensure that the public obtains value for resources invested in their communities.

Use County M&E initiatives to monitor progress and evaluate outcomes of project-streams which have not yet produced measurable impacts but which might do so in the future.

Modern organizations are constantly striving to improve their ability to generate and use the knowledge they gain from monitoring and evaluation including experience. For the County MDAs this occurs within both programmes and the evaluation unit. While the

county is constantly improving ways to use and share knowledge in each programme area, our evaluation suggests that it still needs to improve its ability to share information across programmes or operational units. This could be done through cross-programme work groups or teams that could distil and share programming lessons and review the approaches used to disseminate knowledge in the field.

Ensure that data collection for future evaluation of County Programmes takes into account the lessons learned from Monitoring and Evaluation reports in order to fully capture its effectiveness and impacts.

The use of verifiable information and data for evidence based-planning and decision making should be strengthened as well as promoting demand and utilization of data for planning.

Effectively monitor and manage emerging needs and demand for development assistance in order to address gaps through its current and future project-streams.