

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KISUMU

OFFICE OF THE COUNTY EXECUTIVE FINANCE,

ECONOMIC PLANNING AND ICT SERVICES

BUDGET IMPLEMENTATION REPORT

FIRST HALF

FY 2023/2024

FOREWORD

I am pleased to present the Half Year Budget Implementation Report for FY 2023/24. This report serves to disseminate information regarding budget execution to the public and government entities, showcasing the performance of revenue received from both the National and County Governments. Additionally, it offers an analysis of recurrent and development expenditures at the county level, along with monitoring the implementation of projects and programs during the review period.

The production of this report heavily relies on financial data provided by the County Treasury and information extracted from the Integrated Financial Management Information System (IFMIS). It encompasses an analysis of revenues received from the Exchequer as well as the Own Source Revenue (OSR) collected within Kisumu County's boundaries. Recurrent and development expenditures have been meticulously calculated, and the overall burn rate for the two quarters has been determined.

This report plays a vital role in upholding the principles of transparency and accountability mandated by law, ensuring the responsible management of government resources is communicated effectively to the public.

GEORGE O. OKONG'O

**COUNTY EXECUTIVE COMMITTEE MEMBER – FINANCE AND ECONOMIC
PLANNING AND ICT SERVICES**

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CHAPTER 1: BUDGET OVERVIEW

INTRODUCTION

The budget for the Financial Year 2023-2024 adheres to the provisions outlined in the Public Finance Management Act, 2012, specifically under Part IV Section 104 (b) and (c). According to these statutory guidelines, the county is obligated to develop an annual budget, coordinate revenue and expenditure estimates, and oversee the implementation of the budgetary allocations.

This comprehensive report offers a detailed analysis of revenue generation and expenditure patterns by the County Government during the specified financial period. Revenue sources are meticulously categorized, while expenditures are systematically evaluated based on economic classifications. Furthermore, the report illuminates the diverse activities undertaken by the County Government throughout the review period.

Its primary objective is to provide an impartial assessment of budget execution, shedding light on revenue performance, transfers received from the National Government, and the actual expenditure incurred by the County. By identifying key challenges that impede budget implementation, the report aims to furnish actionable recommendations aimed at enhancing the efficiency and effectiveness of budget execution processes within the county.

FISCAL PERFORMANCE

The County had a budget of KShs. **13.6** Billion which consisted of KShs **9.2**Billion (67%) for recurrent expenditure and KShs **4.45** Billion (33%) for development expenditure.

This projected revenue consists of KShs **2,282,844,694** from Own Sources and KShs **9,879,663,976** from other sources, including equitable share from the National government and conditional grants from various development partners.

A graphical presentation of the revenue budget is shown below:

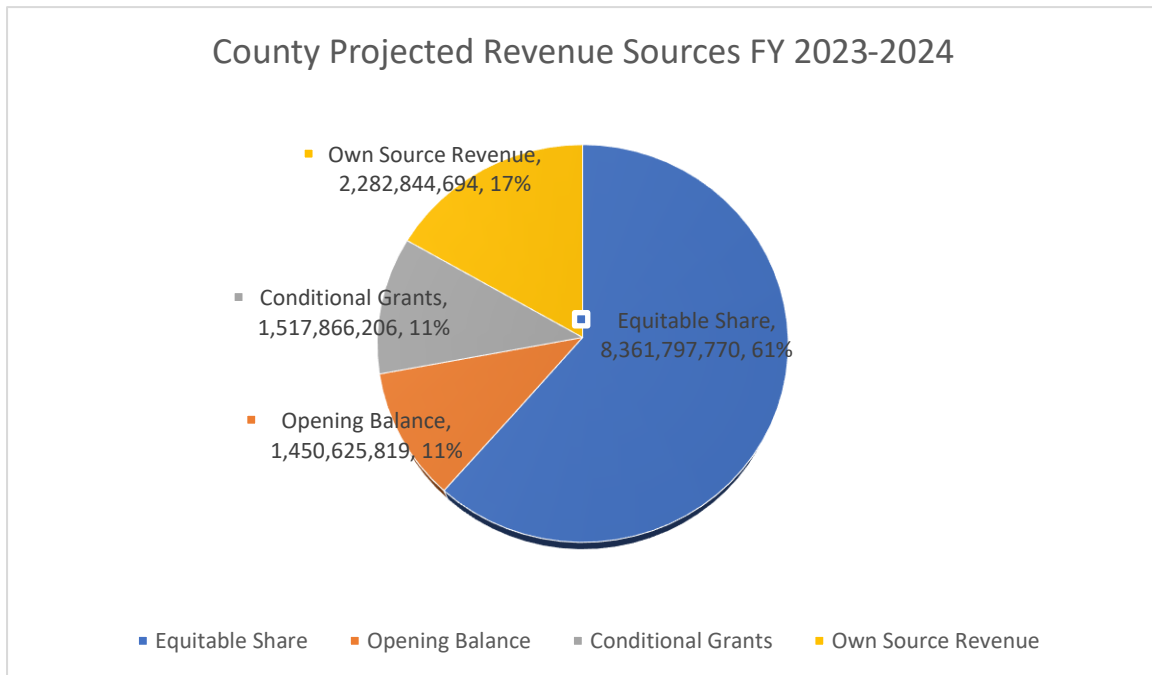


Figure 1: Kisumu County Projected revenue sources in FY 2023/2024

Equitable share from the national government continues to form the largest part of our revenue budget, accounting for 61% of the budget. Our own generated revenues formed 17% of our budget.

Revenue Analysis

During the first half the County achieved a revenue realization of kshs. 2.3 billion which accounts for 19% of the Annual Revenue Target. This performance was attributable to various factors, including a 25% realization of the County Allocation through the Exchequer, 8% from internally generated revenues.

Table 1: Overall Revenue Performance for the First Half FY 2023-2024

Revenue Source	Annual Revenue Allocation (in Kshs)	Actual Receipts	Budget Balance	Performance (%)
Equitable share	8,361,797,770	4,180,898,884	(4,180,898,886)	50%
Conditional Grants	1,517,866,206	-	(1,517,866,206)	0%
Sub total	9,879,663,976	4,180,898,884	(5,698,765,092)	42%
Own Source Revenue	2,282,844,694	424,456,372	(1,858,388,322)	19%
Sub Total	2,282,844,694	424,456,372	(1,858,388,322)	19%
Opening Balance	1,450,625,819	319,230,382	(1,858,388,322)	
Total Revenues	13,613,134,489	4,924,585,638	(9,415,541,736)	36%

Source: County Treasury-IFMIS

The exchequer release from the National treasury for the first three months was as tabulated below.

Table 2: Quarterly exchequer release for the first half

Revenue Source	Annual Target	1st Quarter (Jul, Aug, Sept)	2nd Quarter (Oct, Nov, Dec)	Total	Performance
Equitable Share	8,361,797,770	2,090,449,442	2,090,449,442	4,180,898,884	50%
Conditional Grants.	1,247,652,356	0	0	0	0%
Total	9,609,450,126	2,090,449,442	2,090,449,442	4,180,898,884	44%

Source: County Treasury-IFMIS

Own Source Revenue

The county government had set a revenue collection target of Kshs 2,282,844,694 for the FY 2023/2024. During this period, the total own source revenue generated amounted to Kshs, **424,456,372** representing 19% of the budgeted amount. However, this marked a slight decrease of 4,612,184 compared to the Kshs 429,068,556 generated during the corresponding period in the Financial Year 2022-2023. The monthly own source revenue collection in the first half of FY 2023/2024 and in a similar period of FY 2022/2023 is shown below.

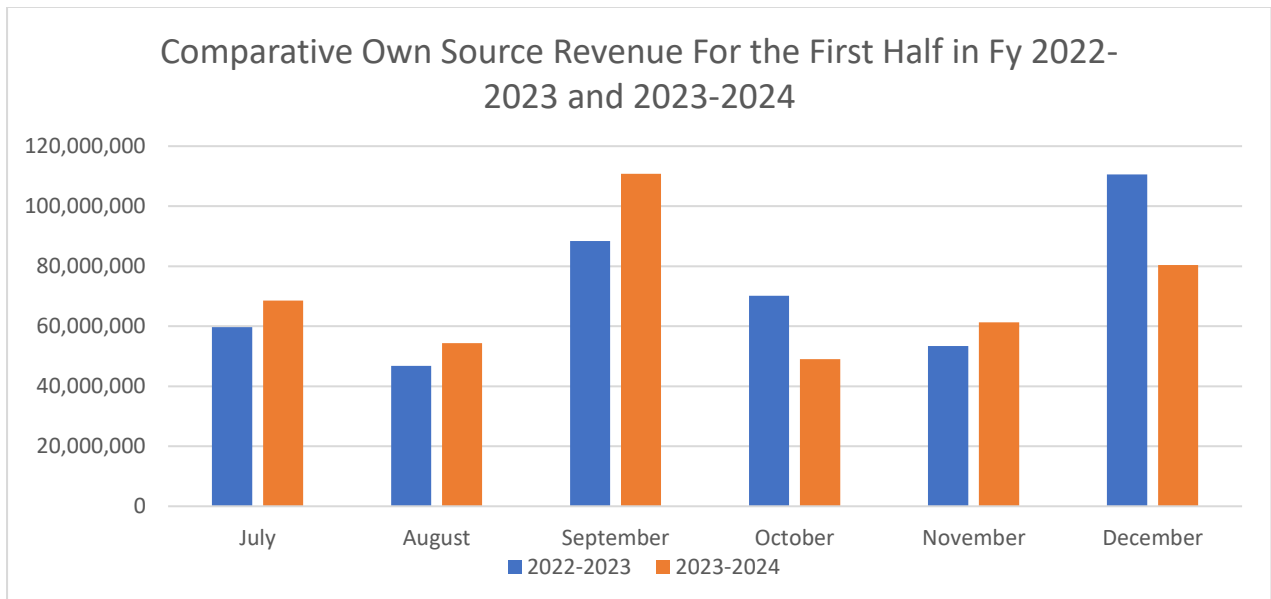


Figure 2: Comparative analysis of OSR in the First Half of FY 2022/2023 and FY 2023/2024

The table below shows a summary of accumulated revenues per stream as at 30th September, 2023

Table 3: Accumulated revenues per stream

CONSOLIDATED REVENUE COLLECTION REPORT FOR THE FY 2023-2024

Revenue Streams	2023 July	2023 August	2023 Sept.	2023 Oct.	2023 November	2023 Dec
Locally collected Revenue						
Land Rates	20,709,130	2,591,544	4,578,884	2,220,880	1,574,569	930,158
Rents	1,124,266	1,072,161	1,217,120	1,109,580	1,306,200	831,080
Trade license fees	4,314,923	4,417,991	3,308,932	2,278,825	1,522,318	714,719
Bus Park Fees	2,751,591	4,305,035	5,729,866	4,978,349	4,836,017	5,243,467
Parking Fees	2,086,891	2,719,964	2,025,293	1,718,116	2,191,229	1,990,961
Reserved slot	900,000	600,000	-			
Monthly Stickers	1,838,520	1,232,960	1,596,960	1,285,520	1,015,000	897,050
Clamping Fees	-		-			
Market Fees	3,688,140	1,610,791	5,616,102	5,313,451	4,737,639	4,705,815
Stock Ring	-	34,070	308,440	176,215	172,230	2,613
CESS	674,934	563,589	553,161	272,620	903,529	569,278
Building Plans	99,000	116,000	136,000	271,500		
Outdoor Advertisement	6,981,153	6,670,410	13,115,339	3,204,035	4,768,561	4,084,842
Sundry revenue	655,200	222,500	315,760	134,615		
Public Health and Others	460,290	311,210	414,980	306,203	458,810	408,600
Sub-Total	46,284,038	26,468,225	38,916,837	23,269,909	23,486,102	20,378,583
Revenue from Departments						
Health Medical Services	18,030,422	21,450,457	68,404,912	21,107,079	32,652,745	57,308,061
Agriculture, Livestock and Fisheries	240,130	208,838	311,008	430,390	171,385	233,248
Commerce, Tourism, Trade and Heritage	183,770	228,810	230,560	240,820	305,500	80,400
Water	-		-		1,000,000	1,000,000
Lands, Housing and Physical Planning	2,876,915	4,267,925	2,505,400	2,886,050	3,355,700	1,288,900
Education, Youth, Culture and Sports	-	270,000	-		256,500	46,580
Industrialization and Enterprise Dev.	47,950		-			
Liquor Licence	858,002	1,492,021	466,000	1,120,000		
Energy & Mining	-		-			
Environment	-		-		76,600	19,600
Roads, Transport and Public Works	-		-			
Governance and Administration	-		-			
Revenue from Payroll	-		-			
Sub-Total	22,237,189	27,918,051	71,917,880	25,784,339	37,818,430	59,976,789
Total	68,521,227	54,386,276	110,834,717	49,054,248	61,304,532	80,355,372
	1st Quarter			2nd Quarter		
OVERALL	233,742,220			190,714,152		

Source: County Treasury-Revenue Directorate

Recommendations on Improving Our Revenues

The County always continue to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- 1. Capacity building of staff** as regard technical assistance, knowledge exchange and structured learning.
- 2. Ensuring a well-coordinated approach in terms of monitoring and supervision** in all departments including strengthening the inspectorate unit.
- 3. Revenue collection targets** to be set for each Sub County, departments and revenue streams down to individual collector to enhance performance and also award the best performing collector and sub county. The targets also need to be realistic and this can be achieved by use of OSR data of previous financial years which informs on the trends of the revenue streams.
- 4. Monthly reviews and analysis of the revenue targets** should be undertaken by the revenue leads and or supervisors, director and the chief officer to discuss the challenges faced and realization of the targets, to make sure our revenue maintains an upward trajectory.
- 5. Key performance contracts to be set** on the revenue collectors, revenue leads/supervisors and the director to measure performance and productivity of staff directly involved in revenue collection.
- 6. Budget allocation-** The county needs to provide adequate budget allocation to departments which bring in own source revenue to improve its service delivery such as the Revenue, Trade, Lands and Environment directorates. This will Improve the staff working environment, mobility and facilitate them with enough accountable documents for Revenue collection and reporting.
- 7. The County through the economic planning unit is undertaking statistical abstract on Own Source Revenue** in all the revenue streams to keep track of all the revenue payers which will boost Own Source Revenue maximization and reduce leakages.
- 8. Leverage on technology and automation** to optimize revenue collection. Implement digital payment systems, automate billing processes, utilize data analytics for insights, and deploy Customer Relations Management for improved customer interactions. These measures enhance efficiency, reduce errors, and ensure compliance, ultimately accelerating and maximizing own-source revenue collection.

EXPENDITURE ANALYSIS

The total expenditure was Kshs.**4,311,052,509**, representing an absorption rate of 32 per cent of the total annual Budgets. Recurrent expenditure was Kshs.**3,755,503,325** representing 41 per cent of the annual recurrent budget. Development expenditure amounted to Kshs.**555,549,184** representing an absorption rate of 12 percent, The analysis of expenditure by economic classification in the first quarter of FY 2023/2024 is provided in Tables below.

Table 4: Expenditure by Economic Classification in the First Quarter of FY 2023/24

Source: County Treasury-IFMIS

Economic Classification	Revised Budget	Actual Expenditure	Performance
PE	5,423,502,361	2,479,878,243	46%
O&M	3,731,897,489	1,275,625,082	34%
DEV	4,457,734,638	555,549,184	12%
TOTAL	13,613,134,488	4,311,052,509	32%

Table 5: Expenditure by Recurrent and Development

Expenditure Composition	Revised Budget	Actual Expenditure	Performance
Recurrent	9,155,399,850	3,755,503,325	41%
Development	4,457,734,638	555,549,184	12%
Totals	13,613,134,488	4,311,052,509	32%

Source: County Treasury-IFMIS

Table 6: Expenditure by Economic Classification per Department in the First Quarter of FY 2023/2024

No.	Department	Economic Classification	Budget Amount	Actual Expenditure	Performance
1	Trade, Tourism, Industry & Marketing	PE	69,198,765	34,408,667	50%
		O&M	48,215,698	9,479,753	20%
		DEV	275,147,203	-	0%
		TOTAL	392,561,666	43,888,420	11%
2	Finance and Economic Planning	PE	546,203,139	272,567,776	50%
		O&M	844,446,715	289,453,456	34%
		DEV	1,122,142,939	463,392,850	41%
		TOTAL	2,512,792,793	1,025,414,082	41%

3	Kisumu County Public Service Board	PE	54,938,744	26,450,090	48%
		O&M	48,319,347	11,047,204	23%
		DEV	0	-	0%
		TOTAL	103,258,091	37,497,294	36%
4	Infrastructure, Energy and Public Works	PE	108,461,493	31,788,879	29%
		O&M	142,646,994	56,259,626	39%
		DEV	510,200,000	28,000,000	5%
		TOTAL	761,308,487	116,048,505	15%
5	Public Service, County Administration & Participatory Public Service, County Administration & Participatory Development, Office of the Governor.	PE	385,798,526	192,834,072	50%
		O&M	617,209,588	188,205,794	30%
		DEV	58,500,000	-	0%
		TOTAL	1,061,508,114	381,039,866	36%
6	Medical Service, Public Health and Sanitation	PE	2,728,154,740	1,315,475,004	48%
		O&M	652,909,097	252,675,371	39%
		DEV	236,174,534	-	0%
		TOTAL	3,617,238,371	1,568,150,375	43%
7	Sports, Culture, Gender & Youth Affairs	PE	63,910,746	31,499,775	49%
		O&M	127,162,885	35,650,538	28%
		DEV	127,561,013	-	0%
		TOTAL	318,634,644	67,150,313	21%
8	Education, Human Resource Development and ICT	PE	459,828,762	146,014,331	32%
		O&M	259,098,188	55,238,874	21%
		DEV	200,832,281	35,816,281	18%
		TOTAL	919,759,231	237,069,486	26%
9	Water, Environment and Natural Resources	PE	88,041,550	37,946,218	43%
		O&M	71,804,096	10,596,813	15%
		DEV	366,150,000	-	0%

		TOTAL	525,995,646	48,543,031	9%
10	Lands, Housing and Physical Planning	PE	78,897,853	38,743,196	49%
		O&M	42,374,188	6,199,400	15%
		DEV	450,000,000	-	0%
		TOTAL	571,272,041	44,942,596	8%
11	Agriculture, Irrigation, Livestock and Fisheries.	PE	206,161,353	94,935,269	46%
		O&M	78,667,679	7,469,111	9%
		DEV	648,726,668	27,605,053	4%
		TOTAL	933,555,700	130,009,433	14%
12	City of Kisumu	PE	297,416,334	142,286,230	48%
		O&M	166,000,000	52,248,249	31%
		DEV	297,300,000	-	0%
		TOTAL	760,716,334	194,534,479	26%
13	The County Assembly of Kisumu	PE	336,490,356	114,928,736	34%
		O&M	633,043,014	301,100,893	48%
		DEV	165,000,000	735,000	0%
		TOTAL	1,134,533,370	416,764,629	37%
	GRAND TOTAL		13,613,134,488	4,311,052,509	32%

Source: County Treasury-IFMIS

CHAPTER 2: EXPENDITURE BY DEPARTMENTS

Trade, Tourism, Industry & Marketing

The Department spent Kshs. **43,888,420** on recurrent programmes during the reporting period. This expenditure represented 11 per cent of the total approved budget for the department which was **392,561,666**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 37 per cent of the annual recurrent expenditure budget.

Table 7: Expenditure by Economic Classification for the department of Trade, Tourism, Industry & Marketing

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	69,198,765	34,408,667	50%
O&M	48,215,698	9,479,753	20%
DEV	275,147,203	-	0%
TOTAL	392,561,666	43,888,420	11%

Source: County Treasury-IFMIS

Finance, Economic Planning and ICT Services

The Department spent Kshs. **1,025,414,082** on recurrent and development programmes during the reporting period. This expenditure represented 41 per cent of the total approved budget for the department which was Kshs.**2,512,792,793**. Expenditure on development programmes represented an absorption rate of 41 per cent. In contrast, recurrent expenditure represented 40 per cent of the annual recurrent expenditure budget.

Table 8: Expenditure by Economic Classification for the department of Finance, Economic Planning and ICT Services

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	546,203,139	272,567,776	50%
O&M	844,446,715	289,453,456	34%
DEV	1,122,142,939	463,392,850	41%
TOTAL	2,512,792,793	1,025,414,082	41%

Source: County Treasury-IFMIS

Kisumu County Public Service Board

The Department spent Kshs. **37,497,294** on recurrent programmes during the reporting period. This expenditure represented 36 per cent of the total approved budget for the department which was Kshs.**103,258,091**.

Table 9: Expenditure by Economic Classification for the department of Kisumu County Public Service Board

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	54,938,744	26,450,090	48%
O&M	48,319,347	11,047,204	23%
DEV	0	-	0%
TOTAL	103,258,091	37,497,294	36%

Source: County Treasury-IFMIS

Infrastructure, Energy and Public Works

The Department spent Kshs. **116,048,505**. On both recurrent and development programmes during the reporting period. This expenditure represented 15 per cent of the total approved budget for the department which was Kshs.**761,308,487**. Expenditure on development programmes represented an absorption rate of 5 per cent. In contrast, recurrent expenditure represented 35 per cent of the annual recurrent expenditure budget.

Table 10: Expenditure by Economic Classification for the department of Infrastructure, Energy and Public Works

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	108,461,493	31,788,879	29%
O&M	142,646,994	56,259,626	39%
DEV	510,200,000	28,000,000	5%
TOTAL	761,308,487	116,048,505	15%

Source: County Treasury-IFMIS

Public Service, County Administration & Participatory Public Service, County Administration & Participatory Development, Office of the Governor.

The Department spent Kshs. **381,039,866**. On both recurrent and development programmes during the reporting period. This expenditure represented 36 per cent of the total approved budget for the department which was Kshs. **1,061,508,114**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 38 per cent of the annual recurrent expenditure budget.

Table 11: Expenditure by Economic Classification for the department of Public Service

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	385,798,526	192,834,072	50%
O&M	617,209,588	188,205,794	30%
DEV	58,500,000	-	0%
TOTAL	1,061,508,114	381,039,866	36%

Source: County Treasury-IFMIS

Medical Service, Public Health and Sanitation

The Department spent Kshs.. **1,568,150,375** On both recurrent and development programmes during the reporting period. This expenditure represented 43 per cent of the total approved budget for the department which was Kshs. **3,617,238,371**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 46 per cent of the annual recurrent expenditure budget.

Table 12: Expenditure by Economic Classification for the department of Medical Service, Public Health and Sanitation

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	2,728,154,740	1,315,475,004	48%
O&M	652,909,097	252,675,371	39%
DEV	236,174,534	-	0%
TOTAL	3,617,238,371	1,568,150,375	43%

Source: County Treasury-IFMIS

Sports, Culture, Gender & Youth Affairs

The Department spent Kshs.. **67,150,313** On both recurrent and development programmes during the reporting period. This expenditure represented 21 per cent of the total approved budget for the department which was Kshs. **318,634,644**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 35 per cent of the annual recurrent expenditure budget.

Table 13: Expenditure by Economic Classification for the department of Sports, Culture, Gender & Youth Affairs

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	63,910,746	31,499,775	49%
O&M	127,162,885	35,650,538	28%
DEV	127,561,013	-	0%
TOTAL	318,634,644	67,150,313	21%

Source: County Treasury-IFMIS

Education, Technical Training, Innovation and Social Services

The Department spent Kshs.. **237,069,486** On both recurrent and development programmes during the reporting period. This expenditure represented 26 per cent of the total approved budget for the department which was Kshs. **919,759,231**. Expenditure on development

programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 28 per cent of the annual recurrent expenditure budget.

Table 14: Expenditure by Economic Classification for the department of Education, Technical Training, Innovation and Social Services

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	459,828,762	146,014,331	32%
O&M	259,098,188	55,238,874	21%
DEV	200,832,281	35,816,281	18%
TOTAL	919,759,231	237,069,486	26%

Source: County Treasury-IFMIS

Water, Environment ,Natural Resources and Climate Change

The Department spent Kshs.. **48,543,031** On both recurrent and development programmes during the reporting period. This expenditure represented 9 per cent of the total approved budget for the department which was Kshs. **525,995,646**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 30 per cent of the annual recurrent expenditure budget.

Table 15: Expenditure by Economic Classification for the department of Water, Environment ,Natural Resources and Climate Change

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	88,041,550	37,946,218	43%
O&M	71,804,096	10,596,813	15%
DEV	366,150,000	-	0%
TOTAL	525,995,646	48,543,031	9%

Source: County Treasury-IFMIS

Lands, Housing and Physical Planning and Urban Development

The Department spent Kshs.. **44,942,596** On both recurrent and development programmes during the reporting period. This expenditure represented per cent of the total approved budget for the department which was Kshs. **571,272,041**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 37 per cent of the annual recurrent expenditure budget.

Table 16: Expenditure by Economic Classification for the department of Lands, Housing and Physical Planning and Urban Development

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	78,897,853	38,743,196	49%
O&M	42,374,188	6,199,400	15%
DEV	450,000,000	-	0%

TOTAL	571,272,041	44,942,596	8%
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Source: County Treasury-IFMIS

Agriculture, Irrigation, Livestock and Fisheries.

The Department spent Kshs. **130,009,433** On both recurrent and development programmes during the reporting period. This expenditure represented 13 per cent of the total approved budget for the department which was Kshs. **933,555,700**. Expenditure on development programmes represented an absorption rate of 4 per cent. In contrast, recurrent expenditure represented 36 per cent of the annual recurrent expenditure budget.

Table 17: Expenditure by Economic Classification for the department of Agriculture, Irrigation, Livestock and Fisheries.

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	206,161,353	94,935,269	46%
O&M	78,667,679	7,469,111	9%
DEV	648,726,668	27,605,053	4%
TOTAL	933,555,700	130,009,433	14%

Source: County Treasury-IFMIS

City of Kisumu

The Department spent Kshs. **194,534,479** On both recurrent and development programmes during the reporting period. This expenditure represented 26 per cent of the total approved budget for the department which was Kshs. **760,716,334**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 42 per cent of the annual recurrent expenditure budget.

Table 18: Expenditure by Economic Classification for the department of City of Kisumu

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	297,416,334	142,286,230	48%
O&M	166,000,000	52,248,249	31%
DEV	297,300,000	-	0%
TOTAL	760,716,334	194,534,479	26%

Source: County Treasury-IFMIS

The County Assembly of Kisumu

The Assembly spent Kshs. **416,764,629** On both recurrent and development programmes during the reporting period. This expenditure represented 37 per cent of the total approved budget for the department which was Kshs. **760,716,334**. Expenditure on development

programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 43 per cent of the annual recurrent expenditure budget.

Table 19: Expenditure by Economic Classification for the department of The County Assembly of Kisumu

Economic Classification	Budget Amount	Actual Expenditure	Performance
PE	336,490,356	114,928,736	34%
O&M	633,043,014	301,100,893	48%
DEV	165,000,000	735,000	0%
TOTAL	1,134,533,370	416,764,629	37%

Source: County Treasury-IFMIS