

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KISUMU

OFFICE OF THE COUNTY EXECUTIVE FINANCE,

ECONOMIC PLANNING AND ICT SERVICES

BUDGET IMPLEMENTATION REPORT

FIRST QUARTER

FY 2023/2024

FOREWORD

Pursuant to article 183 of the Constitution, the County Executive Committee is mandated to manage and coordinate the functions of the county administration and its departments and make regular reports to the County Assembly about the county. Additionally, Section 166 of the Public Finance Management Act 2012 requires Accounting Officer to prepare and submit timely quarterly reports which shall be published and shared with the Controller of Budget, the National Treasury and the Commission of Revenue Allocation.

The law specifies that the reports shall contain both financial and non-financial information. The reports are aimed at improving transparency and enhancing oversight over the financial and nonfinancial performance of our institutions and public entities. Indeed, reporting on both financial and non-financial performance is important in measuring the performance of government institutions. As such, a uniform system of collecting, storing, consolidating and analysing financial and non-financial information is essential.

While financial information (expenditure and revenue) is critical for determining the costs and efficiencies of programmes/objectives/activities, non-financial information is equally important for assessing progress towards predetermined service delivery or performance targets. This report indicates budget implementation performance of all the departments for the first quarter of the financial year 2023/2024. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analysed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges. The information on implementation of the budget is presented on aggregate and on individual department. This report also includes performance trends, which is a useful trajectory of revenue and expenditure performance.

The information herein is useful to our stakeholders including; policy makers, County legislators, analysts, and the general public. While successful budget implementation depends on a number of factors within and outside of government, public participation and effective monitoring of its implementation remain critical principles. It is my hope that this report will generate interest and participation by the public and other stakeholders in monitoring budget implementation by this administration.

I urge all readers to constructively engage the Government in order to improve prudence in utilization of public funds.

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 Financial Year 2023-2024 budget was prepared as per the Public Finance Management Act, 2012-part IV Section 104-(b) which states that the county shall prepare the annual budget for the county and co-ordinating the preparation of estimates of revenue and expenditure of the county government, and (c) co-ordinating the implementation of the budget of the county government.

The report presents revenue and expenditure performance by the County. Revenue is disaggregated by source while expenditure is analysed by economic classification. It also highlights the County government's activities for the period under review and seeks to objectively review budget implementation in the county by highlighting performance of revenues, transfers received from the National Government and actual expenditure. Key issues that affect budget implementation during the financial year are identified and appropriate recommendations made on how the issues can be addressed to enhance efficiency and effectiveness in budget execution.

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:

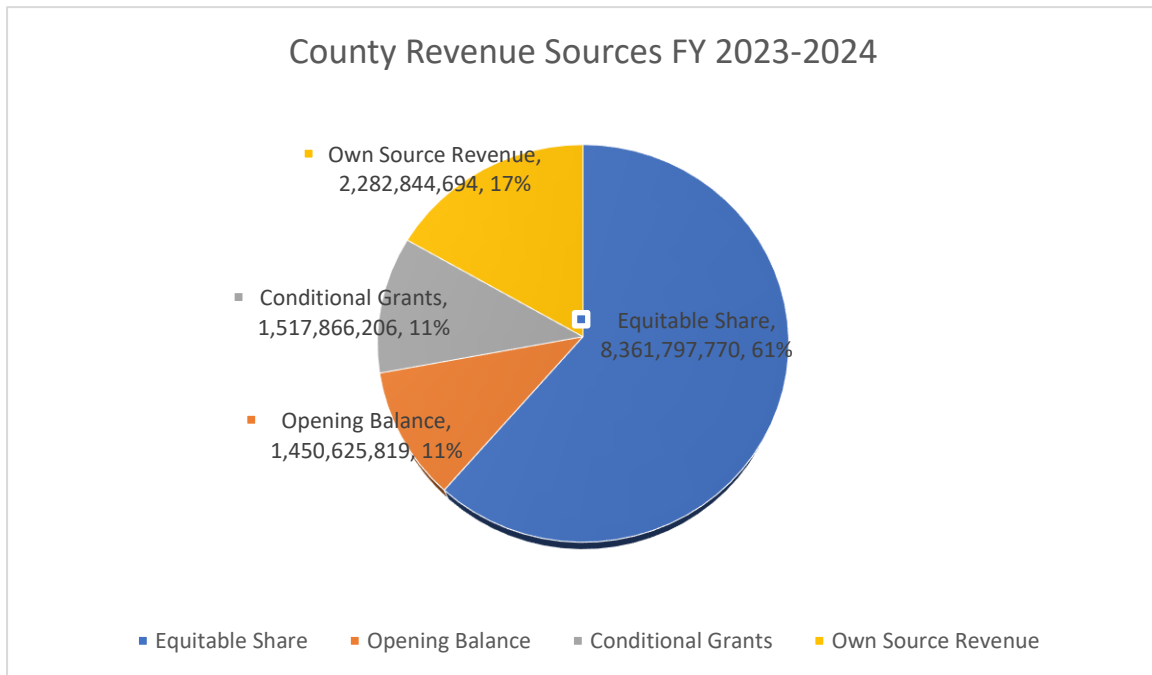


Figure 1: Kisumu County Projected revenue sources in FY 2023/2024

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

Out of the projected revenue, during the quarter ended 30th September the County was able to realize KShs **2.6 Billion** in actual revenues, representing 19% performance of the Annual Revenue Target. This performance was as a result of 25% realization of the County Allocation through Exchequer, 10% on own generated revenues and a sum of Kshs. 319,230,382 as reallocation funds from 2022/2023 Financial Year.

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

Revenue Source	Annual Revenue Allocation (in Kshs)	Actual Receipts	Budget Balance	Performance (%)
Equitable share	8,361,797,770	2,090,449,442	(6,271,348,328)	25%
Conditional Grants	1,517,866,206	-	(1,517,866,206)	0%
Sub total	9,879,663,976	2,090,449,442	-7,789,214,534	21%
Own Source Revenue	2,282,844,694	233,742,220	(2,049,102,474)	10%
Sub Total	2,282,844,694	233,742,220	-2,049,102,474	10%
FY 2022/23 Reallocation Funds	1,450,625,819	319,230,382	(1,131,395,437)	22%
Total Revenues	13,613,134,489	2,643,422,044	-10,969,712,445	19%

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Source: County Treasury-IFMIS

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

Table 2: Monthly exchequer release for the months in the first quarter

Revenue Source	Annual Target	July	August	September	Total	Performance
Equitable Share (July, Aug, Sept)	8,361,797,770	710,752,810	668,943,822	710,752,810	2,090,449,442	25%
Balance b/f	1,450,625,819	319,230,382			319,230,382	22%
Conditional Grants.	1,517,866,206				0	0%
Total	11,330,289,795	1,029,983,192	668,943,822	710,752,810	2,409,679,824	21%

Source: County Treasury-IFMIS

Own Source Revenue

The county government targeted to collect Kshs **2,282,844,694** for the FY 2023/2024. As at 30th September, 2023 the total own source revenue generated stood at Kshs **233,742,220** accounting for 10% of the budgeted amount. However, this was an increase by 20% compared to **194,939,168** generated during the same period in the Financial Year 2022-2023

The monthly own source revenue collection in the first quarter of FY 2023/2024 and in a similar period of FY 2022/2023 is shown below.

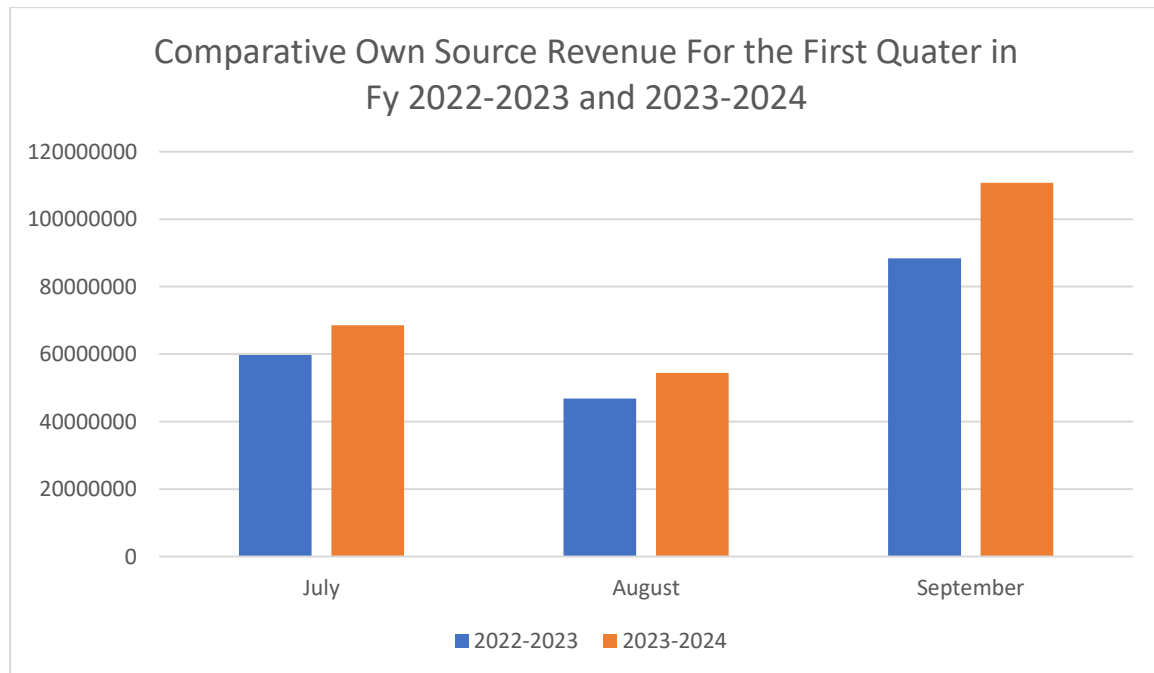


Figure 2: Comparative analysis of OSR in the First Quarter of FY 2022/2023 and FY 2023/2024

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

Table 3: Accumulated revenues per stream

Revenue Streams	2023 July	2023 August	2023 Sept.	TOTAL
Locally collected Revenue				
Land Rates	20,709,130	2,591,544	4,578,884	27,879,558
Rents	1,124,266	1,072,161	1,217,120	3,413,547
Trade license fees	4,314,923	4,417,991	3,308,932	12,041,846
Bus Park Fees	2,751,591	4,305,035	5,729,866	12,786,492
Parking Fees	2,086,891	2,719,964	2,025,293	6,832,148
Reserved slot	900,000	600,000	-	1,500,000
Monthly Stickers	1,838,520	1,232,960	1,596,960	4,668,440
Market Fees	3,688,140	1,610,791	5,616,102	10,915,033
Stock Ring	-	34,070	308,440	342,510
CESS	674,934	563,589	553,161	1,791,684
Building Plans	99,000	116,000	136,000	351,000
Outdoor Advertisement	6,981,153	6,670,410	13,115,339	26,766,902
Sundry revenue	655,200	222,500	315,760	1,193,460
Public Health and Others	460,290	311,210	414,980	1,186,480
Sub-Total	46,284,038	26,468,225	38,916,837	111,669,100
Revenue from Departments				
Health Medical Services	18,030,422	21,450,457	68,404,912	107,885,791
Agriculture, Livestock and Fisheries	240,130	208,838	311,008	759,976
Commerce, Tourism, Trade and Heritage	183,770	228,810	230,560	643,140
Lands, Housing and Physical Planning	2,876,915	4,267,925	2,505,400	9,650,240
Education, Youth, Culture and Sports	-	270,000	-	270,000
Industrialization and Enterprise Dev.	47,950		-	47,950
Liquor Licence	858,002	1,492,021	466,000	2,816,023
Sub-Total	22,237,189	27,918,051	71,917,880	122,073,120
Total	68,521,227	54,386,276	110,834,717	233,742,220
	1st Quarter			FY 23/24
OVERALL	233,742,220			233,742,220

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.

EXPENDITURE ANALYSIS

The total expenditure was Kshs.**2,236,242,735**, representing an absorption rate of 16 per cent of the total annual Budgets. Recurrent expenditure was Kshs.**1,874,300,379** representing 20 per cent of the annual recurrent budget. Development expenditure amounted to Kshs.**361,942,356**, representing an absorption rate of 8 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

Economic Classification	Approved Budget	Actual Expenditure	Performance
Personnel Emolument	5,423,502,361	1,151,542,000	21%
Operations and Maintenance	3,731,897,489	722,758,379	19%
Development	4,457,734,638	361,942,356	8%

TOTAL	13,613,134,488	2,236,242,735	16%
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Source: County Treasury-IFMIS

Table 5: Expenditure by Recurrent and Development

Expenditure Composition	Approved Budget	Actual Expenditure	Performance
Recurrent	9,155,399,850	1,874,300,379	20%
Development	4,457,734,638	361,942,356	8%
Totals	13,613,134,488	2,236,242,735	16%

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	-	0%
		O&M	48,215,698	9,376,972	19%
		DEV	275,147,203		0%
		TOTAL	392,561,666	9,376,972	2%
2.	Finance and Economic Planning	PE	546,203,139	272,567,776	50%
		O&M	844,446,715	197,769,061	23%
		DEV	1,122,142,939	334,337,303	30%
		TOTAL	2,512,792,793	804,674,140	32%
3.	Kisumu County Public Service Board	PE	54,938,744	20,286,135	37%
		O&M	48,319,347	3,154,760	7%
		DEV	0	-	0%
		TOTAL	103,258,091	23,440,895	23%
4.	Infrastructure, Energy and Public Works	PE	108,461,493		0%
		O&M	142,646,994	24,597,000	17%
		DEV	510,200,000		0%
		TOTAL	761,308,487	24,597,000	3%
5.	Public Service, County Administration & Participatory Public Service, County Administration & Participatory Development, Office of the Governor.	PE	385,798,526		0%
		O&M	617,209,588	91,149,886	15%
		DEV	58,500,000	-	0%
		TOTAL	1,061,508,114	91,149,886	9%
6.	Medical Service, Public Health and Sanitation	PE	2,728,154,740	397,154,544	15%
		O&M	652,909,097	183,724,852	28%
		DEV	236,174,534		0%
		TOTAL	3,617,238,371	580,879,396	16%
7.		PE	63,910,746	-	0%
		O&M	127,162,885	29,397,375	23%

	Sports, Gender & Youth Affairs	DEV	127,561,013		0%
		TOTAL	318,634,644	29,397,375	9%
8.	Education, Human Resource Development and ICT	PE	459,828,762	146,014,331	32%
		O&M	259,098,188	313,200	0%
		DEV	200,832,281	-	0%
		TOTAL	919,759,231	146,327,531	16%
9.	Water, Environment and Natural Resources	PE	88,041,550	-	0%
		O&M	71,804,096	2,648,737	4%
		DEV	366,150,000		0%
		TOTAL	525,995,646	2,648,737	1%
10.	Lands, Housing and Physical Planning	PE	78,897,853	38,099,184	48%
		O&M	42,374,188	4,377,750	10%
		DEV	450,000,000	-	0%
		TOTAL	571,272,041	42,476,934	7%
11.	Agriculture, Irrigation, Livestock and Fisheries.	PE	206,161,353	89,766,373	44%
		O&M	78,667,679	772,600	1%
		DEV	648,726,668	27,605,053	4%
		TOTAL	933,555,700	118,144,026	13%
12.	City of Kisumu	PE	297,416,334	142,286,230	48%
		O&M	166,000,000	26,916,621	16%
		DEV	297,300,000	-	0%
		TOTAL	760,716,334	169,202,851	22%
13.	The County Assembly of Kisumu	PE	336,490,356	45,367,427	13%
		O&M	633,043,014	148,559,565	23%
		DEV	165,000,000	-	0%
		TOTAL	1,134,533,370	193,926,992	17%
	GRAND TOTAL		13,613,134,488	2,236,242,735	16%

Source: County Treasury-IFMIS

CHAPTER 2: EXPENDITURE BY DEPARTMENTS

Trade, Tourism, Industry & Marketing

The Department spent Kshs.9,376,972. on recurrent programmes during the reporting period. This expenditure represented 2% 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 19 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	-	0%
O&M	48,215,698	9,376,972	19%
DEV	275,147,203		0%
TOTAL	392,561,666	9,376,972	2%

Source: County Treasury-IFMIS

Finance, Economic Planning and ICT Services

The Department spent Kshs.804,674,140. on recurrent and development programmes during the reporting period. This expenditure represented 32% 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 30 per cent. In contrast, recurrent expenditure represented 34 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	197,769,061	23%
DEV	1,122,142,939	334,337,303	30%
TOTAL	2,512,792,793	804,674,140	32%

Source: County Treasury-IFMIS

Achievements

- Design Enhancement of the EDMS, train the new users and sensitization of the users.
- Revamp the website look and feel

- Played a role in development of TOR for the new Integrated Revenue Management System and its implementation plan.
- ICT Policy review consultations and a stakeholder’s engagement.
- Ajira Digital Training and Involvement in the Zone01 Kisumu Programme
- Systems Design like Online Job Application Form, Reporting Tool for administration
- Staff Capacity Building through workshops, seminars, trainings
- Kisumu County Annual Development Plan (ADP) FY 2024/2025 developed.
- Kisumu County Finance Bill, 2023 developed
- Kisumu County Budget Review and Outlook Paper FY 2022/2023 developed
- Sensitization and Establishment of M&E Committees.
- Dissemination of M&E Reporting tools including Work Plan.
- General maintenance and support of the County ICT equipment, systems and services , change Topology at Prosperity Building

Challenges

- Inadequate funds and delayed disbursement of funds from the National and County, Treasury;
- Lack of collective responsibility among the different directorates during planning,
- Drafting of the policy document
- Unlimited resources
- Internal conflicts,
- Scarce Resource allocation
- Delays in Procurement process
- Network Congestion

Kisumu County Public Service Board

The Department spent Kshs.**23,440,895.** on recurrent programmes during the reporting period. This expenditure represented 23% 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	20,286,135	37%

O&M	48,319,347	3,154,760	7%
DEV	0	-	0%
TOTAL	103,258,091	23,440,895	23%

Source: County Treasury-IFMIS

Infrastructure, Energy and Public Works

The Department spent Kshs.**24,579,000**. On both recurrent and development programmes during the reporting period. This expenditure represented 3% 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 0 per cent. In contrast, recurrent expenditure represented 17 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		0%
O&M	142,646,994	24,597,000	17%
DEV	510,200,000		0%
TOTAL	761,308,487	24,597,000	3%

Source: County Treasury-IFMIS

Some of the major achievements of the department during the period under review were;

- Revived the stall departmental dozer.
- Maintained the 30 operational departmental equipment and vehicle in proper working state.
- Inspected 28 other departments' vehicles and equipment and gave recommendations for repair.
- Tarmacking of additional 1.6km of Namba Kapiyo- Lolwe road to Bitumen standards. The overall Kilometers of Tarmac achieved so far is 6km pending 2km.
- Completion of assessment, BQs preparation and documentation of 118No roads projects for FY 2023-2024.
- The department opened 18.5km, graded 28.2km and graveled 4.8km of roads through Machine based program.
- Completion of 1 No. Biogas demonstration unit at Kisian sec school north Kisumu ward

- Completion of preparation of 14No. BQs for FY 2023/2024
- 6no. Energy unit staff underwent Capacity building on Climate Finance & Project Development.

Challenges faced were;

- Poor weather- Heavy rainfall which interferes with site operations.
- Escalating cost of Fuel ballooning the cost of construction.
- Diversion of machines to funeral roads affects delivery of planned works
- Limited number of technical staff delaying efficiency of work supervision.
- Procurement delay of framework contract hampered maintenance of public lighting infrastructure. Procurement of new service contract should be expedited
- Delay in submission of power bills by Kenya power delaying preparation of payment schedule
- REREC response to Department's concerns on supervision was wanting – Physical meeting with regional team would help streamline and set timelines on communication and co-supervision.
- The decentralization of County vehicles in various department has to great extend has pose a challenge in the implementation as other departments only brings the equipment for inspection after the failure has occurred.

Lessons Learnt

- Early procurement of construction works is critical in success of the project.
- Revival of own equipment's saved the department on hiring costs.
- Regular inspection, promotes early faults detection which greatly impact on the productivity of equipment.
- Early faults identification is critical in maintenance of motor vehicles and other equipment, the county vehicles are heavily being used and as such the frequency of failure is usually high. To minimize downtime and reduce on maintenance cost the directorate has developed, check-charts, defect forms and pre-repair inspection for early detection and faults rectification before it develops other secondary failure.

Recommendations

- Procurement of Lighting Infrastructure Maintenance service providers should be expedited – serious consideration on procurement and document processing procedures to help ease the work flow for framework contracting.
- Improve communication channel with REREC to ensure adequate timely co-supervision of Rural electrification sites
- Increased budgetary allocation for directorate’s activities.
- The department to discourage diversion of machines and thus focus on its planned machine-based works.

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

The Department spent Kshs. **91,149,886**. 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. **1,061,508,114**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 15 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		0%
O&M	617,209,588	91,149,886	15%
DEV	58,500,000	-	0%
TOTAL	1,061,508,114	91,149,886	9%

Source: County Treasury-IFMIS

Achievements

- The Fleet Management System was operationalized during the quarter. This has led to reduced fuel wastage and fleet monitoring.
- Some of the strategies employed in achieving the set objectives include formation and activation of the disaster management committees from the county level up to the ward level, Inter Departmental Disaster Committee which gives departments room to manage disasters and emergencies in the county.
- Disaster management has been mainstreamed into CIDP III and ADP.

- There was synergy between the national and the county governments, Red Cross in responding to those who were affected by the border clashes in Nyakach.
- Desilting of rivers and streams to reduce the impacts of floods done in Nyando, Kadibo, Kisumu East and Muhoroni
- With Continuous follow ups and insights between the director and the unit heads, the team have been able to unearth certain malpractices that have been denying the county revenue. These include streamlining the possessions of some tools of trade which have often been found in wrong hands who use them for personal gains. In collaboration with the Revenue department, and supervisory follow up from the different inspectorate teams, they have been able to mitigate loss of revenue especially reducing cases of Miscellaneous Receipting which ought to have been eradicated with the coming of the cashless means of payment but are still being used and mostly by some corrupt staff as a means of enriching their pockets. In general there is minimal cases of non-compliance which translates to general order and enhanced revenue collection
- The quarter under review saw the department conduct performance contract evaluation 2021//22 and Performance Contracting 22/23.

Challenges

- The main challenges bedeviling the directorate include unavailability of a permanent office space; dilapidated offices at the Sub-counties; lack of response to pertinent issues from our daily reports lack of essential office equipment such as printers and computers; inadequate supply of office stationery; lack of a vehicle to boost mobility; slow decision making which negatively impacts on project timelines; political interference with the workings of the directorate and lack of a clear reporting structure within the directorate/department.
- The implementation is faced with a lot of challenges as well as opportunities that can be exploited for better service delivery.
- Protocol acts as a pivot of all departments' performances and the departments are encouraged to make use of the available expertise.
- *However, performances would be better if the challenges enumerated hereunder can be minimized in the Directorate of Protocol ;*

- Lack of proper Coordination with other departments. Despite numerous reminders from this directorate on matters coordination, other departments do not consult on Governors activities prior.
- Lack of office equipment. This department lack laptops/handsets especially for their field activities. In addition, the Furniture, Computers and Printers were purchased in the year 2013 and has since not been replaced nor serviced to date. Whenever, a request is raised, the Procurement department is reluctant on processing the request on the basis of lack of a reputable supplier/Contractor.
- Lack of facilitation. The Protocol department has not been issued with a Standing Office Float to enable us entertain Governor's guests within and outside the office as may be directed by the Governor in the course of duty. On the same note, the budget allocated to serve this directorate for a Financial Year is minimal compared to the activities it handles.
- Lack of Motor Vehicle. This directorate has no substantive vehicle for its field activities thus travel operations is a big challenge.
- Lack of training. Staffs in this directorate have not attended any single training for the past 6 years. This is articulated by the fact that whenever the issue of training is raised, non-availability of funds for the same from the Human Resource Department is the feedback we get.
- The Transport Unit experienced challenges in payment for repairs undertaken by various garages. Garages are owed huge sums of money making them reluctant to undertake more repairs. Vehicle are held in garages after repairs while some garages take time to repair.
- Vehicles are inspected by mechanical engineer prior to repairs and after repairs. However, some faults that require specialized machines for diagnosis go undetected. It is recommended that inspectors are equipped with vehicle diagnostic machine.
- The County lacks a transport policy that should provide guidelines to fleet management.
- The department has been able to achieve the quarter one objectives by adopting different strategies including engaging consultants, hands on support to the departments, nominating new performance contracting champions in various departments, engaging in constructive consultations with the performance secretariat for quick decision making.

- The challenges met during the implementation includes; tight schedule for activities and also the Governors Calendar, slow procurement process that delayed activities amongst others
- The major challenges in implementing of plans and programmes in the directorate of special programmes were lack of adequate funding to the department, lack of vehicles and machineries for the department in operations, inadequate staff and office equipment.
- The backflow from the Lake Victoria is a serious cause of flooding which requires high amount of money to be controlled.

Lessons Learnt

- There is an urgent need for a proper induction or training for Director of Administration. Training should also be organized for Sub-county administrators and ward administrators.
- The directorate has very focused and energized staff but their morale is lowered due to the above mentioned challenges. However, more needs to be done especially in the area of Training and Motivation in order to create a functional team that delivers on its objectives. Therefore, strategies need to be devised to harness the competencies in a more coherent manner.
- One of the lessons learnt during implementation is that, with the support of departmental heads, departments will be able to embrace Performance Contracting as a management tool for service delivery.
- Continuous training of all the staff members in the departments would ensure ease of achieving goals.
- The sub-county and ward disaster management committees should be facilitated and activated early for effective and efficient management of disasters and emergencies.
- Their capacity needs to be strengthened for even better results in data collection and dissemination.
- The use of metrological updates from the KMD for use in Early Warning sign for early preparation for floods by the communities in flood prone areas is important.
- The evacuation centers needs to be habitable to accommodate those displaced by the floods.

- There is need to equip vehicle inspectors with modern tools like a diagnostic machine. This will ensure all faults are diagnosed and fixed.
- The Transport Unit has one substantive staff and a volunteer. There is need for additional support staff to be seconded to the Unit.
- In order to improve conformity to the county by-laws, for purposes of delegation of duties, the service has been divided into 10 units some of which have sub units for ease of management and monitoring. In the recent past there has been a growing demand for the services of the enforcement officers in markets, offices, residences, traffic control etc. The current workforce is far much below to satisfy all the demands. The directorate has been faced with challenges that have lowered the power to be more effective and efficient has made a proposal about the existing gaps with a view to recruiting more officers.
- To realize improved conformity to the county by-laws, for purposes of delegation of duties, the service has been divided into 10 units some of which have sub units for ease of management and monitoring. In the recent past there has been a growing demand for the services of the enforcement officers in markets, offices, residences, traffic control etc. The current workforce is far much below to satisfy all the demands. There is need for additional force through recruitment.
- For major achievements to be realized, there is need for standardized operational guidelines. As a department we have been faced with effects of conflicting operational standards while discharging our duties.
- County financial receipting procedures, documentation and controls should be reviewed for the county to realize maximized revenue.

Recommendations

- Decision-making should fast and devoid of politics to enable us deliver on our mandate within the set timelines. With proper training and induction of staff, the directorate of County Administration has the capacity to deliver on its core mandate that is to serve as the link between various directorates and departments.
- Improve on the management system for the Department including strict adherence to work plans.
- Provide the Department with an improved budget for purposes of ensuring the directorate's finances are actioned for the benefit of service delivery.

- The head of the HR directorate to advocate for training of staff to acquire new skills applicable to their present assignments.
- There is need to equip vehicle inspectors with modern tools like a diagnostic machine. This will ensure all faults are diagnosed and fixed
- It is imperative that the proposed positions as per approved organogram for the Directorate of Inspectorate and Enforcement by the cabinet are filled to enable the directorate to function optimally. The Directorate has been starved by non-staff development and recruitment for a number of years, and any recruitment that was done in the past did not put into consideration the qualifications and competencies of the candidates. One was enlisted into the Directorate depending on who knew who. Promotions and general growth of the officers have been minimal thereby creating a vacuum in rankings, chain of command and compromising succession plans. This has also rid the Inspectorate of cohesiveness, predictable and centralized command which has partly given rise to cases of indiscipline.
- The entire Enforcement Service has only (4) Inspectors who are deployed in various units. This number is far much below the proposed establishment. All ranks are under-established. The Directorate therefore proposes that for this organogram to be effected, it may be prudent to;
 - Consider rapid and mass promotions of existing officers based on their performance record and qualifications.
 - Confirmation of the newly recruited officers and elevation of those who have shown exemplary performance and possess requisite qualifications.
 - Consider recruiting suitable officers from the disciplined forces where none can be sourced from within.
 - Consider purchasing at least 2 vehicles for the directorate of inspectorate to ease movement.
 - Increase in budgetary allocation towards preparedness, mitigation and recovery stages.
 - The Inter Departmental Disaster Committee needs to be strengthened and capacity built for effective seamless coordination and response.
 - Looking for more partnerships in the implementations of various plans and programs e.g. food and non -food items, capacity building, KIRRA training to equip more staff with disaster response techniques.

- Close collaboration with the National government and its agencies like the National Irrigation Board to desilt and building Dykes along river Nyando, Awach, Miriu and shores of Lake Victoria which have caused flooding through Backflow.
- Improve on the management system for the directorate including strict adherence to work plans.
- Provide the directorate with an improved budget for purposes of ensuring the directorate’s finances are actioned for the benefit of service delivery.

Medical Service,Public Health and Sanitation

The Department spent Kshs..**580,879,396** On both recurrent and development programmes during the reporting period. This expenditure represented 16 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 17 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	397,154,544	15%
O&M	652,909,097	183,724,852	28%
DEV	236,174,534	0	0%
TOTAL	3,617,238,371	580,879,396	16%

Source: County Treasury-IFMIS

Achievements

- Leadership and General Administration
 - 65 gazzeted Members of Hospital Management Board from five Hospitals, JOOTRH, KCRH, Kombewa, Rabuor and Lumumba Hospital trained on their roles.
 - Component of the CIDP III Completed for the sector completed.
 - The Drafting and Validation of the Kisumu County Health Sector Strategic and Investment Plan II Concluded.
 - Integrated Support supervision Carried out in Public, Faith Based and private facilities in the 7 sub-counties.
 - Annual Performance Review based on the previous year’s targets done with all the sub-counties Medical Officers of Health and Medical superintendent.

- Performance Contract cascaded to the lower levels CECM, CoH, Directors, SCMOH and Medical Superintendents.
- Performance appraisal management done to all the CIHEB staffs and the departments staffs.
- 2022/2023 Annual work plan developed
- Blood security strategic document developed.
- Service Delivery Curative Health Services
 - Provided 3.5 million Out- patient Consultations
 - Provided 156,000 in - patient medical care.
 - Average length of stay reduced from an average of 7days to 4days in the County Hospitals
 - Drugs Procured and distributed in the Hospitals, Health Centers and dispensaries on need basis.
 - 300 indigents enrolled into the Marwa solidarity Health Insurance
- Preventive and Promotive Health Services
 - Attained Full Immunization Coverage of 89% from 84% in the last quarter.
 - Community Health Services Regulations completed and operationalized.
 - Hubs and Sub-Hubs identified in all the 35 Wards and rebranding initiated.
 - Improved skilled deliveries from 84% to 86%
 - Over 800 community Health Promoters trained on eCHIS and provided with tablets for collection of health data from each Household.
 - County Government of Kisumu signs MoU with the Russian Government on issues of Cancer center focusing on Construction and equipping.

Challenges

- Inadequate number of human resources: Most of the dispensaries and some health centers are still managed by one staff, mostly a nurse.
- Inadequate drugs and
- Inadequate number of specialized care services.

Lessons Learnt

- The increased outpatient consultations and inpatient admissions has resulted in increased variable cost including cost of medical drugs, on pharmaceuticals and lab reagents among others, this calls for proper forecasting and quantification.

Recommendations

- Quarterly Performance Reporting be done by 20th so as to allow aggregation of data in the national data base (Kenya Health Information System) and report on complete data as reported from the County. It will also allow ample time to analyze the public expenditures from the IFMIS vote books as well as collate project data sets.
- Health Leadership to FastTrack the gazzement of the remaining Hospital Management Board Members to facilitate their trainings on leadership roles.

Sports, Culture, Gender & Youth Affairs

The Department spent Kshs..**29,397,375** 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. **318,634,644**. Expenditure on development programmes represented an absorption rate of 0 per cent. In contrast, recurrent expenditure represented 15 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	-	0%
O&M	127,162,885	29,397,375	23%
DEV	127,561,013		0%
TOTAL	318,634,644	29,397,375	9%

Source: County Treasury-IFMIS

Achievements

- In sports talent development, the department continues to support, community youth sports organizations by providing uniform and equipment.
- The Department successfully prepared and participated in the 10th Edition KICOSCA games in Meru County.
- The Department is in the final Stages of Developing a Strategic plan.

Challenges

- Insufficient budgetary allocation
- Late disbursement of funds
- Inadequate personnel and attendant challenges in monitoring of programs/projects implementation
- To address the above challenges, the Department has developed a strategy to cooperate with the Sub county, ward and Village administrators in monitoring and coordination of grassroots programs. Further to address financial challenges, the department continues to engage partners and to rely on their goodwill and support.
- So far, the Department is up to date with the scheduled procurement plan for First Quarter.

Lessons Learnt

- The Department has learnt to focus on areas of comparative advantage while cooperating with partners in areas where the department is disadvantaged. Going forward the department will focus on areas requiring least financial investments but with huge socio-economic impact.

Recommendations

- Consider enhancing budget ceiling for the Department.
- There is need for additional technical staff.

Education, Technical Training, Innovation and Social Services

The Department spent Kshs..**146,327,531** On both recurrent and development programmes during the reporting period. This expenditure represented 16 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 20 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	313,200	0%
DEV	200,832,281	-	0%
TOTAL	919,759,231	146,327,531	16%

Source: County Treasury-IFMIS

Achievements

- Construction of three classrooms at Obwolo ECDE through support by partner.
- Agreement with a partner, Play Action International, to support some ECDE and TVET construction projects

Challenges

- Development of BQs by another department slows down the project implementation process
- Lack of logistics to carryout field visits

Lessons Learnt

- Strong and committed partnership is needed to bridge County deficit in Budget
- Frequent field visits are required to monitor projects

Recommendations

- Provision of logistics to carryout field visits to monitor progress of projects

Water, Environment ,Natural Resources and Climate Change

The Department spent Kshs..**2,648,737** On both recurrent and development programmes during the reporting period. This expenditure represented 1 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 2 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	-	0%
O&M	71,804,096	2,648,737	4%
DEV	366,150,000		0%
TOTAL	525,995,646	2,648,737	1%

Source: County Treasury-IFMIS

Achievements

- Developed 46.no Bill of Quantities and are ready for Procurement of construction services while 16 no. are in progress

- Through support by WASH development partners, a proximately 9000 beneficiaries were reached with safe water supply through rehabilitation of 6 water projects and construction of 3 new water infrastructures.
- WASH development partners also supported capacity building of 10 Water Management Committees on sustainable management of water facilities.
- Water bill 2023 was taken for first reading in the county assembly through the support of WASH partners
- Waste collection and Evacuation done in major towns (500 Tones).
- 7,000 no. tree assorted seedlings planted in collaboration with Environment Network Partners
- 2 no. Noise pollution cases handled
- 3no. clean ups done in collaboration with Environment Network Partners
- ESIA reports reviewed in collaboration with Environment Network Partners
- 10 no Environmental Impact Assessment and Audit conducted
- Adaptation planning with ward climate change committees conducted in 6 no. wards through Climate Change Partners

Challenges

- Inadequate operations vehicles to facilitate mobility to sites for project appraisal and assessment.
- Slow responses by the departments to mainstream climate change actions in all county projects so as to comply with climate smart projects hence making coordination difficult.
- Inconsistency between the approved budget and the departmental programs.
- Conflicting budget circle with donor programming hence limiting implementation of county's obligation on providing matching funds for the projects
- Conflicting timeframe for project implementation by donors and the county hence needs for harmonization of development projects implementation timeframe
- Low financial prioritization for supporting WASH Partnership networking and collaboration activities

Lessons Learnt

- Increased strategic partnerships with the potential partners to augment the gaps in the department.
- Strengthening legal instruments in policy issues and regulatory frameworks
- Laying emphasis on networking and collaborations with development partners can create alternative sources of funding for water projects hence improving efficiency and effectiveness of water service provision in the county.
- Creating conducive environment and reliable support to development partners is key to attracting and sustaining development partners.
- Need to improve on budget allocation for partnership activities

Recommendations

- Additional vehicles should be allocated to ease mobility challenges
- To sensitize all departments on the need to mainstream climate Change actions in their programs and align the budget with the programs.

Lands, Housing and Physical Planning and Urban Development

The Department spent Kshs..**42,476,934** On both recurrent and development programmes during the reporting period. This expenditure represented 7 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 35 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	38,099,184	48%
O&M	42,374,188	4,377,750	10%
DEV	450,000,000	-	0%
TOTAL	571,272,041	42,476,934	7%

Source: County Treasury-IFMIS

Achievements

- Acquisition of GIS Lab from Developing Partners: The department successfully secured Geographic Information System (GIS) land data from developing partners. This achievement significantly will enhanced the department's capacity to access and

analyze spatial information for better land use planning, resource management, and decision-making processes. GIS technology provides valuable insights into the county's land resources, infrastructure, and environmental factors, enabling more informed and data-driven planning initiatives.

- Approval of Kisumu City Physical and Land Use Planning Integrated Plan: The department achieved a significant milestone in urban planning by obtaining approval for the Kisumu City Physical and Land Use Planning Integrated Plan. This comprehensive plan outlines the city's development vision, guiding principles, and strategies for sustainable growth. The plan takes into account factors like population growth, infrastructure requirements, environmental conservation, and economic development, ensuring coordinated and efficient urban development in Kisumu City.
- County Urban Institutional Development Strategy (CUIDS) The department developed the CUIDS document as a mandatory requirement for Kisumu County to qualify for KUSP II. Once approved by the cabinet, Kisumu City and Ahero-Awasi Municipality stands a chance of qualifying for over 1 billion KUSP grant.
- Kenya Informal Settlement Improvement Program (KISIP) KISIP II Programme intends to improve infrastructure in various informal settlements in Kisumu city and Muhoroni. The department completed documentation and tendering for the infrastructure projects set to be implemented from quarter two.
- Setting up of Municipalities County government of Kisumu is in the process of setting up five municipalities. The new municipalities of Ahero-Awasi, Kombewa-Bodi, Muhoroni-Chemelil, Katito-Pap Onditi and Maseno-Holo shall devolve services closer to the people as envisioned in the UACA 2011. Ad-hoc committee report has been done and recruitment of board members initiated.
- Affordable Housing In line with the governor's manifesto of delivering affordable housing for residents of Kisumu. The department has negotiated with National Government to construct 480 units at Lumumba. Further negotiations are on-going National Housing Corporation over debt swap to free Ondiek estate for development of more affordable housing units.

Challenges

- Spatial Planning Preparation: Ineffective spatial planning preparation leads to haphazard development and inefficient land use. Without a well-defined spatial plan,

there is a risk of urban sprawl, encroachment on critical areas, and inadequate provision of social amenities.

- **Planning for Markets:** The absence of a comprehensive market planning strategy results in the establishment of markets in unsuitable locations. This lead to congestion lack of proper infrastructure, and limited accessibility, hindering economic growth and public convenience.
- **Handling Development Applications:** delays in processing development applications due to bureaucratic procedures, lack of streamlined workflows result in frustration for developers, and hinder timely project implementations.
- **Enforcement of Planning Notices:** Inconsistent enforcement of planning notices weakens the effectiveness of regulations. This lead to illegal construction, unauthorized land use changes, and noncompliance with zoning regulations, disrupting planned development.
- **Change of Names on Properties Sold:** Inefficient processes for changing property names upon sale lead to administrative inefficiencies, legal disputes, and difficulties in property ownership transfer.
- **Valuation Roll and Lack of Public Participation:** The lacks of proper public participation in the valuation roll process.
- **Inadequate budget:** Budget allocations for the department is constrained and cannot cater for the numerous programs that require huge financing.
- **Inadequate personnel** -the department has very few staff. The available staff are strained to deliver services, which includes enforcement of development control in the field and office work. The county needs to fast track renewal of contracts for technical staff expired during this quarter and consider recruiting more to ease the pressure on the few available.
- **Mobility challenges** -the department deals a lot with enforcement and compliance. This require that officers should always be in the field. However, the department has only two vehicles for the CECM and Chief Officer. This makes movement difficult.

Lessons Learnt

- Addressing these challenges requires a comprehensive approach, involving reforms in policy and regulations, capacity building for relevant staff, public participation in decision-making processes, and the adoption of modern technologies for streamlined

planning and administration. Proactive measures will enable the department to achieve rational spatial planning, efficient land use management, and adequate budget allocation and improved overall development outcomes.

Recommendations

- Capacity building of key decision makers to see the sector differently as a key contributor to development.
- Procurement processes should be initiated in the early first quarter.
- Need for timely issuance of Authority to Incur Expenditure.
- Fast tracking of renewal of contracts of the physical planners.
- Increment of budget allocation of the department with independent budget for the five municipalities as stipulated in the Act.
- Recruitment of more technical staff to beef up compliance and operationalize the municipalities.

Agriculture, Irrigation, Livestock and Fisheries.

The Department spent Kshs..**118,144,026** 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 32 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	89,766,373	44%
O&M	78,667,679	772,600	1%
DEV	648,726,668	27,605,053	4%
TOTAL	933,555,700	118,144,026	13%

Source: County Treasury-IFMIS

Achievement

- Completion of improvements on Awach Kano Irrigation scheme at a cost of KES 6,356,822.
- Rolling out of county farmers' mapping and profiling through successful recruitment and training of 585 agripreneurs

- Successful participation in the Kisumu Regional ASK Show
- Successful organization and celebration of World Rabies Day in the county from Seme Sub-County on the 28th September 2023
- Digital mapping of streams and canals planned for desiltation in Ombeyi, Miwani, Ahero, Kolwa East and West Seme wards

Challenges

- High staff: farmer ratio (1: ~8,000) due to high staff turn-over without replacement affected effectiveness of extension service delivery
- Poor working environment for field staff
- Inadequate motorization of staff. This immobility challenges delivery of extension service and activity implementation.
- Inadequate and timely access to funds by departmental revenue generation stations i.e., Maseno ATC, AMS and KDDC, that affected their operations. Following, the affected stations reported low activity thus registered very poor revenue collection KES 806,853.
- Delayed uploading of the FY2022-23 supplementary budget that coursed challenges in preparations for the Regional Kisumu ASK Show

Lessons Learnt

- Need to prioritize recruitment of more technical staff
- Collaborative approach with various stakeholders to creating synergies and cost sharing in the provision of extension services.
- There is need to upscale and out-scale free farmers free toll center operations to complement face-face extension activities especially with the prevailing technical staff shortage.
- Need to construct office space for Kisumu West and for Seme sub counties
- It is essential to motorize staff to increase extension visibility and coverage
- Timely authorization to incur expenditure embed effectiveness and efficiency in service delivery
- Enhanced facilitation of extension services to be enhanced

- There is need to develop a facility improvement fund for the revenue generating stations to improve their operations.

Recommendations

- Drafting of the legislative framework for facility improvement fund has commenced
- Servicing and repair grounded vehicles to be prioritized
- Recruitment of replacement staff to exiting staff as planned
- Uploading of supplementary budgets should be expedited once approved

City of Kisumu

The Department spent Kshs. **169,202,851** On both recurrent and development programmes during the reporting period. This expenditure represented 22 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 37 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	26,916,621	16%
DEV	297,300,000	-	0%
TOTAL	760,716,334	169,202,851	22%

Source: County Treasury-IFMIS

Achievements

- In the first quarter concept notes, terms of references and work plan for all the projects have been developed. All are under procurement process. The outputs of these projects will reinforce the outcomes and impacts of the previous initiatives and strategies with respect to restoration of the city environment through urban afforestation and enhanced tree cover, improved urban aesthetics and sustainable solid waste management.
- To date all the technical project documents (designs, Bills of Quantities and Specifications) have been concluded. The procumbent for works at 80% completed. Works to commence in November, 2023

Challenges

- Implementation of the project was slow in Q1, which traditionally is a transitional period between financial years, and is characterized by conclusion of county budget processes. The period was utilized to appraise and review previous year's performance, develop the PC, implementation work plan and undertake preparatory activities for the projects, including identification of partners and stakeholders to support project implementation.
- Delayed preparation and rolling out of PC.
- The project highlighted above are scheduled to commence in second quarter, however some might delay due to budget authorization before commitment.
- The legal directorate being a fairly new directorate in the city management structure, there are several challenges that the department has faced in the last one month or so. There would be more contributions from this department if the following challenges would get addressed.
 - i. Timely relaying of information and documentation has been a huge challenge,
 - ii. Lack of funding,
 - iii. Inadequate staff in the office,
 - iv. Inadequate resources i.e. office stationary,

Lessons Learnt

- There is need to prepare projects before completion of budget process to allow for accurate estimates for the projects included in the final budget.
- Preparation for projects should be done well and in accordance with laid down procedures and processes
- Projects must be budgeted for and contracts and payments structured well
- There should be public engagement in project identification and implementation to reduce and mitigate risks
- Monitoring and supervision is key during implementation to ensure quality assurance and successful completion

Recommendations

- It is important to have a projects and targets that are aligned to CIDP, ADP and therefore are in the budget
- Timely disbursement of funds to ensure smooth implementation and completion of projects

- Ensure M&E is mainstreamed in the implementation process, through monthly progress review and quarterly reporting to identify and address risks that may emerge during implementation
- Team work from departmental staff, under leadership of the head of department as the result leader
- To defend the City adequately, the legal department MUST be provided with documentation in time,
- For the legal department to run effectively it should be appropriately funded as the office engages in a lot of research and paperwork,
- This department needs adequate staff to assist in the proper filing and organization of documents,
- The office should be sufficiently provided with stationery, including stamps, files, etc.
- Public works and engineering recommend planned actions as indicated in the annexed work plan below

The County Assembly of Kisumu

The Assembly spent Kshs. **193,926,992** On both recurrent and development programmes during the reporting period. This expenditure represented 17 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 20 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	45,367,427	13%
O&M	633,043,014	148,559,565	23%
DEV	165,000,000	-	0%
TOTAL	1,134,533,370	193,926,992	17%

Source: County Treasury-IFMIS