

COUNTY GOVERNMENT OF MURANG'A



COUNTY ASSEMBLY OF MURANG'A



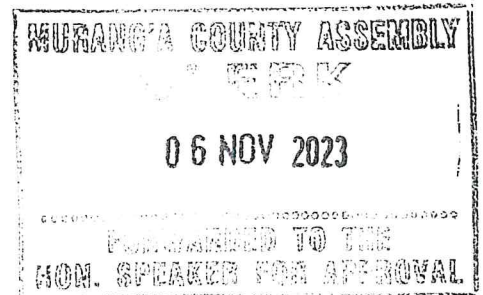
THIRD ASSEMBLY

SECOND SESSION

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THE COMMITTEE ON BUDGET AND APPROPRIATIONS

REPORT ON ANNUAL BUDGET IMPLEMENTATION REVIEW FOR THE FY 2022-23 FROM THE  
CONTROLLER OF BUDGET



Clerk's Chambers,  
Murang'a County Assembly Buildings,  
MURANG'A.

OCTOBER 2023

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**EXECUTIVE SUMMARY**

It is my pleasure to present to this Assembly the report on budget implementation for the FY 2022-23. The report was guided by the Controller of Budget Review which was submitted to the county assembly pursuant to Article 228(6) of the Constitution of Kenya 2010. The county approved budget amounted to Kshs. 9.8 billion while the actual receipt amounted to Kshs. 8.5 billion. The budget was implemented as per the approved county plans, policies and other legal instruments. The greatest challenge in budget implementation was low performance of the local revenue which was 42.2 % of the target. Pending bills continued to increase while the wage bill was above the required threshold of 35% of total revenues. High absorption rate of development budget was observed in Agriculture and Infrastructure departments while low absorption rested at the Trade department.

To improve budget execution going forward, the committee recommends that all the departments submit their budget implementation work plans and that local revenue target should be revised during the consideration of the Supplementary budget. Further, the achievement of optimal wage bill should remain a focus by the office of the County Secretary.

Signed.....

Date.....

HON. CHARLES MACHIGO KARINA

**CHAIRPERSON, BUDGET AND APPROPRIATIONS COMMITTEE.**

## **PREFACE**

### **1.0 Committee Establishment and Mandate**

**Mr. Speaker**, pursuant to Standing Order 200(3), the County Budget and Appropriation Committee is mandated among other functions to: -

- a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget,
- b) Discuss and review the estimates and make recommendations to the House; and;
- c) Examine Bills related to the County budget, including Appropriations Bills

### **1.1 Committee Membership**

The County Budget and Appropriation Committee as currently constituted, comprises of the following Members:-

- |                                  |                    |
|----------------------------------|--------------------|
| 1. Hon. Charles Machigo Karina   | - Chairperson      |
| 2. Hon. Julian Njiiri            | - Vice Chairperson |
| 3. Hon. Francis Kamau            | - Member           |
| 4. Hon. Gerald Wambugu           | - Member           |
| 5. Hon. Grace Sharleen Wambui    | - Member           |
| 6. Hon. Caroline Wairimu Njoroge | - Member           |
| 7. Hon. James Karanja Kabera     | -Member            |
| 8. Hon. Jeremiah Gichobe         | - Member           |
| 9. Hon. Naomi Nyambura Maina     | - Member           |
| 10. Hon. John Mwangi Kamau       | - Member           |
| 11. Hon. John Ngugi Kibaiya      | - Member           |
| 12. Hon. Dinah Muthoni Kagiri    | - Member           |
| 13. Hon. Samson Mukora Ngigi     | - Member           |
| 14. Hon. Edwin Mwangi Wairagu    | - Member           |
| 15. Hon. Peter Murigi Ngugi      | - Member           |
| 16. Hon. Liz Muthoni Mbugua      | -Member            |
| 17. Hon. Moses Mirara            | -Member            |

### **1.2 Committee Secretariat**

- |                     |                            |
|---------------------|----------------------------|
| 1. John Kahari      | -Principal Clerk Assistant |
| 2. Hellen Githinji  | -Principal Hansard Editor  |
| 3. Esther Ngamau    | -Fiscal Analyst            |
| 4. Mj. Esau Shilako | -Chief Sergeant Art Arms   |
| 5. Brian Kinyanjui  | -Sergeant Art Arms         |

## **2.0 BACKGROUND INFORMATION**

**Hon. Speaker** this report details how the budget of the FY 2022-23 was implemented as at 30<sup>th</sup> June 2023. The report is submitted pursuant to Article 228 (6) of the Constitution of Kenya 2010. Hon. Speaker the reporting period marks the first financial year of the county government led by His Excellency the Governor, Hon. Irungu Kanga'ata. Previously the committee has scrutinized the First Quarter, First Half and the First Nine Months reports on Budget Implementation. This report Hon. Speaker aggregates the four quarters of the FY 2022-23.

Hon. Speaker, the budget for the FY 2022-23 was aligned to the County Fiscal Strategy Paper 2022, the Revised Annual Development Plan 2022-23 and the County Integrated Development Plan 2022-27. Additionally the programmes approved in the supplementary Budget FY 2022-23 were supported by various policy and legal instruments to enable their implementation. Notably, the Agricultural Input Subsidy Policy and regulations, The Health Policy and Regulations, the Youth Service Policy and the Internship Policy.

Hon. Speaker, the committee also noted the special consideration by His Excellency the Governor to initiate Community Based Projects that have promoted economic growth in all wards. The Ward projects Hon. Speaker, indicates the efforts of the county government to ensure inclusive growth and equitable distribution of resources.

It is the hope of the committee that budget implementation will improve during the current Financial Year and going forward. With the institutionalization of important structures and the automation of revenue, the county government is set to impact more on the county residents as per the motive of devolution in Kenya.

### **2.1 Terms of Reference**

The committee set to identify;

- a) How the overall budget performed during the FY 2022-23
- b) How specific sectors implemented their program-based budget
- c) The challenges hampering effective budget implementation during the FY 2022-23
- d) Best practices to improve budget execution

### **2.2 Methodology**

The committee applied the following methods to come up with this report;

- a) In-depth scrutiny of the Controller of Budget Review Report FY 2022-23
- b) Fiscal briefings and analysis meetings on the key budget areas i.e revenue, expenditure and absorption

## **3.0 COMMITTEE OBSERVATIONS**

- (a) The approved supplementary budget amounted to Kshs. 9.8 billion comprising of Kshs. 2.94 billion for development and Kshs. 6.86 billion for recurrent expenditure. As at 30<sup>th</sup> June 2023 the county received Kshs. 7.18 billion as the equitable share, Kshs. 123.75 million as Appropriations in Aid (A-I-A), Kshs. 337.13 million as additional allocations and

Kshs. 534.41 million as own-source revenue. The revenue performance is analyzed in the schedule below;

**Schedule 1: Revenue Estimates against Actual**

No.	Revenue Sources	Approved Budget FY 2022-23 (Kshs.)	Actual Receipt (Kshs.)	Performance % Actual/Budget
1	Equitable Share of revenue raised nationally	7,180,155,855	7,180,155,855	100.0
2	Compensation for user fees foregone	20,138,691	-	-
3	Leasing of Medical Equipment	153,297,782	-	-
4	Transforming Health systems for Universal care project (WB)	81,798,466	-	-
5	Nutritional International Grant	20,612,450	25,000,000	121.3
6	NARIGP	335,683,961	189,025,001	56.3
7	NAVCDP	70,000,000	67,192,729	96.0
8	Kenya Urban Support Project (KUSP) UIG	2,339,915	2,339,915	100.0
9	DANIDA Grant	20,260,688	19,327,876	95.4
10	Sweden- ASDSP	17,092,147	12,245,673	71.6
11	FLLoCA	22,000,000	22,000,000	100.0
12	Own Source Revenue	1,265,765,573	534,416,925	42.2
13	Balance b/f from FY 2021-22	380,500,000	380,500,000	100.0
14	AIA	234,234,427	123,750,039	52.8
	<b>Total</b>	<b>9,803,879,955</b>	<b>8,555,954,013</b>	<b>87.3</b>

(b) The county did not achieve local revenue target and was among the seven counties that achieved below half of the revenue target. It was observed that forty counties achieved more than 50% of their revenue target while three counties achieved over 100% of their revenue target. The local revenue performance represented a 26.5 per cent increase compared to the revenue realized in the FY 2021-22. The revenue from business permits had the highest contribution as compared to other sources as analysed in the schedule below;

**Schedule 2: Revenue Performance per Stream**

No.	Revenue Stream	Amount (Kshs.)	Percentage proportion (%)
1	Licenses	214,814,773	33
2	Hospital Fees	123,750,039	19
3	Liquor	54,707,214	8
4	Land Rate	40,447,179	6
5	Building Material Cess	40,059,246	6
6	Other Sources	184,388,514	28
	<b>Total</b>	<b>658,166,965</b>	<b>100</b>

- c) The total stock of pending bills as at 20<sup>th</sup> June 2023 was reported as Kshs. 3.65 billion after settlement of Kshs. 316.85 million pending bills. The county was among the top six counties with huge pending bills that included Nairobi Kshs. 107.33 billion, Kiambu Kshs.5.96 billion, Wajir Kshs.5.51 billion, Mombasa Kshs. 4.29 billion and Mandera Kshs. 3.10 billion.
- d) The county spent Kshs. 8.47 billion from the County Revenue Fund where Kshs. 2.03 billion was for development programmes and Kshs. 6.43 billion was for recurrent programmes.
- e) The recurrent expenditure for county executive comprised of Kshs. 3.96 billion spent on employee compensation and Kshs. 1.59 billion spent on operations and maintenance. The county assembly on the other hand spent Kshs. 301.57 million on employee compensation and Kshs. 568.66 million on operations and maintenance. The absorption rate for recurrent budget was 93.7%.
- f) The total wage bill amounted to Kshs. 4.27 billion that represented 49.9 % of the total revenue for FY 2022-23. The compensation for health workers amounted to Kshs. 2.44 billion that represented 57.3% of the total wage bill.
- g) The county had three operational Funds, which were budgeted, expended and reported. The Funds comprised of County Education Scholarship Fund that expended Kshs. 304 million, the Agricultural Input Subsidy and Incentives Fund that spent Kshs. 50.8 million and the County Assembly Car Loan and Mortgage Fund that expended Kshs. 188.7 million.
- h) Thirteen development projects were reported to have been contracted, expended and paid in full as indicated in the schedule below;

**Schedule 3: Development Projects Contracted and Paid**

No.	Sector	Project Name	Contracted Sum	Expenditure	Amount paid
1	Agriculture	NARIGP	350,873,239	350,873,239	350,873,239
2		Agricultural Input Subsidy Fund	198,000,000	198,000,000	198,000,000
3		NARIGP Counter Funding	105,000,000	105,000,000	105,000,000
4		NAVCDP	67,192,729	67,192,729	67,192,729
5	Transport	Gravelling Maintenance and Equipment	100,000,000	100,000,000	100,000,000
6	Health	Transformation of Health Systems for Universal Care Projects	78,214,366	78,214,366	78,214,366
7		Nutritional International Counter funding	41,682,681	41,682,681	41,682,681

8		Community Health Services	38,000,000	38,000,000	38,000,000
9		Mathioya Hospital	37,761,241	37,761,241	37,761,241
10		Level 5 Referral Hospital construction of wards	34,961,206	34,961,206	34,961,206
11		Supply and Installation of Oxygen Gas Plant at Murang'a Level 5 Hospital	26,362,513	26,362,513	26,362,513
12	Finance	Automation Services	63,747,000	63,747,000	63,747,000
13	Water	Water Development	46,504,995	46,504,995	46,504,995
		<b>Total</b>	<b>1,188,299,970</b>	<b>1,188,299,970</b>	<b>1,188,299,970</b>

- i) It was also observed that Transport and Agriculture sectors were the top performers in the development budget implementation. The absorption capacities were 96.5% and 87.4% respectively. The sector performance

#### Schedule 4: Recurrent Budget Implementation Per Sector/Department

No.	Department	Budget Kshs. 'million'	Exchequer Kshs. 'million'	Expenditure Kshs. 'million'	Expenditure/Exchequer (%)	Absorption Expenditure/Budget (%)
1	Agriculture	239.79	221.32	213.32	96.4	89.0
2	Trade	49.15	24.22	39.87	164.6	81.1
3	CPSB	38.51	31.42	28.00	89.1	72.7
4	Education	676.96	664.67	659.00	99.1	97.3
5	Transport	21.76	16.65	16.52	99.2	75.9
6	Environment	23.18	12.58	16.31	129.7	70.4
7	Finance	344.90	272.45	300.72	110.4	87.2
8	Health	3,254.17	3,161.26	3,185.14	100.8	97.9
9	Lands	31.42	21.87	19.16	87.6	61.0
10	PSA	760.13	730.79	671.76	91.9	88.4
11	Water	90.18	88.00	83.81	95.2	92.9
12	Youth	66.31	52.24	51.74	99.0	78.0
13	County Assembly	927.00	870.25	870.25	100.0	93.9
14	Governorship	271.76	205.10	222.48	108.5	81.9
15	Municipality	66.61	59.95	54.43	90.8	81.7



	<b>Total</b>	<b>6,861.83</b>	<b>6,432.77</b>	<b>6,432.51</b>	<b>100.0</b>	<b>93.7</b>
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**Schedule 5: Development Budget Implementation Per Sector/Department**

No	Department	Budget Kshs. 'million'	Exchequer Kshs. 'million'	Expenditure Kshs. 'million'	Expenditure/Exchequer (%)	Absorption Expenditure/Budget (%)
1	Agriculture	900.98	790.73	787.73	99.6	87.4
2	Trade	103.26	31.66	25.53	80.6	24.7
3	CPSB	-	-	-	-	-
4	Education	52.80	32.79	29.66	90.5	56.2
5	Transport	548.30	540.72	529.00	97.8	96.5
6	Environment	95.00	44.55	44.55	100.0	46.9
7	Finance	77.00	63.75	62.72	98.4	81.5
8	Health	743.49	428.11	455.87	106.5	61.3
9	Lands	63.70	1.23	1.23	100.0	1.9
10	PSA	-	-	-	-	-
11	Water	85.50	51.67	51.40	99.5	60.1
12	Youth	100.00	38.43	35.96	93.6	36.0
13	County Assembly	50.00	14.16	14.16	100.0	28.3
14	Governorship	-	-	-	-	-
15	Municipality	122.04	-	-	-	-
	<b>Total</b>	<b>2,942.07</b>	<b>2,037.80</b>	<b>2,037.81</b>	<b>100.0</b>	<b>69.3</b>

**Schedule 6: Recurrent Budget Implementation per Program and Sub-programme**

NO.	Department	Programme	Sub-programme	Approved Budget FY 2022-23 (Kshs.)	Expenditure as at 30 <sup>th</sup> June 2023 (Kshs.)	Absorption (%)
1	Governorship	County Coordination	Monitoring	3,600,000	2,915,301	81.0
			Co-ordination	63,200,000	49,315,181	78.0
			Public and citizen participation	6,896,000	4,435,405	64.3
			Administration and Support	178,976,902	154,175,416	86.1
			Audit and Monitoring	5,670,000	3,282,695	57.9

			Disaster Program	13,421,000	8,354,684	62.3
			<b>Sub-total</b>	<b>271,763,902</b>	<b>222,478,682</b>	<b>81.9</b>
2	Finance	Revenue	Local Revenue Mobilization	20,130,000	18,365,111	91.2
		ICT Program	Automation and Revenue System	500,000	216,000	43.2
		Financial Management	Budget Formulation	3,600,000	2,828,666	78.6
			Economic Planning and CIDP	15,600,000	12,320,485	79.0
			Corporate Governance	5,990,000	5,747,378	95.9
			Budget Implementation	3,660,000	3,546,945	96.9
			Public Participation	39,180,000	33,675,758	86.0
			Budget Implementation	3,320,000	2,265,191	68.2
		Administration	General Administration	252,916,609	221,756,754	87.7
			<b>Sub-total</b>	<b>344,896,609</b>	<b>300,722,288</b>	<b>87.2</b>
3	Agriculture	Food Security	Crops Development	2,970,000	2,831,672	95.3
			Promotion of Food Security	3,850,000	3,260,605	84.7
			Capacity Development	3,850,000	3,142,366	81.6
		Livestock Development	Veterinary Services	4,370,000	3,674,135	84.1
			Livestock and Fisheries	1,705,000	735,400	43.1
		Administration	General Administration	223,040,035	199,675,314	89.5
			<b>Sub-total</b>	<b>239,785,035</b>	<b>213,319,492</b>	<b>89.0</b>
4	Transport	Urban Development	Urban Development	3,650,900	2,163,214	59.3
		Energy Development	Promotion of Energy	1,100,000	25,410	2.3
		Infrastructure Development	Construction of Roads	17,007,900	14,335,111	84.3
			<b>Sub-total</b>	<b>21,758,800</b>	<b>16,523,735</b>	<b>75.9</b>
5	Trade	Tourism Program	Tourism Development	4,060,000	2,239,560	55.2
		Trade Development	Trade and Enterprise	9,160,000	7,438,693	81.2
			Domestic Trade	14,100,000	11,310,589	80.2
			Fair Trade and consumer protection	4,050,000	2,313,637	57.1
		Administration	General Administration	17,783,307	16,565,290	93.2
			<b>Sub-total</b>	<b>49,153,307</b>	<b>39,867,769</b>	<b>81.1</b>
6	Education	ECDE Programme	Early Childhood Development	236,820,327	234,900,100	99.2
		Polytechnics Program	Revitalization of Youth Polytechnics	124,043,541	109,815,358	88.5
		Education Intervention	Motivation of primary and Secondary schools	312,700,000	311,463,600	99.6
		Administration	General Administration	3,400,000	2,825,865	83.1
			<b>Sub-total</b>	<b>676,963,868</b>	<b>659,004,923</b>	<b>97.3</b>
7	Health	Infrastructure Development	Infrastructure Development	1,615,000	1,609,990	99.7
		Alcohol Program	Alcoholic Control and Reviewing	14,010,000	11,676,859	83.3

		Curative Program	Free Primary HealthCare	670,020,000	645,469,099	96.3
		Administration	General Administration	2,568,520,172	2,526,388,658	98.4
			<b>Sub-total</b>	<b>3,254,165,172</b>	<b>3,185,144,606</b>	<b>97.9</b>
8	Land	Administration	General Administration	31,416,078	19,164,282	61.0
			<b>Sub-total</b>	<b>31,416,078</b>	<b>19,164,282</b>	<b>61.0</b>
9	CPSB	National Values and Governance	General Administration	38,509,490	28,000,185	72.7
			<b>Sub-total</b>	<b>38,509,490</b>	<b>28,000,185</b>	<b>72.7</b>
10	Youth	Social Development	Cooperatives	5,460,000	4,835,590	88.6
			Social Welfare and Vocational	2,450,000	1,360,509	55.5
		General Administration	General Administration	43,241,970	35,140,222	81.3
		Youth Development	Youth Development	660,000	31,300	4.7
			Development &Mgt of sports facilities	11,420,000	9,710,565	85.0
		Cultural Development	Dvpt & Promotion of culture	3,074,115	663,500	21.6
			<b>Sub-total</b>	<b>66,306,085</b>	<b>51,741,686</b>	<b>78.0</b>
11	Environment	Waste Management	Solid Waste Management	6,224,872	4,914,364	78.9
		Administration	General Administration	11,254,440	8,616,559	76.6
		Environmental Governance	Environmental Leadership and Governance	5,700,000	2,782,640	48.8
			<b>Sub-total</b>	<b>23,179,312</b>	<b>16,313,563</b>	<b>70.4</b>
12	PSA	Human Resources Develop	Human Resource Management	16,810,000	9,828,435	58.5
		Administration	General Administration	743,320,876	661,936,537	89.1
			<b>Sub-total</b>	<b>760,130,876</b>	<b>671,764,972</b>	<b>88.4</b>
13	Water	Administration	General Administration	85,864,439	83,188,973	96.9
		Water Development	Water Supply Infrastructure	4,319,500	625,756	14.5
			<b>Sub-total</b>	<b>90,183,939</b>	<b>83,814,729</b>	<b>92.9</b>
14	Municipality	Municipal Development	General Administration	66,609,915	54,428,378	81.7
			<b>Sub-total</b>	<b>66,609,915</b>	<b>54,428,378</b>	<b>81.7</b>
15	County Assembly	Legislation &Representation	Legislation & Representation	350,820,000	323,108,047	92.1
		Oversight	Oversight	251,401,000	237,295,676	94.4
		Administration	Administration and Support	324,779,000	309,843,977	95.4
			<b>Sub-total</b>	<b>927,000,000</b>	<b>870,247,700</b>	<b>93.9</b>
			<b>GRAND TOTAL</b>	<b>6,861,822,388</b>	<b>6,432,536,990</b>	<b>93.7</b>

**Schedule 7: Development Expenditure Budget Implementation per program and sub-programme**

No.	Department	Program	Sub-Programme	Approved Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)
1	Finance	Administration	General Administration	77,000,000	62,715,440	81.4
			<b>Sub-total</b>	<b>77,000,000</b>	<b>62,715,440</b>	<b>81.4</b>
2	Agriculture	Food Security	Promotion Food security	865,276,108	760,557,753	87.9
		Livestock Development	Veterinary Services	29,100,000	25,051,364	86.1
			Livestock and Fisheries	6,600,000	2,125,000	32.2
			<b>Sub-total</b>	<b>900,976,108</b>	<b>787,734,117</b>	<b>87.4</b>
3	Transport	Infrastructure Development	Infrastructure Dvpt	548,300,000	529,002,114	96.5
			<b>Sub-total</b>	<b>548,300,000</b>	<b>529,002,114</b>	<b>96.5</b>
4	Trade	Agro Marketing	Cooperatives	26,705,000	13,640,949	51.1
		Tourism	Tourism Development	5,550,000	920,694	16.6
		Trade Development	Domestic Trade	71,000,000	10,965,401	15.4
			<b>Sub-total</b>	<b>103,255,000</b>	<b>25,527,044</b>	<b>24.7</b>
5	Education	ECDE Programme	Early Childhood Dvpt	30,000,000	24,860,275	82.9
		Polytechnics	Revitalization of Youth	18,600,000	2,598,796	14.0
		Education Intervention	Motivation of Primary	4,200,000	2,200,000	52.4
			<b>Sub-total</b>	<b>52,800,000</b>	<b>29,659,071</b>	<b>56.2</b>
6	Health	Infrastructure Development	Infrastructure Improvement	251,800,000	142,996,180	56.8
		Curative Program	Free Primary Healthcare	233,297,781	139,148,102	59.6
		Administration	General Administration	258,389,246	173,725,020	67.2
			<b>Sub-total</b>	<b>743,487,027</b>	<b>455,869,302</b>	<b>61.3</b>
7	Land	Land Policy Succession	Land Policy and Planning	46,700,000	-	-
			Land Survey	5,000,000	-	-
		Estate Management	Public Trusts and Estates	12,000,000	1,231,041	10.3
			<b>Sub-total</b>	<b>63,700,000</b>	<b>1,231,041</b>	<b>1.9</b>
8	Youth	Social Development	PWD	20,000,000	9,941,800	49.7
			Gender and Social-Economic	72,000,000	25,344,694	35.2
		Cultural Development	Dvpt and Promotion of Culture	8,000,000	670,320	8.4
			<b>Sub-total</b>	<b>100,000,000</b>	<b>35,956,814</b>	<b>36.0</b>
9	Environment	Waste Management	Solid Waste Management	63,100,285	22,550,650	35.7
			Environmental Management	31,900,000	22,000,000	69.0
			<b>Sub-total</b>	<b>95,000,285</b>	<b>44,550,650</b>	<b>46.9</b>
10	Water	Water Development	Water Supply Infrastructure	85,500,000	51,396,096	60.1
			<b>Sub-total</b>	<b>85,500,000</b>	<b>51,396,096</b>	<b>60.1</b>
11	Municipality	Municipal Development	Solid Waste	8,800,000	-	-
			Infrastructure Development	100,239,147	-	-
			Urban Development	10,000,000	-	-
			Revenue Automation	3,000,000	-	-
			<b>Sub-total</b>	<b>122,039,147</b>	<b>-</b>	<b>-</b>

12	County Assembly	Administration	Administration and support	50,000,000	14,158,208	28.3
			<b>Sub-total</b>	<b>50,000,000</b>	<b>14,158,208</b>	<b>28.3</b>
			<b>GRAND TOTAL</b>	<b>2,942,057,567</b>	<b>2,037,799,897</b>	<b>69.3</b>

#### **4.0 COMMITTEE RECOMMENDATIONS**

The committee recommends that;

- a) Each county department should submit to the County Assembly a workplan on budget implementation FY 2023-24. Each workplan should indicate how all budgeted programmes will be implemented. The information should be submitted by 30<sup>th</sup> October 2023.
- b) The County Treasury should adopt a scientific revenue estimation model in order to have a realistic local revenue target. As observed the county performed below 50% in own source revenue which occasioned the skyrocketing pending bills. During the review of the FY 2023-24 budget the local revenue estimate should be reviewed to an achievable target to prevent the growth of pending bills.
- c) The County Executive Committee Member for Trade and Industry should explain why there was a low absorption capacity in the development programmes where only 24.7% of the budget was absorbed. The CEC Member should send a detailed information containing the challenges in budget implementation under his docket.
- d) The County Secretary should verify the payroll data to prevent incidences of ghost workers in the system. Further, future employment should be backed by a need such as succession planning to relieve the ballooning wage bill. All dues and compensation to employees should be processed through the Integrated Personnel Payroll Data (IPPD) system. Manual processing of personnel emoluments should be stopped completely.