

County Government of Narok

1.1.1 Overview of FY 2022/23 Budget

The County's approved second supplementary budget for the FY 2022/23 was Kshs.14.98 billion, comprising Kshs.4.83 billion (32.2 per cent) and Kshs.10.15 billion (67.8 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 12.20 per cent compared to the previous financial year when the approved budget was Kshs.13.35 billion and comprised of Kshs.4.01 billion towards development expenditure and Kshs.9.34 billion for recurrent expenditure.

To finance the budget, the County expected to receive Kshs.8.84 billion (59.0 per cent) as the equitable share of revenue raised nationally, Kshs.1.62 billion (10.8 per cent) as conditional grants, a cash balance of Kshs.311.81 million (2.1 per cent) from FY 2021/22, and generate Kshs.4.2 billion (28.1 per cent) as own-source revenue. A breakdown of the conditional grants is provided in **Table 1**

The cash balance from the previous financial year comprises Kshs.707.58 million from unspent June,2022 equitable share, and Kshs.1.92 million, which were the balance in the CRF account at the Central Bank of Kenya.

1.1.2 Revenue Performance

In FY 2022/23, the County received Kshs.8.84 billion as the equitable share of the revenue raised nationally, Kshs.325.48 million as conditional grants, had a cash balance of Kshs709.50 million from FY 2021/22, and raised Kshs.3.06 billion as own-source revenue. The total funds available for budget implementation during the period amounted to Kshs.12.94 billion, as shown in Table -1.

Table -1:Narok County, Revenue Performance in FY 2022/23

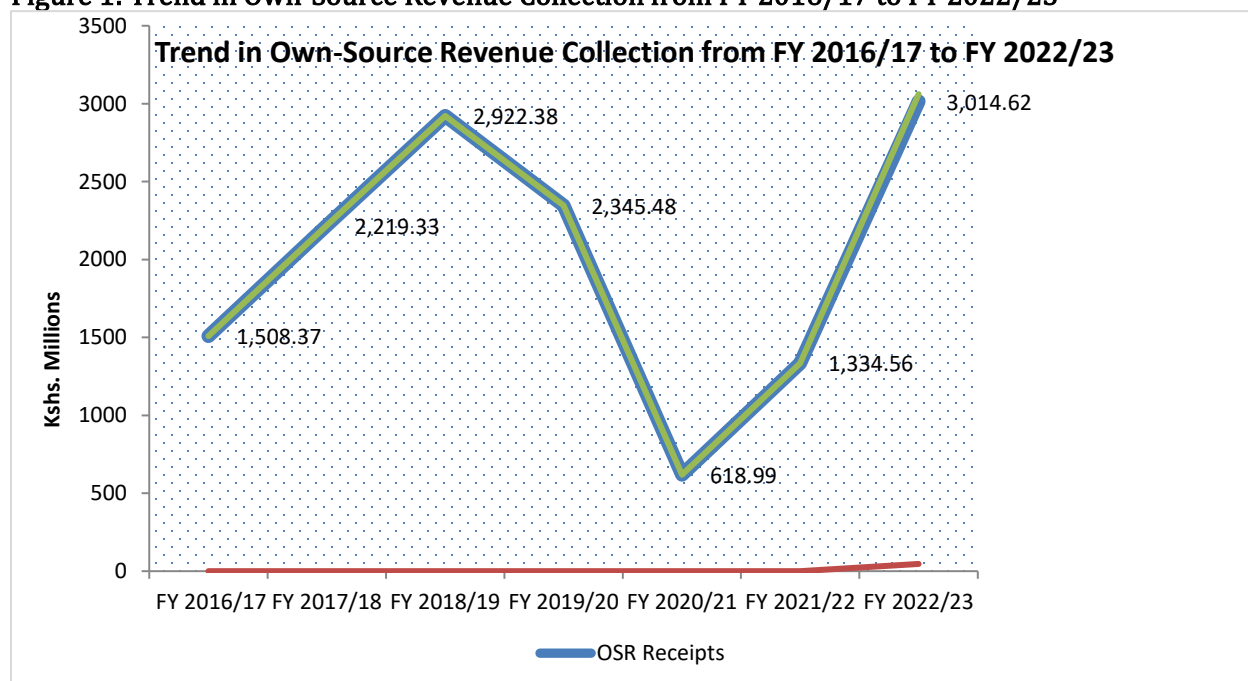
S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	8,844,789,456.00	8,844,789,456.00	100.0
Subtotal		8,844,789,456.00	8,844,789,456.00	100.0
B	Conditional Grants			
1.	Leasing of Medical Equipment	110,638,298.00	-	0.0
2.	Equalisation fund	1,045,651,263.00	-	0.0
3.	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	10,076,723.00	10,076,723.00	100.0
4.	IDA - National Agricultural and Rural Inclusive Growth Project (NARIGP).	243,107,598.00	198,081,838.45	81.5
5.	IDA - Financing Locally-led Climate Action programm	22,000,000.00	22,000,000.00	100.0
6.	Danida Grant - Transer of funds to Danida Primary Health Care Special Purpose Account.	25,860,375.00	25,793,325.00	99.7

7.	IDA - Kenya Urban Support Programme(KUSP).	2,339,914.88	2,339,914.85	100.0
8.	IDA - National Agricultural Value Chain Development Project.	70,000,000.00	67,192,729.00	96.0
9.	B/F Grants-KDSP	68,451,638.00	-	0.0
10.	B/F World Bank Loan DANIDA Grant UHDS	8,905,875.00	-	0.0
11.	B/F Agricultural Sector Development Support Program (ASDSP)	12,697,228.00	-	0.0
Subtotal		1,619,728,912.88	325,484,530.30	20.1
C	Other Sources of Revenue			
12.	Own Source Revenue inclusive of Appropriation in Aid	4,204,783,838	3,061,007,640	72.8
13.	Unspent balance from FY 2021/22	311,813,069	709,507,194	227.5
14.	Other Revenues	0	0	0
Sub Total		4,516,596,907	3,770,514,834	83.5
Grand Total		14,981,115,820	12,940,788,820	86.4

Source: Narok County Treasury

Figure 1 shows the trend in own-source revenue collection from FY 2016/17 to FY 2022/23.

Figure 1: Trend in Own-Source Revenue Collection from FY 2016/17 to FY 2022/23

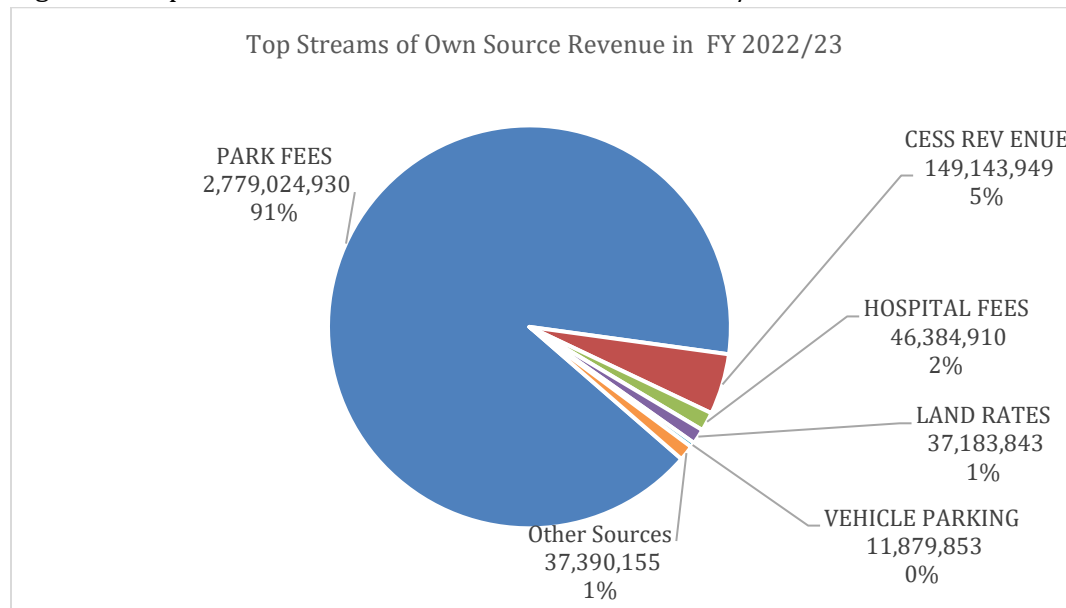


**Source: Narok County Treasury*

In FY 2022/23, the County generated a total of Kshs.3.061 million from its sources of revenue. This amount represented an increase of 56 per cent compared to Kshs.1.33 billion realised in a similar period in FY 2021/22 and was 72.8 per cent of the annual target and 34.6 per cent of the equitable

revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

Figure 2: Top Streams of Own Source Revenue in FY 2022/23



Source: Narok County Treasury

The highest revenue stream of Kshs.2.78 billion was from Park fees contributing to 91 per cent of the total OSR receipts during the reporting period. Revenue/A-i-A from the health sector amounted to Kshs.46.38 million representing 2 per cent of the overall OSR in FY 2022/23.

1.1.3 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.12.85 billion from the CRF account during the reporting period. The amount comprised Kshs.3.16 billion (24.6 per cent) for development programmes and Kshs.9.69 billion (75.4 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in FY 2022/23 indicates that Kshs.4.63 billion was released towards Employee Compensation, and Kshs.5.06 billion was for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of the financial year was Kshs.2.73 million.

1.1.4 County Expenditure Review

The County spent Kshs.12.80 billion on development and recurrent programmes in the reporting period. The expenditure represented 99.6 per cent of the total funds released by the CoB and comprised of Kshs.3.15 billion and Kshs.9.65 billion on development and recurrent programmes respectively. Expenditure on development programmes represented an absorption rate of 65.2 per cent. In contrast, recurrent expenditure represented 95.1 per cent of the annual recurrent expenditure budget.

1.1.5 Settlement of Pending Bills

At the beginning of FY 2022/23, the County reported a stock of pending bills amounting to Kshs.1.55 billion, comprising of Kshs.602.34 million for recurrent expenditure and Kshs.945.44 million for development activities. During the year, pending bills amounting to Kshs.377.68 million were settled, consisting of development programmes only. Therefore, as of 30th June 2023, the outstanding amount was Kshs.1.17 billion.

1.1.6 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.4.11 billion on employee compensation, Kshs.4.52 billion on operations and maintenance, and Kshs.3.09 billion on development activities. Similarly, the County Assembly spent Kshs.501.83 million on employee compensation, Kshs.527.40 million on operations and maintenance, and Kshs.56.281million on development activities, as shown in Table 2.

Table 2: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	9,044,501,582	1,108,935,593	8,625,055,992	1,029,228,383	95.4	92.8
Compensation to Employees	4,123,912,854	493,321,166	4,105,976,310	501,826,312	99.6	101.7
Operations and Maintenance	4,920,588,728	615,614,427	4,519,079,682	527,402,071	91.8	85.7
Development Expenditure	4,727,658,645	100,000,000	3,093,561,785	56,281,184	65.4	56.3
Total	13,772,160,227	1,208,935,593	11,718,617,777	1,085,509,567	85.1	89.8

Source: Narok County Treasury

1.1.7 Expenditure on Employees' Compensation

During the reporting period, expenditure on employee compensation was Kshs.4.61 billion, or 35.6 per cent of the revenue for FY 2022/23 of Kshs.12.94 billion. This expenditure represented an increase from Kshs.3.76 billion reported in a similar period of FY 2021/22. The wage bill included Kshs.1.48 billion paid to health sector employees, translating to 32.1 per cent of the total wage bill.

The significant increase in Personnel Emoluments compared to the previous financial year is due to promotion arrears to all staff from 2020 and recruitment of 349 new staff within the year.

Further analysis indicates that PE costs amounting to Kshs.4.60 billion were processed through the (Integrated Personnel and Payroll Database (IPPD) system, while Kshs.12.13 million was processed through manual payrolls. The manual payrolls accounted for 0.3 per cent of the total PE cost.

The County Assembly spent Kshs.22.31 million on committee sitting allowances for the 50 MCAs and the Speaker against the annual budget allocation of Kshs.31.81 million. The average monthly sitting allowance was Kshs.37,176 per MCA. The County Assembly has established 21 Committees.

1.1.8 County Emergency Fund and County-Established Funds

Section 110 of the PFM Act 2012 establishes the Emergency Fund, while Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly.

The County allocated Kshs.718.79 million to county-established funds in FY 2022/23, constituting 4.89 per cent of the County's overall budget. Table 3 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3: Performance of County Established Funds as of 30th June 2023

S/No.	Name of the Fund	Approved Budget Allocation in FY 2022/23 (Kshs.)	Exchequer Issues FY 2022/23 (Kshs.)	Actual Expenditure for FY 2022/23 (Kshs.)	Submission of Financial Statements as of 30 th June 2023 (Yes/No.)
		A	B	C	D
County Executive Established Funds					
1.	Bursary Fund	372,115,731	372,115,731	372,115,731	No
2.	Masai mara community support fund	29,424,846	5,000,000	5,000,000	No
County Assembly Established Funds					
3.	Car loans & Mortgage for Members of Assembly and staff	331,745,757	235,000,000	235,000,000	No
	Total	733,286,334	612,115,731	612,115,731	

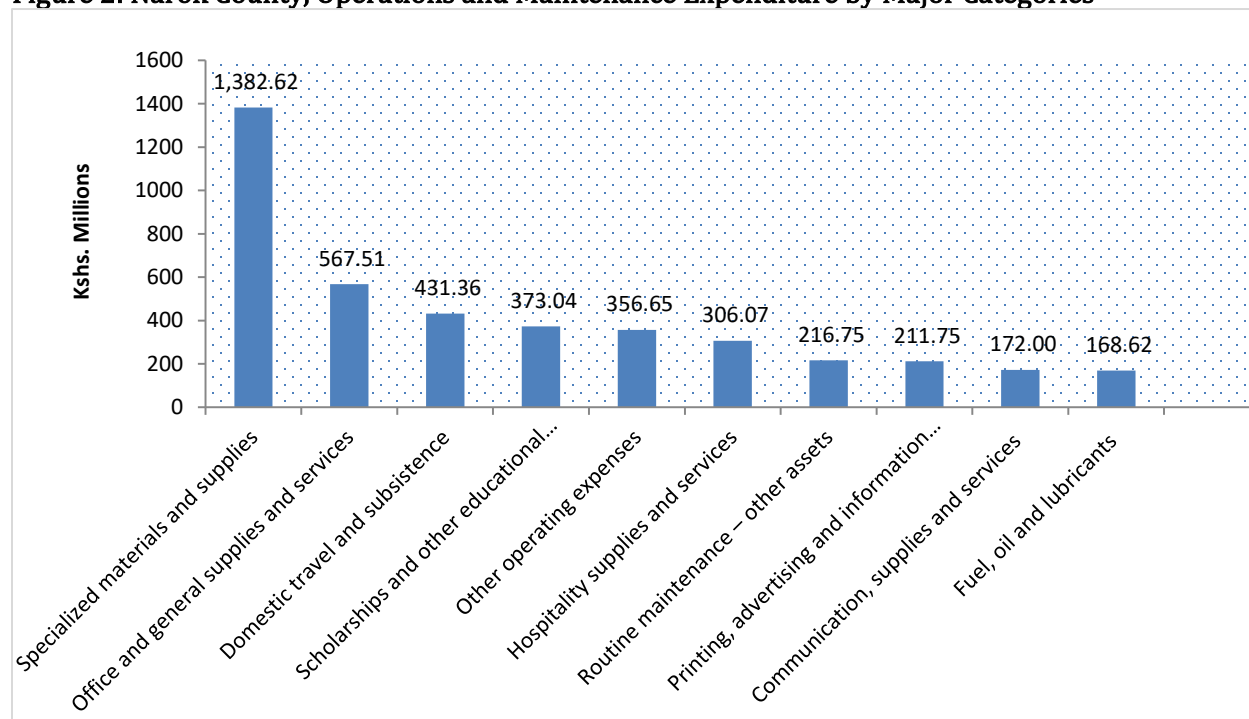
Source: *Narok County Treasury*

During the reporting period, the CoB did not receive quarterly financial returns from Fund Administrators of the funds as indicated in **Table 3.** contrary to the requirement of Section 168 of the PFM Act, 2012.

Expenditure on Operations and Maintenance

Figure 2 summarises the Operations and Maintenance expenditure by major categories.

Figure 2: Narok County, Operations and Maintenance Expenditure by Major Categories



Source: Narok County Treasury

During the period, expenditure on domestic travel amounted to Kshs.431.36 million and comprised Kshs.237.56 million spent by the County Assembly and Kshs.193.80 million by the County Executive. Expenditure on foreign travel amounted to Kshs.15.48 million and comprised of Kshs.15.48 million by the County Executive only. The highest expenditure on foreign travel was incurred as summarised in Table 2 below; -

Table -2: Summary of highest expenditure on foreign travel

Arm of County Government	No. of Officers Travelled	Date travelled	Purpose of the travel	Destination	Total Costs of the Travel
County Executive	3	10 th -14 th and 17 th -19 th July 2023	A workshop on Sustainable Development	USA	3,455,780
County Executive	19	1 st - 18 th June 2023	Cultural exchange event	ITALY	5,477,841
County Executive	3	7 th - 9 th March 2023	International Tourism Bourse	GERMANY	2,294,343

Source: Narok County Treasury

1.1.9 Development Expenditure

In FY 2022/23, the County incurred Kshs.3.15 billion on development programmes, representing an increase of 24.6 per cent compared to a similar period in FY 2021/22 when the County spent Kshs.1.34 billion. The table summarises development projects with the highest expenditure in the reporting period.

Table 4: Narok County, List of Development Projects with the Highest Expenditure

N o.	Sector	Project Name	Project Location	Contract sum (Kshs)	Budget (Kshs)	Amount paid to date (Kshs)	Implementation status (%)	Remarks
1	Transport	Purchase of 15 tone tipper trucks	Narok North	240,490,870.00	240,490,870.00	240,490,870.00	100.0%	Partial delivery
2	Health	Phase I Construction of various health facilities throughout the county(61 dispensaries, OPD and Marternity wards)	Subcounties: Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	408,456,895.58	211,079,343.80	211,079,343.80	51.7%	Ongoing
3	Education	Phase I construction of ECDE classrooms throughout the county(121 Classrooms)	Subcounties: Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	525,744,932.33	187,427,642.64	187,427,642.64	35.6%	Ongoing
4	ROADS	Construction of various roads	6 subcounties. Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	440,095,190.00	129,740,471.16	129,740,471.16	29.5%	Ongoing
5	Transport	Purchase of wheeled backhoe loader-8	Narok North	122,152,000.00	122,152,000.00	122,152,000.00	100.0%	Partial delivery
6	Health	construction of new narok county referral hospital and mortuary block	Narok North	98,089,455.55	98,089,455.55	98,089,455.55	100.0%	Ongoing
7	Environment	construction of suswa dry port pipeline	Suswa	71,129,003.40	63,806,329.00	63,806,329.00	89.7%	Ongoing

N o.	Sector	Project Name	Project Location	Contract sum (Kshs)	Budget (Kshs)	Amount paid to date (Kshs)	Implementation status (%)	Remarks
8	Environment	Drilling of 63 boreholes and water pans	6 subcounties. Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	162,320,708.85	63,716,870.25	63,716,870.25	39.3%	Ongoing
9	Health	Phase II Construction of various 30 health facilities, laboratory, and staff houses throughout the county	Subcounties. Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	126,711,391.47	40,573,098.00	40,573,098.00	32.0%	Ongoing
10	Education	Phase II construction of 85 ECDE classrooms and washrooms throughout the county.	Subcounties. Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	148,222,028.50	37,057,101.35	37,057,101.35	25.0%	Ongoing
11	Agriculture	Construction of Slaughter houses, sale yards, toilets and fencing	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	41,382,037.80	17,663,662.75	17,663,662.75	42.7%	Ongoing

Source: Narok County Treasury

1.1.10 Budget Performance by Department

Table summarises the approved budget allocation, expenditure and absorption rate by departments in FY 2022/23.

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

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	1,108.96	100.00	1,029.27	56.30	1,029.23	56.28	100.0	100.0	92.8	56.3
Office of the Governor and Deputy Governor	208.34	-	164.02	-	192.34	-	117.3	-	92.3	-
Treasury, Economic Planning & ICT	1,070.94	200.96	1,055.55	-	1,049.51	-	99.4	-	98.0	-
Department of Roads, County transport Public Works and infrastructure	439.37	1,691.93	413.66	1,609.36	413.66	1,609.35	100.0	100.0	94.1	95.1
Education, Youth affairs, Sport Culture and social services	1,296.89	764.40	1,291.64	210.08	1,290.64	210.08	99.9	100.0	99.5	27.5
Department of environment & Natural resources	264.78	431.82	262.51	172.82	262.51	161.82	100.0	93.6	99.1	37.5
County public service Board	85.23	-	89.16	-	84.16	-	94.4	-	98.7	-
Department of Agriculture, Livestock and Fisheries	329.56	517.00	324.93	437.69	324.93	437.69	100.0	100.0	98.6	84.7
Department of county Health and sanitation	3,265.46	930.94	3,174.09	580.56	3,170.50	580.56	99.9	100.0	97.1	62.4
Lands, Housing, Physical planning & Urban development	361.23	53.37	341.01	36.78	341.01	36.78	100.0	100.0	94.4	68.9
ICT and E-Government	83.62	16.00	113.53	-	82.44	-	72.6	-	98.6	-
Tourism & Wildlife	236.27	-	218.62	-	218.62	-	100.0	-	92.5	-
County administrative and public service management	1,090.04	65.23	884.32	29.76	883.32	29.76	99.9	100.0	81.0	45.6
Trade & Industrialization	312.75	56.00	326.42	27.53	311.42	27.53	95.4	100.0	99.6	49.2
Total	10,153.44	4,827.65	9,688.73	3,160.88	9,654.29	3,149.85	99.6	99.7	95.1	65.2

Source: Narok County Treasury

Analysis of expenditure- by department shows that the Department of Department of County Transport, Public works, and infrastructure recorded the highest absorption rate of development budget at 95.1 per cent, followed by the Department of Department of Agriculture, Livestock and Fisheries at 84.7 per cent. The Department of Trade, Investment, Marketing and Cooperatives management had the highest percentage of recurrent expenditure to budget at 99.6 per cent while the Department of Department of County Administration and Public service Management had the lowest 81 per cent.

The allocation for recurrent expenditure for the Assembly is not within the ceilings in CARA, 2022.

1.1.11 Budget Execution by Programmes and Sub-Programmes

Table 6 summarises the budget execution by programmes and sub-programmes in FY 2022/23.

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

Program	Sub Program	Description	Final Budget	Actual	Budget utilization difference	Absorption
			KShs	KShs	KShs	Percentage
102003000			665,970,898.00	389,571,801.55	341,399,096.45	58.5%
	102024610	Crop Productivity Improvement	665,970,898.00	389,571,801.55	341,399,096.45	58.5%
103003000			160,634,191.00	145,487,650.00	157,582,238.70	90.6%
	103014610	Livestock Pests & Disease Management & Control	100,815,232.00	93,323,234.00	99,927,695.70	92.6%
	103074610	Livestock Information Management	59,818,959.00	52,164,416.00	57,654,543.00	87.2%
104003000			19,962,761.00	193,980.00	19,768,781.00	1.0%
	104014610	Fish Products Production	19,962,761.00	193,980.00	19,768,781.00	1.0%
105003000			109,188,422.00	10,909,250.00	98,279,172.00	10.0%
	105014610	Development Planning and Land Reforms	109,188,422.00	10,909,250.00	98,279,172.00	10.0%
106003000			47,322,706.00	2,272,215.00	45,050,491.00	4.8%
	106014610	Housing Development	47,322,706.00	2,272,215.00	45,050,491.00	4.8%
107003000			258,093,617.00	201,332,274.50	156,761,342.50	78.0%
	107014610	Metropolitan Planning & Infrastructure Development	254,962,617.00	201,332,274.50	153,630,342.50	79.0%
	107024610	SP2 Urban Planning, Investment and	3,131,000.00	-	3,131,000.00	0.0%

		Research				
201003000			2,139,810,401.00	1,820,350,152.10	64,349,814.90	85.1%
	201014610	General Administration, Planning and Support Services	69,850,946.00	68,963,199.20	-307,712,253.20	98.7%
	201024610	Construction of Roads and Bridges	1,971,242,502.00	1,652,930,731.90	318,311,770.10	83.9%
	201034610	Maintenance of Roads	98,716,953.00	98,456,221.00	53,750,298.00	99.7%
202003000			125,440,666.00	8,591,018.00	116,849,648.00	6.8%
	202014610	ICT Infrastructure Development	125,440,666.00	8,591,018.00	116,849,648.00	6.8%
301003000			264,773,379.00	252,694,109.00	122,419,461.00	95.4%
	301014610	Administrative Services	623,616.00	-	623,616.00	0.0%
	301024610	Cooperative Development & Management	43,632,869.00	40,632,869.00	3,340,191.00	93.1%
	301034610	Trade Development and Promotion	220,516,894.00	212,061,240.00	118,455,654.00	96.2%
303003000			498,905,986.00	26,425,118.30	454,276,764.00	5.3%
	303014610	Tourism Promotion and Marketing	455,537,580.00	26,425,118.30	429,276,764.00	5.8%
	303024610	Tourism Infrastructure Development	43,368,406.00	-	25,000,000.00	0.0%
401003000			930,937,004.00	929,087,750.75	172,849,253.25	99.8%
	401014610	Health Promotion	930,937,004.00	929,087,750.75	172,849,253.25	99.8%
402003000			620,043,595.00	206,723,234.00	313,320,361.00	33.3%
	402014610	Referral	620,043,595.00	206,723,234.00	313,320,361.00	33.3%

		Services				
403003000			2,845,420,335.00	2,799,399,902.55	727,020,432.45	98.4%
	403014610	Health Policy, Planning and Financing	2,845,420,335.00	2,799,399,902.55	727,020,432.45	98.4%
502003000			2,294,738,186.00	2,051,442,508.10	427,784,306.55	89.4%
	502014610	Early Child Development and Education	2,294,738,186.00	2,051,442,508.10	427,784,306.55	89.4%
701003000			1,383,621,351.00	1,369,903,153.50	1,171,118,197.90	99.0%
	701014610	Administrative Services	258,779,546.00	247,478,172.00	234,701,374.40	95.6%
	701044610	Coordination and Administrative Services	535,199,411.00	534,640,580.50	424,558,830.50	99.9%
	701054610	Public service and Field Administrative Services	504,407,642.00	503,068,321.00	454,339,321.00	99.7%
	701084610	Board Management Services	85,234,752.00	84,716,080.00	57,518,672.00	99.4%
702003000			623,167,931.00	617,012,217.90	169,755,713.10	99.0%
	702014610	Accounting services	54,111,200.00	51,185,897.00	25,925,303.00	94.6%
	702024610	Resource Mobilization	372,507,775.00	371,656,649.00	63,851,126.00	99.8%
	702034610	Budget Formulation, Coordination and Management	28,967,123.00	27,905,430.00	18,661,693.00	96.3%
	702044610	Supply Chain Management Services	107,197,081.00	106,296,996.00	20,900,085.00	99.2%
	702054610	Internal Audit Services	60,384,752.00	59,967,245.90	40,417,506.10	99.3%
703003000			622,911,131.00	616,224,432.00	385,686,699.00	98.9%

	703014610	Economic Planning Coordination	595,854,302.00	589,726,379.00	376,127,923.00	99.0%
	703024610	Monitoring and Evaluation Services	27,056,829.00	26,498,053.00	9,558,776.00	97.9%
704003000			65,230,000.00	65,032,700.00	30,197,300.00	99.7%
	704024610	County Co-ordination Services	65,230,000.00	65,032,700.00	30,197,300.00	99.7%
901003000			608,334,106.00	598,177,611.00	95,227,990.00	98.3%
	901014610	Gender and Youth Development	38,169,567.00	37,118,963.00	15,050,604.00	97.2%
	901024610	Social Assistance to Vulnerable Groups	10,426,450.00	9,855,571.00	10,426,450.00	94.5%
	901034610	Development and Promotion of culture	9,315,131.00	8,396,320.00	4,918,811.00	90.1%
	901044610	Development and Management of sports facilities	325,312,944.00	322,800,000.00	1,200,000.00	99.2%
	901064610	Voluntary Training Services	225,110,014.00	220,006,757.00	63,632,125.00	97.7%
1002003000			696,609,154.00	693,296,266.75	603,312,887.25	99.5%
	1002014610	Forests Conservation and Management	696,609,154.00	693,296,266.75	603,312,887.25	99.5%
		Grand Total	14,981,115,820.00	12,804,127,345.00	5,673,009,950.05	85.5%

Source: Narok County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: Coordination and Administrative Services in the Department of County Public Service Board at 99.9 per cent, Health Promotion in the Department of Health at 99.8 per cent, Resource Mobilization in the Department of Finance at 99.8 per cent, and Maintenance of Roads at 99.7 per cent of budget allocation.

1.1.12 Key Observations and Recommendations

In the course of overseeing and reporting on the implementation of the County budget, the COB identified the following challenges which hampered effective budget implementation;

1. Late submission of financial reports by the County Treasury to the Controller of Budget affected the timely preparation of the budget implementation report
2. The underperformance of own-source revenue at Kshs. 3.06 billion against an annual projection of Kshs. 4.20 billion, representing 72.8 per cent of the annual target. The highest performing source was Park Fees at Kshs.2.78 billion.
3. Diversion of funds by the County Treasury and poor budgeting practice, as shown in Table 5, where the County incurred expenditure over approved exchequer issues in Office of the Governor and Deputy Governor.
4. Failure by Fund Administrators to submit quarterly financial and non-financial reports to the COB, which is against the requirement of Section 168 of the PFM Act, 2012. The reports for the Bursary Fund , Masai mara community support Fund and Car loans & Mortgage for Members of Assembly and staff Fund were not submitted to the Controller of Budget.
5. High level of pending bills which amounted to Kshs.1.17 billion as of 30th June 2023. Payment plans must still be submitted to show how they would be settled.

The County should implement the following recommendations to improve budget execution:

1. *The County Treasury should ensure timely preparation and submission of financial reports to the Office of the Controller of Budget in line with Section 166 of the PFM Act, 2012.*
2. *The County should address its own-source revenue performance to ensure the approved budget is fully financed.*
3. *The County Treasury should improve the Vote book and budgetary control to ensure expenditure is within the approved budget.*
4. *The CECMF should follow up to ensure Fund Administrators prepare and submit statutory reports in line with the PFM Act, 2012.*
5. *The County leadership should address the pending bills situation to ensure genuine bills are paid promptly in the remaining financial year. A payment plan should be provided at the beginning of the FY.*