

## Overview of FY 2022/23 Budget

The County's approved original budget for the FY 2022/23 is Kshs.6.57 billion, comprising Kshs. 2.2 billion (30.0 per cent) and Kshs.4.46 billion (70.0 per cent) allocation for development and recurrent programmes, respectively. The approved budget estimate is an increase of 0.6 per cent compared to the previous financial year when the approved budget was Kshs.5.83 billion and comprised of Kshs.1.83 billion towards development expenditure and Kshs.4.0 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.5.07 billion (77.1 per cent) as the equitable share of revenue raised nationally, generate Kshs.193.47 million (2.9 per cent) from its own source of revenue, Kshs.90.6 million (1.4 per cent) as Appropriation in Aid, and a cash balance of Kshs. 816.83 million (12.4 per cent) from FY 2021/22. The County also expects to receive Kshs.404.43 million (6.2 per cent) as conditional grants.

## Revenue Performance

In the first quarter of FY 2022/23, the County received Kshs.2.08 billion as the equitable share of the revenue raised nationally, raised Kshs. 63.86 million as own-source revenue, Kshs. 43.23 million as Appropriation in Aid (AiA), Kshs.2.5 million as conditional grants, and had a cash balance of Kshs.816.23 million from FY 2021/22. The total funds available for budget implementation during the period amounted to Kshs. 3.0 billion, as shown in Table 255.

**Table 1: Vihiga County, Revenue Performance in the First Quarter of FY 2022/23**

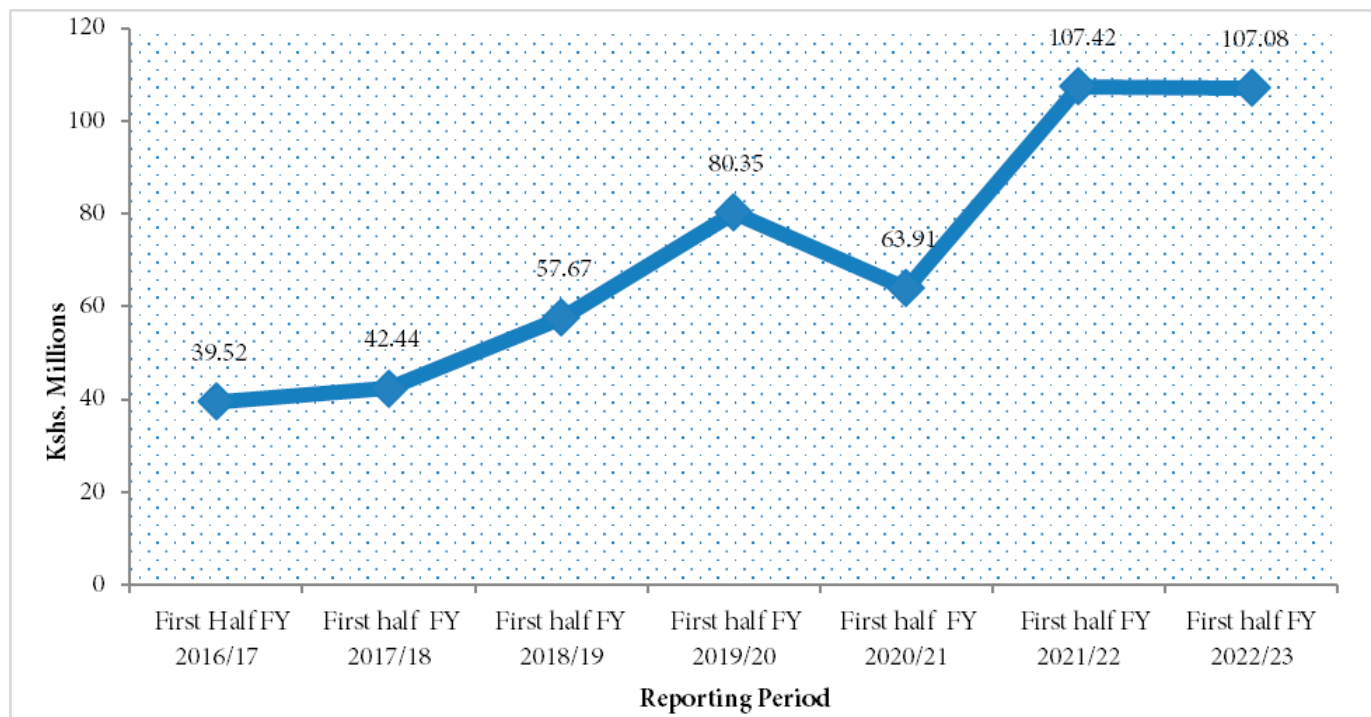
S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	5,067,356,827	2,077,616,301	41.0
<b>Sub Total</b>		<b>5,067,356,827</b>	<b>2,077,616,301</b>	<b>41.0</b>
<b>B</b>	<b>Conditional Grants</b>			
1	Nutritional International	10,000,000	2,500,000	25.0
2	Leasing of Medical Equipment	110,638,298	-	-
3	DANIDA	9,804,900	-	-
4	National Agriculture and Rural Inclusive Growth Project - NARIGP	243,345,337	-	-
5	Agriculture Sector Development Support Programme - ASDSP II	8,642,554	-	-
6	World Bank Credit to finance Locally-Led Climate Action Program (FLLoCA)	22,000,000	-	-
<b>Sub Total</b>		<b>404,431,089</b>	<b>2,500,000.00</b>	<b>-</b>
<b>D</b>	<b>Other Sources of Revenue</b>			
1	Own Source Revenue	193,470,488	63,858,652	33
2	Balance b/f from FY2021/22	816,827,096	816,827,096	100.0
3	Appropriation in Aid (AiA)	90,602,720	43,226,087	47.7
<b>Sub Total</b>		<b>1,100,900,304</b>	<b>923,911,835</b>	<b>83.9</b>

S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
Grand Total		6,572,688,220	3,004,028,136	45.7

Source: Vihiga County Treasury

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

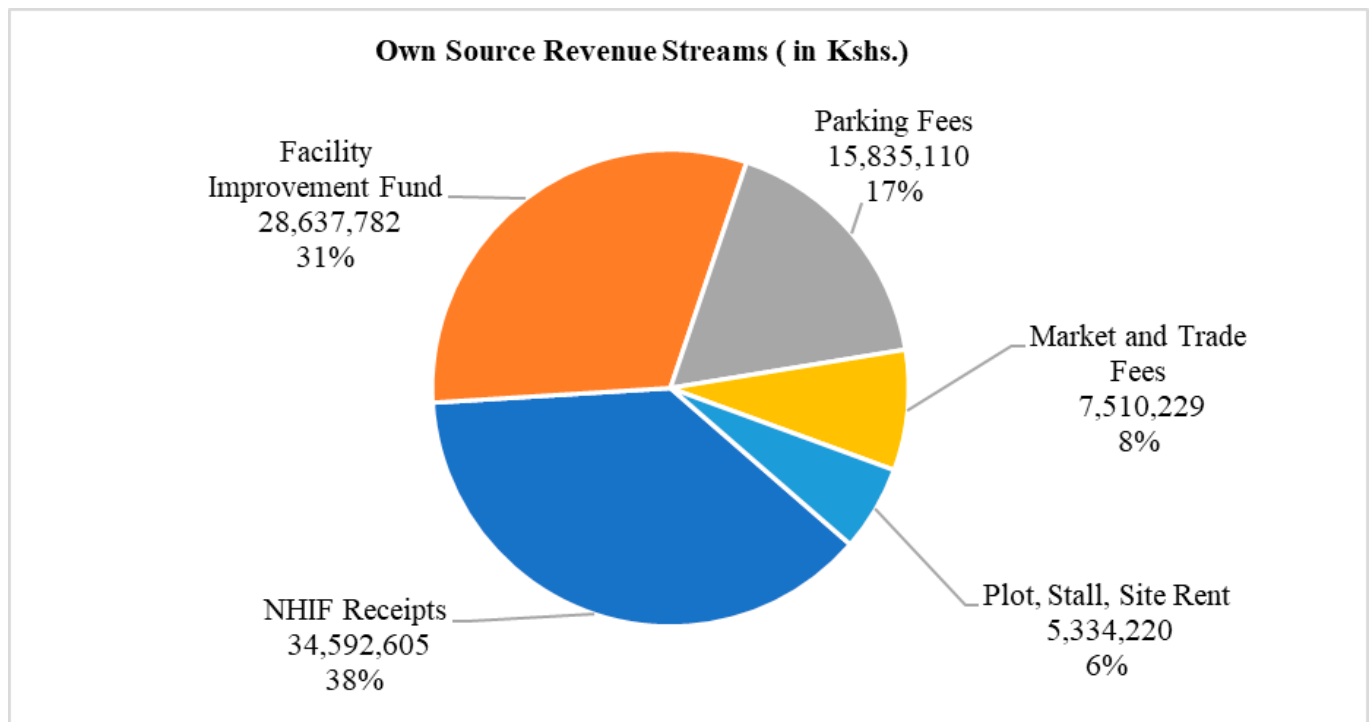
Figure 2: Trend in Own-Source Revenue Collection for the First Quarter of the Financial Year from FY 2016/17 to FY 2022/23



Source: Vihiga County Treasury

In the first quarter of FY 2022/23, the County generated Kshs. 107.08 million (inclusive of AiA) as own-source revenue. This amount represented a decrease of 0.3 per cent compared to Kshs.107.42 million realised in a similar period in FY 2021/22 and was 37.7 per cent of the annual target and 4.5 per cent of the received equitable share. The top five revenue streams which contributed the highest OSR are shown in Figure 134.

**Figure 2: Top Streams of Own Source Revenue in the First Quarter of FY 2022/23**



Source: Vihiga County Treasury

### Exchequer Issues

The Controller of Budget approved Kshs.2.26 billion in withdrawals from the CRF account during the reporting period. The amount comprised Kshs.325.1 million (14.4 per cent) for development programmes and Kshs.1.94 billion (85.6 per cent) for recurrent programmes. The exchequer released in the first quarter of FY 2022/23 comprised Kshs.1.43 billion for compensation to employees, Kshs.510.98 million for Operations and Maintenance expenditure and Kshs.325.10 million for development expenditure.

The available cash balance in the County Revenue Fund Account on 30th September 2022 was Kshs.412.87 million.

### County Expenditure Review

The County spent Kshs.2.19 billion on development and recurrent programmes during the reporting period. This expenditure represented 80.1 per cent of the total funds released by the CoB and comprised Kshs.378.15 million and Kshs.1.82 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 17.9 per cent, while recurrent expenditure represented 40.6 per cent of the annual recurrent expenditure budget.

### Settlement of Pending Bills

At the beginning of FY 2022/23, the County reported the stock of pending bills of Kshs.1.25 billion, which comprised Kshs.386.16 million for recurrent expenditure and Kshs.868.82 million for development activities. During the period under review, pending bills amounting to Kshs.301.44 million were settled, consisting of Kshs.47.33 million for recurrent expenditure and Kshs.254.11 million for development programmes. Therefore, the outstanding pending bills as of 31st December 2022 were Kshs.953.53 million.

### Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.1.11 billion on employee compensation, Kshs.595.02 million on operations and maintenance, and Kshs.378.15 million on development activities. Similarly, the County Assembly spent Kshs.69.75 million on employee compensation and Kshs.41.13 million on operations and maintenance, as shown in Table 256 .

**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
<b>Total Recurrent Expenditure</b>	<b>3,841,086,662</b>	<b>621,955,167</b>	<b>1,701,636,561</b>	<b>110,881,312</b>	<b>44.3</b>	<b>17.8</b>
Compensation to Employees	2,146,622,687	361,566,781	1,106,624,036	69,751,004	51.6	19.3
Operations and Maintenance	1,694,463,975	260,388,386	595,012,525	41,130,308	35.1	15.8
<b>Development Expenditure</b>	<b>2,104,646,391</b>	<b>5,000,000</b>	<b>378,146,461</b>	<b>-</b>	<b>18.0</b>	<b>0.0</b>
<b>Total</b>	<b>5,945,733,053</b>	<b>626,955,167</b>	<b>2,079,783,022</b>	<b>110,881,312</b>	<b>35.0</b>	<b>17.7</b>

Source: Vihiga County Treasury

### Expenditure on Compensation to Employees

Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 per cent of the County's total revenue. Expenditure on compensation to employees of Kshs.1.17 million was 39.2 per cent of the realised revenue of Kshs.3.0 billion and included Kshs.425.48 million attributable to the health sector, translating to 36.2 per cent of the total wage bill in the reporting period.

Personnel emoluments amounting to Kshs.941.10 million were processed through the (Integrated Personnel and Payroll Database (IPPD) system, while those paid through manual payroll were Kshs.235.28 million. The manual payroll amounted to 20.0 per cent of the total PEPE costs and is caused by delays in the allocation of Unified Payroll Numbers (UPN) to staff, recruitment on designations that do not conform to the scheme of service and the IPPD system, and employment of staff on short term contracts of less than six months. The Government policy is that salaries should be processed through the IPPD system, and the County is advised to fast-track the acquisition of UPN for their staff.

The County Assembly spent Kshs.12.96 million on committee sitting allowances for the 37 MCAs and the Speaker against the annual budget allocation of Kshs.43.8 million. The average monthly sitting allowance was Kshs.58,378 per MCA.

### 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 Ksh.239.19 million to county-established funds in FY 2022/23, which constituted 3.6 per cent of the County's overall budget for the year. Table 257 summarises each established Fund's budget allocation and performance during the reporting period.

**Table 3: Performance of County Established Funds as of 31st December 2022**

S/No.	Name of the Fund	Approved Budget Allocation in FY 2022/23 (Kshs.)	Exchequer Issues	Actual Expenditure (Kshs.)	Submission of Financial Statements as of 31 <sup>st</sup> December 2022 (Yes/No.)
		A	B	C	D
1.	Bursary Fund	96,590,746	50,000,000	12,188,053	Yes
2.	Sports Fund	20,000,000	-	-	No
3.	Trade and Enterprise Fund	2,000,000	-	-	Yes
4.	Climate Change Fund	80,000,000	-	18,146,349	Yes
5.	Facility Improvement Fund (FIF)	40,602,720	14,028,103	18,304,229	Yes
		<b>239,193,466</b>	<b>64,028,103</b>	<b>48,638,631</b>	

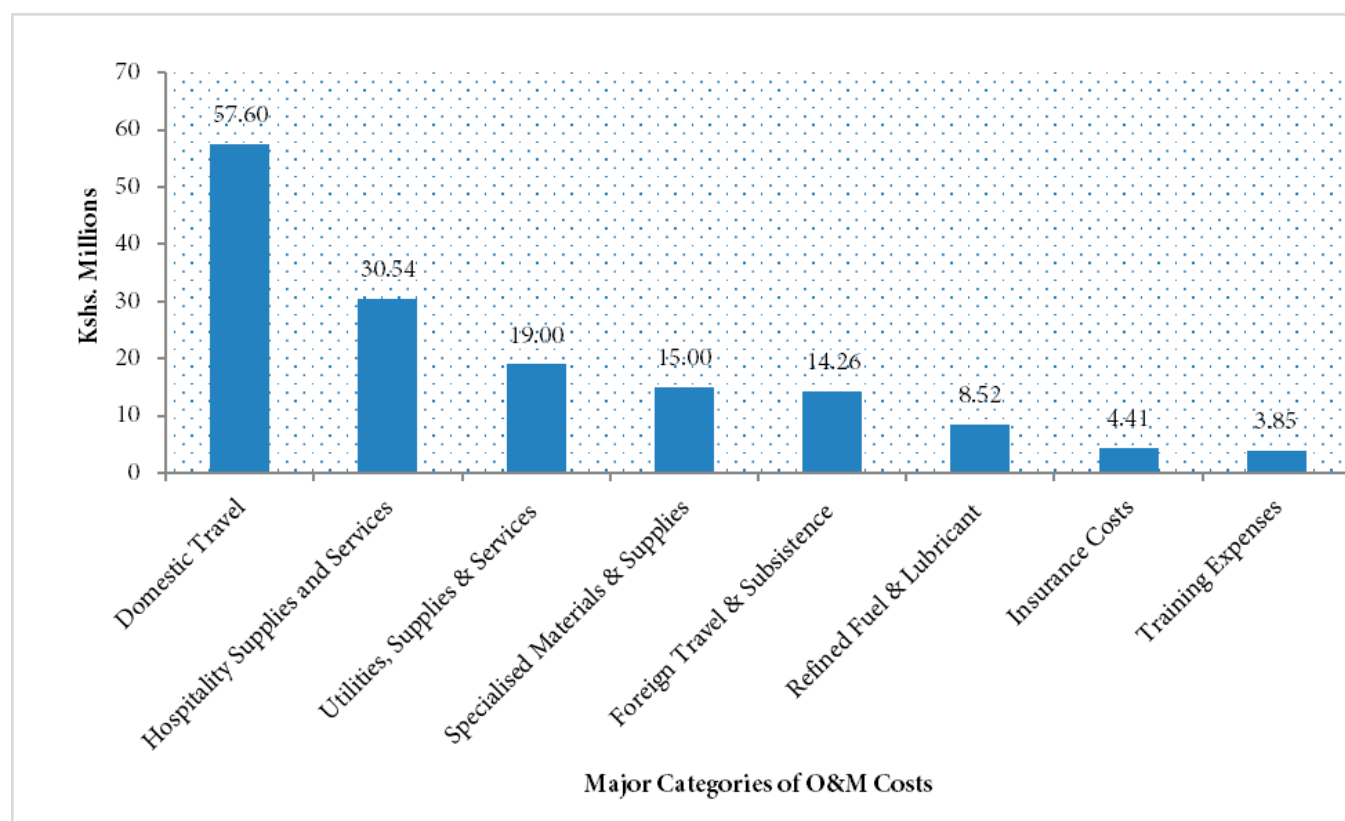
Source: Vihiga County Treasury

During the reporting period, OCoB did not receive quarterly financial returns from Fund Administrators of the Sports Fund as indicated in Table 258 contrary to the requirement of Section 168 of the PFM Act, 2012.

### Expenditure on Operations and Maintenance

Figure 3 shows a summary of operations and maintenance expenditure by major categories.

**Figure 3: Vihiga County, Operations and Maintenance Expenditure by Major Categories**



Source: Vihiga County Treasury

During the period, expenditure on domestic travel amounted to Kshs.57.6 million and comprised of Kshs.12.96 million spent by the County Assembly and Kshs.44.64 million by the County Executive. Expenditure on foreign travel amounted to Kshs.14.26 million by the County Executive.

## Development Expenditure

In the second half of FY 2022/23, the County incurred Kshs.378.15 million, mainly on settling pending bills.

## Budget Performance by Department

Table 4 summarizes the approved budget allocation, expenditure and absorption rate by departments in the first quarter of FY 2022/23.

**Table 4: Vihiga 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
Office of The Governor	298.10	3.00	164.72	-	77.01	3.17	46.8	-	25.8	105.8
Department of Finance and Economic Planning.	433.57	319.90	138.47	9.73	108.67	127.87	78.5	1,313.9	25.1	40.0
Agriculture, Livestock, Fisheries & Cooperatives	211.28	546.95	85.68	87.62	50.50	15.80	58.9	18.0	23.9	2.9
Health Services	1,501.95	313.57	670.74	31.76	968.90	41.48	144.5	130.6	64.5	13.2
Education, Science, Technical and Vocational Training	449.96	151.85	274.59	2.48	165.02	29.45	60.1	1,187.5	36.7	19.4
Gender, Culture, Youth, Sports and Social Services	102.74	48.70	32.44	-	6.02	-	18.6	-	5.9	-
Trade, Industry, Tourism and Entrepreneurship.	84.74	63.65	30.15	17.85	25.22	20.35	83.7	114.0	29.8	32.0
County Public Service Board	54.87	-	18.78	-	21.94	-	116.8	-	40.0	-
Environment, Water, Energy & Natural Resources.	159.07	251.56	57.27	-	43.32	-	75.6	-	27.2	-
Transport, Infrastructure & Communication	130.09	302.25	50.59	151.73	23.86	116.76	47.2	77.0	18.3	38.6
Physical Planning, Land and Housing	113.35	77.39	41.98	20.76	14.06	20.76	33.5	100.0	12.4	26.8
County Assembly	621.96	5.00	226.84	-	110.88	-	48.9	-	17.8	-
Administration and Coordination of County Affairs	301.36	25.83	144.36	3.17	197.11	2.50	136.5	78.8	65.4	9.7

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
<b>TOTAL</b>	<b>4,463.04</b>	<b>2,109.65</b>	<b>1,936.61</b>	<b>325.10</b>	<b>1,812.52</b>	<b>378.15</b>	<b>93.6</b>	<b>116.3</b>	<b>40.6</b>	<b>17.9</b>

Source: Vihiga County Treasury

Analysis of expenditure by department shows that the Office of the Governor overspent its development allocation at 105.8 per cent, followed by the Department of Finance and Economic Planning at 40 per cent. The Department of Public Service and Administration had the highest percentage of recurrent expenditure to budget at 65.4 per cent, while the Department of Finance and Economic Planning had the lowest at 2.5 per cent.

## Budget Execution by Programmes and Sub-Programmes

Table 5 summarizes the budget execution by programmes and sub-programmes in the first half of FY 2022/23.

**Table 5: Vihiga County, Budget Execution by Programmes and Sub-Programmes**

Program	Sub Program	Final Budget (Kshs.)	Actual Expenditure (Kshs.)	Budget Balance/ Variance (Kshs.)	Absorption Rate (%)
<b>Administration, Planning and Support Services</b>		<b>1,268,869,036</b>	<b>263,562,880</b>	<b>1,005,306,156</b>	<b>20.8</b>
	Administrative Service	1,230,955,972	263,562,880	967,393,092	21.4
	Research and Development	33,378,891	-	33,378,891	-
	Formulation of Policies, Regulations and Legal Framework	4,534,173	-	4,534,173	-
<b>Livestock Development and Management</b>		<b>29,900,000</b>	<b>660,958</b>	<b>11,083,042</b>	<b>2.2</b>
	Veterinary Services and Extension	17,150,000	660,958	16,489,042	3.9
	Livestock Extension	12,750,000	-	12,750,000	-
<b>Fisheries Development and Management</b>		<b>10,050,000</b>	<b>229,000</b>	<b>9,821,000</b>	<b>2.3</b>
	Promotion of Fish Farming	10,050,000	229,000	9,821,000	2.3
<b>Crop Development and Management</b>		<b>19,452,874</b>	<b>1,059,750</b>	<b>18,393,124</b>	<b>5.4</b>
	Crop Extension	5,350,000	-	5,350,000	-
	Farm Input Subsidy	14,102,874	1,059,750	13,043,124	7.5
<b>Cooperatives Development</b>		<b>13,550,000</b>	<b>1,710,926</b>	<b>11,839,074</b>	<b>12.6</b>
	Cooperative Development Services	13,550,000	1,710,926	11,839,074	12.6
<b>Land Survey and Mapping Services</b>		<b>5,000,000</b>	<b>1,782,916</b>	<b>3,217,084</b>	<b>35.7</b>
	Land Survey and Mapping	5,000,000	1,782,916	3,217,084	35.7
<b>1 Urban and Physical Planning and Housing Services</b>		<b>32,034,352</b>	<b>2,066,150</b>	<b>29,968,202</b>	<b>6.4</b>
	Urban and Physical Planning	3,000,000	1,207,250	1,792,750	40.2
	Vihiga Municipality {KUSP}	29,034,352	858,900	28,175,452	3.0
<b>Administration, Planning and Support Services</b>		<b>546,616,848</b>	<b>258,480,393</b>	<b>288,136,455</b>	<b>47.3</b>
	Administrative Service	546,616,848	258,480,393	288,136,455	47.3

<b>Transport Management</b>		<b>20,402,400</b>	<b>3,532,289</b>	<b>16,870,111</b>	<b>17.3</b>
	Transport System Management	20,402,400	3,532,289	16,870,111	17.3
<b>Infrastructure Development</b>		<b>800,000</b>	<b>-</b>	<b>800,000</b>	<b>-</b>
	Roads Maintenance	800,000	-	800,000	-
<b>Administration, Planning and Support Services</b>		<b>114,847,083</b>	<b>46,667,060</b>	<b>68,180,024</b>	<b>40.6</b>
	Administrative Service	114,847,083	46,667,060	68,180,024	40.6
<b>Public Finance Management</b>		<b>51,328,751</b>	<b>734,308</b>	<b>50,594,443</b>	<b>1.4</b>
	ICT Printing press	51,328,751	734,308	50,594,443	1.4
<b>Trade Development and Investment</b>		<b>32,544,003</b>	<b>12,144,450</b>	<b>20,399,553</b>	<b>37.3</b>
	Market Development and Management	29,494,003	11,444,450	18,049,553	38.8
	Business Support and Consumer Protection	3,050,000	700,000	2,350,000	23.0
<b>Administration, Planning and Support of Service</b>		<b>1,939,246,150</b>	<b>570,398,616</b>	<b>1,368,847,534</b>	<b>29.4</b>
	Administrative Service	785,059,856	194,651,916	590,407,940	24.8
	Human Resource Management and Development	1,142,354,432	371,469,105	770,885,327	32.5
	Healthcare Financing	11,831,862	4,277,595	7,554,267	36.2
<b>Promotive and Preventive Healthcare Services</b>		<b>9,340,000</b>	<b>3,233,000</b>	<b>6,107,000</b>	<b>34.6</b>
	Public Health Services	4,120,000	972,200	3,147,800	23.6
	Community Health Strategy	2,000,000	1,359,400	640,600	68.0
	Health Promotion	500,000	250,000	250,000	50.0
	Reproductive Healthcare	2,700,000	651,400	2,048,600	24.1
	Disease Surveillance and Emergency	20,000	-	20,000	-
<b>Curative and Rehabilitative Health Services</b>		<b>96,800,000</b>	<b>15,220,000</b>	<b>81,580,000</b>	<b>15.7</b>
	Medical services	96,300,000	15,000,000	81,300,000	15.6
	County referral services	500,000	220,000	280,000	44.0
<b>Child and Maternal Health Care</b>		<b>52,094,828</b>	<b>12,421,170</b>	<b>39,673,658</b>	<b>23.8</b>
	Antenatal and Post Natal healthcare	2,600,000	233,600	2,366,400	9.0
	Antenatal and Post Natal Healthcare	10,520,000	4,983,750	5,536,250	47.4
	Newborn, Child and Adolescent Health	500,000	250,000	250,000	50.0
	Nutrition Services	38,474,828	6,953,820	31,521,008	18.1
<b>Administration, Planning and Support Services</b>		<b>299,022,991</b>	<b>146,442,073</b>	<b>152,580,918</b>	<b>49.0</b>
	Administrative Service	299,022,991	146,442,073	152,580,918	49.0
<b>Vocational Education and Training</b>		<b>145,594,092</b>	<b>26,946,189</b>	<b>118,647,903</b>	<b>18.5</b>
	Youth Polytechnic Development	145,594,092	26,946,189	118,647,903	18.5
<b>Early Childhood Development</b>		<b>246,918,085</b>	<b>32,452,339</b>	<b>214,465,746</b>	<b>13.1</b>
	ECD Development	246,918,085	32,452,339	214,465,746	13.1



<b>Administration, Planning and Support Services</b>		<b>1,048,479,453</b>	<b>610,078,622</b>	<b>438,400,831</b>	<b>58.2</b>
	Administrative Service	1,014,694,780	599,586,867	415,107,913	<b>59.1</b>
	County Administration	12,047,533	3,196,855	8,850,678	<b>26.5</b>
	County Radio Information Services	21,737,140	7,294,900	14,442,240	<b>33.6</b>
<b>Coordination of Policy Formulation Implementation of Vision 2030</b>		<b>5,000,000</b>	-	<b>5,000,000</b>	-
	Emergency & Disaster Fund	5,000,000	-	5,000,000	-
<b>Public Finance Management</b>		<b>253,484,227</b>	<b>37,530,275</b>	<b>215,953,952</b>	<b>14.8</b>
	Public Finance Management	86,952,520	26,376,400	60,576,120	<b>30.3</b>
	Accounting Services	123,619,752	- 2,975	123,622,727	-
	Audit Services	4,414,440	2,660,170	1,754,270	<b>60.3</b>
	Budget Formulation Coordination	8,777,515	4,044,680	4,732,835	<b>46.1</b>
	Resource Mobilisation	23,110,000	736,700	22,373,300	<b>3.2</b>
	Budget Expenditure Management	6,610,000	3,715,300	2,894,700	<b>56.2</b>

<b>County Planning Services</b>		<b>6,866,845</b>	<b>141,000</b>	<b>6,725,845</b>	<b>2.1</b>
	Monitoring and Evaluation	2,666,845	-	2,666,845	-
	Coordination of Policy Formulation and Plans	4,200,000	141,000	4,059,000	<b>3.4</b>
<b>Management and Administration of County Services</b>		<b>50,969,999</b>	<b>18,402,896</b>	<b>32,567,103</b>	<b>36.1</b>
	County Executive	27,199,999	9,449,275	17,750,724	<b>34.7</b>
	County Secretary	10,170,000	5,776,331	4,393,669	<b>56.8</b>
	Legal Services	13,600,000	3,177,290	10,422,710	<b>23.4</b>
<b>Administration, Planning and Support Services</b>		<b>59,041,842</b>	<b>9,215,041</b>	<b>49,826,801</b>	<b>15.6</b>
	Administrative Service	59,041,842	9,215,041	49,826,801	<b>15.6</b>
<b>903004860</b>		<b>45,600,000</b>	<b>263,200</b>	<b>45,336,800</b>	<b>0.6</b>
	Promotion of Sports	32,150,000	263,200	31,886,800	<b>0.8</b>
	Promotion of Culture and Heritage	13,450,000	-	13,450,000	-
<b>904004860</b>		<b>10,800,000</b>	<b>527,420</b>	<b>10,272,580</b>	<b>4.9</b>
	Social Protection	5,500,000	-	5,500,000	-
	Gender, Children, Youth and People with Disability	5,300,000	527,420	4,772,580	<b>10.0</b>
<b>Administration, Planning and Support Services</b>		<b>78,345,661</b>	<b>27,876,217</b>	<b>50,469,444</b>	<b>35.6</b>
	Administrative Service	78,345,661	27,876,217	50,469,444	<b>35.6</b>
<b>1003004860</b>		<b>41,163,700</b>	<b>83,696,200</b>	<b>- 42,532,500</b>	<b>203.3</b>
	Water Supply Management	22,036,200	44,256,200	21,286,870	<b>200.8</b>
	Waste Water Management	19,127,500	39,440,000	340,000	<b>206.2</b>

<b>1004004860</b>		<b>11,695,000</b>	<b>920,000</b>	<b>10,775,000</b>	<b>7.9</b>
	Environmental Protection and Conservation	11,695,000	920,000	10,775,000	7.9
<b>1005004860</b>		<b>26,830,000</b>	<b>2,268,995</b>	<b>24,561,005</b>	<b>8.5</b>
	Farm Forest Management	9,445,000	2,028,195	7,416,805	21.5
	Natural Resources management	17,385,000	240,800	17,144,200	1.4
<b>Total</b>		<b>6,572,688,220</b>	<b>2,190,664,334</b>	<b>4,382,023,886</b>	<b>33.3</b>

*Source: Vihiga County Treasury*

The Waste Water Management Sub-programmes had the highest levels of implementation based on absorption rates at 206.2 per cent, which is irregular and should be corrected during the Supplementary Budget process.

### Key Observations and Recommendations

1. In the course of overseeing and reporting on the implementation of the County budget, the OCoB identified the following challenges which hampered effective budget implementation;
2. Diversion of funds by the County Treasury and poor budgeting practice as shown in Table 258 where the County incurred expenditure above the approved exchequer issues in some departments.
3. High level of pending bills, which amounted to Kshs.953.53 million as of 31st December 2022, despite the availability of Kshs.412.87 million in the CRF account at the end of the first half of FY 2022/23.
4. Use of manual payroll. Personnel emoluments amounting to Kshs.235.28 million were processed through the manual payroll, accounting for 20 per cent of the total payroll cost. The manual payroll is prone to abuse and may lead to the loss of public funds where there is a lack of proper controls.

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

1. *The County Treasury should improve the Vote book and budgetary control to ensure that expenditure is within the approved budget. Further, all revenues should be banked in the CRF according to Section 109 (2) of the PFM Act, 2012.*
2. *The County leadership should take charge of the worsening pending bills situation to ensure genuine bills are paid without delay in the remaining period of the financial year.*
3. *The Government policy is that salaries should be processed through the IPPD system, and the County is advised to fast-track the acquisition of Unified Personnel Numbers for their staff. The County Public Service Board should regulate the engagement of staff on contract and casual workers as provided under Section 74 of the County Governments Act 2012. Further, there should be strict compliance with the approved staff establishment.*