

**COUNTY BUDGET OUTLOOK  
AND REVIEW 2018**

## Foreword

This is the fifth edition of the County Budget Review and Outlook Paper (CBROP), prepared by the County Treasury, it outlines the progress made by the county government of Migori in the 2017/18 FY. The CBROP takes a critical look at the underlying economic issues and proposes various options that should guide the process of budget formulation for the next financial year, 2019/20 FY. The 2018 County Budget Review and Outlook Paper (CBROP) is prepared at a time when both the global and regional growth continues on a recovery path.

The fiscal performance for the FY 2017/18 budget was generally satisfactory, despite the challenges with shortfall in revenues and mounting expenditure pressures. The FY 2017/18 was particularly challenging because of the prolonged elections in 2017 and the severe drought. There were expenditure pressures to mitigate drought and implement the Collective Bargaining Agreement in the health sector. In addition, the huge recurrent related expenses especially on wage bill and operations and maintenance continues to be a major challenge as the implementation of devolved system of governance continues. Therefore, the county's growth trajectory will largely depend on how fast programme based budget is implemented as well as how quickly people and business get to full capacity and produce at optimum levels.

The 2019/20 budget for Migori County must therefore strike a delicate balance of prioritizing critical expenditure subject to resource constraints; promoting the functionality of the devolved system of government to spur economic growth and enhancing poverty reduction and employment creation. As outlined in the 2018 Budget Policy Statement, our economic policy shall be anchored on the four thematic sectors covered under The Big Four as prioritized in the Third Medium Term Plan (MTP 2018-2022) and the development Agenda in the County Integrated Development plan. Therefore, Sector Working Groups are called upon to adhere to the hard sector expenditure ceilings and to rationalize all programs to ensure that only those projects that are aligned to the CIDP are given consideration in resource allocation. Particular emphasis should be put on high priority and strategic service delivery programmes that provide value for money.

Finally, this County Budget Review and Outlook Paper (CBROP) is expected to provide the basis to revise the 2018/19 budget in the context of the Supplementary Estimates, as well as set out the broad fiscal parameters for the next budget and medium term.

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## Executive Summary

This County Budget Review and Outlook Paper (BROP), is prepared in accordance with the Public Finance Management (PFM) Act, 2012 and its regulations. It presents a review of the budget performance for the FY 2017/18 and how the budget adhered to the fiscal responsibility principles and financial objectives sets out in the PFM Act, 2012.

Preliminary fiscal outcome for the FY 2017/18 indicate that the cumulative revenue collection was Ksh 7.253 billion. This revenue was Ksh 913.961 Million below the revised target of Ksh8.167 billion dues to shortfall in ordinary revenue collection.

The fiscal outcome for the FY 2017/18 budget was satisfactory and adhered to the fiscal responsibility principles and financial objectives set out in the PFM Act, 2012. According to the findings, the budget was funded to the tune of 98.81% as compared to 91.7 % in the previous FY 2016/2017. During the period under review the county received 8.082 billion shillings out of which 7.792 billion was spent representing 96.41 % expenditure of the funds disbursed. Recurrent and development expenditure accounted for 75.66 per cent and 24.34 per cent respectively. The development expenditure was below the benchmark of 30.0 percent.

The overall absorption rate for the county was 107 percent for recurrent and 70.33 per cent for development expenditure respectively. However, the absorption rates for individual departments varied for both development and recurrent expenditure as can be seen from the report. It is also worth noting that the county did not surpass the amount budgeted for the personnel emoluments. The amount budgeted was 2.89 billion while the actual expenditure was Kshs 2.441 billion.

There was however a decrease in the local revenue generation from 350.3M revenue generated in the 2016/17 FY to 222.78 M local revenue generated in the period under review, 2017/18 FY representing a decrease of 36.4% in revenue collection. The report has sited some of the reasons behind the drop in the revenue generation and has also highlighted both the major resources and weak areas for consideration during the FY 2018/19.

Fiscal outcomes for the FY 2018/19 are projected to improve supported by the fiscal consolidation policies. Revenues are projected to increase buoyed by the revenue enhancement initiatives put in place and improvement in the revenue administration. Moreover, the recovery of the agricultural sector necessitated by the improved weather conditions and the resilient growth in the non-agricultural sectors is expected to support a strong revenue growth.

In order to realise a balanced budget in the 2018/19 FY, and achieve the county's objectives during the medium term, the report has suggested the need to complete all the on-going project right from the previous financial years, and clear all the pending bills.

This macroeconomic outlook is not without risks. Risks from the global economies relates to tightening of financial conditions, waning support for global economic integration and growing political tensions. Domestically, the economy will continue to be exposed to risks arising from adverse weather conditions until the mitigating measures of food security under "The Development Agenda" in the CIDP are put in place. Additional risks could emanate from public expenditure pressures especially recurrent expenditures. The County Government will monitor the above risks and take appropriate measures to safeguard macroeconomic stability

## SECTION ONE: INTRODUCTION

### 1.1 Background

This County Budget Review and Outlook Paper (CBROP) is the fifth one to be prepared under the Public Financial Management Act, 2012 within the devolved units of County Governments of Migori. The 2018 CBROP contains a review of the fiscal performance of the financial year 2017/18, and deviations from the Approved 2017/2018 Budget.

### 1.2 Objective of CBROP

The objective of the 2018 County Budget Review and Outlook Paper (CBROP) is to provide a review of fiscal performance for the FY 2017/18 and how this performance impacts on the financial objectives and fiscal responsibility principles set out in the 2018 Budget Policy Statement (BPS). This together with updated macroeconomic developments and outlook provides a basis for revision of the current budget in the context of Supplementary Estimates and the broad fiscal parameters underpinning the FY 2019/20 budget and the medium term. Details of the fiscal framework and the medium-term policy priorities will be firmed up in the 2019 BPS.

As required by the PFM Act, 2012, budget process aims to promote the efficient and effective use of resources, based on evidence and rational deliberation. To achieve this, the sector ceilings are guided by the overall resource envelope that is informed by the macroeconomic and fiscal outlook as presented in section III and IV of this document. The sector ceilings set in motion the budget preparation for the FY 2019/20 and the medium term.

This 2018 CBROP is a key document in linking policy, planning and budgeting. The County Government is finalising the preparation of the Second County Integrated Development Plan (covering 2018-2022) - the successor document of the First CIDP (that covered 2013-2017) —that will guide budgetary preparation and programming from 2018 onwards. In the interim, the C2018 BROP is embedded on the priorities of the Government under the Development Agenda in the CIDP, in addition to considering emerging macroeconomic challenges.

In this context, the 2018 CBROP is anchored on the policies as detailed in the 2018 Budget Policy Statement (BPS). These policies are anchored on the four thematic areas under the “Big Four” Plan as prioritized in the Third Medium Term Plan (MTP 2018-2022). Expenditures priorities have been aligned to the development agenda in order to create jobs, support manufacturing activities, enhance universal health coverage, improve food security and enhance living conditions through affordable housing. To meet the commitments as contained in the 2018/19 Budget and the medium-term budget, the County Government will continue to implement measures aimed at raising the revenue and providing incentives for trade, food security, provision of universal health coverage and accessible early childhood education and vocational training. In addition, the Government will continue to gradually reduce non-priority expenditures, improve value for money spent and stabilize the public finances. Because of the improved fiscal discipline, competent management of the economy and good rains the macro-indicators for the FY 2018/19 are pointing in the right direction. The economy continues to register robust growth while macroeconomic stability is preserved.

However, the underperformance in both revenue collection and expenditure in the FY 2017/18 has implications on the financial objectives outlined in the 2018 BPS and the 2018/19 Budget. In particular, the baseline for projecting both the revenue and expenditures for the FY 2018/19 and the medium term has changed given the end FY 2017/18 and quarter one FY 2018/19.

To remedy these deviations, the 2018 BROP details appropriate revisions considering the budget outturn for the FY 2017/18. In addition, the fiscal outlook contained in this BROP focuses on reforming the revenue administration systems to enhance revenue yields, promote compliance and facilitate private sector growth and development as indicated in the 2018 BPS.

The rest of the paper is organised as follows. Section II provides a review of the fiscal performance in FY 2017/18. This is followed by brief highlights of the recent Fiscal developments and updated economic outlook in Section III. Section IV provides the resources allocation framework, while Section V concludes the County Budget Review and Outlook Paper.

**SECTION TWO: REVIEW OF FISCAL PERFORMANCE IN 2017/2018****2.1 introduction**

The fiscal performance for the FY 2017/18 budget was generally satisfactory, despite the challenges with shortfall in revenues and mounting expenditure pressures. During the FY 2017/18, the county government received funds towards the implementation of its activities from four main sources namely National equitable share, Conditional grants, External grants and locally sourced revenues as indicated in table 1.0 below

Table 7: Revenue streams 2017/18

Revenue Streams	FY 2017/18	FY 2017/18
	Approved	Supplementary
Opening balance (CRF Account)	0	829,190,572
Equitable share (CRA)	6,721,266,066	6,462,800,000
Conditional allocation - free maternal Health	165,043,200	0
Allocation for Leasing of medical equipment	95,744,681	95,744,681
Road maintenance fuel levy fund	177,187,500	248,690,316
Compensation for user fee forgone in health facilities	21,379,200	21,655,884
Kenya Devolution Support Program (KDSP)	150,000,000	46,330,994
Conditional grants	0	0
<b>Total Share of National Revenue</b>	<b>7,330,620,647</b>	<b>7,704,412,447</b>
Danida funds	0	26,120,957
World Bank Loan for National Agricultural and Rural Inclusive Growth Project	0	50,000,000
EU Grant for Instrument for Devolution Advice and Support	0	66,000,000
-**World Bank Loan to Supplement financing of County Health Facilities	0	40,625,000
Conditional Allocation for Development of youth Polytechnics	0	47,015,785
World Bank loan for Transforming Health Systems for Universal Care Project	0	32,723,050
Locally Collected Revenue	450,000,000	200,000,000
<b>GRAND TOTAL</b>	<b>7,780,620,647</b>	<b>8,166,897,239</b>

Source: County treasury 2018.



## 2.2 Performance of the various Revenues sources

### i. Revenue from National Government

During the FY 2017/18, the County received Kshs. 6.46 billion as equitable share of the revenue raised nationally representing 79.1 per cent of the total revenue. This was a 7.31 per cent increment from what was received in FY 2016/17.

### ii. Conditional Grants

Funding under this category came from four major areas namely; leasing for medical equipment, KDSP, Roads Maintenance Levy, Compensation for User fee forgone in health facilities, World Bank Loan for National Agricultural and Rural Inclusive Growth Project, Conditional Allocation for Development of youth Polytechnics and World Bank loan for Transforming Health Systems for Universal Care Project. The total amount received was Kshs. 567,358,370 which represented 7 per cent of the total revenue.

The figure below shows an analysis of conditional grants released in FY 2017/18.

**Table 8: Conditional grants Analysis for 2017/18**

No.	Conditional Grant	Amount allocated as provided in CARA 2017 (Kshs.)	Actual receipt of the Conditional Grants, FY 2017/18 (Kshs.)	Actual receipts as a percentage of Annual Allocation (%)
1	Road Maintenance Fuel Levy Fund	248,690,316	204,454,632	82.21%
2	Free Maternal Healthcare	0	0	0
3	Compensation User Fees Foregone	21,655,884	21,882,372	101.04%
4	DANIDA Grant	26,920,957	26,120,957	97.02%
5	World Bank Loan f National Agricultural and Rural Inclusive Growth Project	50,000,000	50,609,855	101.22%
6	World Basnk loan to supplement financing of health facilities	40,625,000	-	0
7	World bank loans for transforming health system for universal care project	32,723,050	32,723,050	100%
8	EU Grants for Instrument for Devolution, Advice and Support	66,000,000	-	0
9	Kenya Devolution Support Programme	46,330,994	46,330,994	100%
10	Allocation for leasing of medical equipment	95,744,681	138,220,725	144.36%

No.	Conditional Grant	Amount allocated as provided in C.A.R.A 2017 (Kshs.)	Actual receipt of the Conditional Grants, FY 2017/18 (Kshs.)	Actual receipts as a percentage of Annual Allocation (%)
11	Conditional allocation for development of youth polytechnic	47,015,785	47,015,785	100%
<b>Total</b>		<b>675,706,667.00</b>	<b>567,358,370</b>	<b>83.97%</b>

Source: Migori County Treasury

Analysis of the conditional grants released during the period under review indicates that, the County received disbursements from World Bank Loan for National Agricultural & Rural Inclusive Project, DANIDA and Kenya Devolution Support Programme (KDSP). The receipts accounted for 101.2 per cent, 100 per cent, and 33 per cent of annual allocation respectively. They were used as elaborated below:

- a) Conditional grant from DANIDA was disbursed to 128 dispensaries and health centres for operational expenses at the primary care level.
- b) The grant from World Bank under the Result Based Financing was disbursed to 128 primary care facilities for facility improvement, procurement of basic equipment as well as incentive for realized results.
- c) Conditional allocation for development of youth polytechnic was for subsidized tuition for students in youth polytechnics, construction of 2 twin workshops in two polytechnics and purchase of tools and equipment for the polytechnics
- d) The Kenya Devolution Support Programme funds by World Bank were to support capacity building and technical assistance at the County level so as to improve delivery of devolved services at the County level.
- e) National Agricultural and Rural Inclusive project for Kenya funds were for increasing agricultural productivity and profitability of targeted rural communities in the County
- f)

### iii. Development partners/Donors

The major donors/development partner were DANIDA, European Union and the IDA under the World Bank whose total contribution during the period amounted to Ksh 26,120,957 representing 0.32 per cent of the total funds received. Funds were received from DANIDA only.

#### iv. County own generated Revenue

The total local revenue collected in the FY 2017/18 amounted to Kshs.222.78 million representing a decrease of 36.4 per cent compared to Kshs.350.3 million generated in the previous period of FY 2016/17, and represented 2.75 per cent of the total funds received during the period under review. This implies that the county missed its 2017/18 FY initial local revenue target by 50.57 per cent. Among the factors cited for the low collection included: -

- i. Delay in automation of revenue collection resulting to low revenue collection.
- ii. The political unarrest from the 2017 election outcome consistently interfered with revenue collection processes as well as revenue administrative regulations making it difficult for revenue staff to effectively execute their work.
- iii. Inadequate vehicle for supervision:
- iv. Inadequate and ineffective enforcement on revenue collections:
- v. Inadequate staff capacity:

Table 9: Local Revenue Generation by Quarters from FY 2013/14 - FY 2017/18

FY	Q1	Q2	Q3	Q4	TOTAL
2013/14	54.13	40.94	69.94	74.02	238.63
2014/15	86.87	53.65	87.25	126.17	355.39
2015/16	86.59	64.69	87.7	100.56	339.37
2016/17	93.85	50.25	74.82	131.14	350.3
2017/18	27.75	25.56	92.45	77.03	222.78
<b>TOTAL</b>	<b>349.19</b>	<b>235.09</b>	<b>412.16</b>	<b>508.92</b>	<b>1,506.47</b>

Source: Migori County Treasury

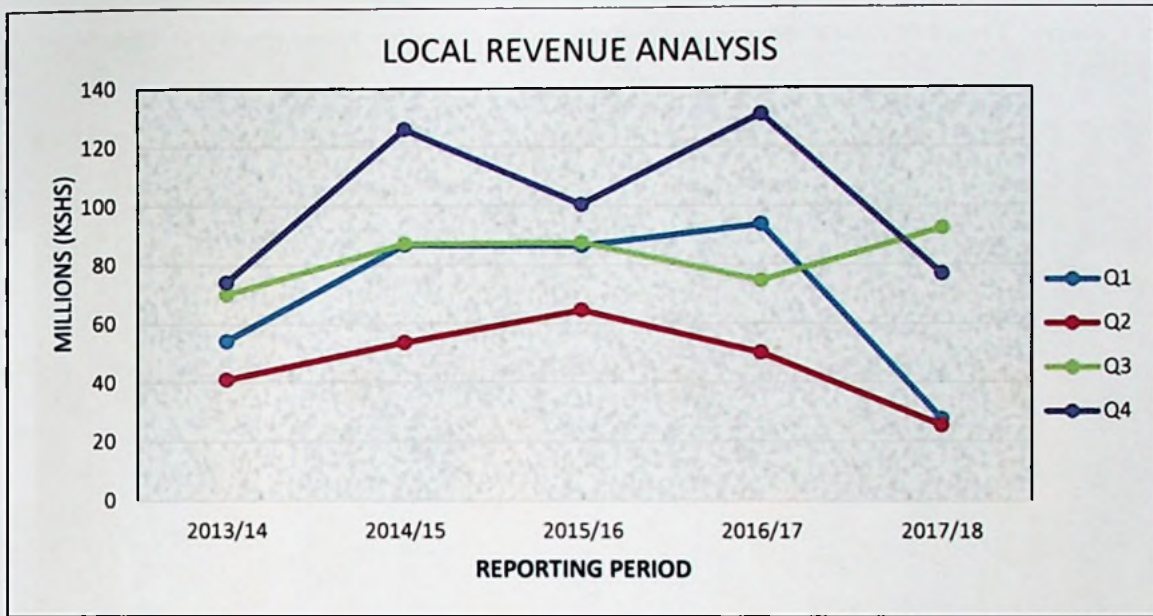


Figure 3: 2017/18 FY Local Revenue by Quarters

As shown in figure 2 above, the highest revenue was generated in the fourth quarter of the of the reporting periods between FY 2013/14 to 2016/17. In the FY 2017/18 the highest revenue was generated in the third quarter followed by the fourth quarter.

The graph below shows the quarterly trend on and comparison of local revenue collection from the first quarter of FY2016/17 to the fourth quarter of FY 2017/18.

**Migori County, Trend in Local Revenue Collection by Quarter from the First Quarter FY 2016/17 to the fourth quarter FY 2017/18**

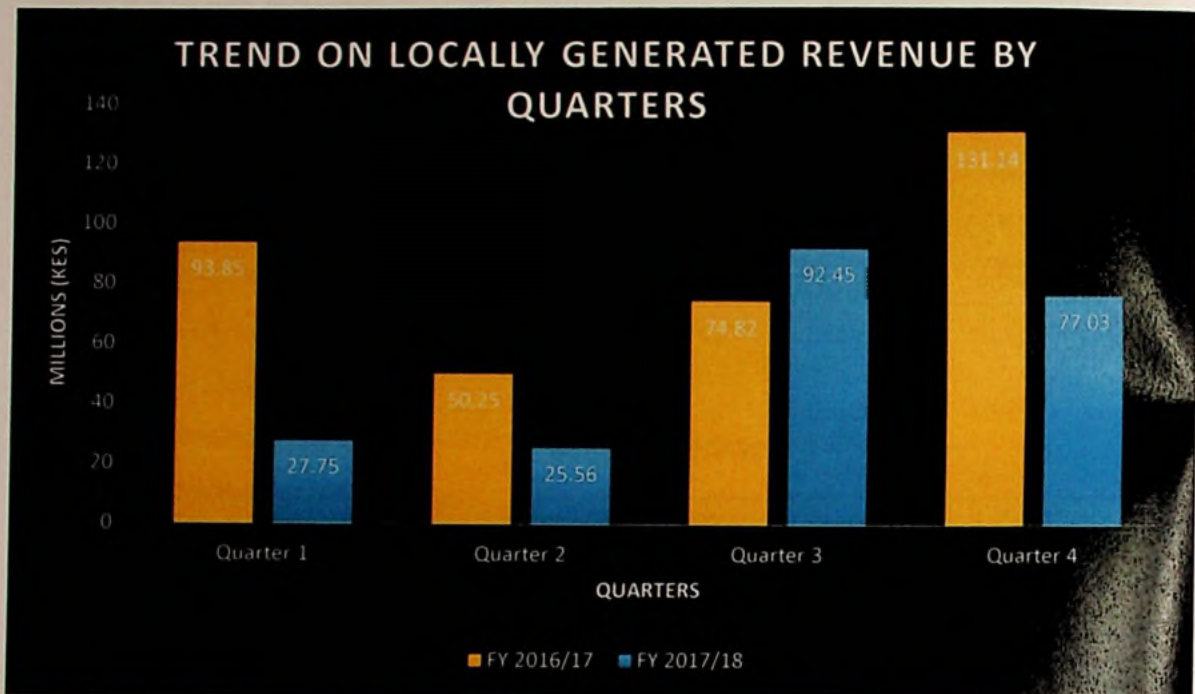


Figure 4: Trend on Local Revenue Generation from FY 2016/17 - FY 2017/18 by quarters

The 1<sup>st</sup> and 2<sup>nd</sup> quarters of FY 2017/18 recorded the lowest revenue generated at 25.56 million and 27.75 million respectively. However, local revenue collection improved in the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2017/18 FY due to relieve in political tension. The highest revenue collection in FY 2017/18 was in 3<sup>rd</sup> Quarter.

Table 10: Migori County analysis of local revenue collected by stream in FY 2017/18

TYPE OF REVENUE	QUARTE R 1	QUARTER 2	QUARTE R 3	QUARTE R 4	ALL QUARTE RS	PROJECTIONS		
	AMOUNT					% COLLEC TION	PROJECT ED	VARIANC E
<b>Parking Fees</b>								
Bus Park	6,955,760.00	6,653,440.00	10,527,640.00	12,308,640.00	36,445,480.00	60.74	60,000,000.00	(23,554,520.00)
Motor Bike	95,290.00	39,200.00	28,600.00	3,927,040.00	4,090,130.00	16.36	25,000,000.00	(20,909,870.00)
Entry/Exit Fees	690,800.00	474,700.00	431,220.00	578,000.00	2,174,720.00	21.75	10,000,000.00	(7,825,280.00)
Taxi/Car	492,600.00	474,320.00	1,404,070.00	1,102,380.00	3,473,370.00	99.24	3,500,000.00	(26,630.00)
<b>Sub - Total</b>	<b>8,234,450.00</b>	<b>7,641,660.00</b>	<b>12,391,530.00</b>	<b>17,916,060.00</b>	<b>46,183,700.00</b>	<b>46.89</b>	<b>98,500,000.00</b>	<b>(52,316,300.00)</b>
<b>Permits</b>								
Single Business Permits	2,773,660.00	872,170.00	29,689,450.00	17,226,130.00	50,561,410.00	84.27	60,000,000.00	(9,438,590.00)
Liquor Licences	146,000.00	-	-	-	146,000.00	5.12	2,850,000.00	(2,704,000.00)
<b>Sub - Total</b>	<b>2,919,660.00</b>	<b>872,170.00</b>	<b>29,689,450.00</b>	<b>17,226,130.00</b>	<b>50,707,410.00</b>	<b>80.68</b>	<b>62,850,000.00</b>	<b>(12,142,590.00)</b>
<b>Market Fees</b>								
Market Dues	5,645,870.00	4,787,500.00	8,573,670.00	10,022,230.00	29,029,270.00	48.38	60,000,000.00	(30,970,730.00)
Kiosk Fees	545,720.00	533,000.00	966,320.00	1,066,990.00	3,112,030.00	44.46	7,000,000.00	(3,887,970.00)
<b>Sub - Total</b>	<b>6,191,590.00</b>	<b>5,320,500.00</b>	<b>9,539,990.00</b>	<b>11,089,220.00</b>	<b>32,141,300.00</b>	<b>47.97</b>	<b>67,000,000.00</b>	<b>(34,858,700.00)</b>
<b>Cess Fees</b>								
Sugarcane	-	-	3,898,142.95	3,040,411.00	6,938,553.95	15.42	45,000,000.00	(38,061,446.05)
Tobacco	-	-	10,866,564.60	510,351.10	11,376,915.70	56.88	20,000,000.00	(8,623,084.30)
Maize/Potatoes	1,700,040.00	1,819,250.00	2,238,510.00	1,469,290.00	7,227,090.00	48.18	15,000,000.00	(7,772,910.00)
Hides/Skins	1,000.00	-	5,000.00	1,000.00	7,000.00	1.75	400,000.00	(393,000.00)
Fish	41,870.00	64,890.00	77,540.00	81,120.00	265,420.00	33.18	800,000.00	(534,580.00)
<b>Sub - Total</b>	<b>1,742,910.00</b>	<b>1,884,140.00</b>	<b>17,085,757.55</b>	<b>5,102,172.10</b>	<b>25,814,979.65</b>	<b>31.79</b>	<b>81,200,000.00</b>	<b>(55,385,020.35)</b>
<b>Auction Fees</b>								
Cattle Auction/Slaughter Fee	4,251,970.00	3,344,930.00	4,434,670.00	4,643,960.00	16,675,530.00	83.38	20,000,000.00	(3,324,470.00)

TYPE OF REVENUE	QUARTE	QUARTE	QUARTE	QUARTE	ALL	PROJECTIONS		
	R 1	QUARTER 1	R 3	R 4	QUARTE	% COLLEC	PROJECT	VARIAN
	AMOUNT					TION	ED	E
Sub - Total	4,211,976.00	3,240,000.00	4,404,768.00	4,643,960.00	16,675,530.00	83.39	20,000,000.00	(3,324,470.00)
Land Rates								
Rents & Rates	469,825.00	483,175.00	3,256,338.00	3,011,042.00	7,220,380.00	28.88	25,000,000.00	(17,779,620.00)
Land Board Fee	164,105.00	-	-	-	164,105.00	#DIV/0!	-	164,105.00
Kiosk/Ground renu/TOL	464,700.00	477,400.00	224,770.00	84,300.00	1,251,170.00	50.05	2,500,000.00	(1,248,830.00)
Sub - Total	1,098,630.00	960,575.00	3,481,108.00	3,895,342.00	8,635,655.00	31.40	27,500,000.00	(18,864,345.00)
Natural Resources								
Copper/Gold	-	-	-	-	-	-	2,500,000.00	(2,500,000.00)
Sand/Stone	514,380.00	942,870.00	895,890.00	2,174,100.00	4,527,240.00	56.59	8,000,000.00	(3,472,760.00)
Sub - Total	514,380.00	942,870.00	895,890.00	2,174,100.00	4,527,240.00	43.12	10,500,000.00	(5,972,760.00)
Devolved Ministries								
Public Works	140,298.00	581,500.00	680,000.00	923,900.00	2,325,698.00	51.68	4,500,000.00	(2,174,302.00)
Agriculture	308,345.00	228,500.00	880,145.00	539,380.00	1,956,370.00	78.25	2,500,000.00	(543,630.00)
Fisheries	2,000.00	272,800.00	162,500.00	22,200.00	459,500.00	153.17	300,000.00	159,500.00
Physical Planning	105,800.00	229,230.00	448,071.00	223,490.00	1,006,591.00	402.64	250,000.00	756,591.00
Survey	101,000.00	137,100.00	390,400.00	368,240.00	996,740.00	66.45	1,500,000.00	(503,260.00)
Public Service	-	-	-	-	-	#DIV/0!	-	-
Health	1,084,881.00	2,736,072.00	6,127,119.00	5,875,120.00	15,823,192.00	31.65	50,000,000.00	(34,176,808.00)
Public Health	-	-	934,600.00	1,194,340.00	2,128,940.00	#DIV/0!	-	2,128,940.00
Trade	7,906.00	-	617,940.00	171,800.00	797,646.00	159.53	500,000.00	297,646.00
Environment and NEMA	8,000.00	17,600.00	-	34,200.00	59,800.00	29.90	200,000.00	(140,200.00)
Education	-	-	-	26,500.00	26,500.00	#DIV/0!	-	26,500.00

TYPE OF REVENUE	QUARTE R 1	QUARTER 2	QUARTE R 3	QUARTE R 4	ALL QUARTE RS	PROJECTIONS		
	AMOUNT					% COLLEC TION	PROJECT ED	VARIANC E
<b>Sub - Total</b>	<b>1,758,230.00</b>	<b>4,202,802.00</b>	<b>10,240,775.00</b>	<b>9,379,170.00</b>	<b>25,580,977.00</b>	<b>42.81</b>	<b>59,750,000.00</b>	<b>(34,169,023.00)</b>
Others								
Penalties	133,650.00	6,100.00	31,070.00	148,160.00	318,980.00	21.27	1,500,000.00	(1,181,020.00)
Bill Boards	516,853.00	178,400.00	4,358,940.00	5,623,045.00	10,677,238.00	66.73	16,000,000.00	(5,322,762.00)
Transport on Land	372,660.00	204,980.00	296,880.00	346,260.00	1,220,780.00	27.13	4,500,000.00	(3,279,220.00)
Fuel Levy	11,900.00	-	-	-	11,900.00	5.95	200,000.00	(188,100.00)
Procurement	-	-	-	282,000.00	282,000.00	56.40	500,000.00	(218,000.00)
<b>Sub - Total</b>	<b>1,035,063.00</b>	<b>389,480.00</b>	<b>4,686,890.00</b>	<b>6,399,465.00</b>	<b>12,510,898.00</b>	<b>55.11</b>	<b>22,700,000.00</b>	<b>(10,189,102.00)</b>
<b>GRAND TOTALS</b>	<b>27,746,883.00</b>	<b>25,559,127.00</b>	<b>92,446,060.55</b>	<b>77,025,619.10</b>	<b>222,777,689.65</b>	<b>49.51</b>	<b>450,000,000.00</b>	<b>(227,222,310.35)</b>

Source: Migori County Treasury

Analysis of the local revenue by stream indicates that Permits (Single Business Permit and Liquor Licensing) recorded the highest amount collected at 50.56 Million followed by Parking fee (Bus Park, Motor Bike, Entry/Exit and Taxi/Car Fees) at 46.18 Million and Market fees (Kiosk Fees and Market Dues) at 32.14 Million. Though these revenue streams being the highest revenue earners to the county they did not achieve their annual target for instance, Parking fees by 52.32 million shillings, Permits by 12.14 million shillings, market fee by 34.86 million and Cess by 55.36 million shillings. The revenue streams that recorded the lowest amount include: Fuel Levy at 0.012 Million followed by Procurement at 0.28 Million and Fines, Penalties and Forfeitures at 0.319 million.

Some revenue streams surpassed their targets while others recorded smallest percentage compared to the projected target. Physical planning activities, Trade and fisheries surpassed their targets by 402.64 Million, 159.53 Million and 153.17 Million respectively.



However, there are some revenue streams that were not projected but generated revenue that include: Public Health (2.13 Million), Land board (0.16 Million) and Education (0.02 Million).

The County deposited all locally generated revenue into the County Revenue Fund account maintained at Central Bank of Kenya (CBK) as required by Article 207 of the Constitution.

### 2.3 Exchequer Issues

During the period under review, the Controller of Budget approved withdrawal of Ksh 8,082,126,632 billion from the CRF account, which was 98.82% per cent of the Approved Supplementary Budget. Total Expenditure comprised of Kshs5, 796,260,789 Billion (72.95 per cent) for recurrent expenditure and Kshs. 1,890,702,905.00 Billion (27 per cent) for development activities.

### 2.4 Overall Expenditure Review

Total expenditure in the FY 2017/18 amounted to Ksh7.792 billion against a target of Ksh 8.167 billion, representing an under spending of Ksh 915 Million.

#### Migori County, Expenditure by Economic Classification for FY 2016/17 and FY 2017/18

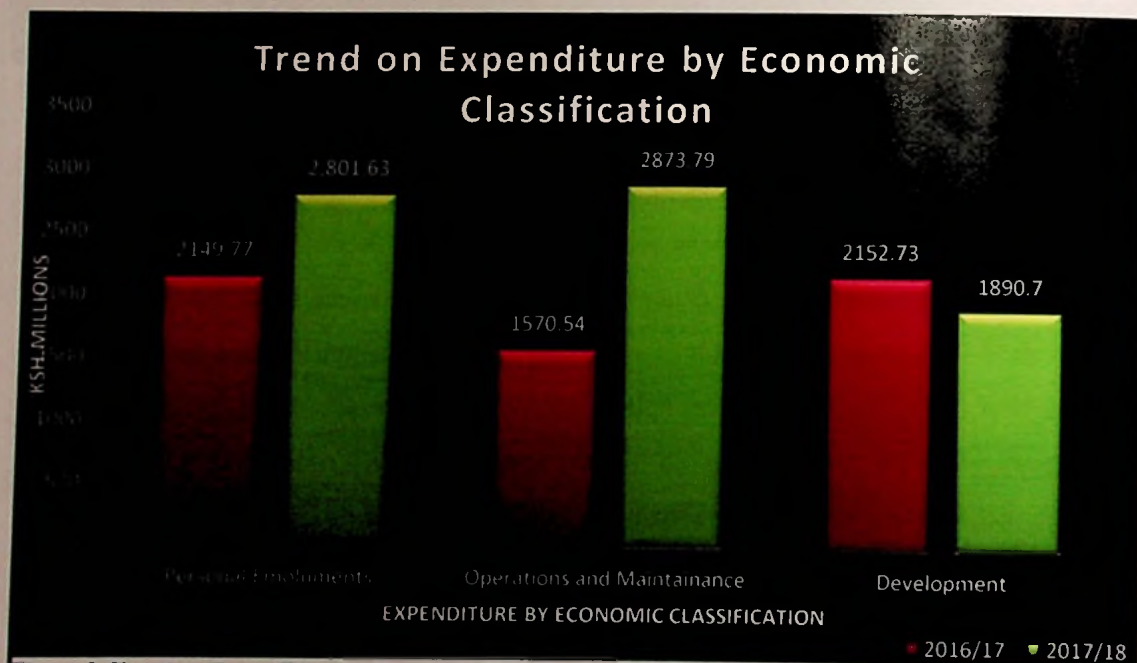


Figure 5: Trend on Expenditure by Economic Classification

From the figure all classifications of expenditure increased in 2017/18 compared to 2016/17. Personnel emoluments represented 35.95 cent of the total expenditure, operations and maintenance represented 37 per cent of the total expenditure and development represented 27 per cent of the total expenditure

### 2.5 Analysis of Recurrent Expenditure

The total recurrent expenditure of Kshs. 5,796,260,789 Billion against a target of 5,469.84 Billion. The amount comprised 48.34. per cent spent on personnel emoluments, 1.8 per cent on social security, 12.7 per cent on transfers, 0.6 per cent on other grants and 43.5 per cent on operations and maintenance.

### 2.6 (i) Personnel emoluments

Expenditure on personnel emoluments represented an increase of 62.5.7 per cent compared to Kh 2.49b spent in FY 2016/17 .

The table below shows expenditure of personnel consisting of both permanent and temporary staff.

No	Sectors / Other Funds	Personnel Emoluments	
		BUDGET ESTIMATES	EXPENDITURE
1	Agriculture, Livestock Production, Fisheries, Veterinary Services and Water	179,777,432	226,607,520.00
2	County Assembly	482,040,803	361,090,880.28
3	County Executive	23,624,400	-
4	Education, Youth, Sports, Culture and Social Development	164,236,430	236,193,895.00
5	Finance and Economic Planning	351,841,088	395,341,342.00
6	Health	1,255,449,258	970,422,164.00
7	Lands, Housing, Physical Planning and Survey	34,417,526	47,297,779.00
8	Environment and Disaster Management	61,498,588	68,422,689.00
9	Public Service Management (PSM)	258,386,136	354,412,842.00
10	Roads, Public Works, Transport and Energy	41,117,730	70,858,168.00
11	Trade Development and Regulation	40,820,868	70,979,470.00
	<b>Total</b>	<b>2,893,210,259</b>	<b>2,801,626,749.28</b>

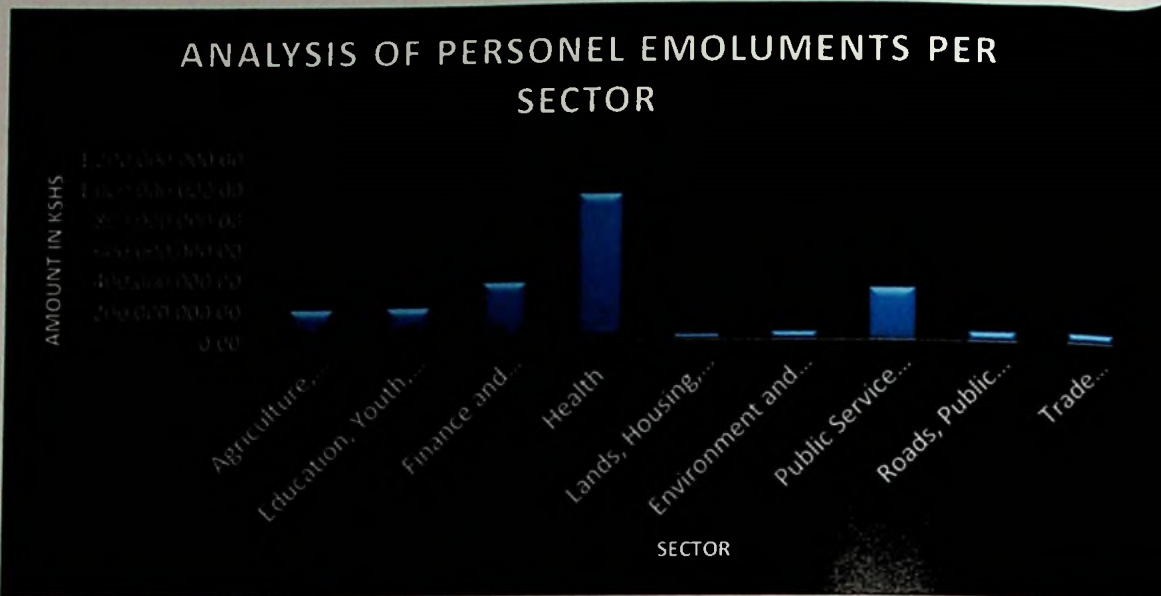
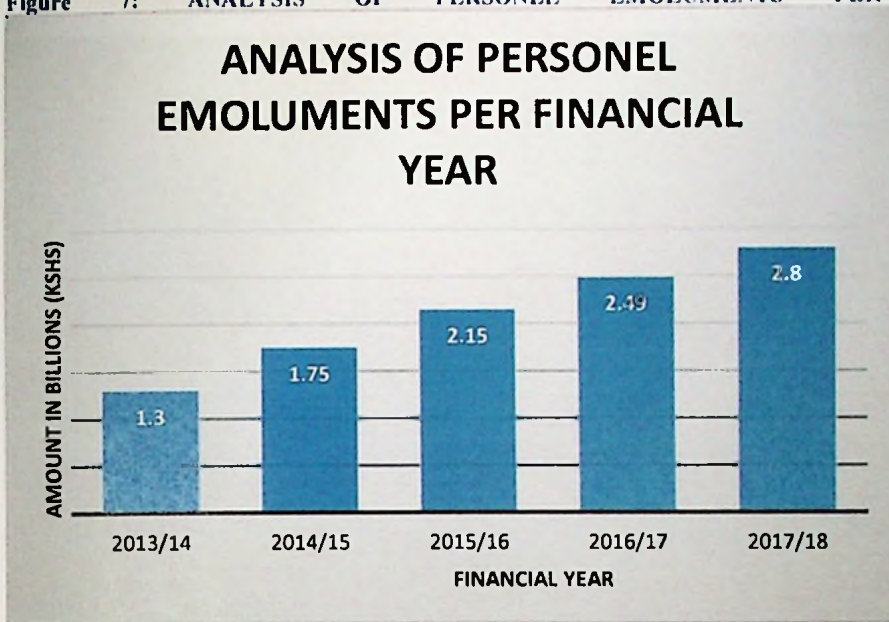


Figure 6: ANALYSIS OF PERSONEL EMOLUMENTS PER SECTOR

It's important to note that two of the three economic classifications recorded an expenditure increase except in development where there was a decrease compared to the previous year 2016/17FY

Personnel emoluments recorded the highest expenditure increase of 16 per cent between 2016/17 and 2017/18 and an overall increase of 115 per cent between 2013 and 2018 rising from Kshs.1.3 Billion in the FY 2013/14 to Kshs. 2.80 Billion in the FY 2017/18. Such increment is detrimental to the growth of the county's economy as substantial resources shall be diverted towards non-development activities.

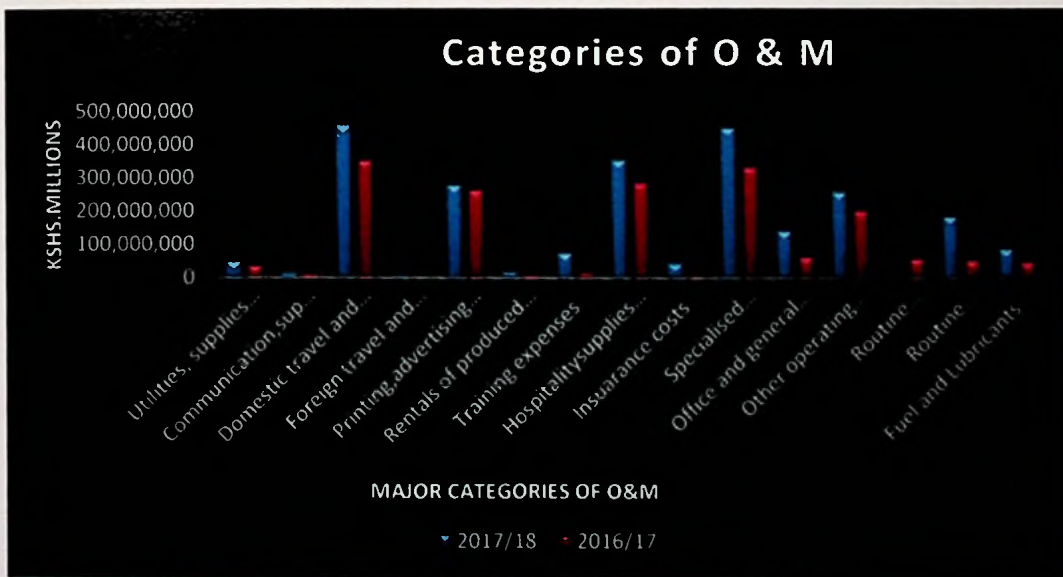
Figure 7: ANALYSIS OF PERSONEL EMOLUMENTS PER FINANCIAL YEAR



(ii) OPERATIONS AND MAINTANACE

Figure 8: Categories of O & M

Figure 6 below, shows a summary of operations and maintenance expenditure by major categories



Domestic and foreign travel accounted for 30 per cent and 0.2 per cent while printing, advertising and information supplies stood at 10.94%. Routine maintenance for both machineries, assets and vehicles accounted for 4.58% and 7.40% respectively while fuel and Lubricants stood at 3.60%.

### 2.7 Development Expenditure Analysis

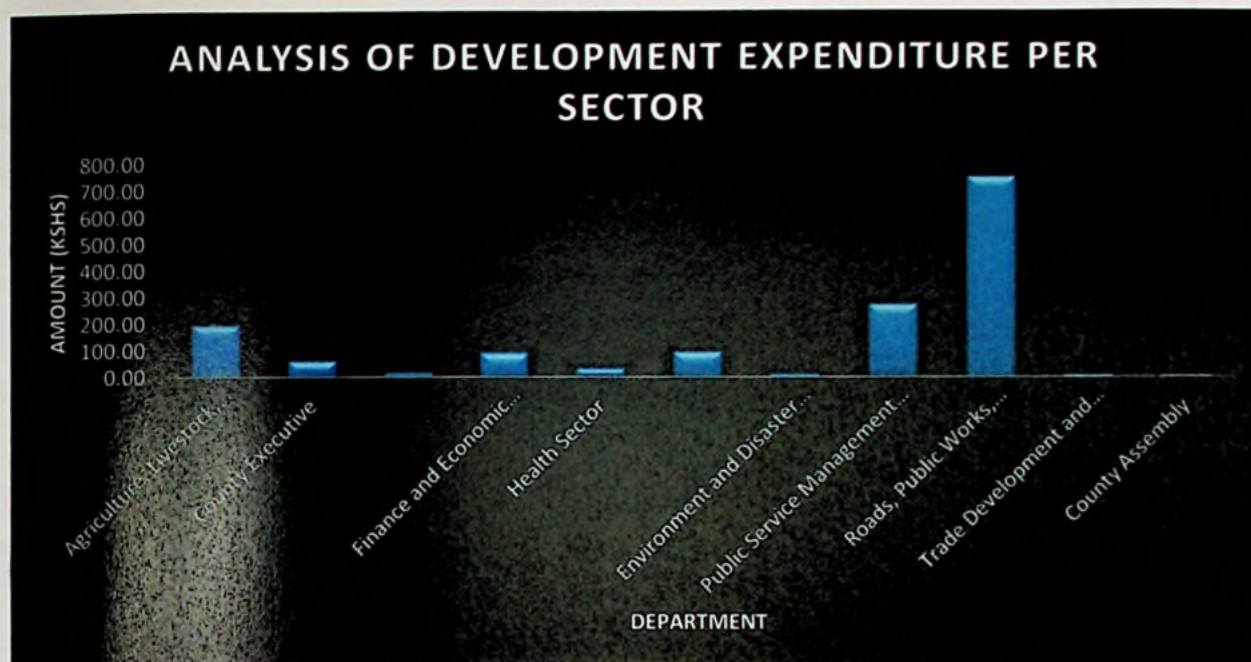
Migori County Government spent Kshs1.897 billion against a total development budget of 2.697 billion representing an absorption rate of 70.33%.

Table 11: 2017/18 FINANCIAL YEAR: DEVELOPMENT EXPENDITURE.

DEPARTMENT	APPROVED BUDGET	ACTUAL EXPENDITURE
	KSHS.	KSHS.
Agriculture, Livestock, Fisheries	414,988,278.00	199,277,786.00
County Executive	33,900,000.00	33,101,803.00
Education, Youth, Sports, Culture	156,765,785.00	68,627,471.00
Finance and Economic Planning	30,000,000.00	12,197,684.00
Health Sector	242,154,302.00	304,780,397.00
Lands, Housing, Physical Planning	72,850,000.00	100,119,069.00
Environment and Disaster Management	63,100,000.00	45,750,172.00
Public Service Management (PSM)	354,778,861.00	278,589,632.00
Roads, Public Works, Transport and Energy	1,222,802,873.00	825,398,615.00
Trade Development and Regulation	45,716,527.00	28,954,118.00
County Assembly	60,000,000.00	0
<b>TOTALS</b>	<b>2,697,056,626.00</b>	<b>1,896,796,747.00</b>

Source : County Treasury 2018.

Figure 9: development expenditure per sector.



Roads, agriculture, public service and health, received the highest allocation accounting for 45 per cent 15 per cent, 13 per cent and 8 per cent respectively while trade and finance were the least funded at less than 1 per cent respectively.

### 2.8 Implication of 2017/18 Fiscal Performance on Financial Objectives Contained in the 2018/19 Budget and County Fiscal Strategy Paper

The performance in the FY 2017/18 shall affect the financial objectives set out in the Budget for FY 2018/19 in the following ways:

- iv. The on-going and stalled projects shall be factored into 2018/19 supplementary and 2019/20 FY budgets thus reducing the number of new development projects implemented in 2018/19FY.
- v. The non-release of the conditional grants and the shortfall in revenue generation shall affect the timely completion of the earmarked projects during the period under review. These projects shall be reprioritised during the 2018/19 and 2019/20 FYs consequently tampering with the implementation schedule for 2018/19 FY and new project proposals for 2019/20 FY.

- vi. There is need for regular monitoring and evaluation of project in order to ensure timely completion and value for money. This will go a long way in reducing the number of stalled projects and pending bills.
- vii. The underspending in both Recurrent and development expenditure for the FY 2017/18 has implication on the base used to project expenditures in the FY 2018/19 and the medium term. Corrective revisions should be undertaken during the preparation of the budget 2019/20 and the projected expenditure in the next CFSP modified to reflect the revisions.

## SECTION THREE: RECENT ECONOMIC DEVELOPMENT AND OUTLOOK

### 3.1 Outlook

In achieving the county's medium-term strategic objectives, greater emphasis shall be focused on strengthening accountability and fiscal discipline in the use of the devolved resources to ensure that devolution achieves the objectives of better service delivery and rapid local economic development. Further measures such as revenue automation shall be instituted to enhance locally generated revenue to support the county's earmarked objectives as articulated in the ADP 2018-2019.

The county's growth prospect for 2018/19 and the medium term will be supported by increased production in Agriculture and the timely completion of the infrastructural projects to boost economic activities.

### 3.2 Recent Developments

During the year under review a number of developments took place in all the thematic areas as highlighted in the attached annex 1 herein .

### 3.3 Outlook for the financial year 2018/19 FY

As already articulated in the 2018 County Fiscal Strategy Paper and Annual Development Plan, the county shall give prominence to the following priorities with the view of improving the economy of the county:

- (v) Completion of the ongoing and the stalled projects from the previous financial years in order to ensure value for money and the community gets the expected benefits from the projects in their areas.
- (vi) Investing in infrastructure expansion and development in areas such as roads, energy and ICT thus creating a conducive business environment for job creation;
- (vii) Investing in Crop production and Livestock Production to ensure food security and proper nutrition
- (viii) Socio-economic transformation to increase income levels in the households and improve the livelihood of the county residents.



### **3.4 County Specific Outlook 2019/2020**

The outlook for Migori County for the financial year 2019/20 is envisaged to provide a development-oriented environment, which will ensure an improved environment for business while at the same time seeking to uplift the standard of living for the Migori County citizens. The following thematic areas shall be given top priority:

#### ***1) Infrastructure development and expansion***

Under this thematic area, the strategy shall involve building on the on-going infrastructural development in road, transport, energy and ICT consequently leading to improved business environment.

#### ***2) Food security***

The County Government shall strive to ensure that its citizens have food access and stability. The strategies under this thematic pillar shall include provision of farm inputs, promote value addition, reduce over-reliance on subsistence farming, increase quality and quantity of livestock products and increase acreage of land under irrigation.

#### ***3) Socio-economic transformation***

Under this thematic area, the county envisions a vibrant and prosperous economy with an increasing proportion of the economic output and employment generated by sectors other than agriculture. More than 40 per cent of the county residents will diversify from agriculturally based society to urban, industrial and or service-based economy with sustained growth rate. The Government shall provide access to potable water, quality early childhood education and technical institutions, universal health care, decent housing and plans and a clean and sustainable environment.

#### ***4) Good governance***

Power in the county shall be exercised in a manner that promotes effective management of the county's economic and social resources for development. In order to effectively play its role towards achieving the devolution agenda, the county Government shall rely on support from the National Government towards three priority areas of enhanced financing, development of legal and regulatory frameworks for Public Finance Management (PFM) and human resource development.

### **3.5 Risks to the Economic Outlook**

This economic outlook is not without risks. Risks from the national economy relates to uncertainties in the global financial markets particularly with regard economic, fiscal policies, trade policies and normalization of monetary policy. The recent increase in taxation if not addressed could weigh down global growth with negative impact on trade and financial flows.

At the County level, the economy will continue to be exposed to risks arising from adverse weather conditions until the mitigating measures of food security under “The Big Four” Plan and County Development Agenda are put in place. Additional risks could emanate from public expenditure pressures especially on recurrent expenditures.

The County Government will monitor the above risks and take appropriate measures to safeguard macroeconomic stability

## SECTION FOUR: RESOURCE ALLOCATION FRAMEWORK

### A. Medium Term Fiscal Projections

Medium-Term Fiscal Policy aims at supporting inclusive economic growth, continue the fiscal consolidation programme while creating fiscal space for the implementation of the

The County Development Agenda as expounded in the second generation of the 2018-2022 Migori CIDP. Overall recurrent expenditures are projected to increase gradually with the inclusion of the promotions and other increments while development expenditure expected to decrease or remain the same due to pending bills and other external factors such as inflation and dwindling of revenue collection.

### B. Medium-Term Expenditure Framework

The County Government will continue with its policy of expenditure prioritization with a view to achieving the transformative development agenda which is anchored on provision of core services, ensuring equity and minimizing costs through the elimination of duplication and inefficiencies, the following criteria will serve as a guide for allocating resources:

- (i) Linkage of Programmes to the County Development Agenda
- (ii) Linkage of the programme with the objectives of Third Medium-Term Plan of Vision 2030 and CIDP II;
- (iii) Degree to which a programme addresses job creation and poverty reduction;

In FY2018/19, the County Government initiated the implementation of the County Development Agenda and allocated resources to implement the earmarked programmes and projects. Going forward, resources will be prioritized towards the achievement of the following County Development Agenda interventions;

- (a) Enhancing Food and Nutrition Security to all by 2022 - Under this cluster, the objective is to ensure all citizens enjoy food security and improved nutrition by 2022;

- (b) Socio-economic transformation by Providing Universal Health Coverage and Guaranteeing, accessible ECDE, clean and potable water, Clean and sustainable environment and providing trade infrastructure. Provision of Affordable and Decent Housing for all - under this cluster, the County Government in collaboration with the National Government and Development partners intends to provide decent and affordable housing by constructing at least five hundred thousand housing units by 2022; and
- (c) Infrastructure expansion and development - under this pillar, the objective is to expand and improve existing road networks, energy infrastructure and ICT.

In view of the recent increased devolved functions and limited resources, MTEF budgeting will entail adjusting non-priority expenditures to cater for the priority sectors. However, resource allocation and utilization in the coming financial year and the medium term will be guided by the following factors:

- (i) The County integrated development plan (2018-2022)
- (ii) The County Fiscal Strategy paper 2018
- (iii) the Annual Development Plan 2019/2020
- (iv) The PFM Act 2012

Based on the above medium-term expenditure framework resolutions, it shall be viable to allocate resources to sectors as per the attached table in order to realise the anticipated county medium-term objectives as articulated in the CIDP 2018/2022.

Table 12: Total Expenditure Ceilings for MTEF Period 2017/2018-2019/20

SECTOR	2017/18	2018/19	2019/20	17/18	18/19	19/20
Agriculture, Livestock Production, Fisheries, Veterinary Services	750,155,954	573,304,232	600,632,360	9%	7%	6%
Lands, Housing, Physical Planning and Survey	149,916,642	739,901,063	800,245,119	2%	9%	8%
Roads, Public Works, Transport and Energy	950,000,000	1,107,855,645	1,270,985,179	12%	13%	13%
Trade Development and Regulation	132,474,240	115,310,355	207,657,267	2%	1%	2%
Health	1,926,641,634	1,960,058,055	2,374,594,523	24%	23%	24%
Education, Youth, Sports, Culture and Social Development	470,563,234	413,589,698	555,320,480	6%	5%	6%
Public Service Management	604,785,745	582,481,136	776,317,195	7%	7%	8%
Public Service Board	49,127,509	68,547,038.00	71,404,300	1%	1%	1%
ICT	286,880,000	193,720,000	309,391,400	4%	2%	3%
Finance and Economic Planning	987,796,921	771,500,000	800,000,000	12%	9%	8%
Environment and Disaster Management	159,881,856	180,062,983	127,689,212	2%	2%	1%
County Assembly	796,791,732	887,252,665	810,470,905	10%	10%	8%
County Executive	561,726,000	544,935,793	589,759,800	7%	6%	6%
Water and energy		401,488,653	430,000,000	0%	5%	4%
Total	8,166,897,239	8,540,007,356	9,724,467,740		100%	

Source: County Treasury 2018

## **SECTION FIVE: CONCLUSION AND NEXT STEPS**

The set of policies outlined in this CBROP reflect the changed circumstances and are broadly in line with the County Integrated Development Plan and the fiscal responsibility principles outlined in the PFM Act 2012. They are also consistent with the national strategic objectives pursued by the County Government as a basis of allocation of public resources. Details of the strategic objectives are provided in the 2018-2022 County Integrated Development Plan.

As budgetary resources are finite, it is critical that CSWGs prioritize their programmes within the available ceilings to ensure that use of public funds are in line with county government priorities. There is also need to ensure that current resources are being utilised efficiently and effectively before further funding is considered for programmes. CSWGs needs to carefully consider detailed costing of projects, strategic significance, deliverables (output and outcomes), alternative interventions, and administration and implementation plans in allocation of resources.

The County shall endeavour to implement the following recommendations in order to improve budget execution:

- vi. Clear all the on-going projects and the pending bills before commencements of new projects.
- vii. Strictly adhere to the procurement plan and the budget when making any commitment or payment. Equally adhere to the e-Procurement and IFMIS
- viii. Ensure that are funds are utilised for intended purposes through timely exchequer advices to the departments and stringent controls on application of funds.
- ix. Automation of Revenue Collection and Health Management Information system be done to improve revenue collection and reporting.
- x. Set realistic targets especially in revenue collection in order to minimise stalled projects and pending bills.

**ANNEXES**  
**MIGORI COUNTY CASH ANALYSIS**

<b>MIGORI COUNTY</b>			
<b>CASH ANALYSIS FOR THE PERIOD JULY 2013 TO JUNE 2014</b>			
<b>SUMMARY OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDING 30TH JUNE 2014</b>			
<b>DETAILS</b>			<b>AMOUNT( Ksh)</b>
<b>Cash Released By Controller Of Budget</b>			<b>4,338,000,000.00</b>
<b>Payments</b>			
<b>SECTOR</b>	<b>RECCURRENT</b>	<b>DEVELOPMENT</b>	<b>TOTAL</b>
Water and Energy	53,305,527.83	94,964,780.25	148,270,308.08
Health Services	231,163,885.26	115,891,000.00	347,054,885.26
Roads & public works	54,404,875.03	167,605,481.00	222,010,356.03
Trade Dev. and Regulation	30,816,936.31	0.00	30,816,936.31
Education, Youth and culture	88,131,894.00	26,241,865.00	114,373,759.00
Finance and Econ planning	220,591,107.01	20,707,480.00	241,298,587.01
Agriculture, Fisheries and Livestock	82,781,259.52	81,324,607.00	164,105,866.52
Lands, Housing and Physical Planning	24,143,103.63	10,092,200.00	34,235,303.63
Public Service Management	1,987,058,050.85	239,521,645.00	2,226,579,695.85
Environment and Disaster management	35,975,141.20	65,423,620.00	101,398,761.20
County Assembly	401,123,276.20	186,886,528.00	588,009,804.20
<b>TOTAL</b>	<b>3,209,495,056.84</b>	<b>1,008,659,206.25</b>	<b>4,218,154,263.09</b>
<b>Balance</b>			<b>119,845,736.91</b>
<b>Outstanding Imprest</b>			<b>43,355,291.00</b>
<b>Cash Balances</b>			<b>76,490,445.91</b>

## ANNEXES

TABLE 1: BUDGET SUMMARY FOR 2014/2015

Revenue Streams	FYR 2014/15 Approved Estimates	FYR 2014/ Supplementary
Opening balance(CRF Account)	-	
Balance from 2013/2014	-	
Equitable share (CRA)	4,969,563,098.00	5,092,809,787.
conditional Grants	-	192,000,000.
Additional grants-health	-	18,060,000.
Total Share of National Revenue	4,969,563,098.00	5,302,869,787.
Locally Collected Revenue	300,000,000.00	500,000,000.
<b>GRAND TOTAL</b>	<b>5,269,563,098.00</b>	<b>5,802,869,787.</b>

TABLE 2: SUMMARY OF COUNTY FUNDING 2014/15

NO	SECTOR	RECURRENT		SUB TOTAL	DEVELOPMENT	TOTAL
		PERSONAL EMOLUMENTS	OPERATION & MANAGEMENT			
1	Agriculture, Livestock, Fisheries and Veterinary		90,136,790	90,136,790	153,399,706	243,536,496
2	Lands, Physical Planning Survey and Housing		50,362,220	50,362,220	60,430,745	110,792,965
3	Roads, Public Works and Transport		20,605,760	20,605,760	646,985,321	667,591,081
4	Trade, industrialization and tourism		28,446,800	28,446,800	135,617,562	164,064,362
5	Health		194,489,178	194,489,178	392,361,975	586,851,153
6	Education, Youth, Sports and Culture		29,277,823	29,277,823	299,753,594	329,031,417
7	Water and Energy		21,651,802	21,651,802	293,213,904	314,865,706
8	Public Service Management	1,141,496,038	299,094,900	1,420,590,938	412,275,229	1,832,866,167
9	Finance and Economic Planning		535,222,294	535,222,294	157,690,585	692,912,879
10	Environment and Disaster Management		14,583,600	14,583,600	132,750,000	147,333,600



NO	SECTOR	RECURRENT		SUB TOTAL	DEVELOPMENT	TOTAL
		PERSONAL EMOLUMENTS	OPERATION & MANAGEMENT			
11	County Assembly	373,852,000	111,148,000	485,000,000	228,023,961	713,023,961
	<b>TOTAL</b>	<b>1,535,348,038</b>	<b>1,395,019,167</b>	<b>2,890,367,205</b>	<b>2,912,502,582</b>	<b>5,802,869,787</b>

TABLE 13: SUMMARY OF SUPPLEMENTARY BUDGET(RECURRENT) 2014/15

No	Sectors	Approved 2014/15 FY	Increased	Decreased	New approved 2014/15 FY
1	Agriculture, Livestock, Fisheries and Veterinary	191,662,665	0	101,525,875	90,136,790
2	Lands, Physical Planning Survey and Housing	70,430,770	0	20,068,550	50,362,220
3	Roads, Public Works and Transport	39,200,000	0	18,594,240	20,605,760
4	Trade, industrialization and tourism	48,032,541	0	19,585,741	28,446,800
5	Health	241,473,221	0	46,984,043	194,489,178
6	Education, Youth, Sports and Culture	52,729,340	0	23,451,517	29,277,823
7	Water and Energy	30,525,602	0	8,873,800	21,651,802
8	Public Service Management	1,803,297,522	0	382,706,584	1,420,590,938
9	Finance and Economic Planning	158,315,494	376,906,800	0	535,222,294
10	Environment and Disaster Management	12,182,000	2,401,600	0	14,583,600
11	County Assembly	282,277,300	202,722,700	0	485,000,000
	<b>TOTAL</b>	<b>2,930,126,455</b>	<b>582,031,100</b>	<b>621,790,350</b>	<b>2,890,367,205</b>

TABLE 14: DISBURSEMENT SCHEDULE-JULY 2014-JUNE 2015 BY THE CONTROLLER OF BUDGET

Disbursement	RECURRENT	DEVELOPMENT	TOTAL
1st Disbursement	340,000,000.00	260,000,000.00	600,000,000.00
2nd Disbursement	275,000,000.00	300,000,000.00	575,000,000.00
3rd Disbursement	238,000,000.00	160,000,000.00	398,000,000.00
4th Disbursement	270,000,000.00	200,000,000.00	470,000,000.00
5th Disbursement	250,000,000.00	200,000,000.00	450,000,000.00
6th Disbursement	260,000,000.00	200,000,000.00	460,000,000.00
7th Disbursement	-	47,000,000.00	47,000,000.00
8th Disbursement	283,000,000.00	200,000,000.00	483,000,000.00
9th Disbursement	27,970,000.00	-	27,970,000.00
10th Disbursement	9,030,000.00	-	9,030,000.00
11th Disbursement	232,000,000.00	200,000,000.00	432,000,000.00

Disbursement	RECURRENT	DEVELOPMENT	TOTAL
12th Disbursement	-	40,000,000.00	40,000,000.00
13th Disbursement	258,000,000.00	200,000,000.00	458,000,000.00
14th Disbursement	50,000,000.00	-	50,000,000.00
15th Disbursement	230,000,000.00	228,000,000.00	458,000,000.00
16th Disbursement	153,000,000.00	278,000,000.00	431,000,000.00
<b>TOTAL</b>	<b>2,876,000,000.00</b>	<b>2,513,000,000.00</b>	<b>5,389,000,000.00</b>
<b>%Percentage</b>	<b>53</b>	<b>47</b>	<b>100.00</b>

TABLE 15: SUMMARY OF SUPPLEMENTARY BUDGET (DEVELOPMENT) FY 2014/15

No	Sectors	Approved 2014/15FY	Increased	Decreased	New approved 2014/15 FY
1	Agriculture, Livestock, Fisheries and Veterinary	134,884,776	18,514,930	0	153,399,706
2	Lands, Physical Planning Survey and Housing	134,467,350	0	74,036,605	60,430,745
3	Roads, Public Works and Transport	298,500,000	348,485,321	0	646,985,321
4	Trade, industrialization and tourism	55,499,261	80,118,301	0	135,617,562
5	Health	391,379,000	982,975	0	392,361,975
6	Education, Youth, Sports and Culture	125,937,523	173,816,071	0	299,753,594
7	Water and Energy	147,676,000	145,537,904	0	293,213,904
8	Public Service Management	214,600,000	197,675,229	0	412,275,229
9	Finance and Economic Planning	625,942,733	0	468,252,148	157,690,585
10	Environment and Disaster Management	99,050,000	33,700,000	0	132,750,000
11	County Assembly	111,500,000	116,523,961	0	228,023,961
	<b>TOTAL</b>	<b>2,339,436,643</b>	<b>1,115,354,692</b>	<b>542,288,753</b>	<b>2,912,502,582</b>

TABLE 16: DISBURSEMENT SCHEDULE JULY 2016 TO JUNE 2017 BY CONTROLLER OF BUDGET

Period	Development	Recurrent	Total
	000	000	000
<b>JULY 2016 DISBURSEMENT</b>		<b>370,220</b>	<b>370,220</b>
<b>AUGUST 2016 DISBURSEMENT</b>	380,000	148,000	528,000
<b>SEPTEMBER 2016 DISBURSEMENT</b>	180,000	670,000	850,000
<b>OCTOBER 2016 DISBURSEMENT</b>	200,000	20,000	220,000
<b>NOVEMBER 2016 DISBURSEMENT</b>	420,000	798,000	1,218,000
<b>DECEMBER 2016 DISBURSEMENT</b>	150,000	362,000	512,000
<b>JANUARY 2017 DISBURSEMENT</b>	160,000	360,000	520,000
<b>FEBRUARY 2017 DISBURSEMENT</b>		50,000	50,000

<b>MARCH 2017 DISBURSEMENT</b>	150,000	480,000	630,000
<b>APRIL 2017 DISBURSEMENT</b>	180,000	420,000	600,000
<b>MAY 2017 DISBURSEMENT</b>	150,000	390,000	540,000
<b>JUNE 2017 DISBURSEMENT</b>	310,000	738,000	1,048,000
<b>TOTAL</b>	<b>2,280,000</b>	<b>4,806,220</b>	<b>7,086,220</b>
<b>PERCENTAGE</b>	<b>32.2%</b>	<b>67.8%</b>	<b>100%</b>

Source: Migori County Treasury

TABLE 17: QUARTELY DISBURSEMENT SCHEDULE

PERIOD	2015/16 FY	2016/17 FY
1 <sup>ST</sup> QUARTER TRANSFER	466,948,170	1,748,220,000
2 <sup>ND</sup> QUARTER TRANSFER	2,013,713,983	1,950,000,000
3 <sup>RD</sup> QUARTER TRANSFER	1,459,213,031	1,200,000,000
4 <sup>TH</sup> QUARTER TRANSFER	1,896,897,943	2,188,000,000
<b>TOTAL</b>	<b>5,836,773,127</b>	<b>7,086,220,00</b>

Source: Migori County Treasury

## THEMATIC AREAS ACHIEVEMENT FOR 2017/18

### INFRASTRUCTURE DEVELOPMENT

#### i) ROADS, PUBLIC WORKS AND TRANSPORT

Project Name	Level of achievement
Uriri-Kabwana-Oria	70%
Kiringi Bridge	100%
Dede - Kwoyo - Luanda Kawuor	100%
Nyakuru - Nyarombo - D212 Dede	100%
Kiomakebe - Makonge	100%
Oboke - Nyarombo	100%
Kegonga - Koromangucha	100%
Ulanda - CB Uriri	100%
Tom Mboya - Nyabohanse	100%
Ranen - Otacho - Ogwamrondo	100%
Ntimaru - Caanan	100%
Dede – Rapogi	100%
Nyasore - Angogo - Mitwe	100%
Nyatambe - Siruti	100%
Nyabohanse - Getonganya	100%
Luanda - Konyango - Okenge	100%
Macalder - Migori	100%
Gimuri - Taragai	100%
Kiomakebe - Sorore	100%
Kegonga - Sakuri	100%
Ranen - Mulo - Angaga	100%
Okenge - Kituka	100%
Maeta - Mt.Hill Hospital - Kendege	100%
Kababu - Piny Oyie	100%
Getontira - Kwigogo	100%
Otati – Raguda	100%
Nyabikongori - Kemakoba	100%
Kabwana - Thimlich	100%
Karamu - Ngisiru	100%
Namba - Kalangi	100%
Kakrao - Sibuoche	100%
Gukiguku - Moheto	100%
Ndegeoriedo - Uriri - Ochol	100%
Bohorera-Nyawaitachiria-mabera	100%
Taragai - Nguruna	100%
Bande - Olasi - Apilo	100%
Nyabohanse - Kumumwamu	100%
Matafari - Pap Kodigo	100%
Getonganya - Nyanchabo	100%
Migori - Nyaduong	100%
Kombe - Sagegi	100%
Thimlich - Kogore	100%

Project Name	Level of achievement
A1 Marera - Nyaburi - C20Winyo	100%
Nyamagagana - Ikerege	100%
Nyamataburo - Isebania	100%
Macalder - Okenge	100%
Mukuyu - Got Kayayo - Achuth	100%
Got Kachola - Serena - Otho	100%
Serena - Matoso	100%
Masangora - Gwikonge	100%
Ratieng - Nyakurungoto - Bande	100%
Masaba - Taranganya	100%
Akala - Onger	100%
Ngege - Rabuor	100%
Kanga Onditi - Nyandema	100%
Nyarach - Ofwanga - Kanyadgiro	100%
Angugo - Kogutu	100%
E109 Kwoyo kodalo - A1 Rongo	100%
Gisiru - Nyanchabo	100%
Maram - Sango	100%
Piny Oyie - Nyambona	100%
Rongo - Rairi - Kangeso	100%
Oyani A1 - Gogo	100%
Kasere - Ngodhe	100%
Uriri A1 - Nyabera	100%
A1 Junction - Siala technical	100%
Slaughter - Magina	100%
D215 - Miyare school	100%
Nyasare - Ochieng Orwa pri.sch.	100%
Kogore - Otati - Kiranda	100%
Opasi - Mirunga	100%
Stella-Seme - Magawa	100%
Bondo - Mukuro	100%
God Jope - Stella B - Bware	100%
Giribe - Arombe	100%
Bondo - Namba Koloo	100%
Masaa - Piny Owacho	100%
Kowino - Bondo Nyironge	100%
Otho - Aneko	100%
Bondo - Petals	100%
Bware - Thimjope	100%
Nyabisawa - Bondo	100%
Nyarago - Manyonge	100%
Oyani Malo - Bware - Oyani A1	100%
Sagero - Ndonyo	100%
Kabobo - Mukuro	100%
Kamin Olewe - Kagito	100%
Maroo junction-kamgundho-koyar-transmara border road	100%
Rapogi - Amoso - Mori	100%

Project Name	Level of achievement
Dago -kanyadera-ombo hospital road	100%
Giokonda-kwiriba	100%
Kamtundi-Juakali	100%
Giribe-mancha	100%
Kamuga-Wang chieng-Lela	100%
Marindi-kodule-Nyametembe	100%
Nyalganda-Angesia	100%
Nyamasaaare junction-oria road	100%
Odongo oher-Owiro akoko junction road	100%
Saka-Rombe-koigo-A1 loop road	100%
Kokuro-Dede junction By pass road	100%
Sony by pass-Maroo road	100%
Lela-ombo-kabwana	100%
Wasio-onding mon	100%
Sayote-A1-Nyamome	100%
A1-Orwa	100%

**(ii) ICT**

Project name	Location	Description of activities	Level of achievement	Remarks
ICT equipment	Uriri	Procurement and supply of ict equipment	100%	

**(iii) ENERGY**

Project name	Location	Description of activities	Level of achievement	Remarks
Solar flood lights	Migori Main Market	Installation of solar flood light	100	completed
	Masara Market	Installation of solar flood light	100	completed
	God Kwer	Installation of solar flood light	100	completed
	God Jopc Market	Installation of solar flood light	100	completed
	Uriri Market	Installation of solar flood light	100	completed
	God Kodera and Lela	Installation of solar flood light	100	completed
	Rapogi	Installation of solar flood light	100	completed
	Rongo Market	Installation of solar flood light	100	completed
	Opapo	Installation of solar flood light	100	completed
	Awendo	Installation of solar flood light	100	completed
	Kuja Nyokal	Installation of solar flood light	100	completed
	Ranen	Installation of solar flood light	100	completed
	Onger	Installation of solar flood light	100	completed
	Muhuru Centre	Installation of solar flood light	100	completed
	Sori	Installation of solar flood light	100	completed
	Nyamosense	Installation of solar flood light	100	completed
	Masaba	Installation of solar flood light	100	completed
	Kehancha	Installation of solar flood light	100	completed
	Gwitembe Market	Installation of solar flood light	100	completed
	Community Primary School	Installation of solar flood light	100	completed

**FOOD SECURITY****i) AGRICULTURE**

Project name	Location	Description of activities	Level of achievement	Remarks
Farm Input Access Programme	Whole county	Procurement and supply	30%	Seeds were supplied to 4000 farmers, Bassal and top dressing fertilizer not supplied.

**ii) LIVESTOCK PRODUCTION**

Project name	Location	Description of activities	Level of achievement	Remarks
One dairy cow per sugarcane/Tobacco farmer	Sub counties – Rongo, Awendo, Uriri, Suna East, Suna West, Kuria East and Kuria West.	Provision of a dairy cow to individual identified farmer in a cluster of ten	Issued 80 dairy cattle	It is a continuous project done annually.
County sahiwal bull project.	Nyatike sub county	Provision of a Sahiwal bull to individual farmer beneficiaries in a cluster of ten.	Issued 47 sahiwal bulls	It is a continuous project done annually.

**iii) VETERINARY SERVICES**

Project name	Location	Description of activities	Level of achievement	Remarks
Livestock breeding services	All sub-counties	-purchase of semen -purchase of liquid nitrogen -purchase of consumables -actual insemination of cows	50%	-On going
Construction of the veterinary laboratory	Head quaters	-tendering for contractor -supervision of construction -payment to the contractor	40%	-on going
Livestock disease control and management	All sub-counties	-Procurement of vaccines -vaccination of animals	50%	-to be continued

**iv) FISHERIES DEVELOPMENT**

Name of Project/Programme	Location	Description of Activities	Remarks/ comments
Procurement of 3 fibre glass boats	Muhuru, Nyatike and Karungu	Nyatike Sub County	3 fibre boats and 3 engines procured.
Supply of quality fish feeds	County wide	County wide	1535 bags of fish feeds supplied
Supply of quality fish fingerlings	County wide	County wide	307,000 fingerlings distributed
Supply of quality fish feeds	County wide	County wide	1,222 20kg bags of feeds distributed
Supply of quality fish fingerlings	County wide	County wide	252,000 fingerlings

Name of Project/Programme	Location	Description of Activities	Remarks/ comments
			distributed
Supply of quality fish feeds	County wide	County wide	950 20kg bags of feeds distributed

## SOCIO – ECONOMIC TRANSFORMATION

### i) HEALTH AND NUTRITION

Project Name	Location/Ward	Description of Activities	Level of Achievement %	Remarks
Construction of Amenity Ward	County Referral Hospital;	construction of Amenity Ward	50	Ongoing
operationalization of the Renal Unit project	County Referral Hospital;	operationalization of the Renal Unit	100	Complete
Construction of paediatric ward	County Referral Hospital;	construction of paediatric ward	40	Ongoing
Completion and equipping of various dispensaries.	Migori County	Completion and equipping of various dispensaries,		Ongoing
Fencing and installation of electricity at various facilities,	Migori County	Fencing and installation of electricity at various facilities,		Ongoing

### ii) ENVIRONMENT, NATURAL RESOURCES AND DISASTER MANAGEMENT

Project name	Location	Description of activities	Level of achievement	Remarks
Acquisition of waste management tools including litter bins	County wide	Procurement Inspection Delivery Distribution and Installation	80	It is aimed at improving solid waste management
Purchase of disposal sites/dump sites	Migori and Rongo	Procurement		It is aimed at improving solid waste management
County Greening Programme (200 schools)	County wide	Procurement of tree seedlings Site identification Distribution of tree seedlings	70	To increase tree coverage in the County
Preparation of Migori County Solid Waste Management Bill	County wide	Preparation of Zero draft Community participation Cabinet approval Adoption at the County Assembly	40	Regulatory framework for solid waste management
Setting up of the County Tree Nursery (1)	Suna East Sub County	Acquisition of assorted tree nursery management equipments Acquisition of parcel of land Operationalization of the nursery Fencing	30	To improve tree cover
Procurement of bamboo / indigenous seedlings	County wide	Procurement Planting	40	To enhance conservation of water resources



Project name	Location	Description of activities	Level of achievement	Remarks
Rehabilitation of Agongo Hill	Uriri Sub County	Maintenance of planted trees Tree planting Site clearing	70	To improve tree cover
Conservation of degraded sites	Maeta Agongo taragwiti Otacho Kiasa	Tree planting Soil and water conservation structures Bush clearing Community engagement through CFA's and WRUAs	30	To strengthen the capacity of CFAs, Maeta and Taragwiti are gazetted water towers
Riverine protection	R. Oyani Kuja Hibwa Sare Migori	Planting of indigenous trees and bamboo Construction of soil and water conservation structures Community participation through engagement of WRUAs	30	Strengthening the capacity of the community resources base units
Preparation of Migori County Environment and Natural Resources policy	County wide	Preparation of Zero draft Community participation Cabinet approval Adoption at the County Assembly	60	Provide regulatory framework for environmental Management
Stock piling Disaster Response Items	County wide	Procurement, delivery and inspection of Iron sheets, mattresses, blankets, bar soaps Distribution of disaster response items to the affected	80	To enhance quick response in the occurrence of Disasters
Compliance and enforcement	County wide	Site visits Inspection Licencing	50	To ensure compliance to environmental practise, standards and legislations

### iii) LANDS AND PHYSICAL PLANNING

Project Name	Location	Description of activities	Level of Achievements	Remarks
Preparation of town plan for Awendo town	Awendo Town	Reconnaissance survey -preparation of inception report -Stakeholder workshops -visioning - digital topographical mapping -situational analysis report -formulation of proposal -draft plan for Awendo town -Validation workshops - Final Plan for Awendo Town	80	The plan has been subjected to stakeholder validation workshop pending final submission for Approval

Project Name	Location	Description of activities	Level of Achievements	Remarks
		- certification, Adoption and approval of the Plan		
Preparation of town plan for Rongo town	Rongo Town	Reconnaissance survey -preparation of inception report -Stakeholder workshops -visioning - digital topographical mapping -situational analysis report -formulation of proposal -draft plan for Awendo town -Validation workshops - Final Plan for Awendo Town - certification, Adoption and approval of the Plan	60	The consulted should be paid to enable completion of the project - project is at situational analysis stage
Preparation of town plan for Sori town	Sori Town	Reconnaissance survey -preparation of inception report -Stakeholder workshops -visioning - digital topographical mapping -situational analysis report -formulation of proposal -draft plan for Awendo town -Validation workshops - Final Plan for Awendo Town - certification, Adoption and approval of the Plan	60	The project stalled due to non-payment -project is at situational analysis stage
Preparation of town plan for Migori town	Migori	Reconnaissance survey -preparation of inception report -Stakeholder workshops -visioning - digital topographical mapping -situational analysis report -formulation of proposal -draft plan for Awendo town -Validation workshops - Final Plan for Awendo	60	Project stalled due to non-payment - project is at situational analysis stage

Project Name	Location	Description of activities	Level of Achievements	Remarks
		Town - certification, Adoption and approval of the Plan		
Preparation of town plan for Isebania town	Isebania Town	Reconnaissance survey -preparation of inception report -Stakeholder workshops -visioning - digital topographical mapping -situational analysis report -formulation of proposal -draft plan for Awendo town -Validation workshops - Final Plan for Awendo Town - certification, Adoption and approval of the Plan	80	The project is almost done. stake holder validation workshop already conducted. -the consultant is expected to submit the final plan for approval

#### iv) EDUCATION, CULTURE, YOUTH, GENDER AND GENDER SERVICES

Project Name	Location	Description Of Activities	Level Of Achievement (%)	Remarks
Ikerege	Construction Of Ikerege Youth Polytechnic	Tendering, Construction, Supervision, Delivery	60	Construction On Going
North Kadem	Construction Of Akala Youth Polytechnic	Tendering, Construction, Supervision, Delivery	80	Construction On Going
Central Sakwa	Construction Of Twin Workshop At Awendi Marindi Yp	Tendering, Construction, Supervision, Delivery	80	Construction On Going
Macalder/ Kanyarwanda	Construction of Twin Workshop at Macalder Yp	Tendering, Construction, Supervision, Delivery	80	Construction on Going
All VETSS	Capitation to VETCs	Requisition by managers	40	World Bank Funded
All VETSS	Purchase of tools and Equipment	Tendering, Supply and Delivery	100	Tools already purchased pending distribution
All Wards	Bursaries to Students	Vetting Applicants at Ward Level, Writing of Cheques	30	Cheques Being Issued
All wards	Governor's scholarship	Issuing of cheques to 708 students	100	Cheques issued
Construction of twin door latrine at Kugitima ECDE	Nyabasi East	Construction of twin door latrine		Ongoing
Construction of twin door latrine at Ndumukia ECDE	Buukira East	Construction of twin door latrine		Ongoing
Construction of twin door latrine at Ngege ECDE	Suna Central	Construction of twin door latrine	20	Ongoing

Project Name	Location	Description Of Activities	Level Of Achievement (%)	Remarks
Construction of twin door latrine at Nyamware ECDE	God Jope	Construction of twin door latrine		Ongoing
Construction of twin door latrine at Abwao ECDE	Wiga Ward	Construction of twin door latrine	20	Ongoing
Construction of twin door latrine at Kuna ECDE	North Kanyamkago	Construction of twin door latrine	90	Ongoing
Construction of twin door latrine at Nyabikongori ECDE	Nyabasi West	Construction of twin door latrine		Ongoing
Construction of twin door latrine at Mikai ECDE	Macalder Kanyarwanda	Construction of twin door latrine		Ongoing
Construction of twin door latrine at Wangchieng ECDE	Kanyamkago West	Construction of twin door latrine		Ongoing
Ongo ECDE	South Kamagambo	Construction of twin door latrine		Ongoing
Construction Of A 4 - Door V.I.P Pit Latrines At Kababu Youth Polytechnic,	Waswetta 11	Tendering, Construction, Supervision, Delivery	20	Ongoing
Construction Of A 4 - Door V.I.P Pit Latrines At Migori Youth Polytechnic,	God Jope	Tendering, Construction, Supervision, Delivery	10	Ongoing
Construction Of A 4 - Door V.I.P Pit Latrines At Ngisiru Youth Polytechnic, Kuria West Sub County		Tendering, Construction, Supervision, Delivery	20	Ongoing
Construction Of A 4 - Door V.I.P Pit Latrines At Ntimaru Youth Polytechnic,	Ntimaru East	Tendering, Construction, Supervision, Delivery	10	Ongoing
Construction Of A 4 - Door V.I.P Pit Latrines At Awendo Marindi Youth Polytechnic	Central Sakwa	Tendering, Construction, Supervision, Delivery	30	Ongoing
Construction Of A 4 - Door V.I.P Pit Latrines At Chinato Youth Polytechnic,	Nyabasi East	Tendering, Construction, Supervision, Delivery	10	Ongoing
Construction Of A 4 - Door V.I.P Pit Latrines At Macalder Youth Polytechnic,	Macalder/ Kanyarwanda	Tendering, Construction, Supervision, Delivery	10	Ongoing

## v) WATER

Project name	Location	Description of activities	of	Level of achievement (%)	of	Remarks
Drillings of boreholes in Nyatike Sub-County	Kaler Ward	Drilling boreholes	of 2	100		Complete
Drillings of boreholes in Nyatike Sub-Counties	Got Kachola and Muhuru wards	Drilling boreholes	of 3	50		Ongoing
Drillings of boreholes in Nyatike Sub-Counties	Got Kachola ward	Drilling boreholes	of 2	100		Complete
Drillings of boreholes in Nyatike Sub-Counties	Macalder Kanyaruanda and North Kadem Wards	Drilling boreholes	of 2	100		complete
Drillings of boreholes in Nyatike Sub-Counties	Kachieng and Kanyasa Wards	Drilling boreholes	of 2	85		Ongoing
Drillings of boreholes Kuria East and Kuria West	Kuria East, Kuria West	Drilling boreholes	of 3	100		Complete
Drillings of boreholes Rongo, Awendo and Uriri Sub County	Rongo, Uriri, Awendo	Drilling of 6 borehole		100		Complete
Drillings of boreholes in Awendo Sub County	Suna West and Suna East Sub Counties	Drilling boreholes	of 4	100		Complete
Drillings of boreholes in Uriri Sub County	West and East Kanyamkago Ward	Drilling boreholes	of 2	75		ongoing
Drillings of boreholes in Kuria West Sub County	Masaba ward	Equiping borehole	of 1	75		Ongoing
Drillings of boreholes in Kuria West Sub County	Nyamosense ward	Equiping borehole	of 1	100		Complete
Drillings of boreholes in Kuria West Sub County	Makerero Ward	Equiping borehole	of 1	75		Ongoing
Drillings of boreholes in Nyatike Sub-Counties	Macalder Kanyaruanda	Equiping borehole	of 1	80		Ongoing
Obware borehole	Kanyasa Ward	Equiping borehole	of 1	60		Ongoing
Othoro Dispensary borehole	North Kanyamkago ward	Equiping borehole	of 1	100		Complete
Raguda SDA borehole	Kachieng Ward	Equiping borehole	of 1	75		Ongoing
Saro Dispensary borehole	Kakrao Ward	Equiping borehole	of 1	50		Ongoing
Winjo Dispensary borehole	Mihuru Ward	Equiping borehole	of 1	50		Ongoing
Ntimaru Water Project	Ntimaru Ward	Rehabilitation and completion		85		Ongoing
Bondo Nyironge Water project	Wasweta II Ward	Rehabilitation and completion		100		Complete
Kehancha Water Supply	Bukira East Ward	Rehabilitation and completion		100		Complete
Migori Water Supply( Jua Kali – Migori Pri. Borehole)	Oruba Ragana Ward	Rehabilitation and completion		75		Ongoing
Migori Water Supply( Ombo Borehole)	Suna Central Ward	Rehabilitation and completion		100		Complete
Mabera Water Project	Masaba Ward	Rehabilitation and completion		50		Ongoing
Gogo Macalder Water Project	Macalder Kanyaruanda Ward	Rehabilitation and completion		85		Ongoing
Sori Gunga Community Water Project	Kachieng Ward	Augumentation		50		Ongoing

**GOOD GOVERNANCE****i) PUBLIC SERVICE BOARD**

Project name	Location	Description of activities	Level of achievement %	Remarks
Recruitment	Mcpsb	Placement of adverts Shortlisting Interviews Selection and appointment	100	121 employees recruited as requested by several departments
Exercise of disciplinary control	Mcpsb	Receipt of files from human resource advisory committee Exercise of necessary disciplinary measures	100	2 dismissals 2 reinstatements
Monitoring the level of compliance to national values and principles of governance in the public service	Countywide	Sensitization of workers on the articles of constitution Conduct of survey Compilation and submission of report to the assembly	100	Report submitted and required

**(ii) PUBLIC SERVICE MANAGEMENT AND EXECUTIVE**

Project name	Location	Description of activities	Level of achievement %	Remarks
developing the County Staff Establishment for the period 2018-2022	MCG	Development of job descriptions Development of departmental organograms Compilation and publishing of county staff establishment	100	
Training Needs Assessment	MCG	Training of departments on training needs assessment by consultants from KSG Conduct of TNA survey Data analysis and report writing Adoption of TNA report	100	
Performance Contracting in the public service	MCG	Sensitization of departments on performance contracting framework Designing of performance contracts for the different cadres Signing of performance contracts	100	
Civic Education of the county	Countywide	Training of ceems, chief officers, directors, subcounty and ward admins on civic education Rolling out of civic education in all the subcounties	100	
construction of the following Ward Administration Offices	Kwaward West Kanyamkago ward East Kamagambo ward Makerero ward	Floating of tenders Competitive procurement of construction services Award of tenders to construct ward offices Construction of offices to completion Handing over of offices to respective ward admins	100	

Project name	Location	Description of activities	Level of achievement %	Remarks
County Dialogue Day	County headquarters	Mobilisation and Invitation of the public to attend the event Securing of venues and logistics Engagemnt of the public on how the county operates and receiving of feedback from them on areas of concern	100	
Kenya Devolution Support Program	Countywide	Key result areas include: Public Finance Management Monitoring and Evaluation Human Resource Management/Performance Management Civic Engagement/Public Participation Environment and social Safeguards	100	

### iii) FINANCE AND ECONOMIC PLANNING

Project name	Location	Description of activities	Level of achievement %	Remarks
Accounting services	Countywide	Preparation of timely financial reports  Financial posting using IFMIS	100	Complete
Resource mobilisation	Countywide	Mapping revenue sources Routine supervision of revenue collection Revenue analysis and projection.	60	Targets set were not met
Supply chain management	Countywide	Preparation of procurement plans . Implementation of E-PROMIS. Preparation of tender documents.	100	Complete
Audit services	Countywide	Routine audits Risk assessment	100	Complete
Budget coordination and management	Countywide	Preparation of CIDP 2018-2022 Preparation of fiscal strategy paper. Preparation of Debt management strategy paper Preparation of County Budget Outlook review paper Preparation of ADP Preparation of annual budget	100	Complete

