



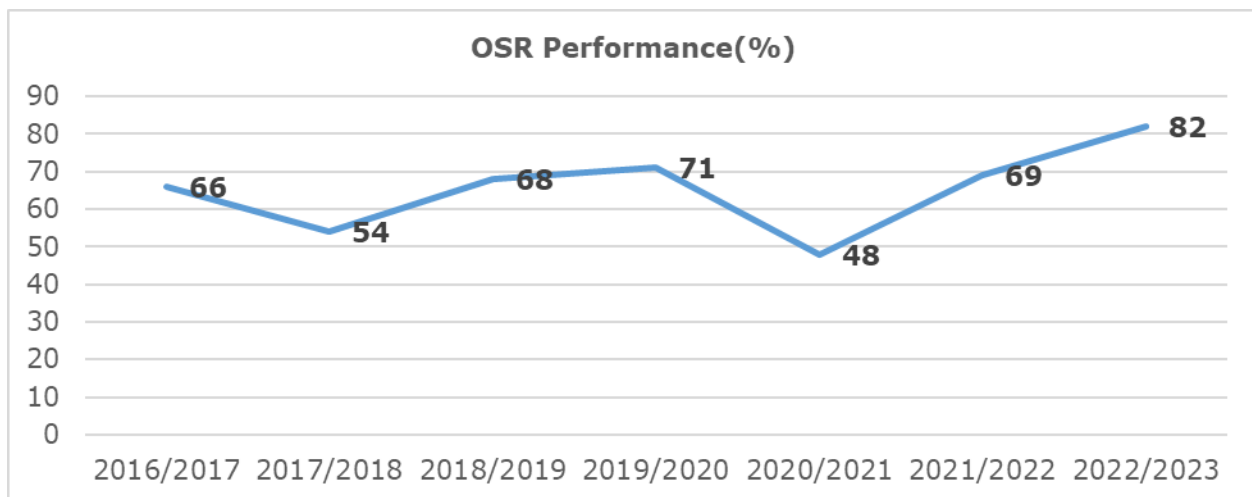
**MAKUENI COUNTY FY 2022/2023 FISCAL PERFORMANCE**

**Section A: Revenue Performance**

The total County revenue realized for the year was Kshs. 10,368,887,601 against a target of Kshs. 10,764,741,885. This represents performance of 97 percent. Receipts from own source revenues were Kshs. 891,595,986 (82 percent).

<b>No</b>	<b>Stream /Category</b>	<b>FY 2022/23 Annual Target</b>	<b>Performance as at 30<sup>th</sup> June 2023</b>	<b>Performance rate (%)</b>
1	Own source revenue	1,085,000,000	891,595,986	82%
2	Equitable share	8,132,783,562	8,132,783,562	100%
3	Loans and grants	443,890,645	330,376,875	74%
4	FY 2021/22 Reallocation	1,103,067,678	1,103,067,678	100%
<b>Total</b>		<b>10,764,741,885</b>	<b>10,368,887,601</b>	<b>97%</b>

The OSR performance is the highest since the inception of the county government as shown in figure below;



## Section B: Expenditure Analysis

### 1. Overall Expenditure Summary per Economic Classification

The approved budget for the year was Kshs 10,764,741,885 comprising of recurrent budget of Kshs 7,485,986,556.21 and development of Kshs. 3,278,755,329.29. The total expenditure for the year was Kshs. 9,899,215,806 which represents 92 percent absorption. The County executive expenditure was Kshs 8,964,113,834 and County assembly expenditure was Kshs. 935,101,972.

No	Economic Item	FY 2022/23 Revised Budget (2) Estimates	Expenditures as at Jun 30, 2023	Absorption Rate (%)
1	Personnel Emoluments	4,067,217,931	4,054,282,688	99.7%
2	Operation & Maintenance	2,503,227,310	2,453,542,363	98.0%
	<b>Recurrent</b>	<b>6,570,445,240</b>	<b>6,507,825,051</b>	<b>99.0%</b>
3	Development	3,238,521,517	2,456,288,783	75.8%
	<b>Total Executive</b>	<b>9,808,966,758</b>	<b>8,964,113,834</b>	<b>91.4%</b>
4	County Assembly	955,775,128	935,101,972	97.8%
	<b>Total Budget</b>	<b>10,764,741,885</b>	<b>9,899,215,806</b>	<b>92%</b>

### 2. Absorption Capacity

The County Government absorption for the year was 92 percent. This was the highest since the inception of the County Government. This demonstrates the County Government ability to absorb funds since this was achieved amidst various challenges.

