

Application of Budgeting as a Tool for Implementing Urban Physical Development Plans (Case Study: Kenya)

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ABSTRACT: A country's national budget is one of its most important public documents. However, it is unclear whether they consider urban planning given that urban physical development planning should come before economic planning as it provides a spatial framework within which economic decisions are implemented. This article therefore investigated the prioritization of urban physical planning by examining the budget procedures employed by the Kenyan Government and the County Government of Kisii. It was framed on the theory of public finance and exploratory research design. Data on budget implementation by the Government of Kenya was sourced from the Budget Statements covering the 2021/2022 to 2023/2024 fiscal years, while that of the County Government of Kisii was obtained from the Integrated Development Plans for 2013-2017 to 2003-2027, and the Annual Development Plans for the 2019/2020 to 2022/2023 fiscal years. Deductive content analysis was used to determine if the two tiers of government were prioritizing urban planning within their annual budgets. The results revealed that the Government of Kenya did not incorporate urban planning when budgeting. Regarding the County Government of Kisii, the department accountable for planning received the least funding therefore making it unable to prepare new plans or finish those that were already underway, nor could it implement those already completed. The article concludes that urban physical development planning was not prioritized by both government levels. Consequently, most urban areas in Kenya are growing without the spatial frameworks required for long-term development.

Keywords: *Budgeting; Economic development; Urban planning; Kenya*

INTRODUCTION

Public sector budgeting involves the creation of budgets for economic development (Global Innovative Module, 2015) and thus represents a cornerstone in the framework of trust between governments and their citizens (Pattaro, 2016). This allows governments to prioritize and achieve their economic development goals (World Bank, 2013). In addition to financing new and existing programs, the budget is a tool for implementing fiscal policy and therefore influences economic development (Government of Kenya, 2022). An effective public budget execution process should ensure the achievement of planned priorities and policies, operational effectiveness, effective service delivery, transparency and a corruption-free environment (Mitchell, 2022; The Economic Times, 2022; Shard & David, 2010; Green, 2007). Budgeting should therefore involve all levels of government and not

just be the responsibility of central or decentralized governments. This is because the government's budget systems and practices at all levels should remain coordinated, consistent and logical (Giovanna et al., 2023; Manes-Rossi et al., 2023; Guerrero et al., 2022). Furthermore, good financial management should be supported by the various pillars of modern governance such as openness, participation and the achievement of national goals (Jung, 2022; OECD, 2015; United Nations, 2005). It should as well be guided by a sound institutional, legal and spatial framework that supports its implementation for the common good (Government of Kenya, 2023). Since the outcome of a successful budget is confirmed by its impact on the physical space in which economic decisions are made, physical planning should precede economic development planning. In this case, it should be among the highest priority items in a country's development budget (UN-Habitat, 2022). Therefore, to accelerate the economic development of a country,

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a planned and orderly physical space should be mandatory. This supports the central argument of this article that urban spatial development planning must be an integral part of a country's budgeting process as it organizes and regulates the space in which the results of economic decisions are implemented. Although the Government of Kenya (GOK) and the County Government of Kisii (CGOK) have statutory responsibilities for physical development planning, no attempts have been made to determine whether it is a priority in their annual budgets. As a result, this article evaluated whether their budgets emphasized urban physical development planning. To achieve this, the budget planning and implementation processes of GOK and CGOK, one of Kenya's 47 decentralized regional governments, are examined. The central question was: "Does the public budgeting process give priority to physical planning?" It was carried out between May and October 2023. The results could help researchers and policymakers fill a knowledge gap about the relationship between physical planning and budgeting.

A review of literature was therefore conducted to explore the correlation between budgeting and urban physical development planning. A theoretical framework was then established to guide the research question. The review culminates in an analysis of the budgeting process in Kenya and its effect on urban physical development planning. [Aduwo \(2019\)](#) evaluated the performance of Ado-Ekiti Local Government and found that budgeting was a useful tool in achieving its objectives. This opinion was supported by 77% of people who said the Budget had made a positive contribution to the development of better roads, street lighting, stormwater drainage and quality health services, among others. These findings contrast with those of [Edeme and Nkalu \(2017\)](#), who examined the performance of Nigeria's capital budget and concluded that inadequate execution, failure to release or late release of allocated funds and lack of performance monitoring hampered execution and thus impacting the country's development. Although participatory budgeting is most successful when stakeholders are consulted, Kabale District in Uganda was unable to do this due to a lack of guidelines and protocols for budget consultation meetings. This required the holding of numerous consultation workshops to ensure that the budget for each financial year reflected the interests of the public ([Eton et al., 2019](#)). Several studies have shown that public participation in the budget preparation process can improve the budgeting process. In Iran, [Moradi et al. \(2023\)](#) found a lack of financial sustainability and openness in the health sector's budget structure. Similarly, [Mugambi and Theuri \(2014\)](#) observed that some stakeholders felt overlooked in the budget preparation process in Kilifi County, Kenya. [Kipyegon and Wanjare \(2017\)](#) argue that public participation raises the bar for budgeting and support their claim with a study in Nandi County, Kenya. [Mishra \(2014\)](#) demonstrated how community-based organizations in India communicated budget requirements to policymakers, benefiting the poor. Civil society organizations used a novel approach to make collective contributions to the state budget that addressed their demands through advocacy. [Gonçalves \(2014\)](#) showed that Brazilian municipalities that used participatory budgeting distributed public spending in a manner closer to public

preferences and allocated a larger percentage of their budgets to investments in health and sanitation services, promoting living standards. Although the literature reviewed has acknowledged the importance of budgeting, no relationship between budgeting and physical development planning could be established, resulting in a knowledge gap that is addressed in this study.

National and county government agencies in Kenya are required to be drafting their budgets for the coming financial year by September 1, according to the circular from the Cabinet Secretary and the Finance Member of the County Executive. The Annual Development Plan (ADP) should therefore be presented to the county assembly, based on the five-year County Integrated Development Plan (CIDP), which guides the budgeting process for the coming year. The National and County Budget Review and Outlook Papers (BRPOP) require Cabinet approval and assess the previous year's budget performance while updating economic forecasts for the current year and making recommendations on budget allocation. The Commission on Revenue Allocation will make recommendations on revenue sharing between the state and county governments by January 1. By February 15, the Budget Statement (BS) must be submitted to the National Assembly and approved within two weeks along with the county's financial strategy paper, which must be submitted to the county assemblies by February 28. These documents determine sectoral budget allocation and the overall budget. The national and county budget estimates will be sent to relevant assemblies by April 30, and public hearings on budget projections will start in May. Approval of national and regional budget proposals by the Assembly must take place by June 30th. By October 31, the county and national governments must submit quarterly reports on budget implementation to their respective assemblies.

From the foregoing, it is clear that the budgeting process plays a crucial role in economic development. Kenya has therefore legislated strict processes and timelines within which the national and county budgets should be prepared, monitored, and evaluated. However, there is a gap in the literature on whether the GOK and the CGOK prioritize urban physical planning in their annual development budgets. This is a gap worth filling since physical planning should provide the foundation for economic planning.

MATERIALS AND METHODS

Description of the Study Area

Kenya is an East African country bordering the Indian Ocean, Ethiopia, Somalia, Tanzania, Uganda and South Sudan ([Fig. 1](#)). It has a population of over 55 million people, making it the 29th most populous country in the world ([Worldometer, 2023](#)). The country promulgated a new constitution in 2010 that introduced a multi-party system and transferred power to 47 counties. One of these counties is Kisii County in southwestern Kenya. It covers an area of about 1,317 square kilometers and has a population of over 1 million people ([Kisii County Government, 2023](#)). The geographical location of Kenya and Kisii County is shown in [Fig. 1](#).



Fig. 1: Geographic location of Kenya and Kisii County

Theoretical Framework and Research Design

This study utilized the theory of public finance to answer the research question. Public finance is a subfield of economics that examines the impact of government on the economy, including the distribution of resources and income. It also analyzes the various methods that the government uses to generate revenue, such as taxation, and how this revenue is allocated and utilized to provide public goods and services. The theory supports why the GOK and CGOK should be allocating annual budgets to urban physical planning as a public service. This is because physical planning is an important factor in shaping the built environment, consequently contributing to economic development. The current study also employed an exploratory research design, a strategy commonly used when a researcher has a specific question that needs to be studied, but there is no pre-existing knowledge or paradigm with which it could be studied. The rationale for this choice stemmed from the observation that while an increasing amount of scholarly works recognizes the significance of budgeting by government agencies, none has established a link between budgeting and physical planning. The majority has instead concentrated on participatory methods and elements that hinder the effective execution of budgets. There is therefore a dearth of knowledge on the linkage between budgeting and urban physical planning by government institutions. As a result, the current study investigated whether the budgets prepared had prioritized physical planning. This was accomplished through an evaluation of the budget-making process used by the GOK and CGOK in Kenya.

Data Collection and Scope of Analysis

While data on budget implementation by the GOK was sourced from the BS for the 2020/2021, 2021/2022 and 2022/2023 fiscal years, that of the CGOK was from the CIDPs whose implementation covered the periods 2013-2017, 2018-2022 and 2023-2027, as well as the ADPs for 2019/2020, 2020/2021, 2021/2022 and 2022/2023 fiscal years. Deductive content analysis was thereafter used to determine if the two tiers of government were prioritizing physical planning within their annual development budgets. As observed by [Kynge and Kaakinen \(2020\)](#), deductive content analysis is used when there is pre-existing theoretical knowledge to act as a foundation. This indicates that past knowledge shapes the research

questions, which in turn shapes the procedure of gathering data. The findings are then presented in a structured manner, based on the identified concepts, categories, and/or themes. To conform to this, content analysis for the GOK BS was guided by five searches/keywords. These comprised, 'land', 'urban', 'development', 'housing', and 'planning', construed to be associated with the concept of 'physical planning.' The aim was to determine if their usage in the BS was linked to the implementation of urban physical development plans. This is due to the GOK's statutory mandate to oversee the implementation of the 2015-2045 National Spatial Plan (NSP), a document that serves as the foundation for county governments to prepare urban physical development plans. Regarding the CIDPs and ADPs implemented by the CGOK, the search/keywords adopted were two, that is, 'physical planning' and 'physical development'. This was because county governments have a statutory mandate to prepare and implement lower-level physical development plans, such as county physical development plans and urban/local physical development plans. The context in which the search/keywords were applied in the CIDPs and ADPs was further assessed to determine if they focused on the subject of urban physical planning. The results were eventually tallied and converted into percentages to facilitate interpretation and drawing conclusions on the extent to which the GOK and CGOK prioritized urban physical development planning.

RESULTS AND DISCUSSIONS

Budgeting for Urban Physical Development Planning by The GOK

The analysis begins by looking over the BS to see if the GOK prioritized urban physical planning at the national level. As previously stated, the BS establishes the GOK's strategic priorities and policy objectives during the budget development and implementation process. It also covers medium-term revenues, expenditures, and borrowing. The BS also recommends spending caps for the GOK, Parliament, and the Judiciary, as well as payments to county governments. [Table 1](#) shows the results of the search terms used to determine whether the GOK prioritized physical planning during the fiscal years 2023/2024, 2022/2023, and 2021/2022.

Table 1: Content Analysis of the GOK BS (Source: Government of Kenya, 2021, 2022 and 2023)

Keyword/ search word	Fiscal year and frequency (%) of using keyword/search words					
	2023/2024	% of total	2022/2023	% of total	2021/2022	% of total
Land	26	13	30	18	14	13
Urban	6	3	6	4	9	8
Development	96	49	85	52	53	49
Housing	38	19	24	15	21	19
Planning	29	15	19	12	12	11
Total	195	100	164	100	109	100

Note: 1 USD was equivalent to Kshs 147.07 as per the 10th August 2023 exchange rate

The Kenyan government announced a budget of Kshs 3.7 trillion for the 2023/2024 fiscal year. This budget included Kshs. 2.53 trillion for recurring expenditures, Kshs.743.5 billion for development expenditures, and Kshs.385.4 billion for county equitable shares. According to [Table 1](#), the keyword ‘development’ was the most frequently used, with 96 mentions (49%), followed by housing (19%), planning (15%), and land (13%) in the 2023/2024 fiscal year. In the 2022/2023 fiscal year, the use of the term ‘development’ remained high at 52%, followed by land (18%), housing (15%), planning (12%), and urban (4%). The terms ‘development’, ‘planning’, and ‘housing’ saw a steady increase in frequency between the 2021/2022 and 2023/2024 fiscal years. The study aimed to determine if these keywords were related to physical planning with a focus on the NSP.

The fiscal year 2023/2024 focused on "Bottom-Up Economic Transformation and Climate Change Mitigation/Adaptation for Improved Kenyan Livelihoods," and it was the first budget created by the newly elected administration after the August 2022 national elections. The word 'land' was mainly applied in the context of the appointment of four Court of Appeal judges and two judges of the Environment and Land Court. The budget focused on sustainable land use, reversing land degradation, restoring Lake Victoria's fish landing areas, settlement of the landless, digitization, and construction of land registries, and land reclamation. Funding was given to urban road projects and affordable housing units under the Roads Annuity Programme. National infrastructure development and support from development partners were also emphasized. The budget prioritized the development of various projects, including the leather industrial park, Konza Technopolis City, geothermal energy, Naivasha Textile Park, water and sewerage, blue economy, appropriate building technology, infrastructure for secondary schools, and Nairobi Railway City. Social protection, enhancing the National Government Constituency Development Fund, and the Socio-economic development project also received funding. The budget imposed a mandatory levy of 1.5% on all salaried Kenyans to construct affordable housing. There was no evidence that implementation of the NSP was given consideration. The 2022/2023 budget year on the other hand focused on reviving

the economy after the COVID-19 pandemic through accelerating economic recovery and improving livelihood. The GOK prioritized physical infrastructure, housing, and funding of the Konza Technopolis City. The term 'land' was mentioned in several applications, while 'urban' included building footbridges, upgrading informal settlements, and constructing housing units for the National Police and Kenya Prison, among others. The GOK also concentrated on human capital development, low-carbon emission strategies, and special economic zones, among others. Additionally, the National Drought Emergency Fund, the National Development Fund, geothermal and nuclear energy, and tourism were other areas of concentration. However, physical planning was overlooked, which could have provided the framework for an accelerated economic recovery as envisaged under the NSP.

The Kenyan government's 2021-2022 fiscal year theme is "Building back better" with a focus on resilient and sustainable economic recovery and inclusive growth. Priority initiatives for "land" include processing and registration of title deeds, digitization and construction of land registries, rehabilitation of fish landing sites, and Naivasha Inland Container Depot. For "urban," the focus is on railway lines and train repairs, port renovations, financial aid to the urban poor, and affordable housing. "Development" covers a wide range of topics, such as infrastructure, financial stability, pension plans, and climate change laws. "Housing" initiatives include assisting those eligible for retirement benefit plans and affordable housing programs. Lastly, "planning" topics include the National Treasury and Planning, tax planning, family planning, and reproductive health. Based on the content analysis previously discussed, [Fig. 2](#) summarizes how frequently the five search terms were used by the GOK in the BS for the three fiscal years.

In the past three budgets, the GOK has focused on 'development' despite the fact that all five phrases relate to physical planning. This indicates that the NSP and related activities have been overlooked in previous budgeting cycles. Even though the plan was approved in 2005, this problem persists. To further prove the issue's severity, the study evaluated whether the State Department of Land and Physical Planning was prioritizing physical planning, as shown in [Table 2](#) of the GOK Budget Implementation Review Report for the 2022/2023 fiscal year.

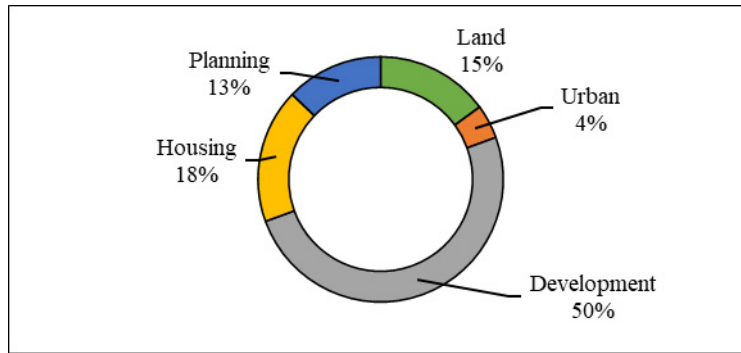


Fig. 2: Summary of the content analysis of the GOK BS

Table 2: Priority projects by the SDLPP, 2023 (Source: Office of the Controller of Budget, 2023)

Type of project	Project commencement date	Expected duration of the project	Estimated value of project (Kshs. millions)
*Processing and registration of title deeds	01.07.2013	13 years	13,500
*Digitization of land registries	01.07.2014	12 years	10,000
Maintaining and surveying national and international borders	01.07.2014	12 years	4,950
*Settlement of the landless	01.07.2013	13 years	5,000
Development of geospatial data	01.07.2013	13 years	5,700

The mentioned projects were outlined in the BS reports for the fiscal years 2023/2024, 2023/2022, and 2022/2021. These reports were prepared by the GOK and presented to the National Assembly by the Cabinet Secretary of the National Treasury.

It has been observed that the department has focused solely on sustainable land management, neglecting the importance of urban physical planning. The NSP, which was prepared in 2005, was not included in the department's identified projects, despite being crucial for the efficient and sustainable use of land. The Physical and Land Use Planning Act of 2019 mandates the Director General of Physical and Land Use Planning to be accountable for national physical and land use planning policies, guidelines, and standards. However, the department

lacked an effective commitment to oversee the plan's implementation, indicating the need for a more reliable monitoring system with sufficient funding to achieve the plan's objectives.

Budgeting for Urban Physical Planning by The CGOK

The study examined whether the CGOK faced the same challenge as the GOK in prioritizing physical planning in budgeting. This was done by analyzing CIDPs and ADPs. The first CIDP for Kisii County was developed in 2013, with subsequent plans for 2018-2022 and 2023-2027. These plans provide a framework for county, city, and municipal spatial planning, outlining development priorities and guiding midterm priorities. Table 3 displays the results of the content analysis for the three CIDPs. According to a search of the 2013-2017 CIDP, the

Table 3: Content Analysis of the CGOK three CIDPs (Source: County Government of Kisii, 2013, 2018 and 2023)

Keyword/ search word	CIDP period and frequency of using keyword/search words					
	2013-2017	% of total	2018-2022	% of total	2023-2027	% of total
Physical planning	5	11	25	61	29	53
Physical development	6	13	0	0	4	7
Land use	35	76	16	39	22	40
Total	46	100	41	100	55	100

keyword “physical planning” was used five times (11%), compared to “physical development” (six times, 13%) and “land use” (35 times, 76%). Contextual analysis revealed that the keyword “physical planning” was used to imply the creation of physical development plans for eight urban areas to improve urban development and provide a basis for investment. The keyword was also used to address congestion in towns by constructing markets for hawkers and parking bays. 'Land use' was used in the context of land use allocations in residential estates, land use zoning regulations, and the proposed land use structure for Kisii town and hinterlands. The 2018-2022 and

2023-2027 CIDPs were further searched to study the use of keywords related to physical planning, physical development, and land use in the county. Physical planning was the most frequent keyword (61%) in the 2018-2022 CIDP and was used to support the development of several urban plans. Land use was the most prevalent keyword (40%) in the 2023-2027 CIDP and was used to support various activities and programs such as physical planning and development control. Physical development was not contextualized in the 2018-2022 CIDP but was used as a synonym for spatial planning in the 2023-2027 CIDP. Fig.3 summarizes the frequency of the use of these keywords in the CIDPs.

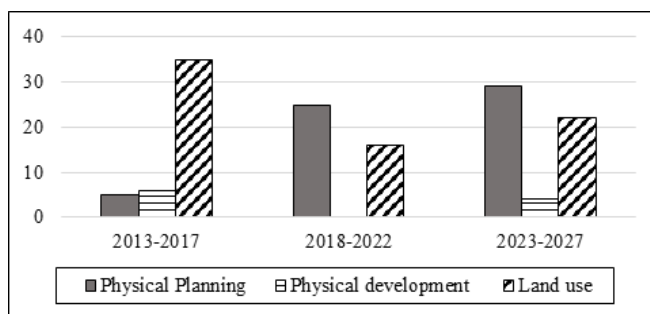


Fig. 3: Summary of the use of the three keywords from CIDP

The search results show that the CGOK has prioritized physical development plans in their strategy for "prosperity for all," as evidenced by their inclusion in the CIDPs. This is different from the GOK budget-making process, which has neglected physical planning despite its responsibility to implement the NSP. Analysis was conducted to determine if APDs were prioritizing urban physical planning, as mandated by the Physical and Land Use Planning Act (Government of Kenya, 2019). The CGOK’s ADPs are prepared in accordance with the Public Finance Management Act and the Constitution of Kenya to guide project budgeting and implementation. The analysis of ADPs for the 2019/2020 to 2022/2023 fiscal years was

conducted in two phases. The first phase focused on the funding of administrative departments, with specific reference to the LPPHUD, which comprises three sectors: Land, Physical Planning, and Urban Development. The second phase assessed the types and status of urban physical development plans developed by the PPS which is responsible for preparing, implementing, and reviewing physical development plans on behalf of the CGOK. As shown in Table 4, the 2019/2020 ADP cost Kshs. 13,708,000 and the funding was allocated to different departments. Medical Services, Sanitation, and Public Health Sectors received the most allocation at 35%. LPPHUD was the least funded department, despite housing the PPS.

Table 4: Budget summary for the 2019/2020 ADP (Source: County Government of Kisii, 2019)

Department	Allocation(Kshs million)	%
Office of the Governor and Deputy Governor	635	4.6
Public Service, County Administration, and Public Participation Development	640	4.7
Finance, Economic Planning, and ICT Services	1,317	9.6
Agriculture, Livestock, Fisheries and Cooperative Development	1,204	8.8
Medical Services, Sanitation, and Public Health	4,796	35
Infrastructure and Public Works	1,010	7.4
Education, Technical Training, Innovation and Manpower Development	1,206	8.8
Trade, Tourism, Industry, and Marketing	346	2.5
Youth, Sports, Culture and Social Services	311	2.2
LPPHUD	585	4.2
Kisii Municipality	438	3.2
Ogembo Municipality	130	1
County Assembly	1,090	8
Total	13,708	100

As a result, the CGOK's strategic priorities, programmes and projects were on water reticulation, health care; road development, food security; and trade and enterprise development. These were perceived to spur economic development and growth. It can therefore be deduced that although the CGOK acknowledges

the importance of physical planning, the department that is responsible for its implementation (LPPHUD) was lowly ranked in terms of budgeting within the ADP. The study in [Table 5](#) consequently examined the nature and types of urban physical development plans prepared by the PPS.

Table 5: Plans prepared by the PPS in the 2019/2020 ADP (Source: County Government of Kisii, 2019)

Physical development plan under preparation	Status of preparation (%)	Cost (Kshs.)
Ogembo Strategic Development Plan	40	56,000,000
Marani Local Physical Development Plan	30	10,000,000
Masimba Local Physical Development Plan	30	12,000,000
Kenyenya Local Physical Development Plan	30	11,000,000
Mososcho Local Physical Development Plan	30	13,000,000
Total		102,000,000

Table 5 shows that the PPS spent Kshs. 102 million preparing five urban physical development plans. The plans were first considered during the 2018/2019 fiscal year. The plans' average completion rate was set at 32%, indicating that they will be finished in the coming fiscal years. A second analysis was

conducted for the 2020/2021 ADP to establish the LPPHUD's priority ranking within the CGOK's budgeting framework. As reported in Table 6, the ADP budget increased marginally from Kshs. 13.8 billion in 2019/2020 to Kshs. 15.3 billion in 2020/2021.

Table 6: Budget summary for the 2020/2021 ADP (Source: County Government of Kisii, 2020)

Department	Allocation(Kshs million)	%
County Assembly	1,105,000	7.2
Executive	520,000	3.4
Administration and Stakeholders Management	1,146,400	7.5
Finance and Economic Planning	1,644,000	10.7
Agriculture, Livestock, Veterinary and Fisheries Services	1,418,000	9.3
Energy, Water, Environment and Natural Resources	795,000	5.2
Roads, Housing and Public Works	1,265,000	8.3
Health Services	4,602,700	30.1
LPPHUD	547,000	3.6
Trade, Tourism and Industry	347,000	2.3
Education, Labour and Manpower Development	1,205,000	7.9
Culture, Youth, Sport and Social Protection	308,500	2
Kisii Municipality	400,000	2.6
Total	15,303,600	100

According to Table 6, Health Services received the largest budget allocation (30.1%) in the 2020/2021 fiscal year. Finance and Economic Planning (10.7%) and Agriculture, Livestock, Veterinary, and Fisheries Services (9.3%) were the other top recipients. The LPPHUD received the fourth-lowest budget allocation, decreasing to 3.6% from 4.2% in the previous year. As a result, the PPS did not allocate funds to complete five physical development plans. Despite this, the PPS initiated the process for preparing the Kisii County Spatial Plan at a cost of Kshs. 240 million. The CGOK's priority areas for the 2021/2022 ADP shifted to strengthening water and environmental conservation, improving health services, road networks, urban infrastructure, and increasing food production. However, urban physical planning projects were not prioritized. The budget for implementing the ADP was set at Kshs 16.7 billion, an 8.5% increase from the previous year. Table 7 shows

whether this increase benefited urban physical planning projects. Among the thirteen departments under consideration, the CGOK continued to prioritize the Health Services Department, as evidenced by a proportional budgetary allocation of 29.5%, a decrease from 30.1% in the 2021/2022 ADP. Energy, Water, Environment, and Natural Resources, on the other hand, ranked second (11.6%), a 6.4% gain. Finance and Economic Planning came in second (9.9%), followed by Roads, Housing, and Public Works (8.3%). The budgetary allocation for the LPPHUD, the department with the responsibility for physical planning, however, plummeted to 2.3% of the ADP budget. The LPPHUD budget consequently declined by 29.4%. This made it emerge as the second-least rated department in terms of budgetary allocation in the ADP. With a reduced budgetary allocation, the study sought to find out in Table 8 some of the programmes undertaken by the PPS.

Table 7: Budget summary for the 2021/2022 ADP (Source: County Government of Kisii, 2021)

Department	Allocation(Kshs million)	%
County Assembly	1,085,000	6.5
Executive	520,000	3.1
Administration and Stakeholders Management	1,382,000	8.3
Finance and Economic Planning	1,649,500	9.9
Agriculture, LiveStock, Veterinary and Fisheries Services	1,190,344	7.1
Energy, Water, Environment and Natural Resources	1,940,000	11.6
Roads, Housing and Public Works	1,390,000	8.3
Health Services	4,920,000	29.5
LPPHUD	386,000	2.3
Trade, Tourism and Industry	362,300	2.2
Education, Labour and Manpower Development	938,484	5.6
Culture, Youth, Sport and Social Protection	430,000	2.6
Kisii Municipality	470,580	2.8
Total	16,664,208	100

Table 8: Priority Projects for the PPS 2021/2022 (Source: County Government of Kisii, 2021)

Priority projects/programmes	Cost (Kshs.)
Keumbu Physical Development Plan	240,000
Suneka Physical Development Plan	12,000,000
Kenyenya Physical Development Plan	12,000,000
Digitalization of land parcels on GIS platform	20,000,000
Total	44,240,000

The CGOK included three urban physical development plans in the ADP, with only Kenya's physical development plan carried over from the previous ADP. Plans being implemented in the previous ADP have been omitted from the 2021/2022 ADP, although their preparation was not completed. The County Spatial Plan whose preparation had been proposed in the 2020/2021 ADP was also left out. This has resulted in most urban areas lacking urban physical development plans that could provide a framework for development control. The absence of a strategy for prioritizing the formulation and implementation of physical development plans has caused this issue. Kisii county's 2022/2023 ADP was the final implementation of the 2018-2022 CIDP, aimed at executing the COVID-19 socioeconomic recovery strategy at a cost of Kshs 9.4 billion. The highest allocation was given to Health Services (33.6%), followed by Energy, Water, Environment and Natural

Resources (21.2%); and Roads, Housing and Public Works (11%). The LPPHUD also received an improved allocation of 6.8%, providing the PPS with an impetus to complete various physical development plans and develop the County Spatial Plan. Kshs 110 million was set aside for these initiatives.

The CGOK prepared the 2023/24 ADP as the first plan to implement the third-generation CIDP. The plan's theme was 'Recovery for sustainable development,' and it aimed to shift focus from infrastructural investments to economic sector investments. The programs were designed to address the county's developmental issues, facilitate economic recovery from the COVID-19 pandemic, and provide medium-term solutions for the attainment of Kenya Vision 2030 and the Sustainable Development Goals. KSh13.708 billion was required to implement the ADB, as shown in [Table 9](#).

Table 9: Budget for the 2023/2024 ADP (Source: County Government of Kisii, 2023)

Department	Allocation(Kshs million)	%
Office of the Governor and Deputy Governor	635	4.6
Public Service, County Administration, and Public Participation Development	640	4.7
Finance, Economic Planning, and ICT Services	1,317	9.6
Agriculture, Livestock, Fisheries and Cooperative Development	1,204	8.8
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Total	13,708	100

The CGOK included three urban physical development plans in the ADP, with only Kenya's physical development plan carried over from the previous ADP. Plans being implemented in the previous ADP have been omitted from the 2021/2022 ADP, although their preparation was not completed. The County Spatial Plan whose preparation had been proposed in the 2020/2021 ADP was also left out. This has resulted in most urban areas lacking urban physical development plans that could provide a framework for development control. The absence of a strategy for prioritizing the formulation and implementation of physical development plans has caused this issue. Kisii county's 2022/2023 ADP was the final implementation of the 2018-2022 CIDP, aimed at executing the COVID-19 socioeconomic recovery strategy at a cost of Kshs 9.4 billion. The highest allocation was given to Health Services (33.6%), followed by Energy, Water, Environment and Natural

Resources (21.2%); and Roads, Housing and Public Works (11%). The LPPHUD also received an improved allocation of 6.8%, providing the PPS with an impetus to complete various physical development plans and develop the County Spatial Plan. Kshs 110 million was set aside for these initiatives.

The CGOK prepared the 2023/24 ADP as the first plan to implement the third-generation CIDP. The plan's theme was 'Recovery for sustainable development,' and it aimed to shift focus from infrastructural investments to economic sector investments. The programs were designed to address the county's developmental issues, facilitate economic recovery from the COVID-19 pandemic, and provide medium-term solutions for the attainment of Kenya Vision 2030 and the Sustainable Development Goals. KSh13.708 billion was required to implement the ADB, as shown in [Table 9](#).

Based on Table 9, the top budget allocation priorities among the 13 departments were Medical Services, Sanitation, and Public Health at 35%, Education, Technical Training, Innovation, and Manpower Development at 8.8%, Agriculture, Livestock, Fisheries, and Cooperative Development at 8.8%, and the County Assembly at 8%. LPPHUD received the fourth-lowest allocation of 4.2%. The PPS planned to prepare four urban physical development plans for urban and market centres costing Kshs. 15 million but did not specify the geographic coverage. Physical planning in Kisii County consequently lacks continuity, consistency, and certainty, despite the need for orderly land use in urban areas. The Kisii County Spatial Plan was discontinued in the 2023/2024 ADP without explanation, and development plans for Nyamarambe, Masimba, Mosochi and Marani were completed in the previous ADP but were not implemented in the 2023/2024 ADP due to insufficient funds. Additionally, there was no evidence that the County Assembly approved the plans as required under section 49 (3) of the Physical and Land Use Planning Act (Government of Kenya, 2019).

Until now, the findings of the present study are consistent with those of Kitur (2019) who found that lack of funding affected urban physical planning in Kenya. The results also support the conclusions of Negeri et al., (2023), who found that a major factor in the Nekemte Town structural plan's inability to be implemented was a lack of funding. However, although Kitur (2019) and Negeri et al., (2023) investigated the obstacles to plan execution from the viewpoints of public authorities accountable for planning and community involvement, the present study evaluated the degree to which the GOK and CGOK were giving priority to physical planning within their respective budgets, thereby addressing a gap that was previously present in the literature.

CONCLUSION

Although the GOK approved a NSP in 2005 to provide a framework for integrating social, economic and political policies, it has not been prioritizing its implementation through the annual budgeting process which the Cabinet Secretary, National Treasury, usually presents to the National Assembly for approval. This deprives the country of a coordinated sectoral planning framework that has previously been lacking, widening the gap that has long existed in Kenya between physical and economic planning. The stalemate continues despite the fact that the NSP should support the implementation of strategic national projects identified under Kenya Vision 2030 by specifying their spatial locations. Against this backdrop, the progress of the plan's implementation remains uncertain as it is not included in the GOK's annual budgets. Due to this gap, the Kenyan government cannot adequately coordinate spatial planning at the national and county levels. As for the CGOK, although the preparation of physical development plans is documented in the previous CIDPs and ADPs, urban physical development planning is not considered a necessity and is therefore not included in the priority programs. Instead, the CGOK's priority was to fund programs in the ministries responsible for health services, water, physical infrastructure and agriculture. In contrast, the department responsible for physical development planning remains underfunded. This has resulted in the PPS not starting the preparation of new urban physical development plans, not completing the plans in preparation and not implementing the completed plans. In addition, several plans

initiated in previous years were not followed up in subsequent years to ensure their completion. In addition, the county government began drawing up new plans before finalizing those whose development it had suspended in the previous years. The status quo of both GOK and CGOK has therefore led to unregulated developments, which in turn contributes to unsustainable spatial development.

AUTHOR CONTRIBUTIONS

This article was solely authored by Wilfred Ochieng Omollo, who conducted a literature review, formulated the research methodology, performed data analysis, and interpreted the findings and provided conclusion.

CONFLICT OF INTEREST

The author declares no potential conflict of interest regarding the publication of this work. In addition, the ethical issues including plagiarism, informed consent, misconduct, data fabrication and, or falsification, double publication and, or submission, and redundancy have been completely witnessed by the author.

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