



# **REPUBLIC OF KENYA**

## **COUNTY GOVERNMENT OF KITUI**

### **BUDGET IMPLEMENTATION REPORT**

**FY 2012/ 2013**

TABLE OF CONTENTS

1.0 Introduction.....3

2.0 Financial Analysis of County Budget Implementation.....3

    2.1 Transfers From The National Government.....3

    2.2 Locally Generated Revenue.....3

3.0 Expenditure Analysis.....4

    3.1 County Summary.....4

4.0 Challenges.....5

## 1.0 INTRODUCTION

This Budget implementation report is prepared in conformity with Article 228(6) of the Constitution of Kenya, 2010 and section 39(8) of the Public Finance Management Act, 2012's requirement that counties report on the implementation progress of their budgets. It covers the period March 2013 to June 2013.

The report presents revenue and expenditure performance by the county after the March 2013 general elections. It also highlights the County government's activities for the period under review and seeks to objectively review budget implementation in the county by highlighting performance of revenues, transfers received from the National Government and actual expenditure. Key issues that affect budget implementation during period are.

## 2.0 FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION

The County received a total of Kshs. 335,453,940 as equitable share and raised 90,024,888 from local sources. Out of this, Kshs. 220,886,628 (78%) was used for recurrent expenditure and Kshs. 61,592,200 (22%) for development expenditure.

The table below shows the various components of the budget:

SOURCE	AMOUNT	% OF TOTAL BUDGET
National Equitable Share	335,453,940	79%
Local Revenue Sources	90,024,888	21%
<b>TOTAL</b>	<b>425,478,828</b>	<b>100.00</b>

### 2.1 Transfers from the National Government

For the period March 2013 to June 2013, the County received Kshs. 335,453,940 as the national equitable share:

### 2.2 Locally Generated Revenue

The revenue collected from local sources amounted to Kshs90,024,888.

### 3.0 EXPENDITURE ANALYSIS

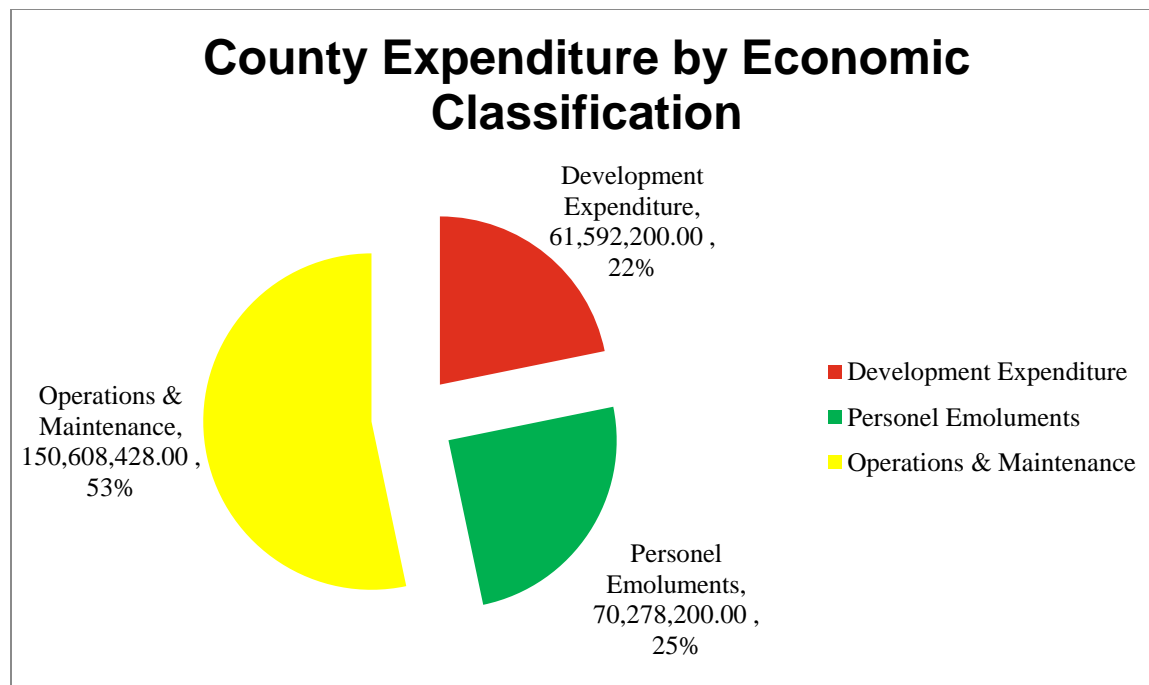
#### 3.1 County Summary

The County spent Kshs. 220,886,628 (78%) on recurrent expenditure and Kshs. 61,592,200 (22%) on development activities.

Analysis of recurrent expenditure reveals that the County spent Kshs. 70,278,200 on personnel emoluments translating to 25% of the total recurrent expenditure, while Kshs. 150,608,428 was spent on operations & maintenance accounting for 53%.

The table below analyses expenditure by the various spending entities.

ENTITY	PERSONNEL EMOLUMENTS		OPERATIONS & MAINTENANCE		DEVELOPMENT		TOTAL
	KSHS	%	KSHS	%	KSHS	%	
County Government of Kitui	70,278,200	25	150,608,428	53	61,592,200	22	425,478,828



#### 4.0 CHALLENGES

The county experienced structural challenges during the period under review.