

COUNTY GOVERNMENT OF KITUI



COUNTY TREASURY

BUDGET IMPLEMENTATION REPORT (BIR)

FINANCIAL YEAR 2022/ 2023

Prepared:-

Department of Economic Planning

County Treasury

County Mission and Vision

Vision

To be a prosperous County with vibrant rural and urban economies whose people enjoy high quality of life.

Mission

To provide effective County services and an enabling environment for inclusive and sustainable socio-economic development and improved livelihoods for all.

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FOREWORD

The Budget Implementation Reports are prepared in conformity with the Public Finance Act, 2012. They are prepared quarterly & annually and analyze the County revenues and expenditure for each period under review. The expenditure is further dissected into the respective Ministries, viz a viz their budget, hence the absorption rates for each ministry is determined.

The report further analyzes the sources of revenue to the County, and the amount realized from each source during the period under review. The internal sources are analyzed against the targets to gauge the County's performance in revenue collection. On the other hand, external revenues channels are looked into to determine how much was received by the County to supplement their local revenue and facilitate expenditure. These include grants, loans and the National government

Each Ministry's expenditure is reviewed against the quarterly budget estimates to determine the absorption rate for the quarters. The Budget Implementation Report classifies the expenditure to recurrent and development and further classifies recurrent expenditure to personal emoluments and operations & maintenance.

An annual Budget implementation report is prepared at the end of the Financial Year to analyze the cumulative expenditure of the annual budget by the County and the revenue received by the County during the year.

Further, the Budget Implementation Report highlights the challenges faced in the implementation of the budget and the possible remedies.

Peter Mwikya Kilonzo
County Executive Committee Member
Ministry of Finance, Economic Planning and Revenue Management

ACKNOWLEDGMENT

The preparation of the Annual Budget Implementation Report 2022/23 was informed by reports and data, from all County sectors, departments and agencies of the County Government of Kitui.

First and foremost, I acknowledge the valuable leadership and support of His Excellency the Governor Julius Malombe. I wish to extend my gratitude to Mr. Peter Mwikya Kilonzo, County Executive Committee Member for the Ministry of Finance, Economic Planning and Revenue Management for his technical support extended in the preparation of this paper. I appreciate the role played by all Chief Officers for leading their staff in providing the necessary information towards preparation of this document.

I would like to pay special thanks to the officers working under Economic Planning department under the leadership of Director Paul Kimwele, Assistant Directors, Alex Muthyoi & Victor Mwangi and the entire team of county economists including Daniel Mbathi, Boniface Muli, Faith Munah, Charles Mulatia, Geoffrey Gisaina and Doris Kanini who helped put this document together. The team put tireless quality time in production of this document.

I may not mention everybody, but do acknowledge all those individuals who directly or indirectly contributed to the success of development and production of this paper

Patrick Munuve

Chief Officer –Economic Planning and Budget

1.0 INTRODUCTION

This Budget Implementation Report is prepared in conformity with Section 166 of the Public Finance Management Act, 2012's requirement that counties report on the implementation progress of their budgets. It covers the Financial Year 2022/2023.

The report presents revenue and expenditure performance by the County. Revenue is disaggregated by source while expenditure is analyzed by economic classification. 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 the financial year are identified and appropriate recommendations made on how the issues can be addressed to enhance efficiency and effectiveness in budget execution.

2.0 FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION

The County had a budget of Kshs **12,306,052,565** which consisted of Kshs. **8,662,902,604** (70%) for recurrent expenditure and Kshs **3,643,149,961** (30%) for development expenditure.

2.1 Budget Components

Table 1 shows the various components of the budget

Table 1: Budget Components FY 2022/23

SOURCE	AMOUNT	% OF TOTAL BUDGET
Balance b/f from FY 2021/2022	1,118,001,643	9.08
National Equitable Share	10,393,970,413	84.46
Local Revenue Sources	420,000,000	3.41
Grants	374,080,509	3.04
TOTAL	12,306,052,565	100.00

2.2 Breakdown of Grants

Source	Amount budgeted	Receipt in FY 2022/23	Percentage Receipt	Deficit
World Bank (Agriculture - Rural Growth)	169,475,223	169,475,223	100.00	0
IDA (World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	70,000,000	67,192,729	95.99	-2,807,271
World Bank (Emergency Locust Response Project (ELRP))	70,223,000	68522527.6	97.58	-1,700,472
HSSP/HSPS - (DANIDA/IDA)	28,405,688	28,405,688	100.00	0
World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)	22,000,000	11,000,000	50.00	-11,000,000
Kenya Urban Support Project - World Bank	2,339,915	2,339,915	100.00	0
ASDSP	11,636,683	28,688,899	246.54	17,052,216
Total	374,080,509	375,624,982	100.41	1,544,473

Grant performance was high, with an achievement of 100%. ASDSP overachieved by 146%, compensating for FLLoCA that only released 50% of the budgeted amount.

2.3 Transfers from the National Government

For the period under review, the County received Kshs. **10,393,970,413** as the national equitable share which is 100% of the budgeted equitable share and 84.5% of the total budgeted amount for the year. The disbursements are shown in table 2.

Table 2: Transfers from the National Government FY 2022/23

Month	Date of Release	Amount Received
Jul	16-Sep-22	883,487,485
Aug	14-Oct-22	831,517,633
Sep	24-Nov-22	883,487,486
Oct	25-Jan-23	831,517,633
Nov	24-Feb-23	883,487,485
Dec	24-Mar-23	831,517,633
Jan	20-Apr-23	883,487,485
Feb	26-Apr-23	883,487,485
Mar	25-May-23	831,517,633
April	9-Jun-23	935,457,337
May	20-Jun-23	883,487,485
June	26-Jun-23	831,517,633
TOTAL		10,393,970,413

2.4 Locally Generated Revenue

The County Government targeted to collect Kshs **420,000,000** from local sources during the year. The actual achievement in FY 2022-23 was Kshs **464,354,468** which translates to 110.56% of the targeted collection.

Revenue collection performance is shown in table 3.

Table 3: Locally Generated Revenue FY 2022/23

Ministry	Annual Target	Collection in FY 2022-23	% Performance
Office of the Governor	10,106,642	12,461,000	123.30
Water and irrigation	4,281,727	2,420,250	56.53
Education, Training and Skills Development	25,196,415	21,014	0.08
Roads ,public works and transport	2,011,552	1,690,980	84.06
Health and Sanitation	220,367,881	278,937,696	126.58
Trade, Industry ,MSMEs, Innovation & Cooperatives	4,388,122	1,746,994	39.81
Environment ,Energy ,Forestry ,Natural and mineral Resources	2,183,168	525,200	24.06
Culture, Gender ,sports and social services	79,718	111,000	139.24
Finance, Economic Planning & Revenue Management	79,390,967	80,039,139	100.82
Kitui Municipality	40,578,966	48,451,197	119.40
Mwingi Town Administration	23,099,510	25,207,847	109.13
Agriculture and livestock	1,638,808	3,224,055	196.73
Lands ,housing and urban development	6,676,524	18,302,149	274.13
LESS DIRECT DEPOSITS		(8,784,053)	0.00
TOTAL	420,000,000	464,354,468	110.56

The County revenue performance exceeded the target by 10% which is commendable.

Table 4: Absorption rates per ministry FY 2022/23

During this period, the County Ministries spent as follows vis a vis their annual budget estimates.

County Ministry	Annual Budget Estimates	Actual Expenditure	%Absorption Rate
Office of the Governor	2,194,382,141	1,705,688,279	77.73
Office of the Deputy Governor	52,131,136	46,814,954	89.80
Water And Irrigation	769,936,695	532,378,959	69.15
Education, Training And Skills Development	662,623,392	641,294,600	96.78
Roads, Public Works & Transport	878,313,655	753,178,370	85.75
Health And Sanitation	3,612,487,534	3,524,200,507	97.56
Trade, Industry, MSMEs, Innovations & Cooperatives	296,453,054	201,719,723	68.04
Energy, Environment, Forestry, Natural & Mineral Resources	213,349,647	199,189,757	93.36
Culture, Gender, Youth, ICT, Sports & Social Services	215,153,269	147,190,099	68.41
Finance, Economic Planning And Revenue Management	594,494,013	447,335,794	75.25
County Public Service Board	85,570,933	81,812,581	95.61
County Assembly	1,529,877,619	1,029,694,735	67.31
Kitui Municipality	194,274,934	162,779,179	83.79
Mwingi Town Administration	119,445,525	115,310,503	96.54
Agriculture & Livestock	775,074,332	686,221,713	88.54
Lands, Housing & Urban Development	112,484,685	753,178,370	669.58
Total	12,306,052,565	11,027,988,123	89.61

Expenditure during the year is analyzed in tables 5(a) and 5(b).

Table 5(a): Recurrent Expenditure in the Financial Year

County Ministry	Total Recurrent Estimates	Actual Expenditure	%Absorption Rate
Office of the Governor	1,336,255,980	1,276,026,039	95.49
Office of the Deputy Governor	45,325,284	45,203,574	99.73
Water And Irrigation	243,210,229	230,435,161	94.75
Education, Training And Skills Development	566,076,813	559,335,722	98.81
Roads, Public Works & Transport	253,087,579	243,465,276	96.20
Health And Sanitation	3,412,276,672	3,385,253,649	99.21
Trade, Industry, MSMEs, Innovations & Cooperatives	175,357,811	147,992,342	84.39
Energy, Environment, Forestry, Natural & Mineral Resources	133,294,056	132,107,023	99.11
Culture, Gender, Youth, ICT, Sports & Social Services	104,837,667	97,499,307	93.00
Finance, Economic Planning And Revenue Management	449,871,128	445,315,844	98.99
County Public Service Board	85,570,933	81,812,581	95.61
County Assembly	1,300,819,066	1,029,694,735	79.16
Kitui Municipality	115,620,706	114,227,085	98.79
Mwingi Town Administration	70,224,111	67,773,217	96.51
Agriculture & Livestock	294,096,041	284,189,724	96.63
Lands, Housing & Urban Development	76,978,529	243,465,276	316.28
TOTALS	8,662,902,604	8,383,796,555	96.78

Table 5(b): Development Expenditure in the Financial Year

County Ministry	Development Estimates	Actual Expenditure	%Absorption Rate
Office of the Governor	858,126,161	429,662,240	50.07
Office of the Deputy Governor	6,805,853	1,611,380	23.68
Water And Irrigation	526,726,466	301,943,798	57.32
Education, Training And Skills Development	96,546,579	81,958,878	84.89
Roads, Public Works & Transport	625,226,076	509,713,094	81.52
Health And Sanitation	200,210,862	138,946,858	69.40
Trade, Industry, MSMEs, Innovations & Cooperatives	121,095,244	53,727,381	44.37
Energy, Environment, Forestry, Natural & Mineral Resources	80,055,591	67,082,734	83.80
Culture, Gender, Youth, ICT, Sports & Social Services	110,315,602	49,690,792	45.04
Finance, Economic Planning And Revenue Management	144,622,885	2,019,950	1.40
County Public Service Board	-	-	0.00
County Assembly	229,058,553	-	0.00
Kitui Municipality	78,654,228	48,552,094	61.73
Mwingi Town Administration	49,221,414	47,537,286	96.58
Agriculture & Livestock	480,978,291	402,031,989	83.59
Lands, Housing & Urban Development	35,506,156	509,713,094	1435.56
TOTALS	3,643,149,961	2,644,191,568	72.58

2.5 FY 2022-23 Expenditure Summary by Entity

During the period under review, the County spent a total of **Kshs. 11,027,988,123**. Out of this amount, **Kshs. 8,383,796,555 (76.01%)** went to finance recurrent activities while **Kshs. 2,644,191,568 (23.98%)** financed development.

Under recurrent expenditure, **Kshs. 4,958,626,983** was spent on Personnel Emoluments while **Kshs. 3,425,169,572** was spent on operations and maintenance.

Table 5: Expenditure by Entity FY 2022/23

Spending Entity	Personnel Emoluments	%	Operations and Maintenance	%	Development	%	Grand Total
Office of the Governor	538,609,706	31.58	737,416,333	43.23	429,662,240	25.19	1,705,688,279
Office of the Deputy Governor	14,866,779	31.76	30,336,795	64.80	1,611,380	3.44	46,814,954
Water And Irrigation	185,934,707	34.93	44,500,454	8.36	301,943,798	56.72	532,378,959
Education, Training And Skills Development	516,772,289	80.58	42,563,433	6.64	81,958,878	12.78	641,294,600
Roads, Public Works & Transport	183,314,722	24.34	60,150,554	7.99	509,713,094	67.67	753,178,370
Health And Sanitation	2,475,615,549	70.25	909,638,100	25.81	138,946,858	3.94	3,524,200,507
Trade, Industry, MSMEs, Innovations & Cooperatives	64,820,735	32.13	83,171,607	41.23	53,727,381	26.63	201,719,723
Energy, Environment, Forestry, Natural & Mineral Resources	82,491,437	41.41	49,615,586	24.91	67,082,734	33.68	199,189,757
Culture, Gender, Youth, ICT, Sports & Social Services	45,617,398	30.99	51,881,909	35.25	49,690,792	33.76	147,190,099
Finance, Economic Planning And Revenue Management	280,407,940	62.68	164,907,904	36.86	2,019,950	0.45	447,335,794
County Public Service Board	29,997,203	36.67	51,815,378	63.33	-	-	81,812,581
County Assembly	29,997,203	2.91	999,697,532	97.09	-	-	1,029,694,735
Kitui Municipality	66,043,884	40.57	48,183,201	29.60	48,552,094	29.83	162,779,179
Mwingi Town Administration	39,739,274	34.46	28,033,943	24.31	47,537,286	41.23	115,310,503
Agriculture & Livestock	221,083,435	32.22	63,106,289	9.20	402,031,989	58.59	686,221,713
Lands, Housing & Urban Development	183,314,722	24.34	60,150,554	7.99	509,713,094	67.67	753,178,370
TOTALS	4,958,626,983	44.96	3,425,169,572	31.06	2,644,191,568	23.98	11,027,988,123

2.6 County Expenditure as per Economic Classification

The table below analyses expenditure by the various spending entities.

Table 6: FY 2022/2023 County Expenditure as per Economic Classification

Economic Classification	Amount Spent	Percentage (%)
Personnel Emoluments	4,958,626,983	44.96
Operations and Maintenance	3,425,169,572	31.06
Development	2,644,191,568	23.98
Total	11,027,988,123	100.00

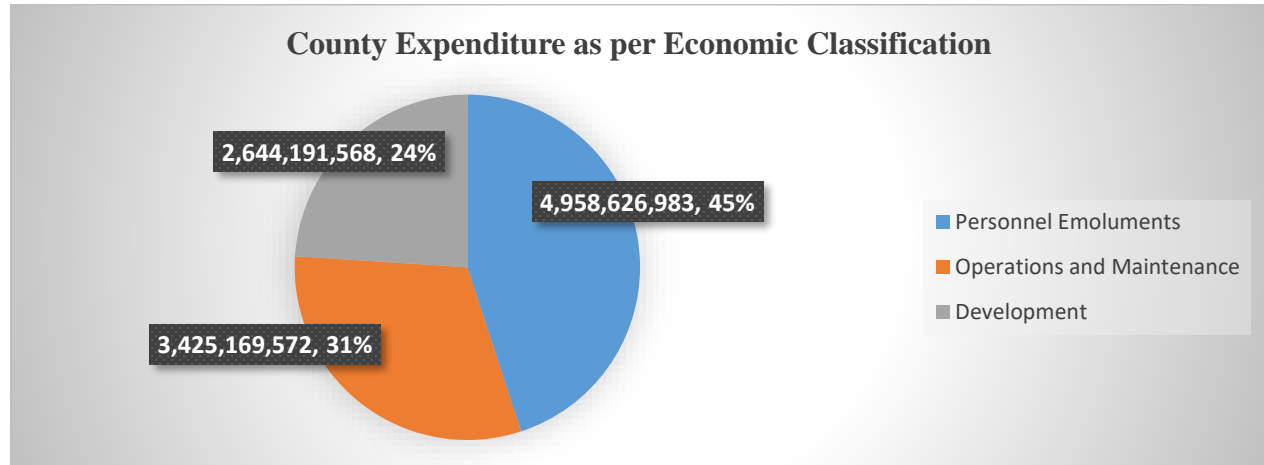


Figure 1: County Expenditure

2.7 Analysis of Individual Spending in Financial Year 2022-23

2.7.1 Office of the Governor

Office of the Governor had a budget allocation of **Kshs. 2,194,382,141**. During the period under review, the Ministry spent **Kshs. 1,705,688,279** 77.73%. **Kshs. 538,609,706**, (31.58%) was spent on Personnel Emoluments while **Kshs. 737,416,333**, (43.23%) was spent on Operations and Maintenance. **Kshs. 429,662,240** (25.19%) was spent on Development.

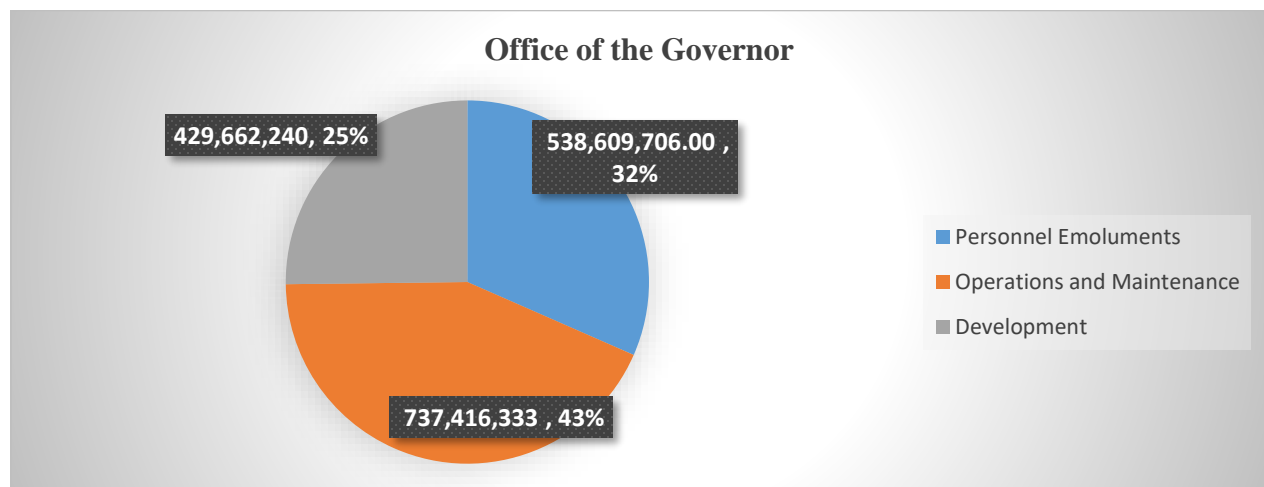


Figure 2: Office of the Governor

2.7.2 Office of the Deputy Governor

Office of the Deputy Governor had a budget of **Kshs 52,131,136** for the. Expenditure during the period was **Kshs 46,814,954** which is **89.9%** of the budget. **Kshs. 14,866,779 (31.76%)** was spent on personal emoluments, **Kshs. 30,336,795 (64.80 %)** on operations and maintenance while **Kshs. 1,611,380 (3.44%)** was spent on development.

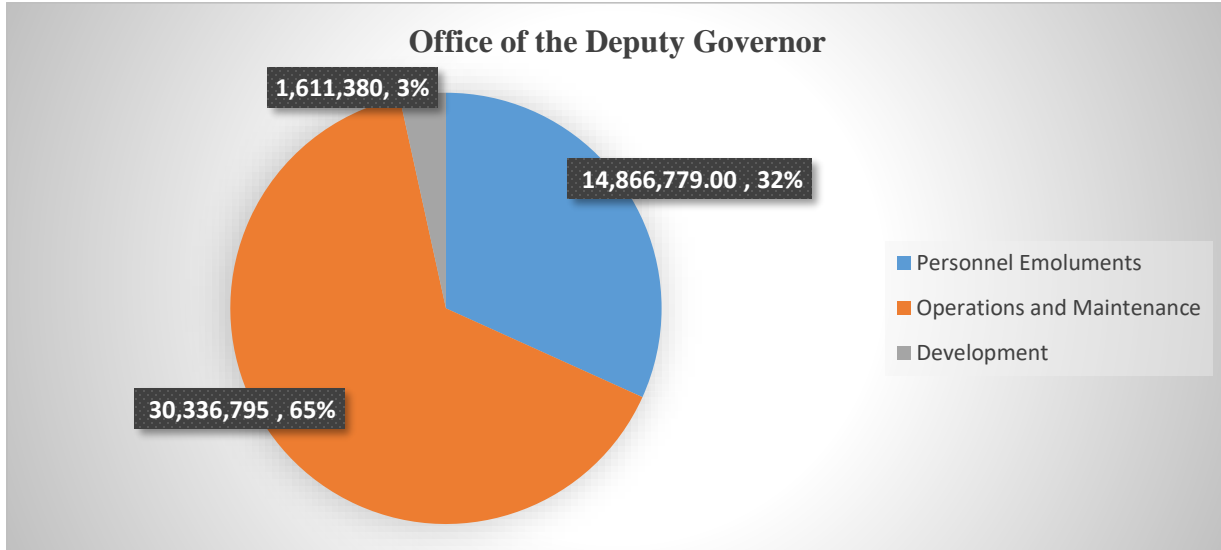


Figure 3: Office of the Deputy Governor

2.7.3 Water and Irrigation

The County Ministry of Water and Irrigation had a budget of **Ksh. 769,936,695**. During the period under review, the Ministry spent a total of **Kshs. 532,378,959, 69.15%**. Out of this, **Kshs. 185,934,707, 34.93%** was spent on personal emoluments, and **Kshs. 44,500,454, 8.36%** on operations and maintenance while **Kshs. 301,943,798, 56.72%** was on development.

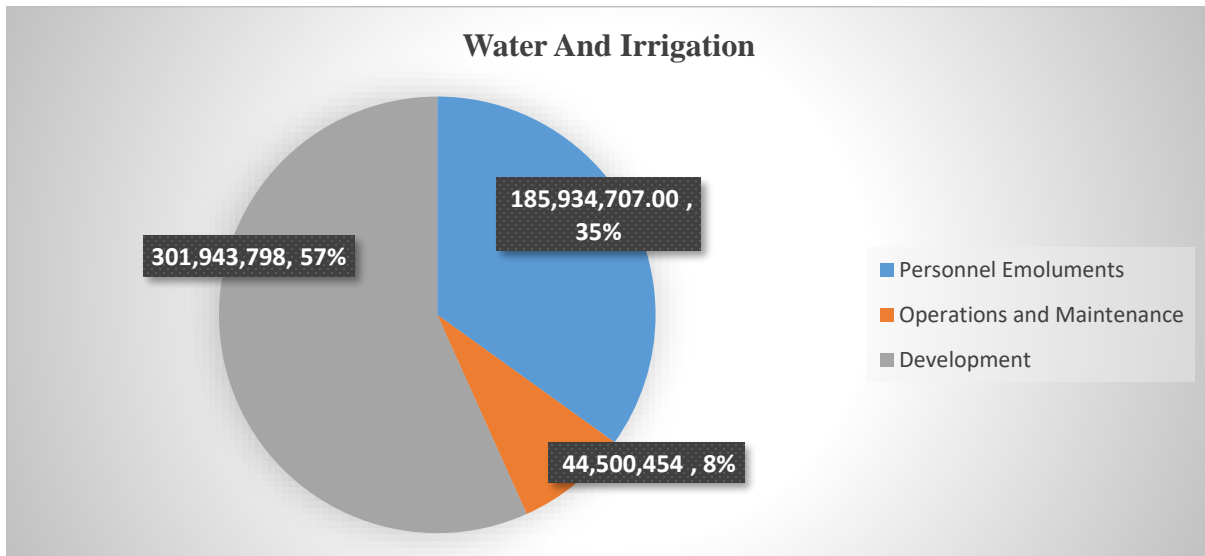


Figure 4: Water and Irrigation

2.7.4 Education, Training and Skills Development

The budgetary allocation for the Ministry of Education was **Kshs. 662,623,392.00**. A total of **Kshs. 641,294,600, 96.78%** was spent during the period. This expenditure composed of; Personnel Emoluments **Kshs. 516,772,289, 80.58%** and Operations and Maintenance of **Kshs. 42,563,433, 6.64%**. Development expenditure was **Kshs. 81,958,878, 12.78%**.

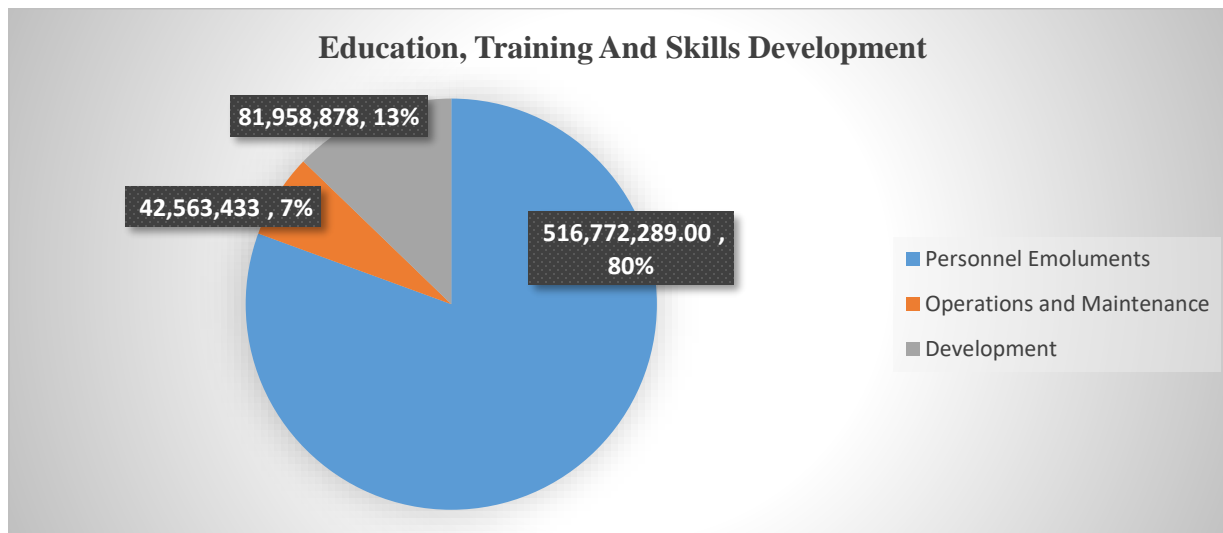


Figure 5: Education, Training and Skills Development

2.7.5 Roads, Public Works & Transport

The annual budget for the County Ministry of Infrastructure, Housing, Transport and Public Works was **Kshs. 878,313,655** out of which the ministry incurred a total expenditure of **Kshs 753,178,370, 85.75%** during the period under review. A breakdown of the expenditure indicates that **Kshs 183,314,722.00, (24.34%)** on personnel emoluments and **Kshs. 60,150,554 (7.99%)** on Operations and Maintenance. Development expenditure was **Kshs. 509,713,094 (67.67%)**.

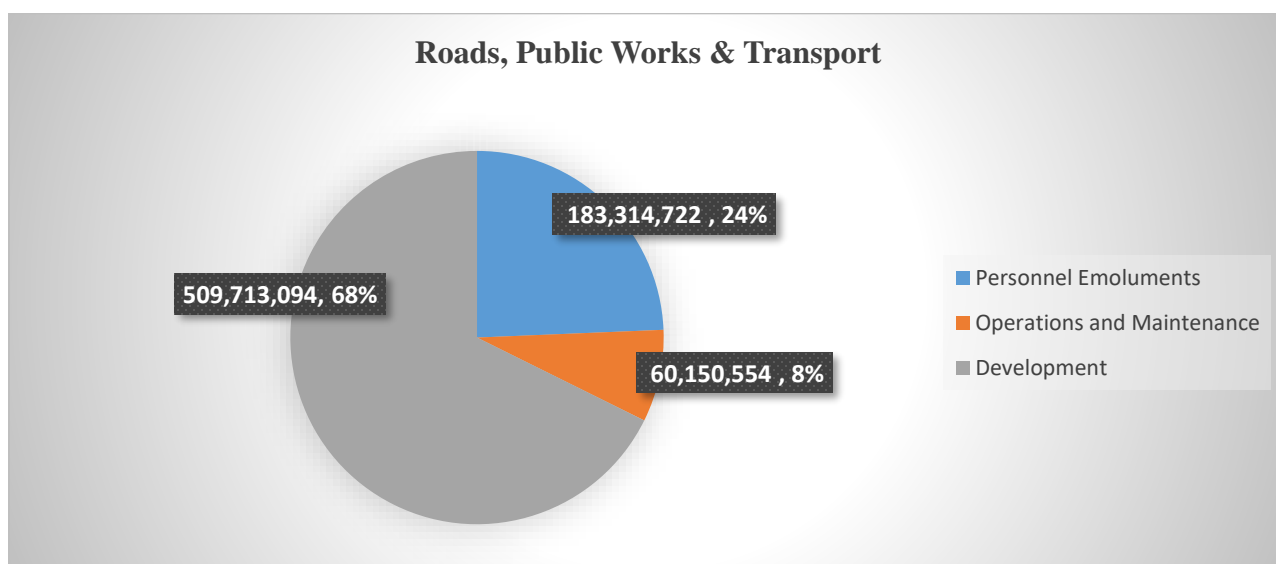


Figure 6: Roads, Public Works and Transport

2.7.6 Health and Sanitation

The County Ministry of Health and Sanitation had, incurred a total expenditure of **Kshs. 3,524,200,507** which is 97.56% of the total the budgeted amount, **Kshs. 3,612,487,534**. Out of this **Kshs. 2,475,615,549**, (**70.25%**), was spent on Personnel emoluments while **Kshs 909,638,100 (25.81%)** went to Operations and Maintenance. Development expenditure was **Kshs. 138,946,858 (3.94%)**.

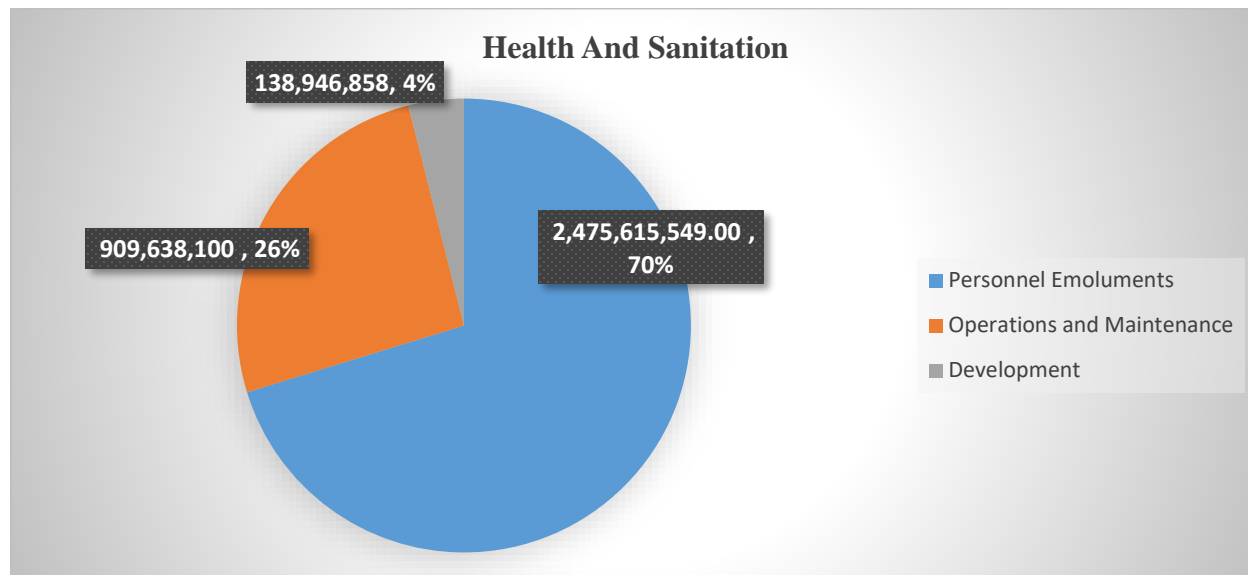


Figure 6: Health and Sanitation

2.7.7 Trade, Industry, MSMEs, Innovations & Cooperatives

The Ministry of Trade had a budget of **Kshs. 296,453,054** in the year. During the period under review, the total expenditure was **Kshs. 201,719,723**, **68.04%**. Out of this amount, **Kshs. 64,820,735**, (**32.13%**) was spent on Personnel Emoluments and **Kshs. 83,171,607 (41.23%)** went to Operations and Maintenance. Expenditure on development was **Kshs. 53,727,381 (26.63%)**.

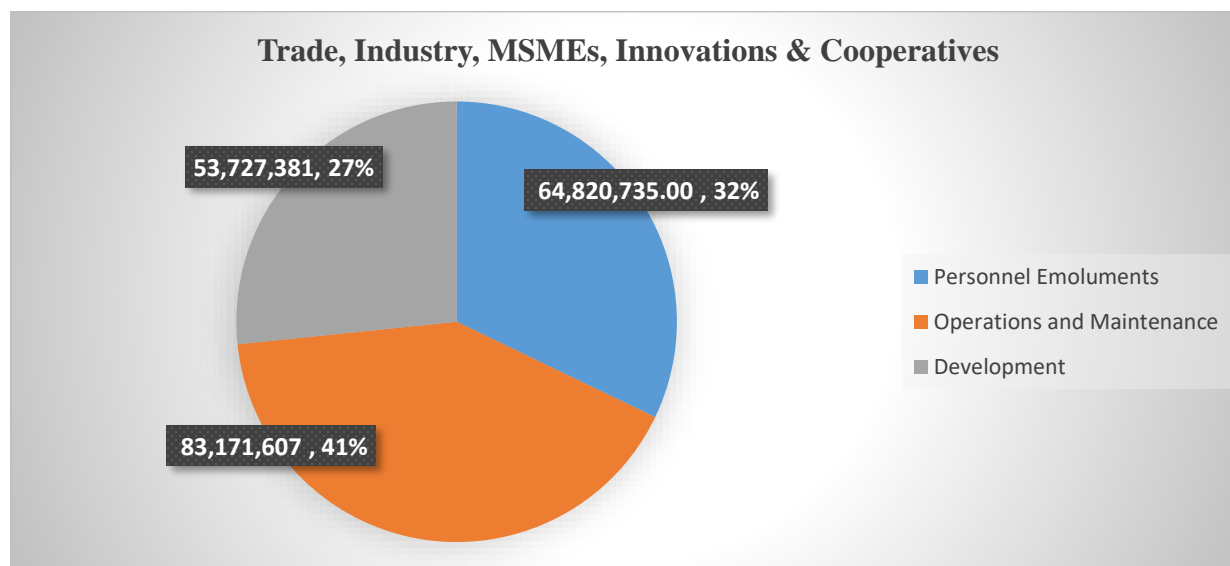


Figure 7: Trade, Industry, MSMEs, Innovations & Cooperatives

2.7.8 Energy, Environment, Forestry, Natural & Mineral Resources

Expenditure analysis at the ministry of Environment, Tourism and Natural Resources reveals that a total of **Kshs. 199,189,757, 93.36%** was spent out of the **Kshs 213,349,647** budgeted for the Ministry in the year. The expenditure was broken into **Kshs. 82,491,437, 41.41%** Personnel Emoluments and **Kshs. 49,615,586, 24.91%** on Operations and Maintenance. Expenditure on development was **Kshs. 67,082,734 33.68%**

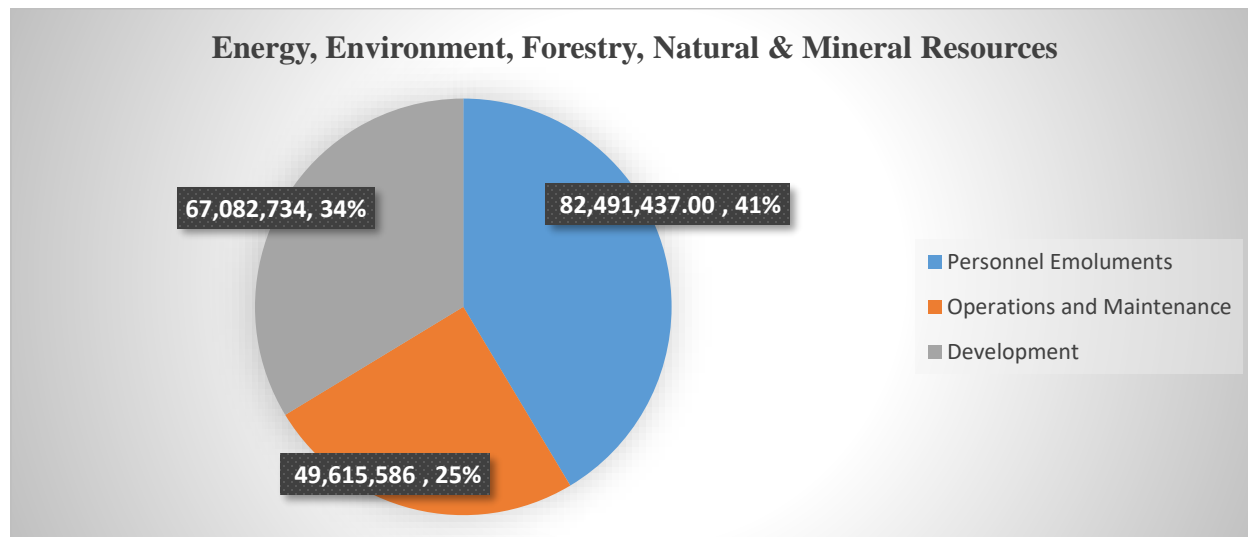


Figure 8: Energy, Environment, Forestry, Natural & Mineral Resources

2.7.9 Culture, Gender, Youth, ICT, Sports & Social Services

The Ministry of Gender, Sports & Culture had a total expenditure of **Kshs. 147,190,099, 68.41%** out of the budgeted amount of **Kshs. 215,153,269**. The expenditure was broken into **Kshs. 45,617,398, 30.99%** Personnel Emoluments and **Kshs. 51,881,909, 35.25%** on Operations and maintenance. Expenditure on development was **Kshs 49,690,792, 33.76%**.

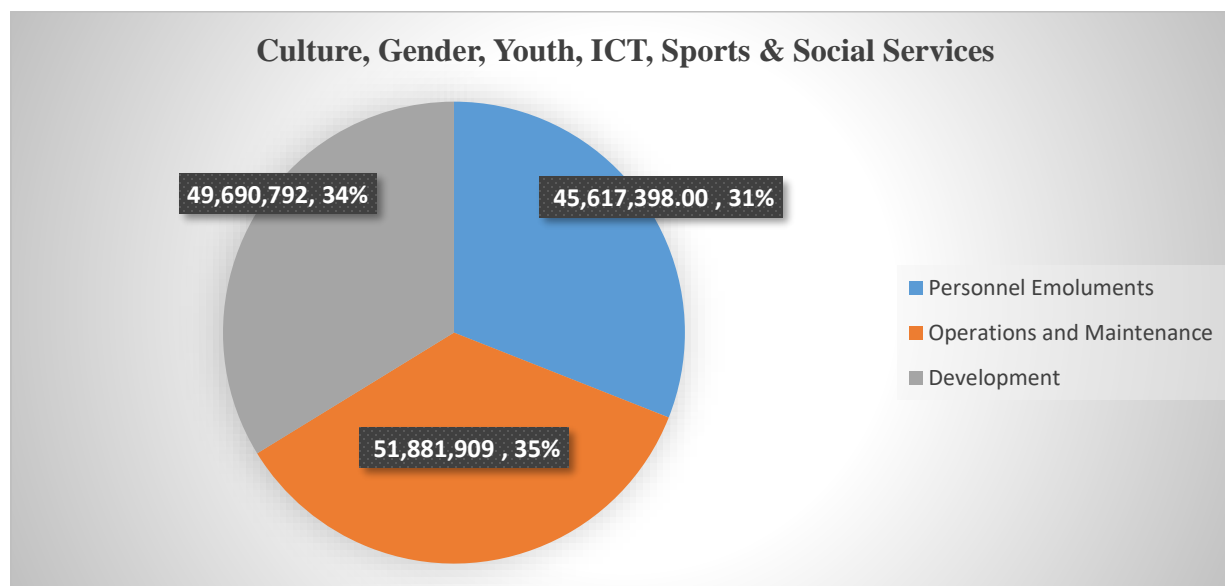


Figure 9: Culture, Gender, Youth, ICT, Sports & Social Services

2.7.10 Finance, Economic Planning and Revenue Management

The County Treasury had a budgetary allocation of **Ksh. 594,494,013** of which **Kshs. 447,335,794, 75.25%** was spent during the period. This expenditure was broken down into; personnel emoluments **Kshs. 280,407,940, (62.68%)** and operations and maintenance which was **Kshs. 164,907,904, (36.86%)**. Development expenditure was **Kshs. 2,019,950 0.45%**.

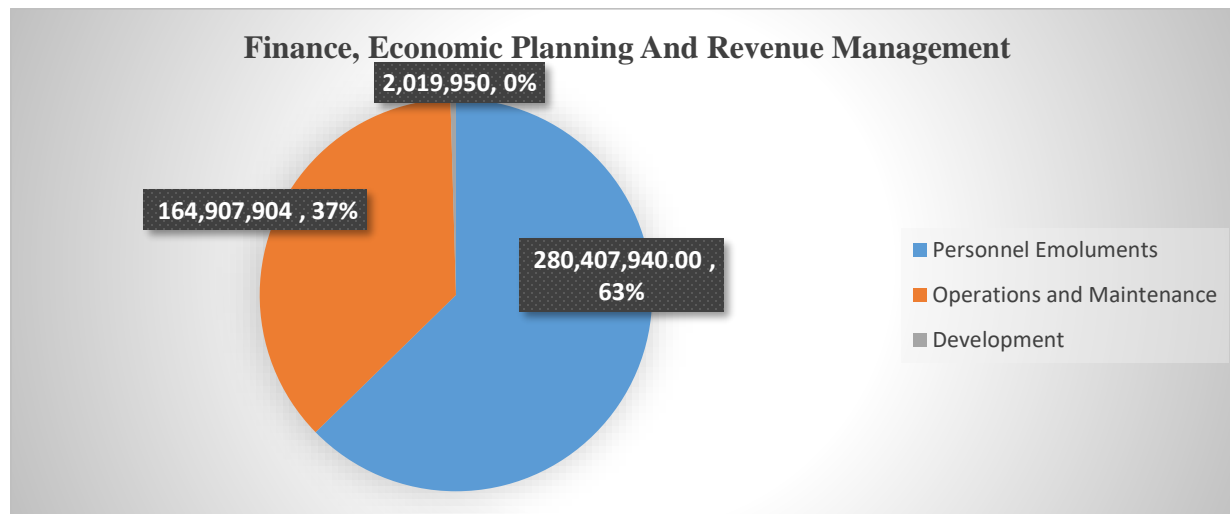


Figure 10: Finance, Economic Planning and Revenue Management

2.7.11 County Public Service Board

County Public Service Board had a budget allocation of **Ksh. 85,570,933.00** for the Financial Year. The total expenditure incurred by the County Public Service Board was **Kshs. 81,812,581, 95.61%**. This expenditure was broken down into; personnel emoluments **Kshs. 29,997,203.00, (36.67%)**, operations and maintenance **Kshs 51,815,378, (63.3%)**. There was no Development expenditure.

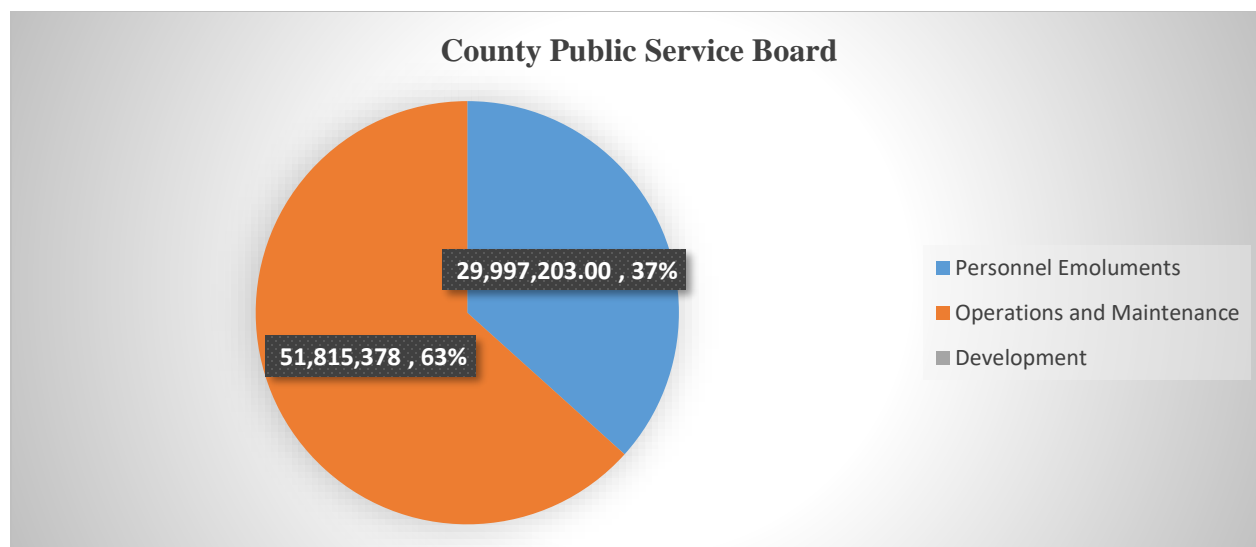


Figure 11: County Public Service Board

2.7.12 County Assembly

The County Assembly spent a total of **Kshs. 1,029,694,735.00** which is **67.31%** of the total budgeted amount for the Ministry, **Kshs. 1,529,877,619**. This expenditure included **Kshs. 29,997,203** 2.91% spent on personnel emoluments and **Kshs. 999,697,532.00**, 97.09 % Spent on operations & maintenance. There was no development expenditure.

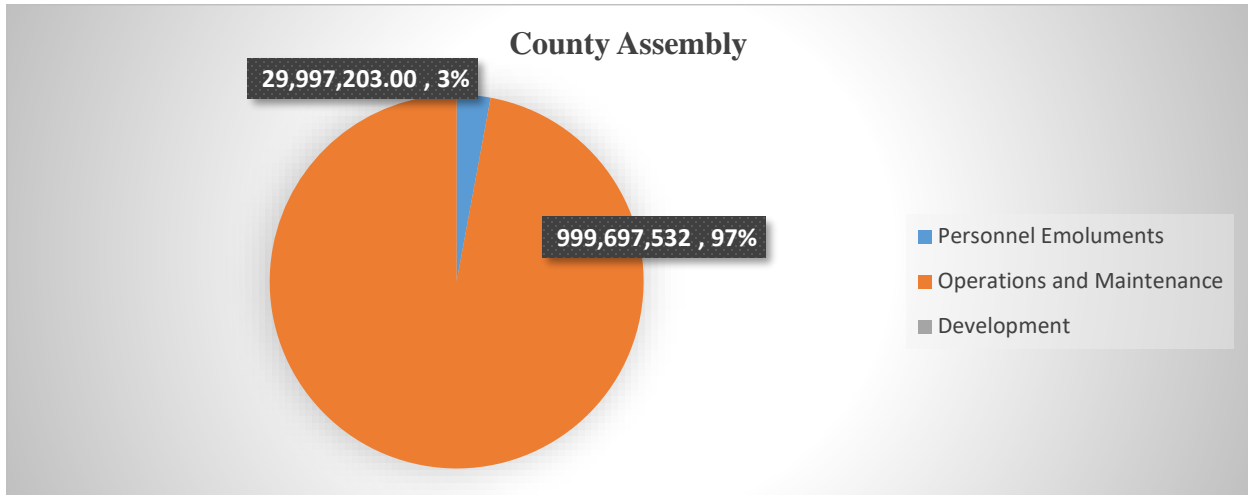


Figure 12: The County Assembly

2.7.13 Kitui Municipality

Kitui Municipality had a budget allocation of **Kshs. 194,274,934** whereby a total of **Kshs 162,779,179**, **83.79%**, was spent. This expenditure included the **Kshs. 66,043,884**, 40.57% spent on personnel emoluments, and **Kshs. 48,183,201** 29.6% spent on operations and maintenance. Expenditure on development was **Kshs. 48,552,094** 29.83%.

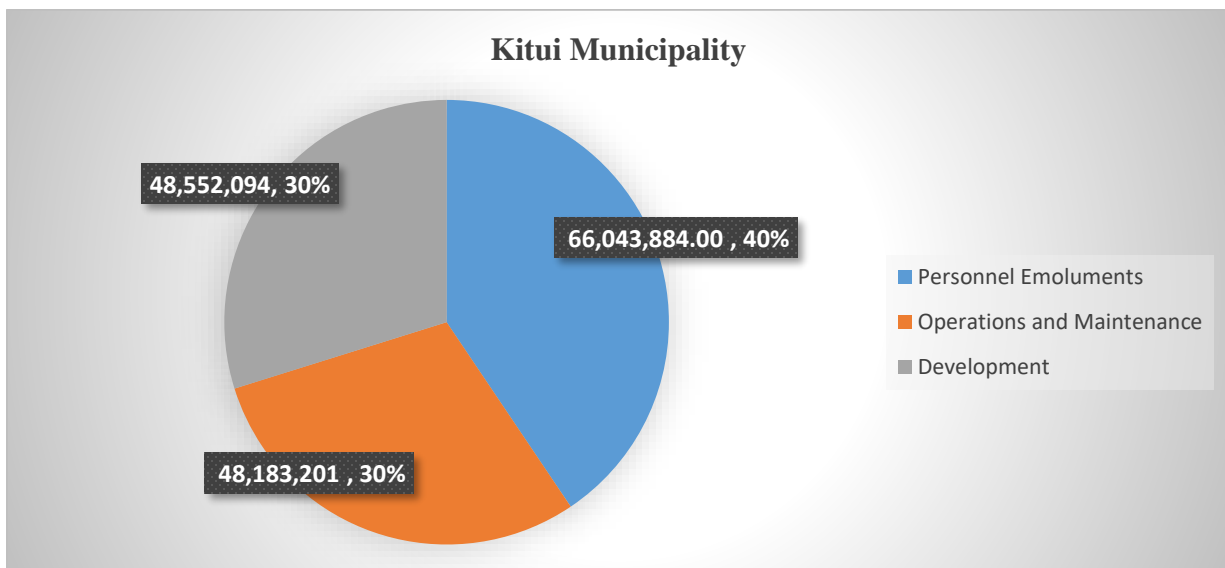


Figure 13: Kitui Municipality

2.7.14 Mwingi Town Administration

The Mwingi Town Administration spent a total of **Kshs. 115,310,503** which was **96.54%** of the total budget allocation of **Kshs. 22,857,028** for the Ministry. This expenditure included the **Kshs. 39,739,274, 34.46%** spent on personnel emoluments, **Ksh 28,033,943, 24.31%** spent on operations and maintenance and **Kshs 47,537,286 (41.23%)** spent on development.

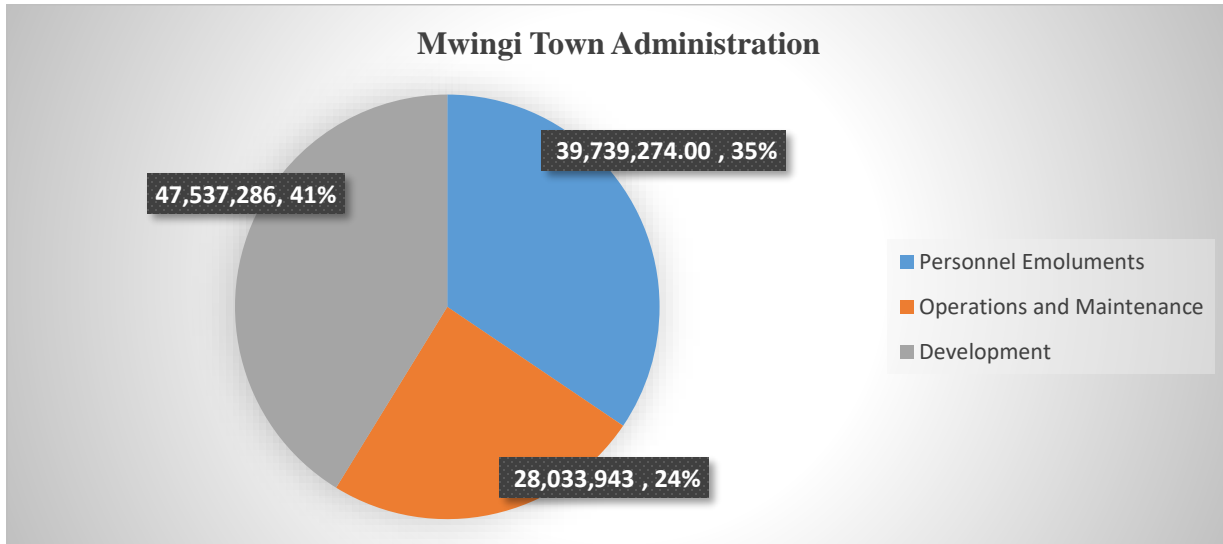


Figure 14: Mwingi Town Administration

2.7.15 Lands, Housing & Urban Development

The Ministry of Lands and physical Planning spent a total of **Kshs. 753,178,370.00** which was **669.58%** of the total budget allocation of **Kshs. 112,484,685** for the Ministry. Expenditure on personal emolument was **Kshs. 183,314,722 24.34%**, **Kshs. 60,150,554 7.99%** was on Operations and Maintenance while **Kshs. 509,713,094 67.67%** was on development.

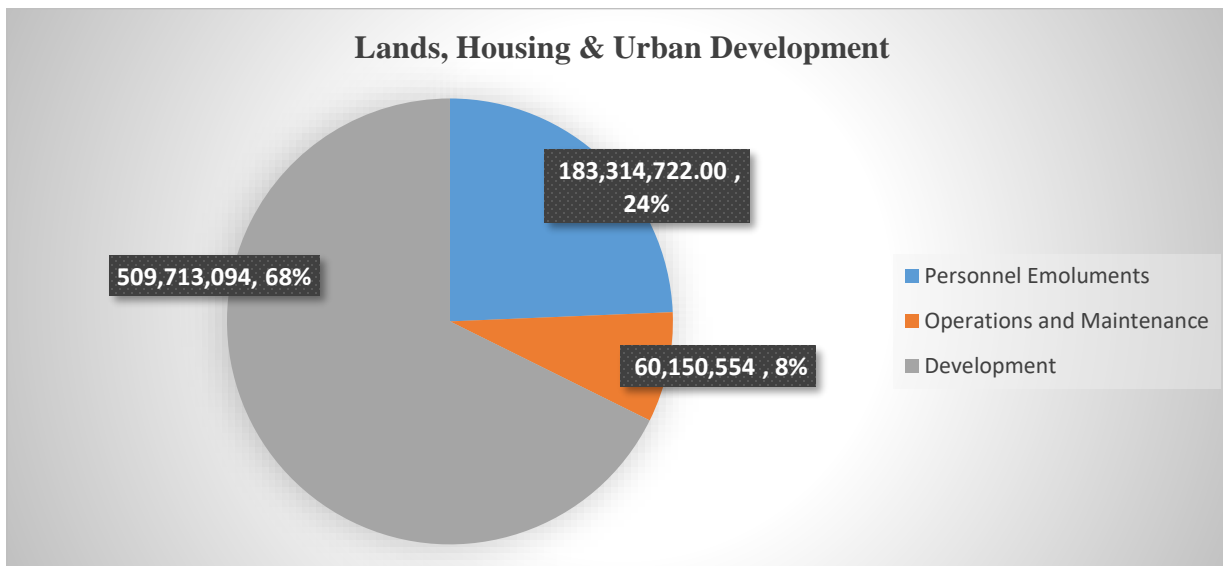


Figure 15: Lands, Housing & Urban Development

2.7.16 Agriculture & Livestock

The Ministry of Livestock, Apiculture and Fisheries Development spent a total of **Kshs. 686,221,713** which was **88.54%** of the budget allocation of **Kshs. 775,074,332.00**. This expenditure comprised **Kshs 221,083,435 (32.22)** on personal emoluments and **Kshs 63,106,289 9.20%** on operations and maintenance. Expenditure on development was **Kshs. 402,031,989 (58.59%)**.

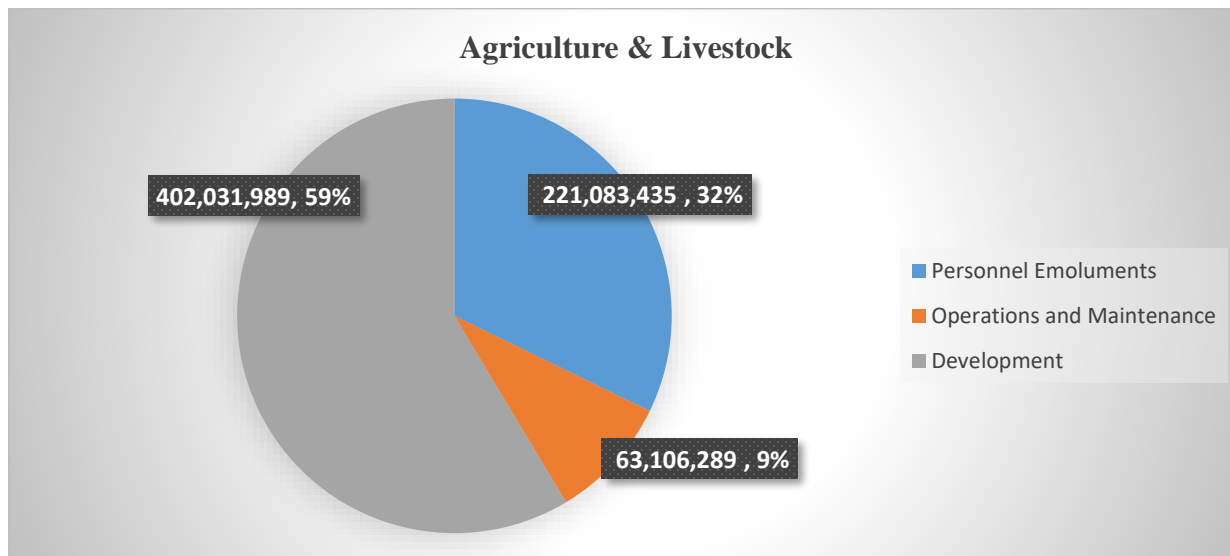


Figure 16: Agriculture & Livestock

3.0 IMPLEMENTATION CHALLENGES

The county experienced several challenges/issues that affected budget implementation during financial year 2022/2023.

These are:

- Untimely monthly exchequer releases
- Delayed Grant releases.

4.0 RECOMMENDATIONS

The following recommendations will smoothen implementations in the next phase;

- The County Government should take up measures including through the Council of Governors Forum to ensure that both donor and exchequer funds are remitted within timelines