

COUNTY GOVERNMENT OF KITUI



COUNTY TREASURY

BUDGET IMPLEMENTATION REPORT (BIR)

QUARTER III

FY 2022/ 2023

Prepared:-

Department of Economic Planning

County Treasury

County Mission and Vision

County Vision

To be an empowered and prosperous County with a high quality of life

County Mission

To provide transformative county services through effective utilization of our land, capital, labour, technology and leadership for sustainable socio-economic development

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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

ACKNOWLEDGEMENT

The preparation of the Quarter III 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 Assistant Directors, Alex Muthyoi & Victor Mwangu 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 third quarter of the 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 **12,379,005,756** which consisted of Kshs. **7,361,531,763** (70%) for recurrent expenditure and Kshs **3,487,596,374** (30%) for development expenditure.

2.1 Budget Components

Table 1 shows the various components of the budget

Table 1: Budget Components QIII-FY 2022/23

SOURCE	AMOUNT	% OF TOTAL BUDGET
Balance b/f from FY 2020/2021	1,118,001,643	9.03
National Equitable Share	10,393,970,413	83.96
Local Revenue Sources	400,000,000	3.23
Grants	467,033,700	3.77
TOTAL	12,379,005,756	100.00

2.2 Breakdown of Grants

Source	Amount budgeted	Receipt in FY 2022/23	Percentage Receipt	Deficit
World Bank (Agriculture - Rural Growth)	283,089,026	210,048,493	74.20	73,040,533
World Bank (Emergency Locust Response Project (ELRP))	30,223,000	27,584,885	91.27	2,638,115
HSSP/HSPS - (DANIDA/IDA)	18,609,300	0	0.00	18,609,300
World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)	125,000,000	11,000,000	8.80	114,000,000
ASDSP	10,112,374	11,636,683	115.07	-1,524,309
Total	467,033,700	260,270,061	55.73	206,763,639

The County has so far received 56% of the budgeted grants. Being the 3rd quarter, this is a low performance and has significantly slowed down grant funded development expenditure.

2.3 Transfers from the National Government

For the period under review, the County received Kshs. **2,546,522,751.00** as the national equitable share which is 25% of the budgeted equitable share and 20.5% of the total budgeted amount for the year. The disbursements are shown in table 2.

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

Month	Date of Release	Amount Received
January	25-Jan	831,517,633
February	24-Feb	883,487,485
March	24-Mar	831,517,633
Total		2,546,522,751

The period has been characterized by delayed remittance of exchequer funds. The funds disbursed in the quarter are for the months of October, November and December. The County has not received disbursements for the months of January, February and March. This hampers the ability to execute the budget.

2.4 Locally Generated Revenue

The County Government targeted to collect Kshs **137,590,748** from local sources during the quarter. The actual achievement in quarter three was Kshs **70,945,830** which translates to 51.56% of the targeted collection for the quarter.

Revenue collection performance is shown in tables 3 and 4.

Table 3: Locally Generated Revenue QIII-FY 2022/23

Ministry	Target for the Quarter	Collection in Q3	% Performance
Office of the Governor	2,526,660	950,000	37.60
Agriculture and livestock	409,702	90,220	22.02
Water and Irrigation	1,070,432	286,000	26.72
Education, Training and Skills Development	6,299,104	-	-
Roads ,public works and transport	502,888	75,000	14.91
Health and Sanitation	50,091,970	41,259,045	82.37
Ministry of Trade, Industry ,MSMEs, Innovation & Cooperatives	1,097,031	181,995	16.59
Environment ,Energy ,Forestry ,Natural and mineral Resources	545,792	2,200	0.40
Culture, Gender ,sports and social services	19,930	-	-
Finance, Economic Planning and Revenue Management	41,450,557	8,954,864	21.60
Kitui Municipality	20,817,671	11,642,220	55.92
Mwingi Town Administration	11,089,881	5,560,320	50.14
Lands, Housing and urban development	1,669,131	1,943,966	116.47
TOTALS	137,590,748	70,945,830	51.56

The County revenue performance in the quarter was 52% of the targeted amount

Table 4: FY 2022/23 Cumulative Revenue performance by ministries

Ministry	Annual Target	Collection in QI, QII & QIII	Revenue Deficit
Office of the Governor	10,106,642	3,708,000	(6,398,642)
Agriculture and livestock	1,638,808	736,228	(902,580)
Water and Irrigation	4,281,727	984,889	(3,296,838)
Education, Training and Skills Development	25,196,415	21,014	(25,175,401)
Roads ,public works and transport	2,011,552	581,450	(1,430,102)
Health and Sanitation	200,367,881	142,657,457	(57,710,424)
Trade, Industry ,MSMEs, Innovation & Cooperatives	4,388,122	741,850	(3,646,272)
Environment ,Energy ,Forestry ,Natural and mineral Resources	2,183,168	44,900	(2,138,268)
Culture, Gender ,sports and social services	79,718	50,000	(29,718)
The County Treasury	79,390,967	26,405,786	(52,985,181)
Kitui Municipality	40,578,966	20,042,390	(20,536,576)
Mwingi Town Administration	23,099,510	9,159,005	(13,940,505)
Lands ,housing and urban development	6,676,524	8,193,854	1,517,330
Total	400,000,000	213,326,823	(186,673,177)

The county has attained only half of the annual revenue target in the three quarters. This shortfall in revenue results to a deficit in the budget.

Table 5: Absorption rates per ministry QIII- FY 2022/23

During this quarter, the County Ministries spent as follows vis a vis their quarterly budget estimates.

Spending Entity	Quarterly Budget	Expenditure in QIII	%Absorption
Office Of The Governor	501,582,951	225,530,539	44.96
Office Of The Deputy Governor	18,138,254	1,361,582	7.51
Public Service Management And Administration	34,550,447	0	0.00
Water And Irrigation	164,367,595	29,552,337	17.98
Education, Training And Skills Development	171,194,684	92,602,159	54.09
Roads, Public Works & Transport	225,222,040	124,270,202	55.18
Health And Sanitation	904,797,601	1,365,449,434	150.91
Trade, Industry, MSMEs, Innovations & Cooperatives	60,411,881	72,222,220	119.55
Energy, Environment, Forestry, Natural & Mineral Resources	76,496,944	17,155,137	22.43
Culture, Gender, Youth, ICT, Sports & Social Services	54,437,960	13,202,339	24.25
Finance, Economic Planning And Revenue Management	145,498,398	121,987,982	83.84
County Public Service Board	21,069,596	15,757,632	74.79
County Assembly	382,469,405	309,155,980	80.83
Kitui Municipality	72,674,244	18,021,684	24.80
Mwingi Town Administration	28,564,468	11,671,011	40.86
Agriculture & Livestock	199,743,372	217,646,664	108.96
Lands, Housing & Urban Development	33,531,602	10,752,592	32.07
TOTALS	3,094,751,442	2,646,339,494	85.51

Expenditure during the quarter is analyzed in tables 6(a) and 6(b).

Table 6(a): Recurrent Expenditure in the quarter

Spending Entity	Recurrent Budget Estimates	Actual Expenditure in the Quarter	%Absorption Rate
Office of the Governor	285,495,237	217,665,113	76.24
Office of the Deputy Governor	10,570,171	1,361,582	12.88
Public Service Management and Administration	34,550,447	-	0.00
Water And Irrigation	48,922,912	5,704,015	11.66
Education, Training And Skills Development	141,190,498	90,595,559	64.17
Roads, Public Works & Transport	64,647,308	12,596,506	19.48
Health And Sanitation	863,848,271	1,334,284,523	154.46
Trade, Industry, MSMEs, Innovations & Cooperatives	44,566,440	71,381,750	160.17
Energy, Environment, Forestry, Natural & Mineral Resources	32,983,046	9,457,859	28.67
Culture, Gender, Youth, ICT, Sports & Social Services	27,188,167	13,202,339	48.56
Finance, Economic Planning And Revenue Management	109,342,677	121,987,982	111.56
County Public Service Board	21,069,596	15,757,632	74.79
County Assembly	325,204,767	309,155,980	95.07
Kitui Municipality	31,422,271	18,021,684	57.35
Mwingi Town Administration	17,906,634	9,674,431	54.03
Agriculture & Livestock	85,089,635	14,633,525	17.20
Lands, Housing & Urban Development	21,589,632	10,752,592	49.80
TOTALS	2,165,587,709	2,256,233,072	104.19

Table 6(b): Development Expenditure in the Quarter

Spending Entity	Development Budget Estimates	Actual Expenditure in the Quarter	%Absorption Rate
Office of the Governor	216,087,714	7,865,426	3.64
Office of the Deputy Governor	7,568,083	-	0.00
Water And Irrigation	115,444,683	23,848,322	20.66
Education, Training And Skills Development	30,004,187	2,006,600	6.69
Roads, Public Works & Transport	160,574,731	111,673,696	69.55
Health And Sanitation	40,949,330	31,164,911	76.11
Trade, Industry, MSMEs, Innovations & Cooperatives	15,845,441	840,470	5.30
Energy, Environment, Forestry, Natural & Mineral Resources	43,513,898	7,697,278	17.69
Culture, Gender, Youth, ICT, Sports & Social Services	27,249,793	0	0.00
Finance, Economic Planning And Revenue Management	36,155,721	0	0.00
County Assembly	57,264,638	0	0.00
Kitui Municipality	41,251,973	0	0.00
Mwingi Town Administration	10,657,834	1,996,580	18.73
Agriculture & Livestock	114,653,736	203,013,139	177.07
Lands, Housing & Urban Development	11,941,970	0	0.00
TOTALS	929,163,732	390,106,422	41.98

2.5 Quarter III Expenditure Summary by Entity

During the period under review, the County spent a total of **Kshs. 2,646,339,494**. Out of this amount, **Kshs. 2,256,233,072** (85.25%) went to finance recurrent activities while **Kshs. 390,106,422** (14.75%) financed development.

Under recurrent expenditure, **Kshs. 1,289,468,544** was spent on Personnel Emoluments while **Kshs. 966,764,528** was spent on operations and maintenance.

Table 7: Quarter III Expenditure by Entity FY 2022/23

Spending Entity	Personnel Emoluments	%	Operations and Maintenance	%	Development	%	Grand Total
Office of the Governor	1,920,419	0.85	215,744,694	95.66	7,865,426	3.49	225,530,539
Office of the Deputy Governor	-	-	1,361,582	100	-	-	1,361,582
Water And Irrigation	-	-	5,704,015	19.30	23,848,322	80.70	29,552,337
Education, Training And Skills Development	270,848	0.29	90,324,711	97.54	2,006,600	2.17	92,602,159
Roads, Public Works & Transport	7,177,884	5.78	5,418,622	4.36	111,673,696	89.86	124,270,202
Health And Sanitation	1,063,587,234	77.89	270,697,289	19.82	31,164,911	2.28	1,365,449,434
Trade, Industry, MSMEs, Innovations & Cooperatives	30,610,857	42.38	40,770,893	56.45	840,470	1.16	72,222,220
Energy, Environment, Forestry, Natural & Mineral Resources	1,306,910	7.62	8,150,949	47.51	7,697,278	44.87	17,155,137
Culture, Gender, Youth, ICT, Sports & Social Services	177,900	1.35	13,024,439	98.65	-	-	13,202,339
Finance, Economic Planning And Revenue Management	81,493,022	66.80	40,494,960	33.20	-	-	121,987,982
County Public Service Board	252,000	1.60	15,505,632	98.40	-	-	15,757,632
County Assembly	91,050,618	29.45	218,105,362	70.55	-	-	309,155,980
Kitui Municipality	6,284,555	34.87	11,737,129	65.13	-	-	18,021,684
Mwingi Town Administration	4,831,869	41.40	4,842,562	41.49	1,996,580	17.11	11,671,011
Agriculture & Livestock	504,428	0.23	14,129,097	6.49	203,013,139	93.28	217,646,664
Lands, Housing & Urban Development	-	-	10,752,592	100	-	-	10,752,592
TOTALS	1,289,468,544	48.73	966,764,528	36.53	390,106,422	14.74	2,646,339,494

2.6 County Expenditure as per Economic Classification

The table below analyses expenditure by the various spending entities.

Table 8: QIII FY 2022/2023 County Expenditure as per Economic Classification

Economic Classification	Amount Spent	Percentage (%)
Personnel Emoluments	1,289,468,544	48.73
Operations and Maintenance	966,764,528	36.53
Development	390,106,422	14.74
Total	2,646,339,494	100

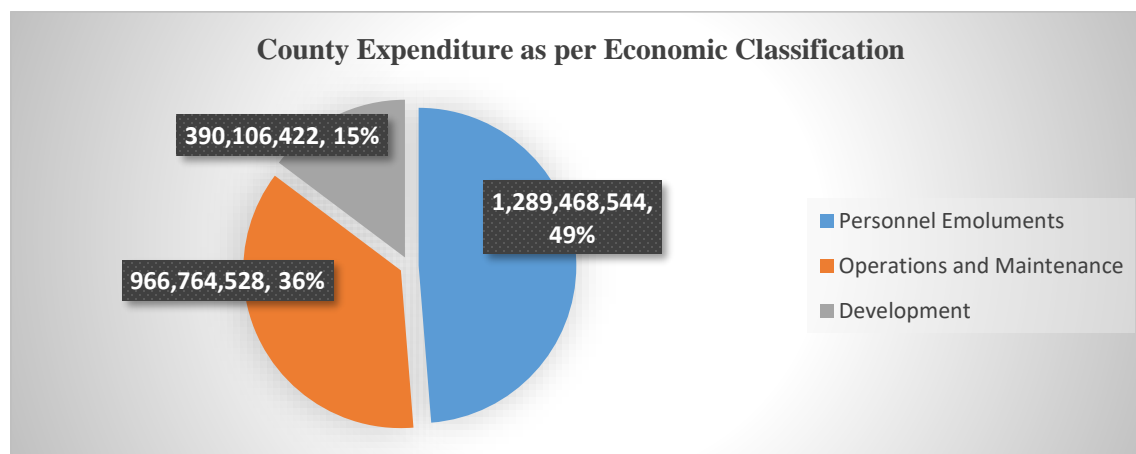


Figure 1: County Expenditure

2.7 Analysis of Individual Spending QIII

2.7.1 Office of the Governor

Office of the Governor had a quarterly budget allocation of **Kshs. 501,582,951**. During the period under review, the Ministry spent **Kshs. 225,530,539**, 44.96%. **Kshs. 1,920,419**, (0.85%) was spend on Personnel Emoluments while **Kshs. 215,744,694**, (95.66%) was spent on Operations and Maintenance. **Kshs. 7,865,426** (3.49%) was spent on Development

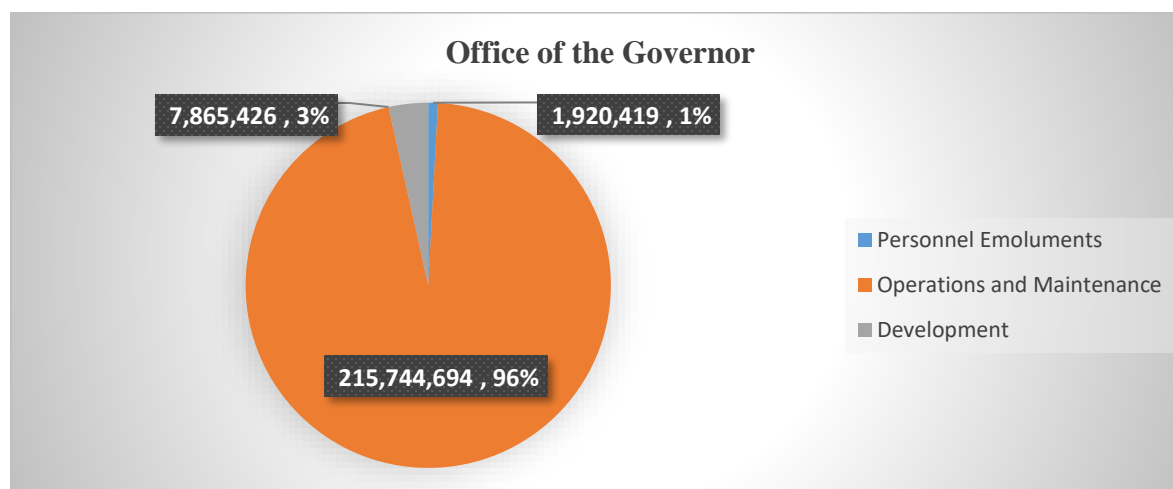


Figure 2: Office of the Governor

2.7.2 Office of the Deputy Governor

Office of the Deputy Governor had a quarterly budget of Kshs **18,138,254** for the quarter. Expenditure during the quarter was **Kshs 1,361,582** which is **7.51%** of the quarterly budget. Expenditure was solely on operations and maintenance.

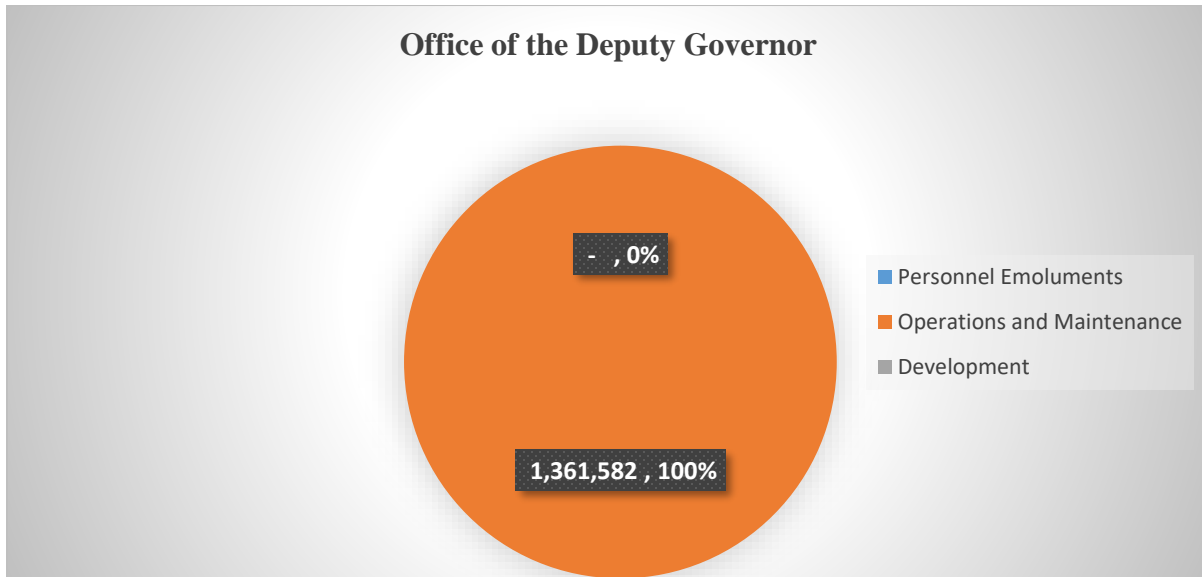


Figure 3: Office of the Deputy Governor

2.7.3 Water and Irrigation

The County Ministry of Water and Irrigation had a quarterly budget of **Ksh. 164,367,595**. During the period under review, the Ministry spent a total of **Kshs. 29,552,337**, 17.98%. Out of this, **Kshs. 23,848,322**, 80.70% was spent on development and **Kshs. 5,704,015** 19.30% on operations and maintenance.

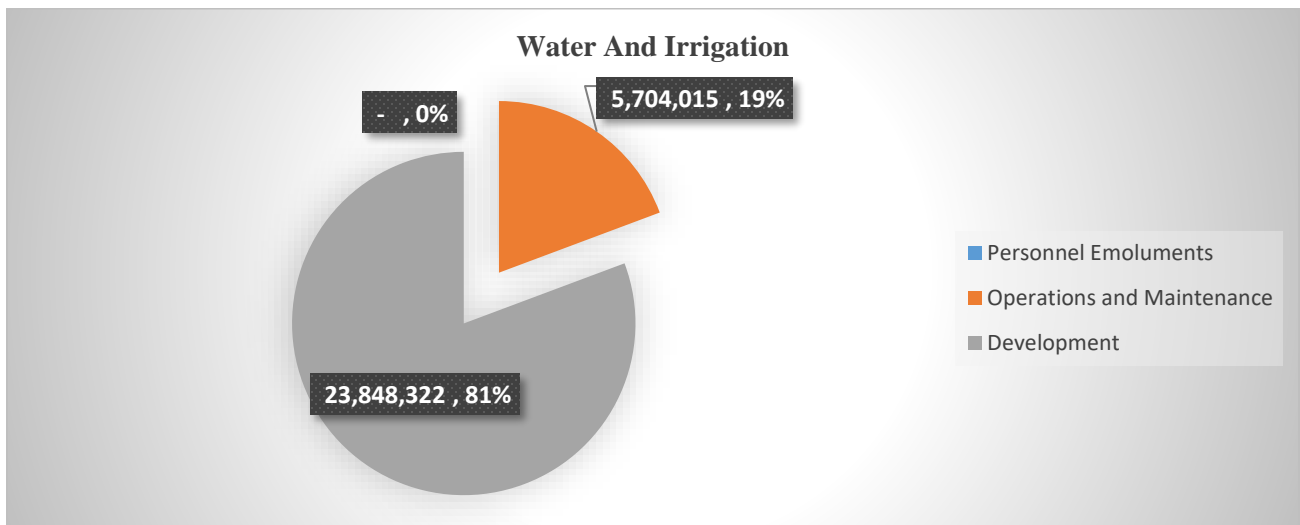


Figure 4: Water and Irrigation

2.7.4 Education, Training and Skills Development

The quarterly budgetary allocation for the Ministry of Education was **Kshs. 171,194,684.00**. A total of **Kshs. 92,602,159** 54.09% was spent during the Quarter. This expenditure composed of; Personnel Emoluments **Kshs. 270,848.00**, 0.29% and Operations and Maintenance of **Kshs. 90,324,711.00**, 97.54%. Development expenditure was **Kshs. 2,006,600**, 2.17%.

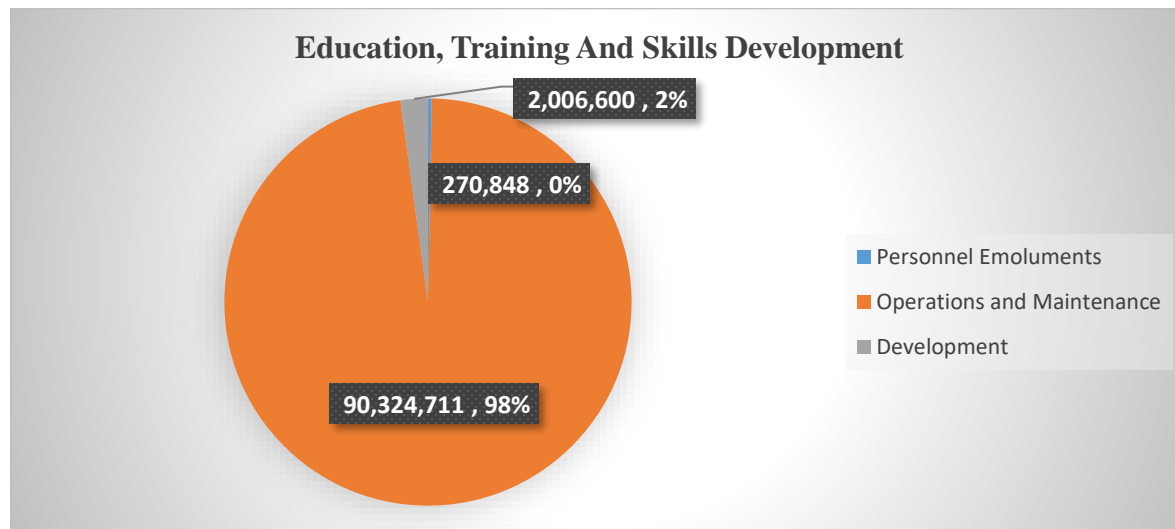


Figure 5: Education, Training and Skills Development

2.7.5 Roads, Public Works & Transport

The quarterly budget for the County Ministry of Infrastructure, Housing, Transport and Public Works was **Kshs. 225,222,040** out of which the ministry incurred a total expenditure of **Kshs 124,270,202**, 55.18% during the period under review. A breakdown of the expenditure indicates that **Kshs 7,177,884.00**, (5.78%) on personnel emoluments and **Kshs. 5,418,622** (4.36%) on Operations and Maintenance. Development expenditure was **Kshs. 111,673,696** (89.86).

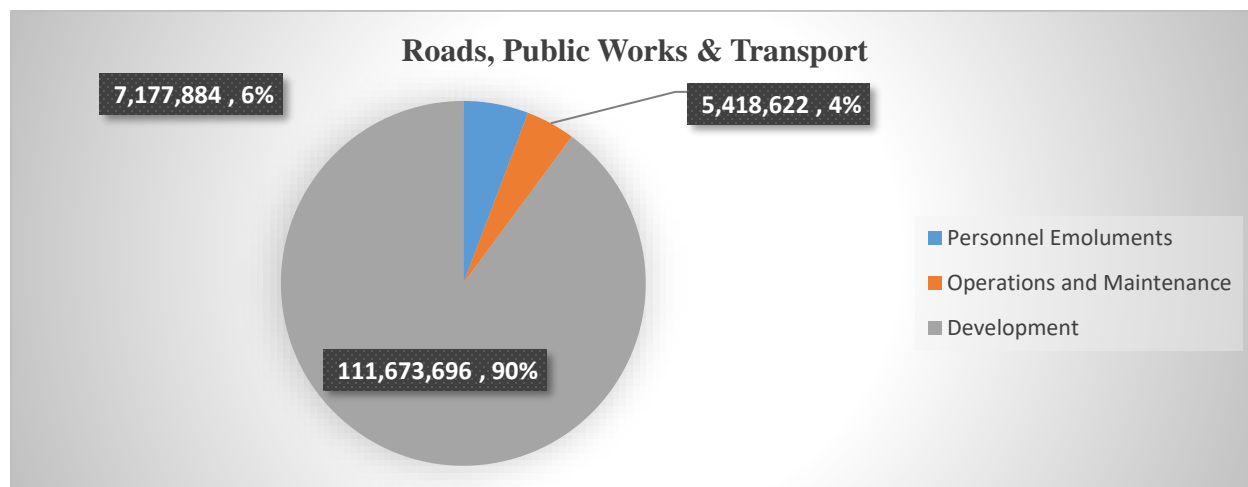


Figure 6: Roads, Public Works and Transport

2.7.6 Health and Sanitation

The County Ministry of Health and Sanitation had, in QIII incurred a total expenditure of **Kshs. 1,365,449,434** which is 150.91% of the total QIII budgeted amount, **Kshs. 904,797,601**. Out of this **Kshs. 1,063,587,234**, (77.89%), was spent on Personnel emoluments while **Kshs 270,697,289** (19.82%) went to Operations and Maintenance. Development expenditure was **Kshs. 31,164,911**

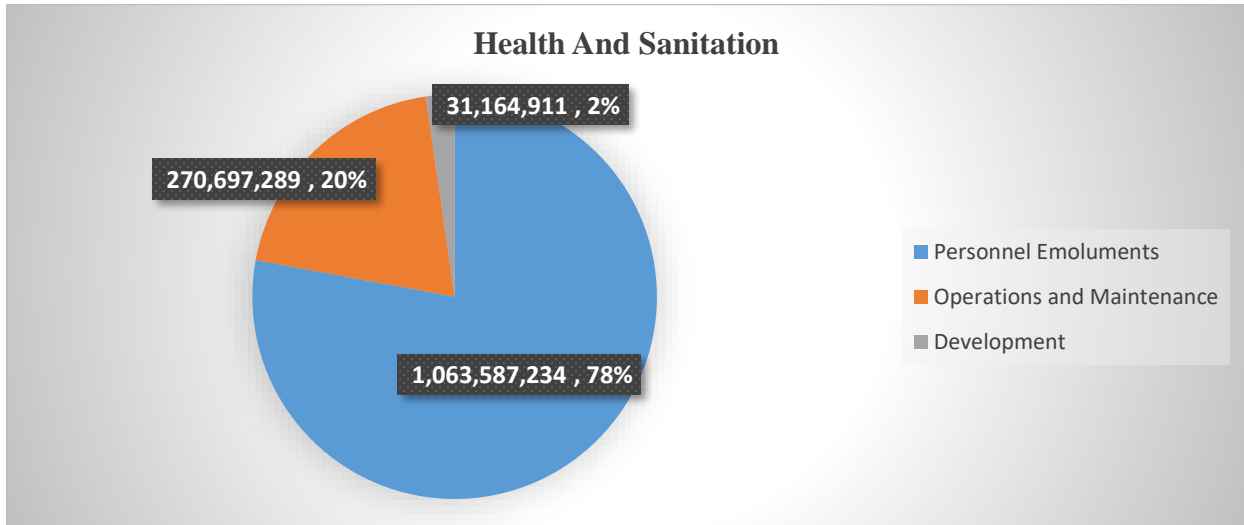


Figure 6: Health and Sanitation

2.7.7 Trade, Industry, MSMEs, Innovations & Cooperatives

The Ministry of Trade had a quarterly budget of **Kshs. 60,411,881** in the quarter. During the period under review, the total expenditure was **Kshs. 72,222,220**, 119.55%. Out of this amount, **Kshs. 30,610,857**, (42.38%) was spent on Personnel Emoluments and **Kshs. 40,770,893** (56.45%) went to Operations and Maintenance. Expenditure on development was **Kshs. 840,470** (1.16).

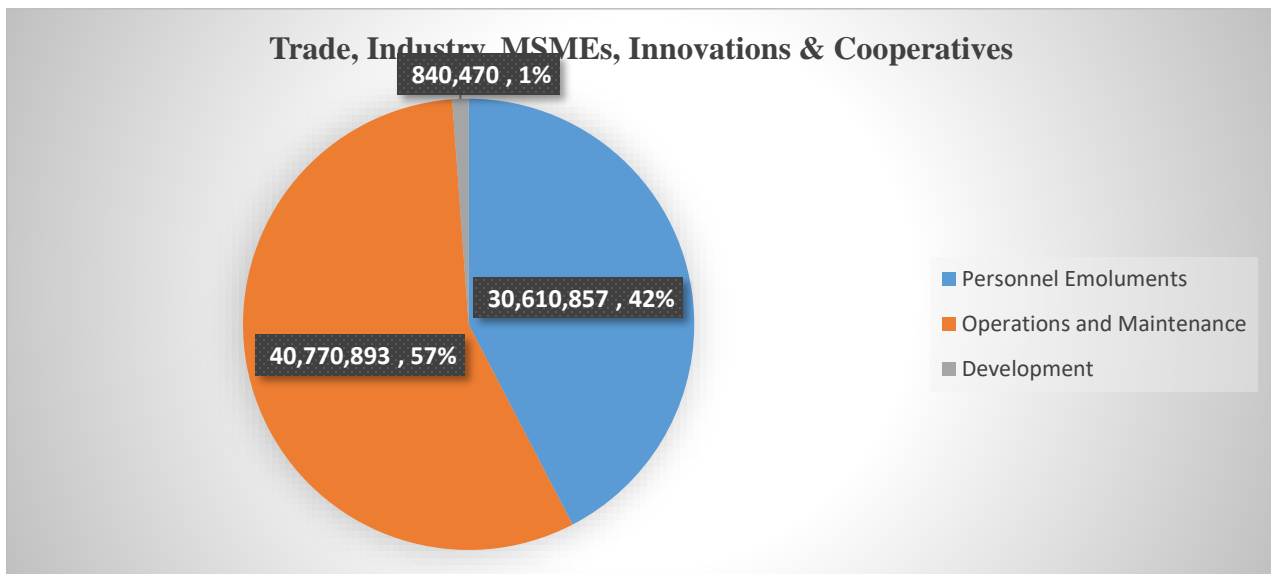


Figure 7: Trade, Industry, MSMEs, Innovations & Cooperatives

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. 17,155,137**, 22.43% was spent out of the **Kshs 76,496,944** budgeted for the Ministry in the quarter. The expenditure was broken into **Kshs. 1,306,910**, 7.62% Personnel Emoluments and **Kshs. 8,150,949**, 47.51% on Operations and Maintenance. Expenditure on development was **Kshs. 7,697,278** 44.87%

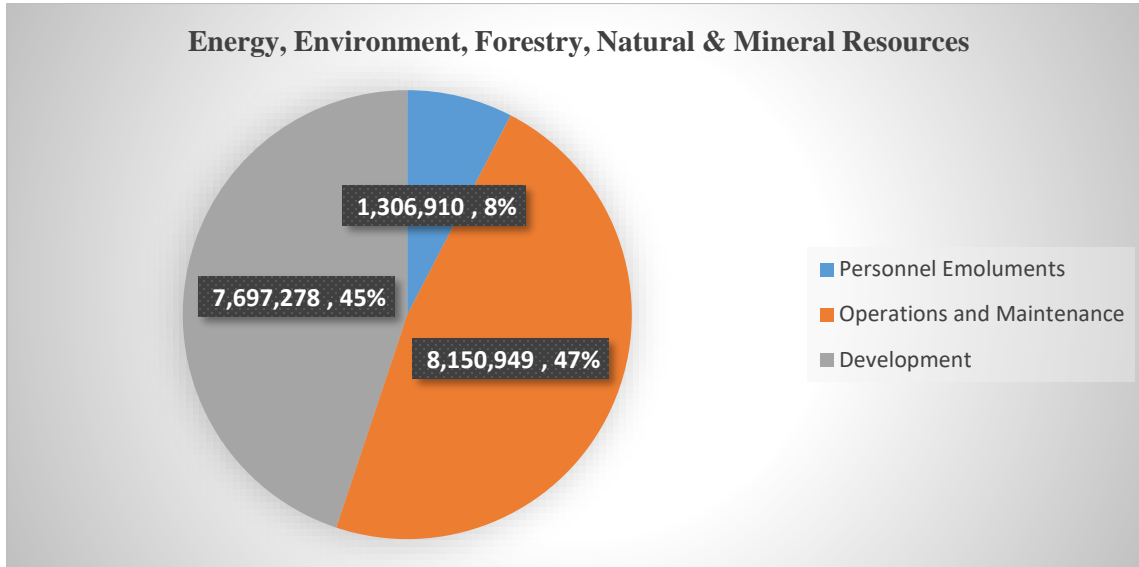


Figure 8: Energy, Environment, Forestry, Natural & Mineral Resources

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

The Ministry of Gender, Sports & Culture had a total expenditure of **Kshs. 13,202,339**, 24.25% out of the quarterly budgeted amount of **Kshs. 54,437,960**. The expenditure was broken into **Kshs. 177,900**, 1.35% Personnel Emoluments and **Kshs. 13,024,439**, 98.65% on Operations. There was no expenditure on development.

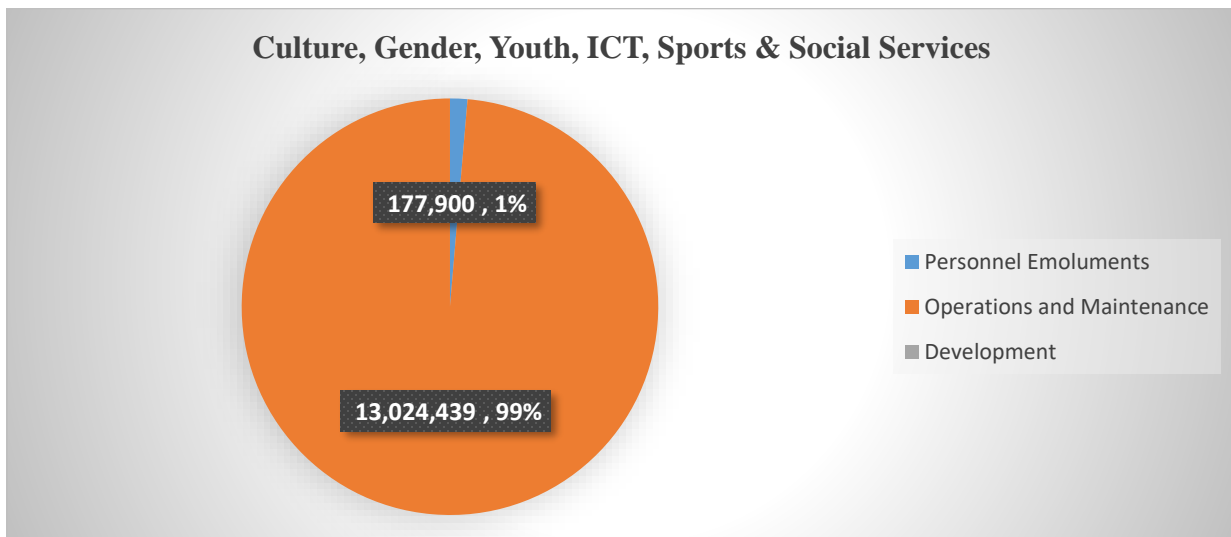


Figure 9: Culture, Gender, Youth, ICT, Sports & Social Services

2.7.10 Finance, Economic Planning and Revenue Management

The County Treasury had a quarterly budgetary allocation of **Ksh. 145,498,398** of which **Kshs. 121,987,982**, 83.84% was spent during the period. This expenditure was broken down into; personnel emoluments **Kshs. 81,493,022**, (66.80%) and operations and maintenance which was **Kshs. 40,494,960**, (33.20%). There was no development expenditure.

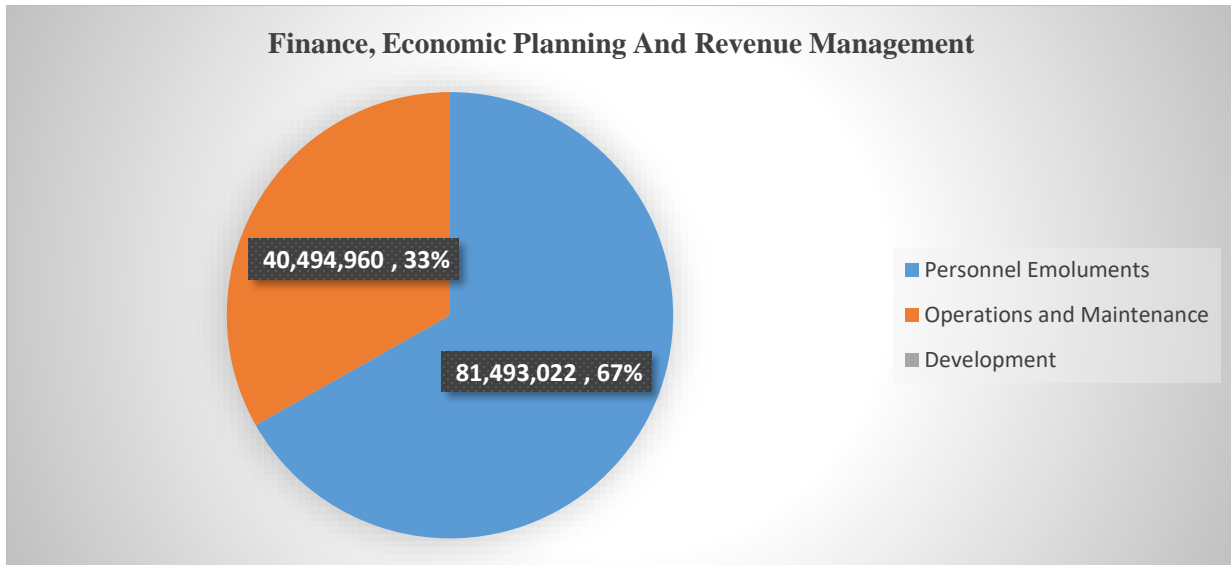


Figure 10: Finance, Economic Planning and Revenue Management

2.7.11 County Public Service Board

County Public Service Board had a quarterly budget allocation of **Ksh. 21,069,596.00** for the quarter. The total expenditure incurred by the County Public Service Board was **Kshs. 15,757,632**, 74.79%. This expenditure was broken down into; personnel emoluments **Kshs. 252,000.00**, (1.60%), operations and maintenance **Kshs 15,505,632**, (98.4%). There was no development expenditure.

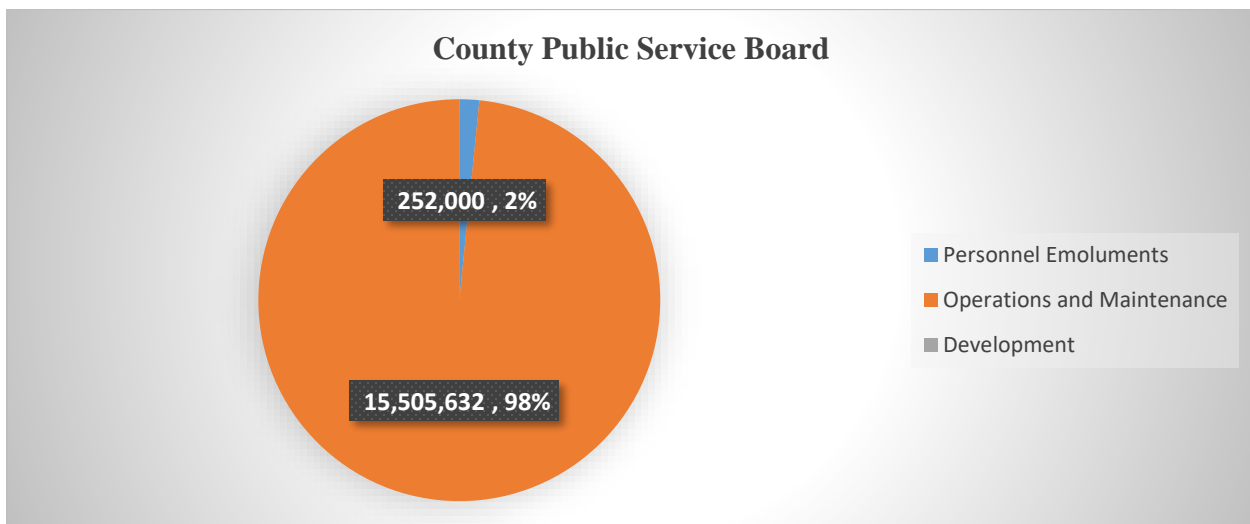


Figure 11: County Public Service Board

2.7.12 County Assembly

The County Assembly spent a total of **Kshs. 309,155,980.00** which is 80.83% of the total quarterly budgeted amount for the Ministry, **Kshs. 382,469,405**. This expenditure included **Kshs. 91,050,618** 29.45% spent on personnel emoluments and **Kshs. 218,105,362.00**, 70.55 % Spent on operations & maintenance. There was no development expenditure.

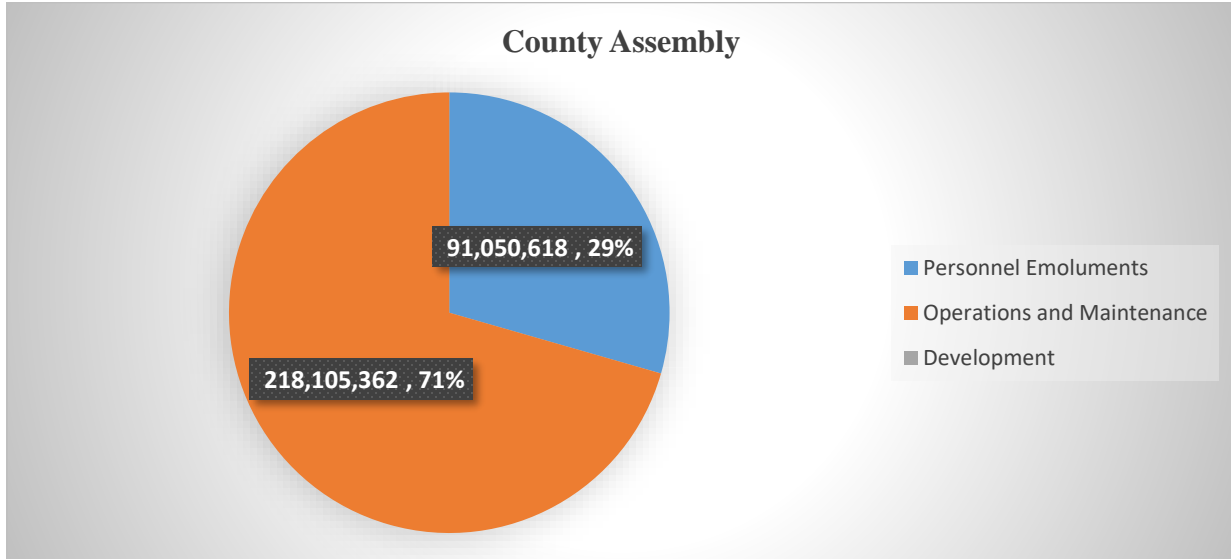


Figure 12: The County Assembly

2.7.13 Kitui Municipality

Kitui Municipality had a quarterly budget allocation of **Kshs. 72,674,244** whereby a total of **Kshs 18,021,684**, 24.80%, was spent. This expenditure included the **Kshs. 6,284,555**, 34.87% spent on personnel emoluments, and **Kshs. 11,737,129** 65.13% spent on operations and maintenance. There was no expenditure on development.

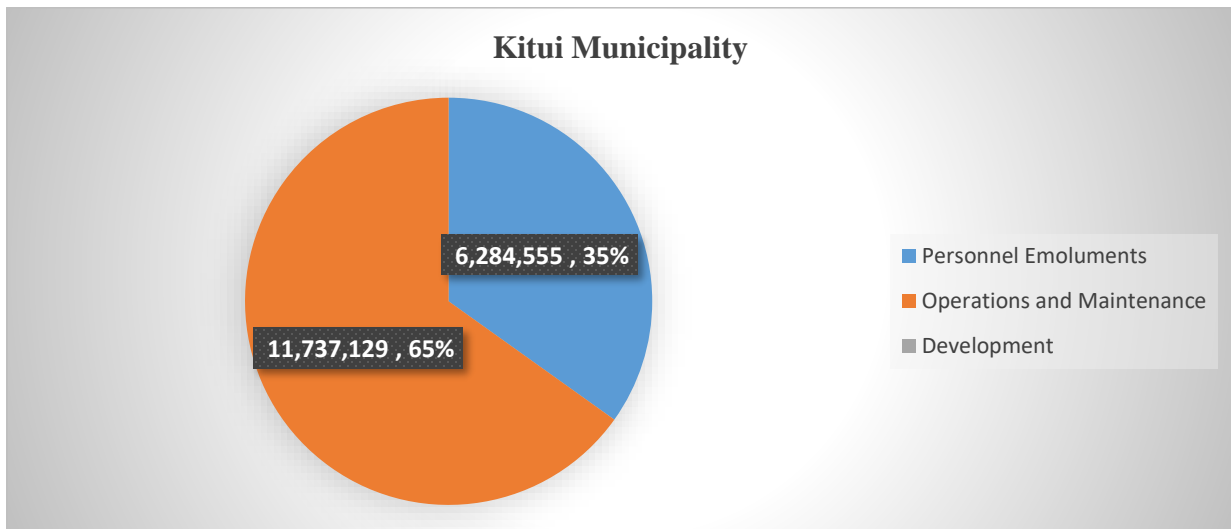


Figure 13: Kitui Municipality

2.7.14 Mwingi Town Administration

The Mwingi Town Administration spent a total of **Kshs. 11,671,011** which was 40.86% of the total QIII budget allocation of **Kshs. 28,052,288** for the Ministry. This expenditure included the **Kshs. 4,831,869**, 41.40% spent on personnel emoluments, **Ksh 4,842,562**, 41.49% spent on operations and maintenance and **Kshs 1,996,580** (17.11) spent on development.

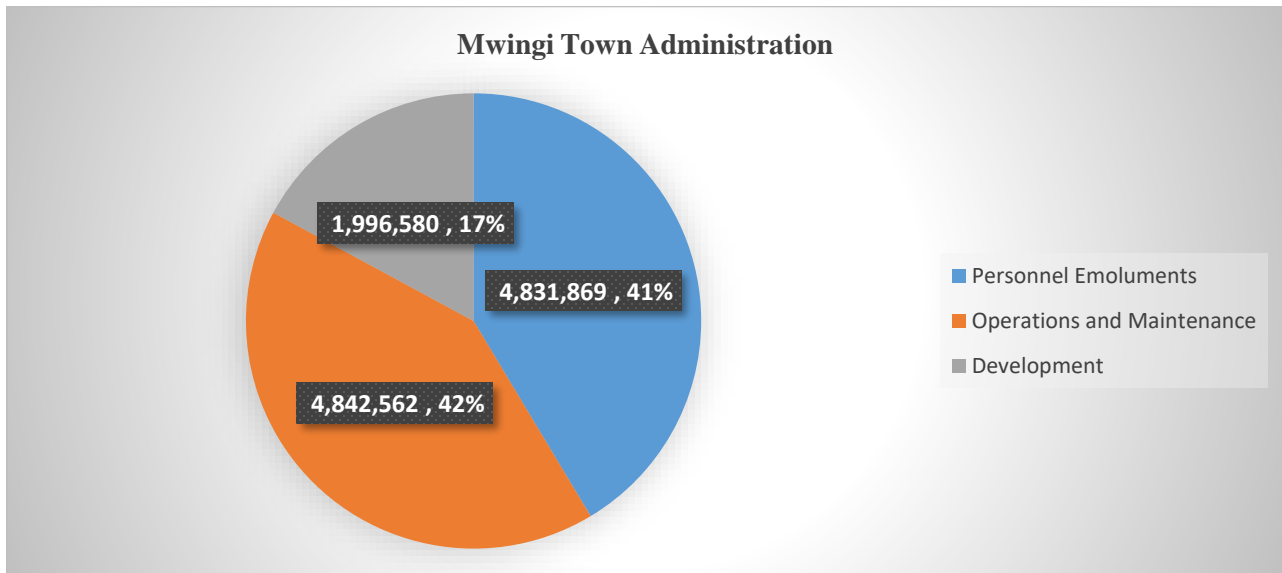


Figure 14: Mwingi Town Administration

2.7.15 Lands, Housing & Urban Development

The Ministry of Lands and physical Planning spent a total of **Kshs. 10,752,592.00** which was 32.07% of the total quarter budget allocation of **Kshs. 33,326,037.25** for the Ministry. This was all spent on Operations and Maintenance.

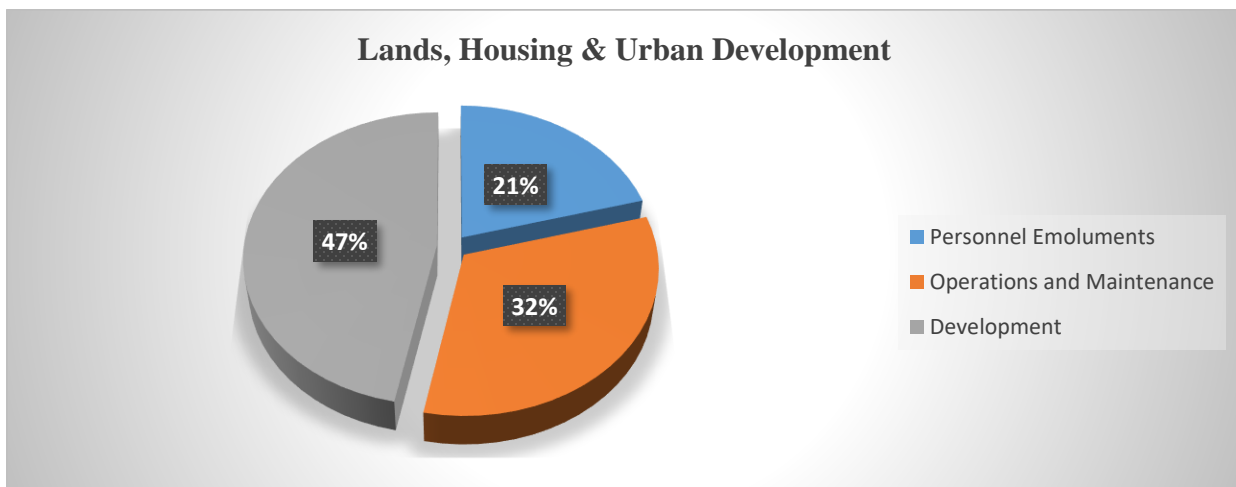


Figure 15: Lands and physical Planning

2.7.16 Agriculture & Livestock

The Ministry of Livestock, Apiculture and Fisheries Development spent a total of **Kshs. 217,646,664** which was 108.96% of the QIII budget allocation of **Kshs. 199,743,372.00**. This expenditure comprised **Kshs 504,428.00** (0.23) on personal emoluments and Ksh **14,129,097** 6.48% on operations and maintenance. Expenditure on development was Kshs. **203,013,139,93.28**.

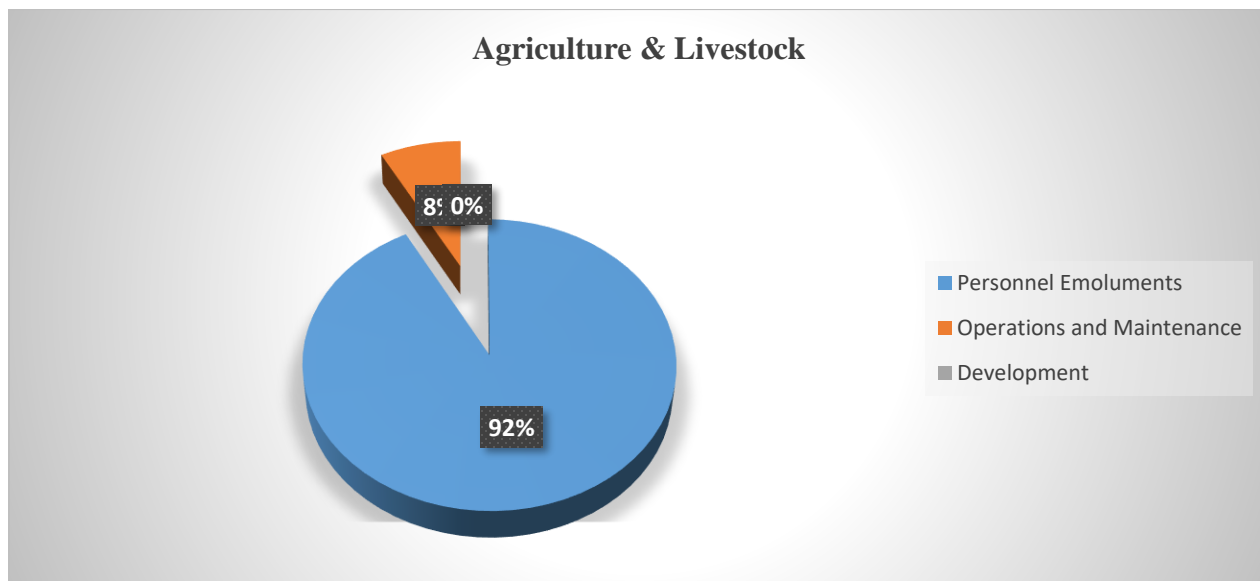


Figure 16: Livestock, Apiculture and Fisheries Development

3.0 IMPLEMENTATION CHALLENGES

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

These are:

- Inability to collect all the budgeted own source revenue.
- Untimely monthly exchequer releases
- Delayed Grant releases.

4.0 RECOMMENDATIONS

The following recommendations will smoothen implementations in the next phase;

- Revenue targets should be informed by the previous years' revenue realization rate. This is crucial in setting realistic attainable revenue targets and alleviation of pending bills due to an inflated budget.
- 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