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COUNTY GOVERNMENT OF KIRINYAGA

DEPARTMENT OF FINANCE & ECONOMIC PLANNING

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Ref: CGK/CEC/FIN/C.A.K./2023-24/Vol.V(21)

7th August, 2024

The Clerk,
County Assembly of Kirinyaga
P.O. Box 55-10300,
KERUGOYA.

Dear Sir,

RE: BUDGET IMPLEMENTATION AND REVIEW REPORT (BIRR) FY 2023/2024

Pursuant to Section 166 (4) (a) of the Public Finance Management Act (PFMA), 2012, the County Treasury submits the Budget Implementation and Review Report (BIRR) FY 2023/2024 for your action.

Yours Sincerely,

JACQUELINE W NJOGU HSC
C.E.C.M - FINANCE, ECONOMIC PLANNING &
HEAD OF COUNTY TREASURY
KIRINYAGA

Copy to: H.E. Governor

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COUNTY GOVERNMENT OF KIRINYAGA

DEPARTMENT OF FINANCE & ECONOMIC PLANNING

Budget Implementation Review Report for FY 2023/24

County Treasury
Kirinyaga County
P.O. Box 260 – 10034
KUTUS, KENYA

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EXECUTIVE SUMMARY

The Budget Implementation Review Report (BIRR) for the Fiscal Year 2023/24 is prepared in compliance with sections 166 (1) and 166 (4) of the Public Finance Management Act 2012. The report encompasses the revenue and expenditure analysis, detailing the performance of various revenue streams and the absorption rates of recurrent and development expenditures.

The total approved resource envelope for the fiscal year 2023/24 amounts to Kshs. 7,240,547,406. The main components include;

Equitable Share: Kshs. 5,420,217,528

Own Source Revenue (OSR): Kshs. 550,000,000

Grants and Rollovers: Kshs. 1,269,331,378

Own Source Revenue exceeded the target by Kshs. 101,352,542, reaching Kshs. 651,352,542. Significant contributors were the Kerugoya Referral Hospital (Kshs. 180,200,631) and Liquor License fees (Kshs. 53,282,500). Other streams like Public Health Services and Single Business Permit also performed well. The trend analysis indicates consistent revenue growth, particularly from 2017/18 FY, with an 11% increase in OSR from the previous fiscal year.

The total approved budget for 2023/24 is Kshs. 7,240,547,406, split between recurrent expenditure (Kshs. 4,791,443,225) and development expenditure (Kshs. 2,449,104,180).

Total recurrent expenditure for the year amounted to Kshs. 4,694,543,888 representing 98% of the recurrent budget. The County Health Services contributed to 45.0% of total recurrent expenditure.

The development expenditure for the period was Kshs. 1,355,492,735, marking a 55.3% absorption rate. This represents a 17% decrease from the previous fiscal year's development expenditure of Kshs. 1,623,493,781. This is attributed to delay in disbursement of equitable share during the year. Key development projects funded in 2023/24 include infrastructure improvements and healthcare facilities.

Disbursements from the Equitable Share follows an approved schedule. During the year, there were significant delays, with only 11 months of disbursements received within the fiscal year. These delays impacted the county's ability to meet its financial obligations promptly.

The BIRR for FY 2023/24 highlights the robust performance of County's revenue streams, especially in OSR, which surpassed the target by a significant margin. Despite the positive revenue performance, the development expenditure absorption rate saw a decline due to significant underperformance of equitable share.

1. INTRODUCTION

Legal basis for preparation of quarterly reports

This report is prepared in accordance with section 166 (1) and 166 (4) of the Public Finance Management Act 2012. The act requires that, "An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity". Further, "not later than one month after the end of each quarter, the County Treasury shall—

(a) Consolidate the quarterly reports and submit them to the county assembly;

(b) Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and

(c) Publish and publicize them.

2. REVENUE ANALYSIS

The approved resource envelope for 2023/24FY Kirinyaga County Budget amounts to Kshs. 7,240,547,406 which will be financed as per Table 2.1 below.

Table 2.1 Resource Envelope 2023/24FY

DESCRIPTION	APPROVED BUDGET FY 2023/2024
Equitable Share	5,420,217,528
Own Source Revenue	550,000,000
Allocation Financed by Grant from DANIDA to finance Universal Healthcare in Devolved System	7,738,500
World Bank (Finance Locally-Led Climate Program (FLLoCA) for County Climate Resilience Investment (CCRI) Grant	11,000,000
IDA (World Bank) Credit (Financing Locally- Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant (CCRIG)	131,648,938
IDA- (World Bank)Credit National Agricultural and Rural Inclusive Growth Project (NARIGP) FY2022/23	144,370,399
IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) FY2022/23	317,307,692
Sweden- Agriculture Sector Development Support Programme (ASDSP II)	900,970
Rolled over Funds	657,363,378
TOTAL REVENUES	**7,240,547,406**

Source: County Treasury

Own Source Revenue

The total Own Source Revenue (OSR) mobilized for the fiscal year 2023/2024 amounts to Ksh 651,352,542, exceeding the annual target of Ksh 550,000,000 by Ksh 101,352,542. Several revenue sources significantly contributed to this overachievement. Notably, the Kerugoya Referral Hospital generated Ksh 180,200,631, far surpassing its target of Ksh 147,000,000. Similarly, the Liquor License revenue source brought in Ksh 53,282,500, exceeding its target of Ksh 30,000,000. Other notable contributors include Public Health Services, which raised Ksh 41,005,300 against a target of Ksh 30,700,000, and the Single Business Permit, which nearly met its target with Ksh 96,305,901 collected against Ksh 98,000,000. However, some sources fell short, such as Cooperative Audit and Coffee Licenses, which failed to meet their target of Ksh 600,000 and Ksh 1,500,000 respectively. Overall, the majority of revenue sources performed well, contributing to the surplus in total OSR mobilized for the year.

Revenue Stream Trend analysis for 2023/24 FY

Single Business Permit: The highest revenue was mobilized in the 3rd quarter.

Kerugoya Referral Hospital: Consistently high revenue collection throughout the year, peaking in the 4th quarter.

Market Gate Fee: Revenue remained fairly consistent across all quarters.

Public Health Services: Significant revenue collected in the 3rd quarter.

Liquor License: Large revenue mobilization in the 3rd quarter.

Advertisement: Major revenue mobilization occurred in the 3rd and 4th quarters.

Table 2.2 Own Source Revenue by Stream

REVENUE SOURCE	ANNUAL TARGET	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL OSR MOBILIZED 2023/2024 FY
Single Business Permit	98,000,000	5,394,497	1,889,502	68,753,460	20,268,442	96,305,901
Market Gate Fee	40,000,000	8,523,200	7,228,530	7,782,590	7,425,440	30,959,760
Produce Cess	6,000,000	1,550,890	1,338,810	1,504,350	1,367,630	5,761,680
Weights & Measures	2,500,000	264,200	252,800	4,135,300	1,374,400	6,026,700
Stalls rent	2,500,000	190,200	115,300	2,795,660	717,450	3,818,610
Advertisement	13,000,000	1,377,000	509,360	12,517,000	11,998,500	26,401,860
Sublet Fees	3,000,000	553,000	144,000	1,772,000	491,000	2,960,000
cooperative audit	600,000	26,150	-	203,700	207,550	437,400
Bus Park	20,000,000	4,722,990	4,928,310	8,024,055	7,848,100	25,523,455
Street Parking	9,000,000	2,912,940	1,909,780	4,692,700	3,812,880	13,328,300
House rents	3,700,000	1,100,900	985,120	1,540,950	901,100	4,528,070
Land Administration	8,000,000	1,695,300	1,075,700	1,932,200	1,789,600	6,492,800
Property Rates	40,000,000	3,492,853	2,657,053	22,439,530	5,690,231	34,279,667
Building Plan Approvals	11,000,000	2,530,964	2,683,044	5,876,730	6,739,838	17,830,576
Fire Compliance	-	-	-	2,564,500	936,500	3,501,000
Conservancy Fee	11,000,000	886,520	510,360	8,368,370	2,967,960	12,733,210
Quarries cess	3,000,000	1,360,800	557,300	564,400	309,100	2,791,600
Group Registration	1,000,000	202,700	172,200	264,700	231,400	871,000
Liquor License	30,000,000	5,526,000	4,212,700	40,105,800	3,438,000	53,282,500
Veterinary Services	6,500,000	1,608,552	2,225,308	2,048,050	1,729,150	7,611,060
Kamweti ATC	5,000,000	393,045	2,784,961	1,099,635	2,151,166	6,428,807
coffee licences	1,500,000	248,960	62,400	1,900	-	313,260
Commission by payroll	3,000,000	739,709	780,349	776,058	823,560	3,119,676
Public Health Services	30,700,000	2,919,000	2,730,000	27,695,300	7,661,000	41,005,300
Kerugoya Referral Hospital	147,000,000	35,458,383	51,284,059	35,969,353	57,488,836	180,200,631
Kimbimbi Hospital	27,000,000	4,190,194	4,086,686	12,734,773	9,145,092	30,156,745
Kianyaga Hospital	10,000,000	2,296,077	2,384,079	2,200,359	6,712,986	13,593,501
Sagana Hospital	10,000,000	1,979,350	2,240,878	1,881,386	3,509,607	9,611,221
dispensaries	7,000,000	927,037	-	-	2,951,215	3,878,252
Other Sources	-	-	-	-	7,600,000	7,600,000
TOTAL FY 2023/2024)	**550,000,000**	**93,071,411**	**99,592,275**	**280,109,147**	**178,287,733**	**651,352,542**

Source: County Treasury

Own Source Revenue Trend

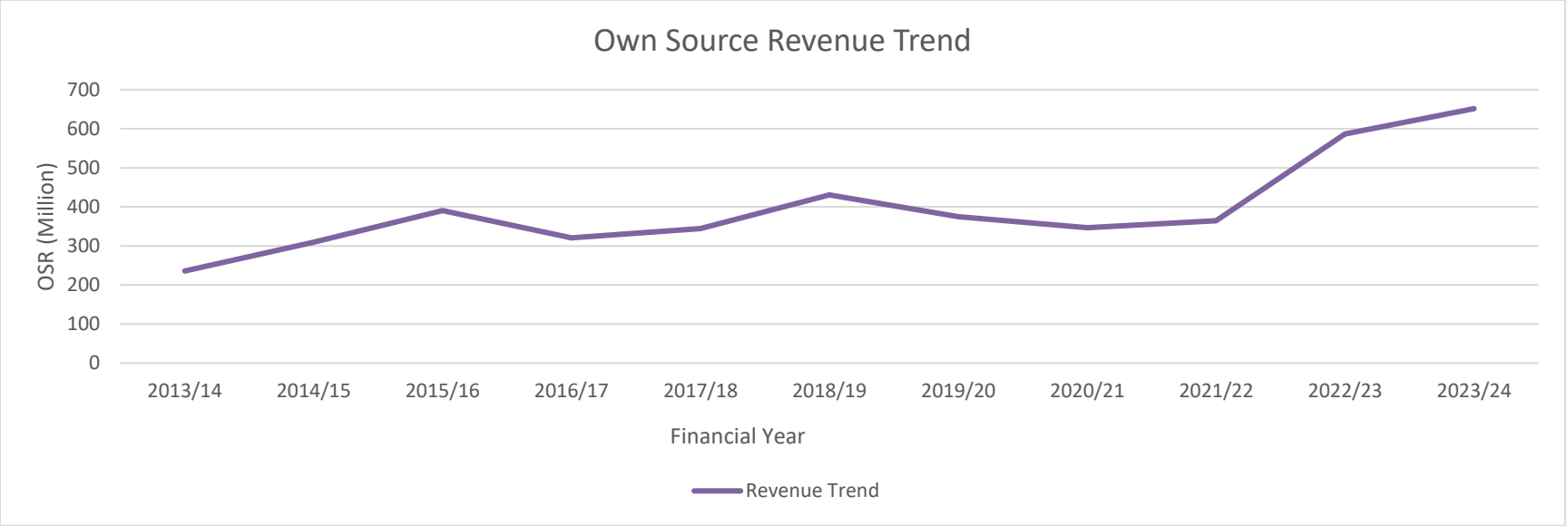

Figure 2.1 Own Source Revenue Trend

Own Source Revenue has indicated an upward growth especially from 2017/18 FY. OSR mobilized in 2023/24FY has grown by 11% from 2022/23FY.

Disbursements for Equitable Share

Disbursements from Equitable Share follows an approved disbursement schedule. Amounts to be disbursed are on monthly bases before 15th of every month. Table 2.3 shows disbursement of equitable share for 2023/24FY. It is identified from the disbursement dates that there is a significant delay in receiving disbursements. During the year, the county has received Kshs 4,986,600,128.00 which is disbursements for 11 months against a target of Kshs 5,420,217,528. This has contributed to delays in meeting Government's financial obligations.

Table 2.3 Equitable Share disbursements

Date Funds Reflected on CRF	Amount	Month Attributed as per Disbursement Schedule
27th July 2023	460,718,490	Jul-23
30th August 2023	433,617,402	Aug-23
27th September 2023	460,718,490	Sep-23
15th October 2023	433,617,402	Oct-23
27th December 2023	460,718,490	Nov-23
29th January 2024	433,617,403	Dec-23
19th February 2024	460,718,490	Jan-24
16th April 2024	460,718,490	Feb-24
23rd May 2024	433,617,403	Mar-24
20th June 2024	487,819,578	Apr-24
26th June 2024	460,718,490	May-24
TOTAL	**4,986,600,128**	

Source: County Treasury

Conditional Grants

In the fiscal year 2023/24, the County received several conditional allocations aimed at financing various projects and programs. The allocation from DANIDA to finance Universal Healthcare in the devolved system was fully funded, with the county receiving Ksh 7,738,500 against a targeted allocation of Ksh 7,738,499. Ksh 11,000,000 for IDA (World Bank) Credit (Financing Locally Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS)Grant was fully disbursed. However, the IDA (World Bank) Credit for the same program on County Climate Resilience Grant (CCRG) saw a shortfall, with only Ksh 83,432,040 received out of the targeted allocated Ksh 131,648,937.75. Similarly, the IDA Credit for the National Agricultural and Rural Inclusive Growth Project (NARIGP) received a significantly lower amount of Ksh 4,261,825.85 against an allocation of Ksh 144,370,399. For the National Agricultural Value Chain Development Project (NAVCDP), Ksh 199,785,019.30 was disbursed out of Ksh 317,307,692. The Agriculture Sector Development Support Programme (ASDSP II) funded by GOS was fully disbursed, receiving Ksh 900,970 as allocated. Additionally, the county received Ksh 64,000,000 for the Aggregated Industrial Parks Programme.

Table 2.4 Conditional Allocations

Conditional Allocation	Budget	Actual Receipts
Allocation Financed by Grant from DANIDA to finance Universal Healthcare in Devolved System	7,738,499	7,738,500
World Bank (Finance Locally-Led Climate Program (FLLoCA) for County Climate Institutional Support (CCIS)Grant	11,000,000	11,000,000
IDA (World Bank) Credit (Financing Locally- Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant (CCRIG)	131,648,937	83,432,040
IDA- (World Bank)Credit National Agricultural and Rural Inclusive Growth Project (NARIGP) FY2022/23	144,370,399	4,261,825
IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) FY2022/23	317,307,692	199,785,019
GOS- Agriculture Sector Development Support Programme (ASDSP II)	900,970	900,970
Conditional Grant for Aggregated Industrial Parks Programme	-	64,000,000
TOTAL	**612,966,497**	**371,118,355**

3. EXPENDITURE ANALYSIS

The County Government total approved 2023/24FY budget amounts to Kshs. 7,240,547,406. This includes development allocation of Kshs. 2,449,104,180 and recurrent allocation of Kshs 4,791,443,225.

2023/24 FY Approved Budget Estimates

Table 3.1 Approved Budget Estimates 2023/24

VOTE	ENTITY	Approved Budget 2023/24FY Recurrent	Approved Budget 2023/24FY Development	TOTAL
3961	County Assembly	673,319,674	85,229,460	758,549,134
3962	County Executive	496,023,805	-	496,023,805
3963	Finance and Economic Planning	573,091,610	126,000,000	699,091,610
3964	Agriculture, Livestock and Fisheries	217,978,626	524,997,954	742,976,580
3965	Environment, Water and Natural Resources	119,489,239	293,492,271	412,981,510
3966	Education	356,633,405	50,900,000	407,533,405
3967	County Health Services	2,116,489,802	605,258,331	2,721,748,133
3968	Lands, Housing and Urban Development	33,968,028	56,433,333	90,401,361
3969	Transport and Infrastructure	74,733,368	348,422,832	423,156,200
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	47,839,441	285,700,000	333,539,441
3971	Gender and Youth	43,668,210	51,150,000	94,818,210
3972	Sports, Culture and Social Services	38,208,017	21,520,000	59,728,017
	TOTAL	**4,791,443,225**	**2,449,104,180**	**7,240,547,406**

Source: County Treasury

Recurrent Expenditure

Total recurrent expenditure for 2023/24FY amounted to Kshs. 4,694,543,888 which represents 98% of the total recurrent budget estimates. Overall, the County Health Services have the highest share of the annual recurrent expenditure at 45.0% of total recurrent expenditure. The overall budget absorption rate for all entities is 98.0%, indicating efficient utilization of the budget.

Recurrent Expenditure per Department 2023/24 FY

Table 3.2 Recurrent Expenditure 2023/24

VOTE	ENTITY	*Budget 2023/24 FY Recurrent*	*Annual Expenditure 2023/24 FY*	% Share of Annual Recurrent Expenditure
3961	County Assembly	673,319,674	643,894,159	13.7%
3962	County Executive	496,023,805	476,192,703	10.1%
3963	Finance and Economic Planning	573,091,610	563,276,687	12.0%
3964	Agriculture, Livestock and Fisheries	217,978,626	214,716,649	4.6%
3965	Environment, Water and Natural Resources	119,489,239	113,976,029	2.4%
3966	Education	356,633,405	350,816,724	7.5%
3967	County Health Services	2,116,489,802	2,110,738,866	45.0%
3968	Lands, Housing and Urban Development	33,968,028	28,955,650	0.6%
3969	Transport and Infrastructure	74,733,368	73,812,201	1.6%
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	47,839,441	44,368,890	0.9%
3971	Gender and Youth	43,668,210	37,830,240	0.8%
3972	Sports, Culture and Social Services	38,208,017	35,965,089	0.8%
	TOTAL	**4,791,443,225**	**4,694,543,888**	100.0%

Source: County Treasury

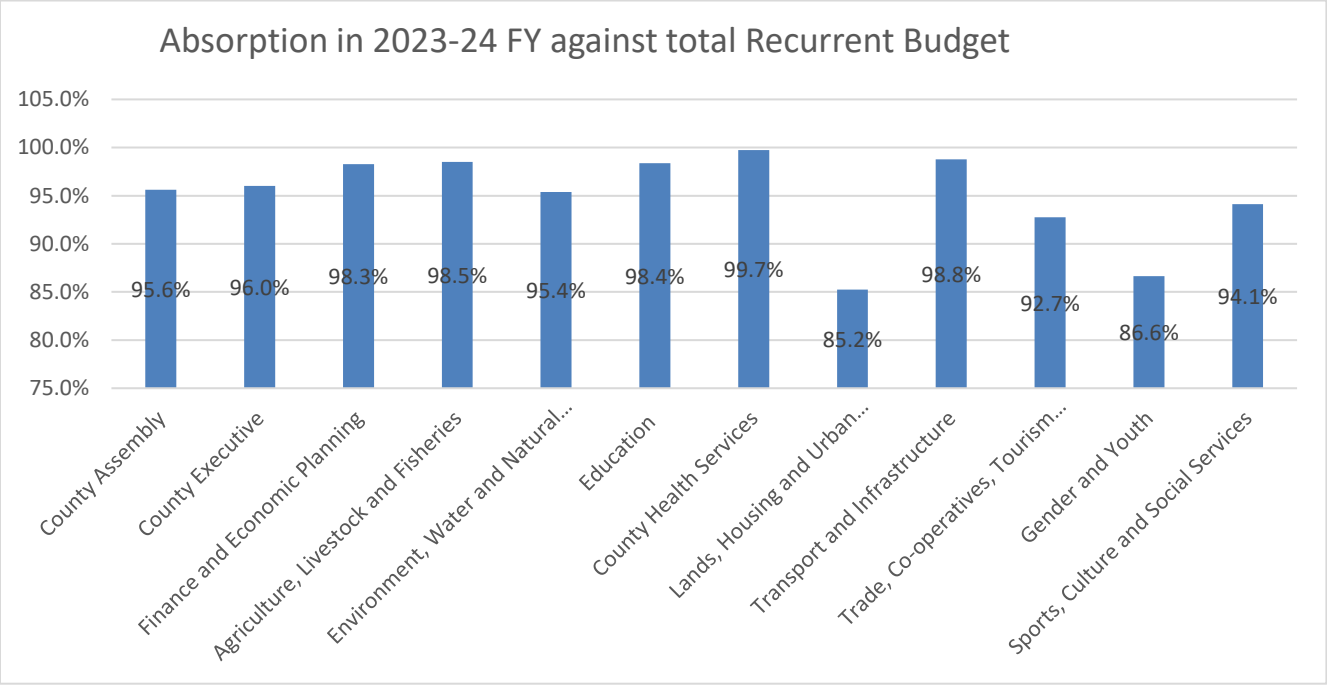

Figure 3.1 Recurrent Absorption Rates 2023/24

Comparison between expenditures for 2023/24 FY and 2022/23 FY

Table 3.3 Comparison Recurrent Expenditure for 2023/24 and 2022/23

ENTITY	Annual Recurrent Expenditure 2023-24 FY	Annual Recurrent Expenditure 2022-23
County Assembly	643,894,159	624,393,860
County Executive	476,192,703	479,146,201
Finance and Economic Planning	563,276,687	558,456,812
Agriculture, Livestock and Fisheries	214,716,649	180,761,436
Environment, Water and Natural Resources	113,976,029	128,834,082
Education	350,816,724	297,226,882
County Health Services	2,110,738,866	1,988,098,308
Lands, Housing and Urban Development	28,955,650	29,582,274
Transport and Infrastructure	73,812,201	68,385,242
Trade, Co-operatives, Tourism Industrialization and Enterprise Development	44,368,890	36,689,377
Gender and Youth	37,830,240	38,276,032
Sports, Culture and Social Services	35,965,089	33,360,117
TOTAL	**4,694,543,888**	**4,463,210,623**

Source: County Treasury

Overall, the total annual recurrent expenditure increased by 231,333,264 from 2022/23 FY to 2023/24 FY. Notable increases were observed in County Health Services, Education, and Agriculture, Livestock and Fisheries, while notable decreases were seen in Environment, Water and Natural Resources, and Gender and Youth. The overall trend indicates an increase in expenditure in most sectors.

Development Expenditure

Development expenditure for the period under review amounted to Kshs. 1,355,492,735. This represents 55.3% absorption rate. This is a 17% decrease in development expenditure compared to a similar period in 2022/23FY which recorded development expenditure amounting to Kshs. 1,623,493,781.

Table 3.4 Development Expenditure by Department 2023/24FY

VOTE	ENTITY	Approved Budget 2023/24FY Development	Annual Expenditure 2023/24 FY
3961	County Assembly	85,229,460	49,537,432
3962	County Executive	-	-
3963	Finance and Economic Planning	126,000,000	125,905,037
3964	Agriculture, Livestock and Fisheries	524,997,954	241,893,507
3965	Environment, Water and Natural Resources	293,492,271	125,432,036
3966	Education	50,900,000	28,957,800
3967	County Health Services	605,258,331	278,857,454
3968	Lands, Housing and Urban Development	56,433,333	11,455,307
3969	Transport and Infrastructure	348,422,832	208,702,108
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	285,700,000	272,241,803
3971	Gender and Youth	51,150,000	12,510,250
3972	Sports, Culture and Social Services	21,520,000	-
	TOTAL	**2,449,104,180**	**1,355,492,735**

Source: County Treasury

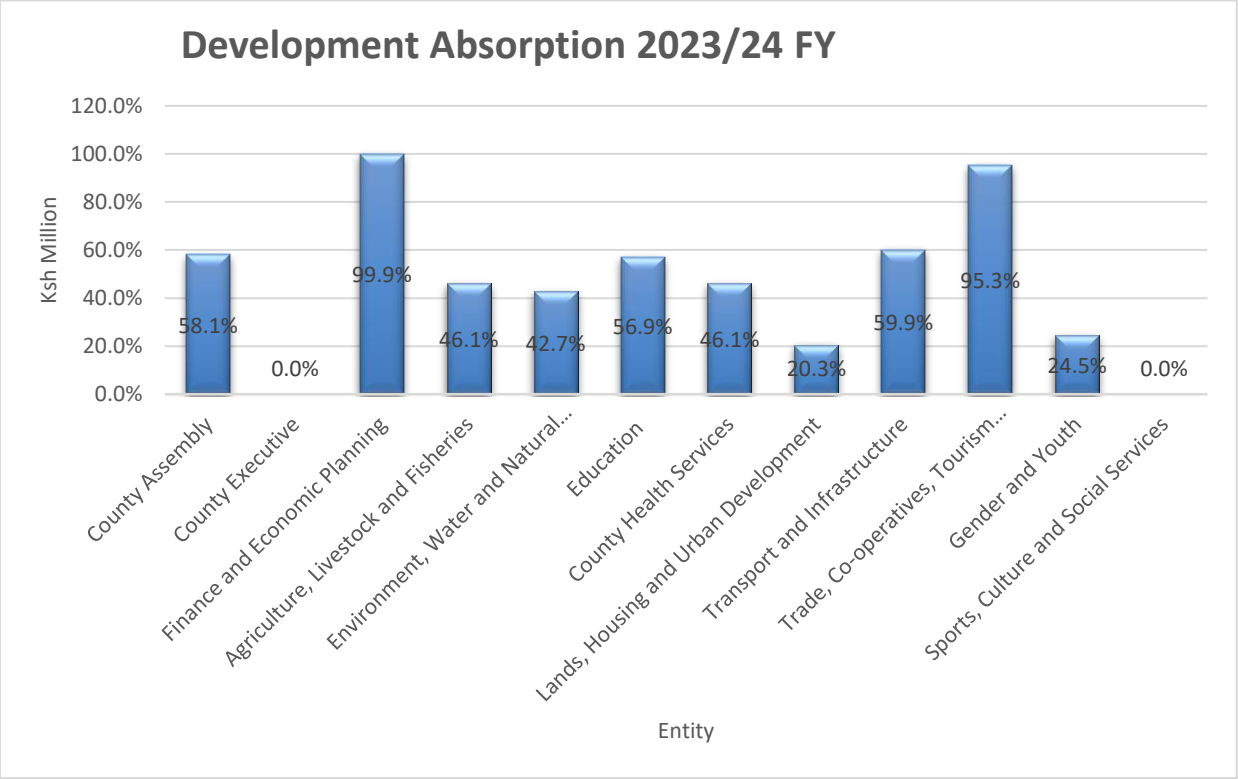

Figure 3.2 Development expenditure by Department 2023/24FY

Departments with high absorption rates are Finance and Economic Planning 99%, Trade, Cooperatives at 95.3%, Education at 56.9%.

Key Projects funded in the 2023/24

Major development projects implemented during the financial year includes; Development of Sagana Climate Smart Agro-Industrial City which will host an array of development, including an Export Processing Zone (EPZ), the County Aggregation Industrial Parks (CAIPS). This investment will increase agricultural output through value addition, open up job opportunities for youth and women.

Other major projects are in health sector; upgrading of Kianyaga and Kimbimbi hospitals to level 4. In education sector major projects grants to polytechnics. In transport and infrastructure, major projects includes access roads improvement, paving and town parking in major towns including Wang'uru.

Table 3.5 Key Development Projects funded in 2023/24

Department	Project Description	Amount
Pending Bills Settlement	Settlement of pending bills	94,905,600
Health Services	Upgrading of Kimbimbi level 4 Hospital	92,351,102
	Upgrading of Kianyaga level 4 Hospital	84,889,181
	Completion of 220 bed medical Complex at Kerugoya	93,865,894
Education	Grants for Youth Vocational Centers	26,000,000
	Construction of Nguka Polytechnic	2,957,800
Agriculture, Livestock and Fisheries	National Agricultural Value Chain Development Project (NAVCDP)	199,785,019
Trade, Co-operatives, Tourism Industrialization and Enterprise Development	Development of Sagana Agro-industrial park (EPZ & CAIPS), feasibility studies, Branding, Marketing and other Infrastructures.	272,241,802
Environment, Energy, Climate Change, Natural Resources, Water and Irrigation	Rehabilitation of Rice canals	40,000,000
	Financing Locally- Led Climate Action (FLLoCA) Program	83,432,040
Lands and Urban Development	Construction of modern fire-station and purchase of modern fire engines	11,455,307
Transport and Infrastructure	Access Roads-Road Maintenance Levy Fund (RMLF)	75,877,630
	Installation of paving blocks in various towns	75,806,913

Source: County Treasury

Pending Bills Settlement

In 2023/24FY approved expenditure towards settlement of pending bills amounted to Ksh 173,781,289 which is Ksh. 78,781,289 in recurrent and Ksh 95,000,000 in development.

Total payments made during 2023/24 FY amounted to Ksh 173,686,889; Ksh. 94,905,600 in development pending bills and 78,781,289 in recurrent pending bills.

Expenditure by Category

Table 3.6 below show total expenditure by category. Expenditure towards personnel emoluments accounted for 48% of total expenditure.

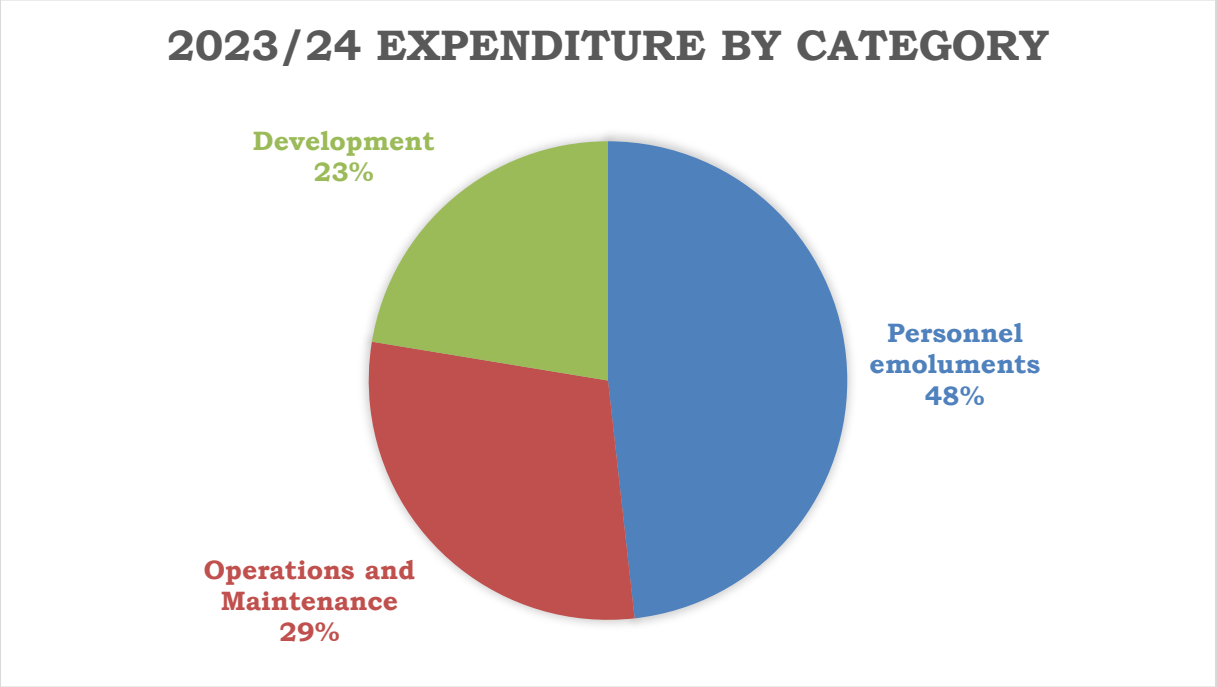

Figure 3 Expenditure by Category

Table 3.6 Expenditure by category

Description	FY Approved Budget 2023/24	Annual Expenditure
Personnel emoluments	2,937,951,992	2,917,613,288
Operations and Maintenance	1,853,491,233	1,776,930,600
Recurrent	**4,791,443,225**	**4,694,543,888**
Development	**2,449,104,181**	**1,355,492,735**
Total	**7,240,547,406**	**6,050,036,623**

Source: County Treasury

Comparison on Development Expenditure for 2023-24 and 2022-23FY

Table 3.7 Development Expenditure for 2023-24 and 2022-23

VOTE	ENTITY	Annual Development Expenditure 2023-24 FY	Annual Development Expenditure 2022-23 FY
3961	County Assembly	49,537,432	38,351,286
3962	County Executive	-	178,976,684
3963	Finance and Economic Planning	125,905,037	16,934,240
3964	Agriculture, Livestock and Fisheries	241,893,507	312,324,177
3965	Environment, Water and Natural Resources	125,432,036	55,771,733
3966	Education	28,957,800	4,249,606
3967	County Health Services	278,857,454	527,722,511
3968	Lands, Housing and Urban Development	11,455,307	33,587,265
3969	Transport and Infrastructure	208,702,108	381,754,262
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	272,241,803	38,261,104
3971	Gender and Youth	12,510,250	28,447,659
3972	Sports, Culture and Social Services	-	7,113,254
	TOTAL	**1,355,492,735.35**	**1,623,493,781**

Source: County Treasury

Development expenditure for 2023/24 slowed down by Ksh. 268,001,045.65 (17%) from a similar period in 2022/23. This is attributed to delay in receiving exchequer issues from the National Treasury.

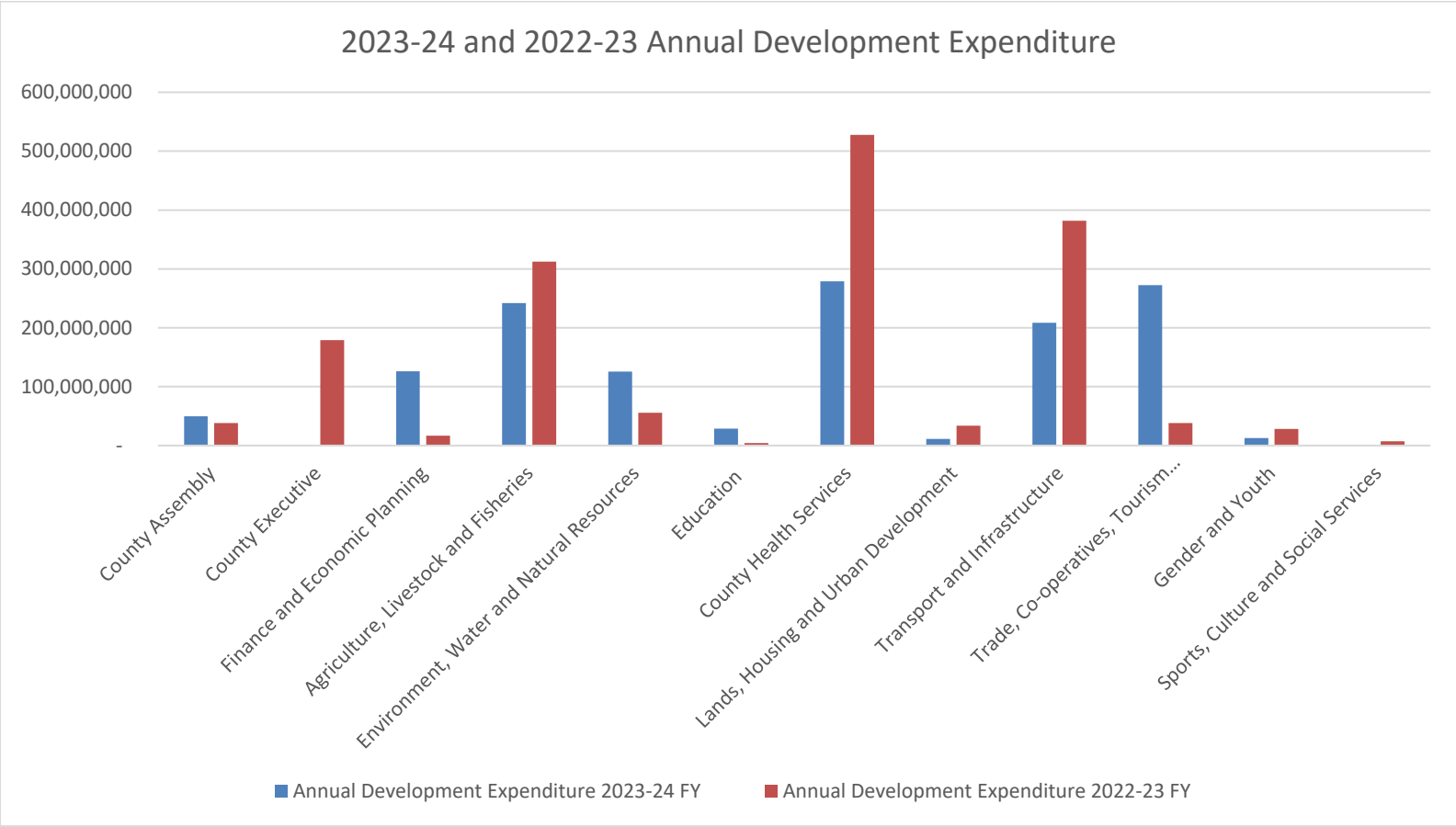

Figure 3.4 Development Expenditure for 2023-24 and 2022-23