THE POPULAR VERSION 2024

COUNTY BUDGET REVIEW OUT LOOK PAPER FOR FINANICAL YEAR 2023/2024

A. INTRODUCTION:

The County Budget Review Outlook Paper is prepared as per section 118 of the PFM Act 2012.

B. REVENUE PERFORMANCE ANALYSIS 2023/2024

The total target revenue for the financial year 2023/2024 was Ksh. 7,282,175,903 against actual revenue of Ksh.5,789,426,748. The revenues included the unspent balances carried forward from the financial year 2022/2023.

The overall deviation of the actual revenue from the targeted estimates amounted to Ksh. 1,361,751,448 representing -19% of the budget. The highest deviation was occasioned by conditional grants which did not arrive within the financial year at Ksh. 617,201,769 followed by own source revenue which were under received mainly Own source revenue from the executive, Facility Improvement Fund and own source revenue from the Nyamira Municipality at a total of Ksh. 317,813,801.

SUMMARY OF THE REVENUE PERFORMANCE 2023/2024

REVENUE STREAM	BUDGET	ACTUAL	PERFORMANCE (%)	REVENUE SHORTFALL	BUDGET	ACTUAL	PERFORMANCE (%)	REVENUE SHORTFALL
	2022/2023	**2022/2023**	**2022/2023**	**2022/2023**	**2023/2024**	**2023/2024**	**2023/2024**	**2023/2024**
Equitable share	5,135,340,036	5,135,340,036	100	0	5,334,198,486	4,907,462,608	92	-426,735,878
Unspent Balances	951,287,080	951,287,080	100	0	204,105,761	204,105,761	100	0
Own Source Revenue	382,000,000	100,350,000	26	281,650,000	457,000,000	144,544,506	32	-312,455,494
FIF (Health Facility Improvement Fund)	350,500,000	171,113,720	49	179,386,280	230,000,000	224,641,693	98	-5,358,307
Sub- Total	**6,869,127,116**	**6,371,225,737**	**301**	**-497,901,379**	**6,225,304,247**	**5,480,754,568**	**88**	**-744,549,679**
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS								
World Bank for Loan for National and Rural Inclusive growth project	181,161,414	181,161,414	100	0	100,000,000	89,966,414	90	-10,033,586
World Bank grant (THSUC)	0	0	0	0	0	0	0	0
DANIDA	15,475,500	15,475,500	100	0	8,778,000	0	0	-8,778,000
Agricultural Support Development Support Programme II	4,781,637	4,781,637	100	0	531,293	1,031,293	194	500,000
Kenya Devolution Support Program Level II	0	0	0	0	0	0	0	0
Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	112,082,214	30,000,000	27	-82,082,214
Aggregated Industrial Park Programmes	0	0	0	0	250,000,000	10,000,000	4	-240,000,000
Kenya Urban Support Programme (KUSP UDG)	1,194,559	1,194,540	100	-19	0	0	0	0
World Bank grant (KDSP) I	0	0	0	0	0	0	0	0
Kenya Urban Support Programme (KUSP UIG)	1,145,356	1,145,355	100	-1	0	0	0	0
County Climate Institutional	0	0	0	0	11,000,000	0	0	-11,000,000
Support (CCIS)- World Bank							0	0
Livestock Value Chain Support Project-GOK	0	0	0	0	28,647,360	0	0	-28,647,360
National Agricultural Value Chain Development Project (NAVCDP)	0	0	0	0	200,000,000	195,112,952	98	-4,887,048
Conditional Grant for Provision of	0	0	0	0	92,563,428	0	0	-92,563,428
Fertilizer Subsidy Programme-GoK					0	0	0	0
Climate Change (World Bank Grant)	22,000,000	22,000,000	100	0	162,210,133	22,500,000	14	-139,710,133
Sub-total	**225,758,446**	**225,758,446**	**100**	**-20**	**483,420,921**	**217,612,952**	**45**	**-617,201,769**
Unspent Balances for Grants					**91,059,228**	**91,059,228**	**100**	**0**
TOTAL REVENUE	**7,094,885,562**	**6,596,984,183**	**93**	**-497,901,399**	**7,282,175,903**	**5,789,426,748**	**80**	**-1,361,751,448**

LOCAL REVENUE PERFORMANCE ANALYSIS

SOURCE/DPTS	ACTUAL COLLECTION	BUDGET	VARIANCE	ACTUAL COLLECTION	BUDGET FY 2023/2024	VARIANCE
	2022/2023	2022/2023	2022/2023	2023/2024	2023/2024	2023/2024
FINANCE AND PLANNING						
Matatu stickers & reg fee	6,621,654.00	16,670,647.00	-10,048,993.00	12,637,108.00	43,656,687.00	-31,019,579.00
General Services	2,968,146.00	16,600,553.00	-13,632,407.00	521,130.00	30,554.00	490,576.00
Imprest Surrender	1,135,880.00	337,725.00	798,155.00	0.00	15,890,930.00	-15,890,930.00
Administrative Fee	8,597,152.00	0.00	8,597,152.00	9,496,613.35	32,915,739.00	-23,419,125.65
Sub totals	**19,322,832.00**	**33,608,925.00**	**-14,286,093.00**	**22,654,851.35**	**92,493,910.00**	**-69,839,058.65**
LANDS,PHYSICAL PLANNING						
Market stall Rent	624,353.00	0.00	624,353.00	1,175,075.00	4,733,340.00	-3,558,265.00
Daily Parking	4,709,312.00	0.00	4,709,312.00	1,724,900.00	25,308,603.00	-23,583,703.00
Build Plan&Approval	597,200.00	3,226,087.00	-2,628,887.00	0.00	6,603,467.00	-6,603,467.00
I/Plot Rent	72,030.00	318,966.00	-246,936.00	0.00	131,244.00	-131,244.00
Plot Rent	917,758.00	1,792,245.00	-874,487.00	1,768,317.00	2,126,685.00	-358,368.00
Lands&Survey	429,900.00	255,706.00	174,194.00	957,220.00	799,326.00	157,894.00
Phys Planning	2,839,754.00	13,180,037.00	-10,340,283.00	7,962,147.00	4,755,720.00	3,206,427.00
Land Rates	17,792,873.00	55,652,353.00	-37,859,480.00	12,026,604.00	19,671,677.00	-7,645,073.00
Advertisement Charges	9,979,549.00	38,665,470.00	-28,685,921.00	16,250,803.00	5,727,430.00	10,523,373.00
Sub totals	**37,962,729.00**	**113,090,864.00**	**-75,128,135.00**	**41,865,066.00**	**69,857,492.00**	**-27,992,426.00**
WATER, ENVIRONMENT						
Water,sanitation and irrigation fees	38,960.00	51,302,364.00	-51,263,404.00	2,621,921.00		2,621,921.00
Building material cess	2,611,153.00	0.00	2,611,153.00	2,665,429.00	25,679,400.00	-23,013,971.00
adverts/promotional fees	0.00	0.00	0.00	0.00		0.00
Sub totals	**2,650,113.00**	**51,302,364.00**	**-48,652,251.00**	**5,287,350.00**	**25,679,400.00**	**-20,392,050.00**
GENDER,CULTURE,SPORTS						
Liquor	1,524,000.00	16,626,474.00	-15,102,474.00	12,825,151.00	19,067,799.00	-6,242,648.00
Registration fees for social services/Renewal	5,500.00	1,140.00	4,360.00	18,155.00	12,893.00	5,262.00
Sub totals	**1,529,500.00**	**16,627,614.00**	**-15,098,114.00**	**12,684,306.00**	**19,080,692.00**	**-6,396,386.00**
HEALTH SERVICES						
Public Health (FIF)	2,896,130.00	0	2,896,130.00	3,826,456.00	8,831,810.00	-5,005,354.00

Medical Services (FIF)	168,217,590.00	350,500,000.00	-182,282,410.00	220,814,736.00	230,000,000.00	-9,185,264.00
Sub totals	**171,113,720.00**	**350,500,000.00**	**-179,386,280.00**	**224,641,192.00**	**238,831,810.00**	**-14,190,618.00**
TRADE,TOURISM AND COOPERATIVES						
Market Dues	10,605,486.00	0.00	10,605,486.00	9,226,125.01	50,923,013.00	-41,696,887.99
S.B.P	31,456,864.00	39,033,922.00	-7,577,058.00	39,521,414.00	27,157,109.00	12,364,305.00
S.B.P Appl.	1,086,601.00	29,901,996.00	-28,815,395.00	0.00	1,187,387.00	-1,187,387.00
Trade,Wghts&Msrs	546,125.00	25,917,422.00	-25,371,297.00	799,700.00	3,574,923.00	-2,775,223.00
Sub totals	**43,695,076.00**	**94,853,340.00**	**-51,158,264.00**	**49,547,239.01**	**82,842,432.00**	**-33,295,192.99**
EDUCATION AND VOCATIONAL SERVICES						
SBP Private schools/vocational institutions	651,300.00	0.00	651,300.00	501,708.00	1,740,468.00	-1,238,760.00
App.fee for private schools/vocational institutions	0.00	0.00	0.00	0.00		0.00
Sub totals	**651,300.00**	**0.00**	**651,300.00**	**501,708.00**	**1,740,468.00**	**-1,238,760.00**
ROADS,TRANSPORT AND PUBLIC WORKS						
Hire of Machinery &Eqpmt	19,178.00	656,548.00	-637,370.00	798,970.00	0.00	798,970.00
Public Works approvals	140,087.00	10,480,621.00	-10,340,534.00	572,901.00	283,633.00	289,268.00
Sub totals	**159,265.00**	**11,137,169.00**	**-10,977,904.00**	**1,371,871.00**	**283,633.00**	**1,088,238.00**
AGRICULTURE						
cattle movement permit	1,286,762.00	828,499.00	458,263.00	1,830,775.00	2,251,650.00	-420,875.00
Cattle Fee	691,706.00	5,549,871.00	-4,858,165.00	0.00	7,150,103.00	-7,150,103.00
Slaughter Fee	14,410.00	38,857.00	-24,447.00	0.00	18,050.00	-18,050.00
Veterinary	761,977.00	23,365,268.00	-22,603,291.00	1,114,995.00	3,936,102.00	-2,821,107.00
Agricultural cess	4,508,948.00	29,129,828.00	-24,620,880.00	7,325,539.00	815,441.00	6,510,098.00
fish permits	550.00	0.00	550.00	3,107.00		3,107.00
Sub totals	**7,264,353.00**	**58,912,323.00**	**-51,647,970.00**	**10,274,416.00**	**14,171,346.00**	**-3,896,930.00**
PUBLIC SERVICE MANAGEMENT						
Storage charges, penalities,fines	10,400.00	0.00	10,400.00	36,260.00		36,260.00
Impounding charges	64,033.00	0.00	64,033.00	238,039.00		238,039.00
Motor bike stickers	175,300.00	0.00	175,300.00	84,100.00	18,720.00	-65,380.00
Sub totals	**249,733.00**	**0.00**	**249,733.00**	**357,699.00**	**18,720.00**	**338,979.00**

MUNICIPALITY	**249,733.00**	**0.00**	**249,733.00**			
Market stall Rent	0.00	0.00	0.00	0.00	275,925	-275,925.00
Daily Parking	0.00	0.00	0.00	0.00	3,297,920	-3,297,920.00
Build Plan & Approval	0.00	0.00	0.00	0.00	1,739,995	-1,739,995.00
I/Plot Rent	0.00	0.00	0.00	0.00	85,824	-85,824.00
Plot Rent	0.00	0.00	0.00	0.00	1,163,961	-1,163,961.00
Lands & Survey	0.00	0.00	0.00	0.00	182,402	-182,402.00
Phys Planning	0.00	0.00	0.00	0.00	1,630,693	-1,630,693.00
Land Rates	0.00	0.00	0.00	0.00	28,782,955	-28,782,955.00
Advertisement Charges	0.00	0.00	0.00	0.00	23,054,706	-23,054,706.00
Water, sanitation and irrigation fees	0.00	0.00	0.00	0.00	61,957	-61,957.00
Garbage collection fees	0.00	0.00	0.00	0.00	980,475	-980,475.00
Building material Cess	0.00	0.00	0.00	0.00	1,284,869	-1,284,869.00
Adverts/promotional fees	0.00	0.00	0.00	0.00	0	0.00
Liquor	0.00	0.00	0.00	0.00	311,241	-311,241.00
Registration fees /Renewal	0.00	0.00	0.00	0.00	7,045	-7,045.00
Public Health	0.00	0.00	0.00	0.00	0	0.00
Market Dues	0.00	0.00	0.00	0.00	472,677	-472,677.00
S.B.P	0.00	0.00	0.00	0.00	12,423,166	-12,423,166.00
S.B.P Appl.	0.00	0.00	0.00	0.00	209,232	-209,232.00
Trade, Weights & Measures	0.00	0.00	0.00	0.00	294,121	-294,121.00
SBP Private schools/vocational institutions	0.00	0.00	0.00	0.00	458,411	-458,411.00
App. fee for private schools/vocational institutions	0.00	0.00	0.00	0.00	0	0.00
Public Works approvals	0.00	0.00	0.00	0.00	123,291	-123,291.00
cattle movement permit	0.00	0.00	0.00	0.00	143,845	-143,845.00
Cattle Fee	0.00	0.00	0.00	0.00	969,881	-969,881.00
Slaughter Fee	0.00	0.00	0.00	0.00	8,202	-8,202.00
Veterinary	0.00	0.00	0.00	0.00	719,595	-719,595.00
Agricultural Cess	0.00	0.00	0.00	0.00	1,298,315	-1,298,315.00
fish permits	0.00	0.00	0.00	0.00	723	-723.00
Storage charges, penalties, fines	0.00	0.00	0.00	0.00	18,670	-18,670.00
Sub totals	0.00	0.00	0.00	0.00	**80,000,097.00**	**-80,000,097.00**
GRAND TOTALS	**284,598,621.00**	**782,500,000.00**	**-497,901,379.00**	**369,185,698.36**	**625,000,000.00**	**-255,814,301.64**

C. EXPENDITURE ANALYSIS FOR FINANCIAL YEAR 2023/2024

The target expenditure for 2023/2024 financial year was Ksh.7,282,175,903 comprising of Ksh. 5,126,961,542 (70%) and Ksh. 2,155,214,361 (30%) of recurrent and development expenditures respectively. The actual total expenditure during the same period was Ksh.6,560,935,738 comprising of Ksh.1,686,509,530 and Ksh.4,874,426,208 as development and recurrent expenditures respectively. Recurrent expenditures represented an absorption rate of 95% whereas development expenditures reported an absorption rate of 78%. The absorption rate of the entire budget was 90%. Comparably, the overall expenditure increased to 90% in 2023/2024 from 85% in 2022/2023.

DEPARTMENTAL EXPENDITURE PERFORMANCE FOR THE F/Y 2023/2024

Department	Details	Printed Estimates 2022/2023	Actual Expenditures 2022/2023	Printed estimates 2023/2024	Actual Expenditure 2023/2024	Performance 2023/2024	Deviation 2023/2024
County Assembly	Recurrent	735,070,587	735,070,587	746,578,493	723,360,499	96.89%	-23,217,994
	Development	192,000,000	166,000,000	168,400,656	146,551,727	87.03%	-21,848,929
	Sub-total	**927,070,587**	**901,070,587**	**914,979,149**	**869,912,226**	**95.07%**	**-45,066,923**
Executive	Recurrent	469,162,325	401,410,649	394,872,825	379,763,371	96.17%	1-5,109,454
	Development	0	0	-	-	0.00%	-
	Sub-total	**469,162,325**	**401,410,649**	394,872,825	379,763,371	96.17%	-15,109,454
Finance &Accounting services	Recurrent	580,617,468	503,017,791	181,857,329	188,904,328	103.88%	-7,046,999
	Development	422,480,799	332,894,743	114,799,393	211,842,043	184.53%	-97,042,650
	Sub-total	**1,003,098,267**	**835,912,534**	**296,656,722**	**400,746,371**	**135.09%**	**-104,089,649**
Economic planning, ICT & Resource mobilization	Recurrent	**0**	**0**	277,714,287	255,960,934	92.17%	-21,753,353
	Development	**0**	**0**	35,000,000	40,293,823	115.13%	-5,293,823
	Sub-total	**0**	**0**	**312,714,287**	**296,254,757**	**94.74%**	**-16,459,530**
Agriculture Crop Development	Recurrent	159,879,559	145,069,693	69,473,488	62,249,542	89.60%	-7,223,946
	Development	353,983,720	305,442,277	354,494,356	297,641,952	83.96%	-56,852,404
	Sub-total	**513,863,279**	**450,511,970**	**423,967,844**	**359,891,494**	**84.89%**	**-64,076,350**
Livestock and Fisheries Services	Recurrent	**0**	**0**	110,898,037	106,708,364	96.22%	-4,189,673
	Development	**0**	**0**	14,500,000	12,266,950	84.60%	-2,233,050
	Sub-total	**0**	**0**	**125,398,037**	**118,975,314**	**94.88%**	**-6,422,723**
	Recurrent	81,484,611	76,092,621	114,440,152	96,689,168	84.49%	-17,750,984
	Development	126,210,043	84,787,184	284,310,133	198,185,943	69.71%	-86,124,190

Environment Water Energy &Mineral Resources	**Sub-total**	**207,694,654**	**160,879,805**	**398,750,285**	**294,875,111**	**73.95%**	**-103,875,174**
Education and Vocational Training	Recurrent	488,051,191	445,146,231	**523,839,886**	**522,486,723**	**99.74%**	**-1,353,163**
	Development	78,431,772	38,435,078	**50,300,000**	**43,920,637**	**87.32%**	**-6,379,363**
	Sub-total	**566,482,963**	**483,581,309**	**574,139,886**	**221,487,204**	**38.58%**	**-352,652,682**
Medical Services	Recurrent	1,631,957,261	1,555,462,906	823,007,080	704,052,691	85.55%	-118,954,389
	Development	495,688,626	176,643,380	91,223,901	16,923,902	18.55%	-74,299,999
	Sub-total	**2,127,645,887**	**1,732,106,286**	**914,230,981**	**832,316,205**	**91.04%**	**-81,914,776**
Primary Health Care	Recurrent	0	0	1,044,118,328	1,024,898,460	98.16%	-19,219,868
	Development	0	0	43,700,000	38,490,240	88.08%	-5,209,760
	Sub-total	0	0	**1,087,818,328**	**1,063,388,700**	**97.75%**	**-24,429,628**
Lands Housing and Physical Planning	Recurrent	116,398,745	114,443,215	146,130,043	145,214,785	99.37%	-915,258
	Development	137,694,152	33,555,193	160,111,614	138,404,244	86.44%	-21,707,370
	Sub-total	**254,092,897**	**147,998,408**	**306,241,657**	**283,619,029**	**92.61%**	**-22,622,628**
Roads Transport and Public Works	Recurrent	110,685,984	104,901,513	122,999,061	122,470,102	99.57%	-528,959
	Development	126,112,951	100,181,000	194,600,163	193,300,385	99.33%	-1,299,778
	Sub-total	**236,798,935**	**205,082,513**	**317,599,224**	**315,770,487**	**99.42%**	**-1,828,737**
Trade, Tourism and Cooperative development	Recurrent	49,339,950	45,255,239	55,143,951	44,647,346	80.97%	-10,496,605
	Development	17,000,000	5,037,561	519,500,000	122,652,652	23.61%	-396,847,348
	Sub-total	**66,339,950**	**50,292,800**	**574,643,951**	**167,299,998**	**29.11%**	**-407,343,953**
Gender Youth and Social services	Recurrent	66,615,893	60,555,453	72,621,929	68,716,134	94.62%	-3,905,795
	Development	27,500,000	8,750,677	25,900,000	23,299,048	89.96%	-2,600,952
	Sub-total	**94,115,893**	**69,306,130**	**98,521,929**	**92,015,182**	**93.40%**	**-6,506,747**
Public Service Board	Recurrent	64,609,690	55,639,418	58,172,860	55,652,059	95.67%	-2,520,801
	Development	0	0	-	-	0.00%	-
	Sub-total	**64,609,690**	**55,639,418**	**58,172,860**	**55,652,059**	**95.67%**	**-2,520,801**
Public Service Management	Recurrent	335,719,258	327,536,888	338,498,295	328,107,867	96.93%	-10,390,428
	Development	63,000,000	2,080,400	8,000,000	7,697,834	96.22%	-302,166
	Sub-total	**398,719,258**	**329,617,288**	**346,498,295**	**335,805,701**	**96.91%**	**-10,692,594**
Nyamira Municipality	Recurrent	19,881,381	10,654,576	41,446,498	39,679,192	95.74%	-1,767,306
	Development	145,309,616	117,534,101	83,305,915	82,301,213	98.79%	-1,004,702
	Sub-total	**165,190,997**	**128,188,677**	**124,752,413**	**121,980,405**	**97.78%**	**-2,772,008**
County Attorney	Recurrent	**0**	**0**	5,149,000	3,983,243	77.36%	-1,165,757
	Development	**0**	**0**	3,000,000	-	0.00%	-3,000,000
	Sub-total	**0**	**0**	**8,149,000**	**3,983,243**	**48.88%**	**-4,165,757**
County Totals	**Recurrent**	**4,909,473,903**	**4,580,256,780**	5,126,961,542	4,874,426,208	95.07%	-252,535,334
	Development	**2,185,411,679**	**1,371,341,594**	2,155,214,361	1,686,509,530	78.25%	-468,704,831

	Totals	**7,094,885,582**	**5,951,598,374**	**7,282,175,903**	**6,560,935,738**	**90.10%**	**-721,240,165**