

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KERICHO

FINANCE AND ECONOMIC PLANNING

**COUNTY BUDGET REVIEW AND OUTLOOK PAPER
C- BROP**

2017

FOREWORD

1. The Public Finance Management Act 2012, Section 118 requires every County government to prepare a County Budget Review and Outlook Paper (CBROP). In line with the law, this CBROP reviews the actual fiscal performance of FY 2016/2017 budget and together with updated macroeconomic outlook, provides a basis for the indicative resource allocation framework for the FY 2018/2019.
2. This Fifth edition of the County Budget Review and Outlook Paper (CBROP), prepared by the County Treasury, outlines the progress made by the Kericho County government. The CBROP highlights key challenges facing the county as it plans and implements the development priorities. The CBROP takes a critical look at the underlying economic issues and proposes various options that should guide the process of budget formulation for the 2018/2019 Financial Year.
3. CBROP ensures effective linkage between policies, planning and budgeting. It sets out the broad objectives, policy goals and strategic priorities that will guide the County government in preparing the budget both for FY 2018/2019 and over the medium term. The CBROP also accounts for changes and reasons for economic deviations compared to the County Fiscal Strategy Paper (CFSP) 2017

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ACRONYMS

CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CPI	Consumer Price Index
FIF	Facility Improvement Fund
FY	Financial /Fiscal year
GDP	Gross Domestic Product
IFMIS	Integrated Financial Management Information Systems
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
PFM Act	Public Finance Management Act

1.0 Background

4. The 2017 CBROP is drawn based on the priorities of the County Government Administration, and emerging challenges in the county. These priorities have been spelled in the Annual Development Plan and the CFSP. In this paper, provisional indicative sector ceilings for the 2018/2019 budget have been set informed by the forecasted revenues. These Ceilings set in motion the budget preparation for the Fiscal Year 2018/2019 in line with the PFM Act, 2012.

1.1 Legal Basis for the preparation of the County Budget Review and Outlook Paper (C-BROP)

Section 118 of the Public Financial Management Act, 2012 states that:

- 1) A County Treasury shall –
 - (a) Prepare a County Budget Review and outlook Paper in respect of the County for each financial year, and
 - (b) Submit the paper to the County Executive Committee by the 30th September of that year.
- 2) In preparing its County Budget Review and Outlook Paper, the County Treasury shall specify-
 - a) The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year
 - b) The updated economic and financial forecasts with sufficient information to show changes from the forecast in the most recent County Fiscal Strategy Paper.
 - c) Information on –

- (i) Any changes in the forecasts compared with County Fiscal Strategy Paper, or
 - (ii) How actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that financial year; and
- d) Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so.

Under section 137 of the PFM Act 2012, the County Budget and Economic forum purpose shall be;

- (a) Preparation of county plans, the County Fiscal Strategy Paper and the Budget Review and Outlook Paper for the county; and
 - (b) Matters relating to budgeting, the economy and financial management at the county level.
- 3) The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, within fourteen days after its submission.
- 4) Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury shall-
- (a) arrange for the Paper to be laid before the County Assembly; and
 - (b) as soon as practicable after having done so, publish and publicize the Paper.

1.1.1. Fiscal Responsibility Principles in the Public Financial Management Law.

5) In line with the Constitution, the Public Financial Management Act, 2012, set out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. Section 107 avers that:

- 1) A County Treasury shall manage its public finances in accordance with the principle of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.
- 2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles-
 - (a) The County government recurrent expenditure shall not exceed the county government's total revenue.
 - (b) Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure:
 - (c) The county government's expenditure on wages and benefits for the Public Officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive Member for Finance in regulations and approved by the County Assembly.
 - (d) Over the medium term, the government's borrowings shall be used for the purpose of financing development expenditure and not for recurrent expenditure i.e. the county debt shall be maintained at a sustainable level as approved by the County Assembly.

1.2 Objective of County Budget Review and Outlook Paper (C-BROP)

6. The objective of the CBROP is to provide a review of the previous fiscal performance and how this impacts the financial objectives and fiscal responsibility principles set out in the last County Fiscal Strategy Paper (CFSP). This together with updated macroeconomic outlook provides a basis for revision of the current budget in the context of Supplementary Estimates and the broad fiscal parameters underpinning the next budget and the medium

term. Details of the fiscal framework and the medium term policy priorities will be firmed up in the next CFSP.

2.0 REVIEW OF FISCAL PERFORMANCE IN FINANCIAL YEAR 2016/2017

2.1 OVERVIEW

7. This section provides an overview of the performance and implementation of the budget for the financial year 2016/2017 and how this may have affected compliance with the fiscal responsibility with regards to the CFSP.

2.1.1 Revenue

8. The budget was financed by the National Equitable Share of Kshs.4.861 billion (77.17 per cent), Kshs.14.165 million (0.22 per cent) from DANIDA grant to Health, local revenue sources of Kshs.370 million (5.87 per cent), Facility improvement fund at Kshs.140 million (2.22 per cent), other conditional grants at 276 million (4 per cent), AFA and Coffee Cess amounting to Kshs 81.2 million(1per cent) unspent balance at 540 million (9 per cent) and interest from car loans and mortgages at 11.9 million (0.19 per cent). The table below shows the various sources of revenue.

COUNTY GOVERNMENT OF KERICHO		
FINANCIAL YEAR 2016-2017		
SOURCES OF REVENUE (SUPPLEMENTARY II) 2016/2017		
<u>Revenue Description</u>		<u>% Share</u>
1.CRA Equitable share	4,861,021,578	77.17%
2.Local Collections	370,000,000	5.87%
3. DANIDA FUND	14,165,000	0.22%
4.F.I.F	140,000,000	2.22%
5. world bank Grant	-	0.00%

5.Fuel Levy	74,689,564	1.19%
6.Free Maternity	89,327,921	1.42%
7.User fee Reimbursement	18,313,556	0.29%
8. Conditional grants Nursing allowance	30,294,000	0.48%
9. Doctor's Allowance	67,428,000	1.07%
10.Debt resolution -unspent balance b/f fy 2015/16	440,368,574	6.99%
11. Unspent balance. available	100,000,000	1.59%
12.Kenya Devolution Support Prog(WB)	-	0.00%
13 - Agricultural Infrastructure Support(AFA)Advalorem cess	71,383,509	1.13%
14.Coffee Cess	3,027,833	0.05%
15. Interest from car/mortgage loans	11,978,086	0.19%
16. Agricultural infrastructure Support fund(AFA)1% Tea cess	6,957,277	0.11%
Total	6,298,954,898	100.00%

Source: County Treasury, 2017

9. The budget allocation by department is summarised in the table below.

FY 2016/17 Budget allocation by department

COUNTY GOVERNMENT OF COUNTY				
CONSOLIDATED SUMMARY				
Line Ministries/Departments	RECURRENT	DEVELOPMENT	TOTAL	%
	BUDGET	BUDGET	BUDGET	
County Assembly Services	634,276,781	-	634,276,781	10%
Public Service & Administration	312,026,073	9,114,713	321,140,786	5%
Office of the Governor & Deputy governor	148,928,065	-	148,928,065	2%
County Public Service Board	62,020,319	-	62,020,319	1%
Finance & Economic Planning	273,688,749	121,735,834	395,424,583	6%
Health Services	1,432,090,685	281,221,370	1,713,312,055	27%
Agriculture,Livestock Development & Fisheries	184,076,663	199,355,947	383,432,610	6%
Education,Youth,Children,Culture & Social Services	490,751,254	326,602,920	817,354,174	13%
Public Works,Roads & Transport	70,613,231	1,109,373,673	1,179,986,904	19%
Trade,Industrialization,Tourism,Wildlife & Cooperative Development	82,094,502	55,722,135	137,816,637	2%
Water,Energy,Natural Resources & Environment	82,981,611	216,013,871	298,995,482	5%
Land,Housing & Physical Planning	41,697,301	67,206,629	108,903,930	2%
Information,Communication & E-Government	39,046,756	58,315,816	97,362,572	2%

TOTAL EXPENDITURE	3,854,291,990	2,444,662,908	6,298,954,898	100%
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10. The total local revenue collected for the FY 2016/17 of Kshs.484.229 million consisted of Kshs.149.510 million generated from Facility improvement fund. Table 1, therefore provides the fiscal performance for the period and deviations from the approved estimates.

TABLE 1: COUNTY GOVERNMENT TOTAL REVENUE (KSHS)

Source of revenue	FY 2016/2017		
	Target A (Ksh)	Actual B (Ksh)	Deviations C = A-B (Ksh)
National Equitable Share	4.861 Billion	4.861 Billion	0
Local revenues	370 Million	253.4 Million	(116.6 Million)
AFA and Coffee Cess	81 Million	81 Million	0
Facility Improvement Fund	140 Million	149.5 Million	9.5 Million
Conditional Grants (Appendix 2)	294.5 Million	288.8 Million	(5.7 Million)
Unspent Funds 2015/16	540.3 Million	540.3 Million	0
Interest from car loans and mortgages	11.9 Million	27 Million	0
Total Collection	6.298 Billion	6.185 Billion	(112.8 Million)

Source: Kericho County Treasury

2.1.2 Expenditure

11. Expenditure amounted to Kshs 3.722 billion as recurrent against a target of Kshs 3.854 billion, representing an under spending of Kshs 132 million from the revised budget/target expenditure. Development expenditure was Kshs. 2.053 billion against a target of Kshs 2.444 billion, representing an underspending of Kshs 390 million from the revised budget/target expenditure.

TABLE 2: RECURRENT EXPENDITURE, IN (KSHS)

Sum of AMOUNT			
	Estimate	YTD Total	Balance
COUNTY ASSEMBLY SERVICES	634,276,781	611,520,010	22,756,771
AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES	184,076,663	170,680,806	13,395,857
COUNTY PUBLIC SERVICE BOARD	62,020,319	45,613,168	16,407,151
EDUCATION, YOUTH AFFAIRS, CHILDREN, CULTURE AND SOCIAL SERVICES	490,751,254	484,957,436	5,793,818
FINANCE AND ECONOMIC PLANNING	273,688,749	248,591,710	25,097,039
HEALTH	1,432,090,685	1,428,410,568	3,680,117
ICT	39,046,756	27,442,020	11,604,736
LANDS, HOUSING AND PHYSICAL PLANNING	41,697,301	39,302,891	2,394,410
OFFICE OF THE GOVERNOR	148,928,065	155,283,154	-6,355,089
PSM	312,026,073	290,823,377	21,202,696
PUBLIC WORKS, ROADS, TRANSPORT	70,613,231	66,806,465	3,806,766
TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANAGEMENT	82,094,502	73,948,830	8,145,672
WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT	82,981,611	79,243,248	3,738,363
Grand Total	3,854,291,990	3,722,623,688	131,668,302

Source: Kericho County Treasury

TABLE 3: DEVELOPMENT EXPENDITURE, IN (KSHS)

KERICCHO COUNTY GOVERNMENT			
DEVELOPMENT VOTE	ESTIMATE	YTD Total	Balance
AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES	199,355,947	153,389,934	45,966,013
EDUCATION, YOUTH AFFAIRS, CHILDREN, CULTURE AND SOCIAL SERVICES	326,602,920	224,224,032	102,378,888
WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT	216,013,871	135,217,167	80,796,704
PSM	9,114,713	-	9,114,713
FINANCE AND ECONOMIC PLANNING	121,735,834	92,925,452	28,810,382

LANDS, HOUSING AND PHYSICAL PLANNING	67,206,629	66,272,572	934,057
PUBLIC WORKS, ROADS, TRANSPORT	1,109,373,673	1,109,253,710	119,963
TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANAGEMENT	55,722,135	45,191,124	5,031,011
ICT	58,315,816	51,366,254	6,949,562
HEALTH	281,221,370	176,055,975	105,165,395
DEBT RESOLUTION-unspent balance b/f fy.2015/16	-	-	-
GRAND TOTAL	2,444,662,908	2,053,896,219	390,766,689

Source: Kericho County Treasury

3.0 IMPLEMENTATION OF FY 2016/2017 BUDGET

Recent Economic Developments

12. Kenya's GDP growth is projected to decelerate to 5.5%, a 0.5 percentage point mark down from the 2016 forecast, according to the World Bank's Kenya Economic Update (KEU) released. Consistent with its robust performance in recent years, once again economic growth in Kenya was solid in 2016, coming in at an estimated 5.9%—a five-year high. This has been supported by a stable macroeconomic environment, low oil prices, earlier favorable harvest, rebound in tourism, strong remittance inflows, and an ambitious public investment drive. Nonetheless, Kenya is currently facing headwinds that are likely to dampen GDP growth in 2017.

13. Firstly, the ongoing drought which has led to crop failure, dying herds of livestock, and increased food insecurity. Further, with hydropower being the cheapest source of energy in Kenya, poor rains increase energy costs, their effects spilling over to other sectors. The rise of in food and energy prices drove inflation to a five-year high of 10.3% in March.

14. Secondly, Kenya faces a marked slowdown in credit growth to the private sector. At 4.3%, this remains well below the ten-year average of 19% and is weighing on private investment and household consumption. Thirdly, as a net oil importer, the rise in global oil prices compared to the lows of 2016 has a dampening effect on economic activity. However, in the medium term, economic growth is projected to rebound to 5.8% in 2018 and 6.1% in 2019, consistent with Kenya's underlying growth potential. But while the medium- to long-term outlook appears favorable, Kenya's economy remains vulnerable to downside risks. These include potential for fiscal slippages, a more prolonged drought in 2017, and external risks from a weaker than expected growth amongst Kenya's trading partners, as well as uncertainties related to US interest rate hikes and the resultant stronger dollar.

3.1 Medium Term Fiscal Framework

15. The county government will continue to pursue fiscal responsibility to ensure prudence and transparency in the management of public resources as per the Public Finance Management Act section 107.

4.0 RESOURCE ALLOCATION FRAMEWORK FOR FY 2018/2019 FINANCIAL YEAR

4.1 2018/19 Budget framework

16. The County fiscal framework supporting the FY 2016/17 was on the basis of improved budget execution, and efficient fiscal management of the budget, buoyed by improved efficiency. In comparisons, the County Government expected more prompt performance of revenues streams from both local sources and National exchequer transfers.

17. Balanced budget approach to budget preparation will be used to ensure matching of resources to needs in the county. This is necessary to ensure that all sectors are provided a substantial allocation of funds as per the resources available. There is also need to avoid off budget spending as this may lead to failure in achievement of set objectives. Outcome and impact targeted expenditure will be a guiding principle in utilization of funds. Feasible and measurable indicators will be set for each sector and will guide in output based implementation of projects.

18. An Approximate projection of estimates for 2017/2018, 2018/2019 - 2019/2020 is shown in on table 4 classified by department and entity. Annex I shows the detailed recurrent and development projections.

TABLE 4: PROJECTED ESTIMATES PER DEPARTMENT AND ENTITY FOR FY 2018/19-2020/2021 MTEF BUDGET

Department and Entity Name	2017/2018	2018/19	2019/2020	2020/2021	%age share of total expenditure			
	Approved Estimates	Projections 10%	Projections 8%	Projections 8%	2017/18	2018/19	2019/20	2020/21
County Assembly Services	608,082,155	668,890,371	722,401,600	780,193,728	10%	10%	10%	10%
Finance & Economic Planning	382,830,828	421,113,911	454,803,023	491,187,265	6%	6%	6%	6%
Agriculture, Livestock Development & Fisheries	389,860,520	428,846,572	463,154,298	500,206,642	6%	6%	6%	6%
Health Services	2,174,093,615	2,391,502,976	2,582,823,214	2,789,449,071	35%	35%	35%	35%
Education, Youth, Sports, Culture & Social Services	703,008,542	773,309,397	835,174,148	901,988,080	11%	11%	11%	11%
Land, Housing & Physical Planning	165,597,878	182,157,666	196,730,280	212,468,702	3%	3%	3%	3%
Public Works, Roads & Transport	809,560,825	890,516,908	961,758,261	1,038,698,921	13%	13%	13%	13%
Water, Energy, Natural Resources & Environment	341,383,798	375,522,178	405,563,952	438,009,068	5%	5%	5%	5%
Public Service & Administration	292,462,740	321,709,014	347,445,735	375,241,394	5%	5%	5%	5%
County Public Service Board	64,103,247	70,513,572	76,154,657	82,247,030	1%	1%	1%	1%
Office of the Governor and Deputy Governor	142,070,872	156,277,959	168,780,196	182,282,611	2%	2%	2%	2%
Trade, Industrialization, Tourism, Wildlife & Cooperative Development	127,001,194	139,701,314	150,877,419	162,947,612	2%	2%	2%	2%
Information, Communication & E-Government	80,243,047	88,267,351	95,328,739	102,955,039	1%	1%	1%	1%
GRAND TOTAL	6,280,299,262	6,908,329,188	7,414,561,726	8,007,726,664	100%	100%	100%	100%

4.1.1 Revenue projections

19. The FY 2018/2019 budget will target revenue collection including local revenue streams including F.I.F and National Equitable share and is expected to grow by 10% to reach Kshs. 6.908 Billion.

4.1.2 Expenditure Forecasts

20. The expenditure comprises recurrent and development votes. The County Treasury will endeavor to maintain fiscal responsibility principle of 70:30 in 2018/2019 for recurrent and development expenditures as required by section 107 of the Public Finance Management Act.

5.0. CONCLUSION AND WAYFORWARD

21. Preparation of the C-BROP document and fiscal decisions made in this MTEF period 2018/2019-2020/2021 has largely relied on the lessons learnt in budget execution in the period under review and beyond.

22. Going forward the County Integrated Development Plan (CIDP 2013-2017), the Annual Development Plan (ADP 2018/2019) and the sectoral departmental strategic plans shall continue to advise the priorities in resource allocation. Moreover, in entrenching fiscal discipline, the County Government has relied on the fiscal responsibility principal set out in the PFM Act 2012 in making forecasts realistic and reasonable. The County Government has also continued to pursue prudent fiscal policy through reorienting expenditure toward priority programmes within the mandate given.

23. The next County Fiscal Strategy Paper due in February 2018, shall firm up the baseline expenditure ceilings proposed in this C-BROP document.

ANNEX I

Projected Recurrent and development Estimates for the MTEF Period 2018-2021

Department and Entity Name	2017/2018	2018/19	2019/2020	2020/2021	%age share of total expenditure			
	Approved Estimates	Projections 10%	Projections 8%	Projections 8%	2017/18	2018/19	2019/20	2020/21
County Assembly Services	608,082,155	668,890,371	722,401,600	780,193,728	10%	10%	10%	10%
Finance & Economic Planning	382,830,828	421,113,911	454,803,023	491,187,265	6%	6%	6%	6%
Agriculture, Livestock Development & Fisheries	389,860,520	428,846,572	463,154,298	500,206,642	6%	6%	6%	6%
Health Services	2,174,093,615	2,391,502,976	2,582,823,214	2,789,449,071	35%	35%	35%	35%
Education, Youth, Children, Culture & Social Services	703,008,542	773,309,397	835,174,148	901,988,080	11%	11%	11%	11%
Land, Housing & Physical Planning	165,597,878	182,157,666	196,730,280	212,468,702	3%	3%	3%	3%
Public Works, Roads & Transport	809,560,825	890,516,908	961,758,261	1,038,698,921	13%	13%	13%	13%
Water, Energy, Natural Resources & Environment	341,383,798	375,522,178	405,563,952	438,009,068	5%	5%	5%	5%
Public Service & Administration	292,462,740	321,709,014	347,445,735	375,241,394	5%	5%	5%	5%
County Public Service Board	64,103,247	70,513,572	76,154,657	82,247,030	1%	1%	1%	1%
Office of the Governor and Deputy Governor	142,070,872	156,277,959	168,780,196	182,282,611	2%	2%	2%	2%
Trade, Industrialization, Tourism, Wildlife & Cooperative Development	127,001,194	139,701,314	150,877,419	162,947,612	2%	2%	2%	2%
Information, Communication & E-Government	80,243,047	88,267,351	95,328,739	102,955,039	1%	1%	1%	1%
GRAND TOTAL	6,280,299,262	6,908,329,188	7,414,561,726	8,007,726,664	100%	100%	100%	100%

Appendix 1. Local revenues

	COUNTY GOVERNMENT OF KERICHO REVENUE	KSHS
	REVENUE STREAM	
1	Single Business Permit	46,896,332
2	SBP PENALTY	267,521
3	Land/Plot Rates/Rent	73,559,188
4	Rates penalty	1,853
5	House, Kiosk & Stall Rents	8,264,380
6	Car Park Fee	8,124,820
7	Bus Park Fee	14,611,475
8	Advertisement	4,742,240
9	Inspection Fee	4,000
10	Public Health and Sanitation	23,877,213
11	Impounding Fee	788,108
12	Slaughter Fee	1,991,650
13	Market/Trade Fee	25,768,374
14	Registration/Application	1,899,196
15	Technical Assistance/Plan approval/Fire Safety Fee	2,706,548
16	Parks and Open Spaces	189,440
17	Hire of stadium	8,500
18	Social Premise Use	38,860
19	wayleave	35,000
20	Cemetery	19,800
21	Stock Sale/Livestock	2,101,875

22	Forest Produce	7,232,770
23	Cess Produce/Timber/Firewood/Log/Stamp	6,483,811
24	Quarry Cess	3,054,980
25	Change of User/Transfer/Clearance Cert.	296,400
26	Boda Boda Fee/Motor Cycle Stickers	1,141,670
27	Vehicle Stickers	8,179,250
28	Weights and Measures	1,268,410
29	Audit Fee	127,600
31	Refuse Collection Fee	263,900
32	Agriculture/vetenary	9,405,160
33	GRAND TOTAL	253,350,324
34	COFFEE CESS AND AFA FUNDS	81,368,619
35	FACILITY IMPROVEMENT FUND	149,510,263

Appendix 2. Conditional Grants

/no.	Conditional Grant	CARA, 2016 Annual Allocation in Kshs)	Actual Receipts in FY 2016/ 17 in Kshs	Actual Receipts as Percentage of Annual Allocation (%)
1	Free Maternal Care	89,327,921	85,792,500	96.0
2	Road Maintenance Fuel Levy Fund	74,689,564	74,689,564	100.0
3	Doctors, Health Services & Clinical Allowances (Not Contained in CARA,2016)	67,428,000	65,004,000	96.4
4	Conditional Nursing Grants (Not Contained in CARA,2016)	30,294,000	30,924,000	102.1
5	Foregone User Fees	18,313,556	18,313,556	100.0
6	DANIDA grants	14,165,000	14,165,000	100.0
TOTAL		294,218,041	288,888,620	98.2

FINAL