

The Status of the 70:30 Budget Allocation and Spending Rule in Kenya

A Case of the 47 County Governments



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It is our hope that this report will catalyze the desired change, garnering the support of all relevant stakeholders within and outside of the government. We aspire to promote strict compliance with the provisions of Section 107(2)(a) of the Public Finance Management Act, 2012, and Section 25(1)(g) of the Public Finance Management (County Government) Regulations, 2015, specifically the 70:30 budget spending rule. Our collective aim is to foster the efficient utilization of public funds and the delivery of impactful services.

ABBREVIATIONS AND ACRONYMS

CIDP	County Integrated Development Plan
CoG	Council of Governors
CRA	Commission on Revenue Allocation
DDF	District Development Facility
FRA	Fiscal Responsibility Act, 2007
FY	Fiscal Year
KHRC	Kenya Human Rights Commission
IGRTC	Intergovernmental Relations Technical Committee
KES	Kenya Shillings
KLRC	Kenya Law Reforms Commission
MFMA	Municipal Finance Management Act
MMDAs	Metropolitan, Municipal, and District Assemblies
OCoB	Office of the Controller of Budget
OSR	Own Source Revenue
PBB	Performance-based Budgeting
PFMA	Public Finance Management Act, 2012
SDBIP	Service Delivery Budget Implementation Plan

Chapter 1: Introduction

Background and Context

Kenya's constitution has established two distinct levels of government: the National and 47 devolved units, each with its mandate to manage its affairs and resources. The primary objective of devolution is to bring service delivery closer to the people and to promote the equitable allocation and efficient utilization of national revenue for public service delivery and local socio-economic and human development. In line with this, the Constitution requires county governments to allocate at least 30 percent of their total revenue to meet the developmental needs of the county. Furthermore, this allocation constrains wages and benefits for public officers within county governments, ensuring fiscal discipline and efficient resource allocation.

Additionally, the Public Finance Management Act, 2012 (PFMA), in sections 15(2)(a) and 107(b), obligates both national and county treasuries to allocate a minimum of 30 percent of their budgets to development expenditure over the medium term. Section 107(c) of PFMA 2012 sets restrictions on the percentage of the county government's total revenue that can be spent on wages and benefits for public officers. The Public Finance Management (County Governments) Regulations, 2015, in Section 25(a) and (b), defines this limit as not exceeding 35 percent of the county government's total revenue, commonly known as the "70:30 spending rule."

However, a comprehensive review and analysis of county budgets and spending patterns since 2013 reveal challenges in adhering to the 70:30 spending rule. While various reasons have been cited for non-compliance, it is essential to investigate this issue further, as persistent non-adherence may result in increased disparities. This means that many Kenyans, whom the Constitution intended to benefit from devolution, might remain underserved and unable to access essential services such as education, healthcare, and food. The continued breach of the 70:30 spending rule without a straightforward remedy or plan to rectify it contradicts the principles and objectives of devolution outlined in Articles 174 and 175 of the Constitution.

Empirical evidence suggests that most counties allocate an average of only 10 percent of their annual revenues to development expenditure, with a significant portion allocated to recurrent expenses. Against this backdrop, KHRC initiated a study on implementing the 70:30 spending rule at the county level. This study assesses the current situation and the factors contributing to non-compliance with this crucial rule.



Devolution in Kenya

Overview of Kenya's Devolved System

Devolution in Kenya represents a significant shift in the country's governance structure, transitioning from a highly centralized system to a decentralized one. This transformation was entrenched in Kenya's governance landscape pursuant to the promulgation of the Constitution in 2010.

The Legal Framework for Devolution in Kenya

The constitution provides the foundation upon which devolution in Kenya is anchored. The following are some of the key legal provisions within the constitution that underpins devolution:

- **Establishment of County Governments:** Article 176 of the constitution establishes the county governments. Specifically it provides that Kenya shall have 47 devolved units, each with its own government consisting of a governor, county assembly, and executive structures.¹
- **Functions of County Governments:** Article 186 of the constitution outlines the functions of county governments, which includes but not limited to, agriculture, health services, transport, trade development, and many others. These functions are designed to be complementary to those of the national government.² The fourth schedule of the constitution provides a detailed distinction of functions between the national and county governments.
- **Revenue Sharing:** Article 202 of the constitution establishes the County Revenue Fund, to which at least 15 percent of national revenue is allocated every financial year to be shared among the counties. The amount is based on the most recent audited accounts of revenue received, as approved by the National Assembly.³ This revenue-sharing mechanism ensures that counties have the resources to discharge their mandate.

Further, Article 215 of the constitution establishes the Commission on Revenue Allocation (CRA), to make recommendations, on annual basis, on the criteria for equitable sharing of national revenue and other matters relating to financial management by county governments.

- **Transfer of Equitable Share:** Article 219 of the constitution provides for the establishment and transfer of various funds, including the Equalization Fund and the contingencies Fund, to support devolved functions and ensure equity and fairness in resource allocation.⁴
- **Election of County Leaders:** Article 180⁵ of the constitution outlines the process and procedure for the election of county governors and their deputies, ensuring a structured and democratic selection of executive leadership. Simultaneously, Article 177⁶ mandates the election of county assembly members, further reinforcing the democratic foundations of county governance.

1 176. County governments- Kenya Law Reform Commission (KLRC)

2 2. County Governments- Kenya Law Reform Commission (KLRC)

3 203. Equitable share and other financial laws- Kenya Law Reform Commission (KLRC)

4 219. Transfer of equitable share- Kenya Law Reform Commission (KLRC)

5 180. Election of county governor and deputy county governor- Kenya Law Reform Commission (KLRC)

6 177. Membership of county assembly- Kenya Law Reform Commission (KLRC)

- **Cooperation between Levels of Government:** Articles 6⁷ and 187⁸ of the constitution emphasize cooperation and consultation between the national and county governments, outlining respective functions and powers of national and county governments.

For the last decade, Parliament has enacted various enabling laws to support the implementation of the devolved system of government. Some of these enabling legislations enacted since 2010 include:

- **County Governments Act, No. 17 of 2012:** provided for the election, functioning, control of, tasks and powers of county governments.⁹ It was enacted to operationalize Chapter 11 of the constitution, which devolved power and some functions to county governments.
- **The Transition to Devolved Government Act, No. 7 of 2013:** provided for a framework for the transition to devolved government, pursuant to section 15 of the Sixth Schedule of the constitution.¹⁰
- **The Intergovernmental Relations Act, No. 2 of 2012:** provided a mechanism for smooth operation between the national and county governments. The Intergovernmental Relations Act, No. 2 of 2012 established the National and County Government coordinating Summit, the Intergovernmental Relations Technical Committee (IGRTC), the Council of Governors (CoG), and processes for dispute resolution.¹¹
- **County Assembly Services Act, No. 24 of 2017:** established a framework for the formation and efficient functioning of the County Assembly Service Board and the County Assembly Service within each county, as outlined in the County Governments Act and related purposes.¹²
- **National Government Coordination Act, No. 1 of 2013:** set up an administrative and institutional framework to coordinate central government functions at national and county levels, and ensure equitable access to federal government services throughout the Republic.¹³
- **Public Finance Management Act, No. 18 of 2012:** governed the management and control of public finances in the country. Parliament enacted this Act was for prudent and transparent management of public funds, resources, and assets at national and county government.¹⁴

Objectives of the study

The study's objective was to conduct a thorough and comprehensive review and analysis of the 70:30 budget spending rule at the county level, specifically focusing on the period spanning from 2018 to 2022.

7 6. Devolution and access to services- Kenya Law Reform Commission (KLRC)
8 187. Transfer of functions and powers between levels of government- Kenya Law Reform Commission (KLRC)
9 County Governments Act, 2012 (No. 17 of 2012). | InforMEA
10 TransitiontoDevolvedGovernmentAct1of2012.pdf (kisumuassembly.go.ke)
11 Microsoft Word- Paged_Intergovernmental Relation Act _No. 2 of 2012_.doc (kenyalaw.org)
12 No. 24 of 2017 (kenyalaw.org)
13 National Government Co-ordination Act 2013- Devolution Hub
14 PublicFinanceManagementAct18of2012.pdf (kenyalaw.org)

Scope of the Study

The scope of this study was restricted to conducting a comprehensive review and analysis of the 70:30 budget spending rule at the county level. The study period—2018 to 2022—coincided with the implementation of the second County Integration Development Plan (CIDP).

Specifically, the task undertaken included:

- Review and analysis of the budget estimates and expenditures, (total, recurrent, and development), for the 47 County governments over the last five financial years (FY 2022/23; FY 2021/22; FY 2020/21; FY 2019/20, and 2018/19 to establish allocation and spending patterns.
- Analysis of the budget trends for the County Governments including recurrent versus development allocation, revenue performance in terms of appropriation-in-aid, budget absorption, and utilization rate.
- Analysis and Establishing trends in budgetary performance and highlight best practices on development spending across all 47 County governments in Kenya for the period under review.
- Providing findings, conclusions, and recommendations based on the review and analysis.

Significance of the Study

The insights derived from this analysis are invaluable for identifying gaps, risks, opportunities, and areas for improvement. Furthermore, this study will generate proposals for policy and advocacy interventions. It has also yielded actionable recommendations, the implementation of which will shape evidence-based budgeting and policy advocacy, contributing to the enhancement of efficient public finance management and service delivery. Ultimately, we expect the findings of this research to play a crucial role in raising public awareness about the 70:30 spending rule. The aim is to educate and engage citizens and prompt key public actors with responsibilities related to this issue to take necessary actions.

Methodology approach

The report was developed through a hybrid of qualitative and quantitative methodological approach and desktop research. Broadly, the methodology encompassed literature and secondary data review; data collection; data analysis, synthesis and report writing.

The secondary data review and desktop scoping involved desktop literature review from already published sources and quantitative data analysis from existing data sets.

A review of the publicly available literature relating to devolution, fiscal decentralization and service delivery in Kenya alongside comparative analysis with other best practices in other jurisdictions was conducted in response to the objectives of the study. This was for identifying the gaps, best practices, challenges and opportunities to adherence to the 70:30 budget allocation rule against the link between this fiscal rule and service delivery across all the counties.

The literature reviewed included, but is not limited to (See table 1):

Table 1: List of some of the Documents Reviewed

- The Constitution of Kenya
- County Governments Act, No. 17 of 2012
- CIDPs
- PFMA, 2012
- PFM (County Regulations), 2015
- County Budget Implementation Review Reports by the OCoB, FY 2022/23; FY 2021/22; FY 2020/21; FY 2019/20; and FY 2018/19.
- County Budget Review and Outlook Papers (various issues);
- County Assembly Services Act, No. 24 of 2017
- The Intergovernmental Relations Act, No. 2 of 2012
- The Transition to Devolved Government Act, No. 7 of 2013

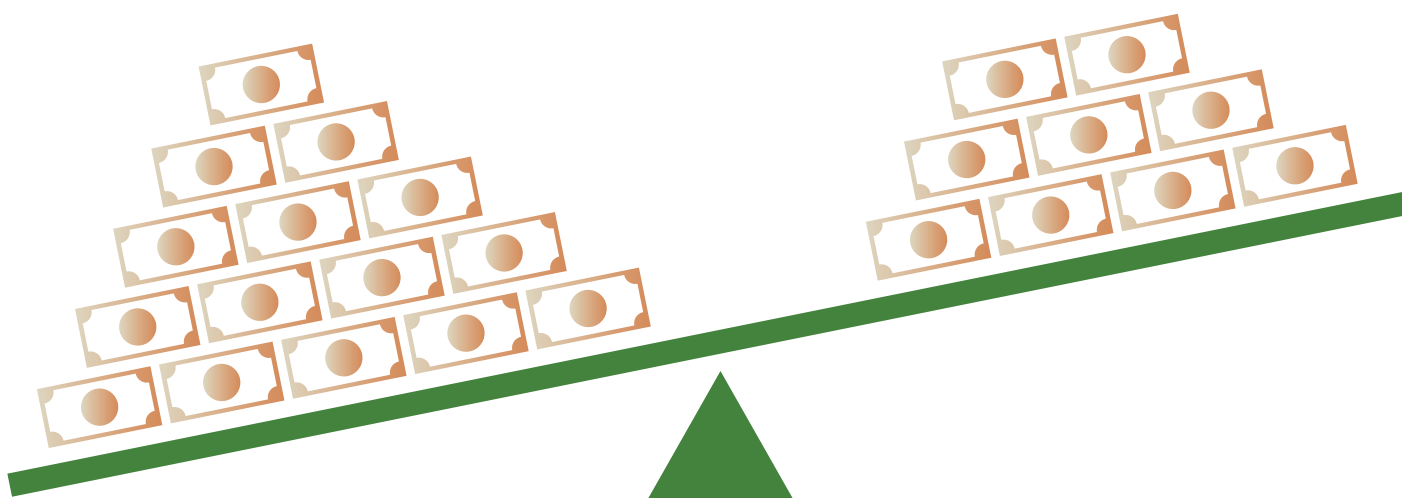
Data Management: Processing, Analysis and Report Writing

The analysis was preceded by the development of a secondary data checklist for data mining from publicly available data sources. Data collection tools and protocol for data collection, cleaning, analysis, and reporting was developed and shared with the client before it was put into use.

The dataset, upon collation and cleaning, was analyzed using descriptive statistic and synthesized to reflect the findings of the review and analysis of relevant budget documents against Terms of Reference (ToR) of the assignment.

Report writing was preceded by literature and secondary data review and qualitative data analysis. Information generated was synthesized in a coherent manner, using tables, graphs, diagrams, and charts as deemed necessary.

The report was then subjected to validation by stakeholders. This strategy was instrumental in assessing the accuracy of the findings besides testing for any biases. It made proposals on how to improve the recommendation, gaining ownership from various participants.



Devolution in Kenya represents a significant shift in the country's governance structure, transitioning from a highly centralized system to a decentralized one.



Revenue Sharing:

At least 15 percent of national revenue is allocated every financial year to be shared among the counties.



Establishment of County Governments:

Kenya shall have 47 devolved units, each with its own government consisting of a governor, county assembly and executive structures.



Transfer of Equitable Share:

Establishment and transfer of various funds, including the Equalization Fund and the contingencies Fund, to support devolved functions and ensure equity and fairness in resource allocation.



Functions of County Governments:

Agriculture, health services, transport, trade development, and many others. These functions are designed to be complementary to those of the national government.



Chapter 2: Comparative Studies and Compliance of Fiscal Rules in Sub-National Governments

Context

Numerous African countries, including Kenya, have embraced decentralization models as their governance structures. In this section, we will examine some best practices concerning budget spending and fiscal responsibility.

South Africa

In South Africa, the framework for public finance management is rooted in performance-based budgeting (PBB).¹⁵ This budgeting approach connects resource allocations to performance indicators and targets, ensuring the efficient and effective utilization of resources while upholding accountability for outcomes. South Africa's Public Finance Act of 1999 mandates budget consultations across all levels of government and the publication of budget information in accessible formats, including a citizen's budget, throughout the entire budget cycle. Consequently, South Africa boasts the highest level of fiscal transparency among all African nations.¹⁶

Furthermore, the Municipal Finance Management Act (MFMA) in South Africa requires that budgets be closely linked to a Service Delivery Budget Implementation Plan (SDBIP). It also mandates annual Performance Agreements' development, implementation, and monitoring for the Municipal Manager and all senior and executive-level managers.¹⁷ This requirement is instrumental in ensuring the adequate performance of these officials, ultimately leading to prudent budget management.

Nigeria

Nigeria operates within a federal system, with states enjoying significant autonomy. States in Nigeria have focused on enhancing revenue generation at the state level, and to achieve this objective, they have introduced fiscal responsibility laws aimed at promoting prudent financial management. The Fiscal Responsibility Act of 2007 (FRA) is a federal law that establishes the Fiscal Responsibility Commission and provides a framework for sound fiscal governance throughout Nigeria.¹⁸ This act delineates the commission's establishment, functions, and powers, which primarily revolve around ensuring public funds' transparent and accountable management. Additionally, the FRA sets out guidelines for budgetary planning, execution, and monitoring at the federal, state, and local government levels. The act mandates each state to establish its own Fiscal Responsibility Commission to enforce compliance with the fiscal responsibility principles outlined in the FRA.¹⁹ Beyond the Federal Fiscal Responsibility Act of 2007, several states in Nigeria have enacted their fiscal responsibility laws at the municipal level. For instance, Kaduna State passed the Kaduna State Fiscal Responsibility Act of 2015 to promote public funds' sustainable and responsible management.²⁰

¹⁵ Performance Budgeting in Local Government: A Case Study of eThekweni Municipality in South Africa | SpringerLink
¹⁶ report_2013_cabri_capable_finance_ministries_budget_practices_and_reforms_english_cabri_status_report_english.pdf (cabri-sbo.org)

¹⁷ Local Government: Municipal Finance Management Act [No. 56 of 2003] (www.gov.za)

¹⁸ Microsoft Word- fiscal responsibility (placng.org)

¹⁹ Implementing The Fiscal Responsibility Act At The State Level In Nigeria | CSEA AFRICA- CENTRE FOR THE STUDY OF THE ECONOMIES OF AFRICA

²⁰ Kaduna State approves fiscal responsibility bill | The Guardian Nigeria News- Nigeria and World News — News — The Guardian Nigeria News – Nigeria and World News

Ghana

Ghana operates under a decentralized system characterized by Metropolitan, Municipal, and District Assemblies (MMDAs).²¹ These MMDAs are responsible for executing development projects and programs at the local level. The country has consistently implemented a performance-based grant system to incentivize MMDAs to meet specific development objectives.²² This performance-based grant system allocates grants to MMDAs based on their demonstrated performance in achieving predetermined development targets. This system is an integral component of the District Development Facility (DDF), a multi-donor fund supporting decentralization and local government reforms in Ghana.²³

01

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02

Ghana operates under a decentralized system characterized by Metropolitan, Municipal, and District Assemblies (MMDAs). These MMDAs are responsible for executing development projects and programs at the local level.

03

In South Africa, the framework for public finance management is rooted in performance-based budgeting (PBB). This budgeting approach connects resource allocations to performance indicators and targets, ensuring the efficient and effective utilization of resources while upholding accountability for outcomes.

21 Ghana's decentralized governance system: the role of Chiefs | Emerald Insight
22 Performance-Based Grant Systems- UN Capital Development Fund (UNCDF)
23 PPA Ghana

Chapter 3: Policy, Regulatory and Legislative Framework on Budget Allocation and Spending in Kenya Policy

Context

Public Finance Management Act, 2012 (PFMA)

- **Section 107 (2)(b)** obligates county treasuries to allocate a minimum of 30 percent of their budgets to development expenditure over the medium term. It means that at least 30 percent of the county's budget should be used for projects and programs aimed at improving infrastructure, services, and socio-economic development.²⁴
- **Section 107 (2)(c)** places limits on wages and benefits for public officers within county governments not to exceed a certain percentage of the county's total revenue.²⁵
- **Section 107 (2)(d)** provides that over the medium term the government's borrowing shall be used only for financing development and not recurrent expenditure.²⁶

Public Finance Management (County Governments) Regulations, 2015:

- **Section 25(a) and(b)** reinforces the wage limit, capping it at not more than 35 percent of the county government's total revenue.²⁷ It means that a significant portion of county revenues should be channeled towards non-wage expenditures like development projects.

Public Finance Management Legislative Supplement No.17 of 2015:

Provides that the approved expenditures of a county assembly shall not exceed 7 percent of the total revenues of the county government or twice the personnel emoluments of that county assembly, whichever is lower.²⁸

Prudent Public Finance Management and Devolution in Kenya

Prudent public finance management plays a pivotal role in achieving the objectives of devolution in Kenya. The primary objectives of devolution, which include promoting equitable development, enhancing citizen participation, and improving the efficiency of service delivery at the local level, are intricately tied to how public finances are managed within the county governments.

24 Ibid. p. 73

25 Ibid. p. 73

26 Ibid. p. 73

27 LN230_2015.pdf (kenyalaw.org)

28 LN34_2015.pdf (kenyalaw.org)

i. Equitable Development

Resource Allocation: Prudent financial management ensures that resources are allocated in a fair and transparent manner, aligning with the principle of equitable development. By adhering to budgetary rules and allocating a significant portion of funds to development expenditure (as stipulated by the 70:30 rule), county governments can prioritize projects and programs that address disparities in infrastructure, education, healthcare, and other essential services.

Revenue Mobilization: Effective revenue mobilization strategies, including taxation and user fees, are essential for generating funds for development. Prudent financial management involves optimizing revenue collection, thereby increasing resources for equitable development.

Monitoring and Evaluation: Careful financial management includes robust monitoring and evaluation of development projects, ensuring that they are done effectively to achieve desired outcomes. Such oversight helps prevent misallocation of resources and promotes equitable development.

ii. Enhanced Citizen Participation

Transparency and Accountability: Sound financial management necessitates transparency and accountability in the utilization of public funds. County governments must furnish comprehensive financial reports and budgets, making monetary information readily accessible to the public. This transparency builds trust and empowers citizens to participate in the budgeting process actively and in decision-making, fostering a more inclusive and accountable governance.

Citizen Engagement in Budgeting: Citizen participation in the budgeting process is a crucial feature of devolution. Sensible financial management facilitates public participation by involving citizens in identifying local development priorities and allocating resources accordingly. It ensures that the budget reflects the needs and aspirations of the community.

iii. Efficient Service Delivery

Resource Optimization: Effective public finance management promotes county governments to maximize resource utilization by minimizing inefficiencies, reducing wastage, and prioritizing essential services. This efficiency results in enhanced service delivery as resources go towards areas where they are most critical and impactful.

Budgetary Control: Effective financial management leads to appropriate budgetary priorities, with strict control to prevent overspending. This safeguard guarantees that public funds are channeled towards essential services, ultimately enhancing the quality and accessibility of services within the counties. Much like the National Assembly, County Assemblies bear a constitutional responsibility to approve the county government’s budget and allocate budgetary resources across all county departments and agencies. Additionally, they hold the authority to oversee the budget’s implementation within each county department and agency. It is of utmost importance that county assemblies ensure strict adherence to all statutory fiscal responsibility principles. In cases where a county government breaches these principles, particularly the 70:30 spending rule, county assemblies must take appropriate sanctions.

Capacity Building: Prudent financial management also encompasses the critical capacity-building aspect for county officials responsible for budgeting, financial planning, and expenditure control. A skilled and knowledgeable workforce is better equipped to manage finances efficiently and deliver services effectively. Government expenditure, particularly capital expenditure, can drive economic growth in developing countries.²⁹ When meticulously planned, targeted, and managed, government spending on infrastructure, education, healthcare, and other development projects can stimulate economic activity, create job opportunities, and enhance the population’s overall well-being. However, a pressing concern is that counties have been allocating more of their budgets to recurrent expenses rather than development, thereby violating the fiscal responsibility principle.

A report by the Controller of Budget revealed that in the first quarter of the 2021/22 financial year, counties allocated a staggering 93 percent of disbursed funds to salaries and allowances, leaving a mere 6 percent for development. Specifically, 22 counties should have spent more funds on development projects between July and September 2021.³⁰ Furthermore, in the review of county budget implementation for the 2022/23 financial year, the Office of the Controller of Budget observed that counties consistently exceeded the prescribed limit for expenditure on wages and personnel benefits. For instance, in the 2022/23 fiscal year, counties allocated 41.5 percent of the realized revenues of KES 466.01 billion to salaries, wages, and other benefits, surpassing the recommended 35 percent of total revenues.³¹

29 Government Expenditure and Economic Growth in: IMF Working Papers Volume 1989 Issue 045 (1989)
30 Nairobi, Kisumu and 20 Other Counties that Spent Zero on Development in 2021/2022 First Quarter- Tuko.co.ke
31 Controller of Budget raises red flag over wasteful county spending on foreign trips, sitting allowances (citizen. Digital)

The primary objectives of devolution, includes promoting equitable development, enhancing citizen participation & improving the efficiency of service delivery at the local level, are intricately tied to how public finances are managed within the county governments.



Chapter 4: Study Findings

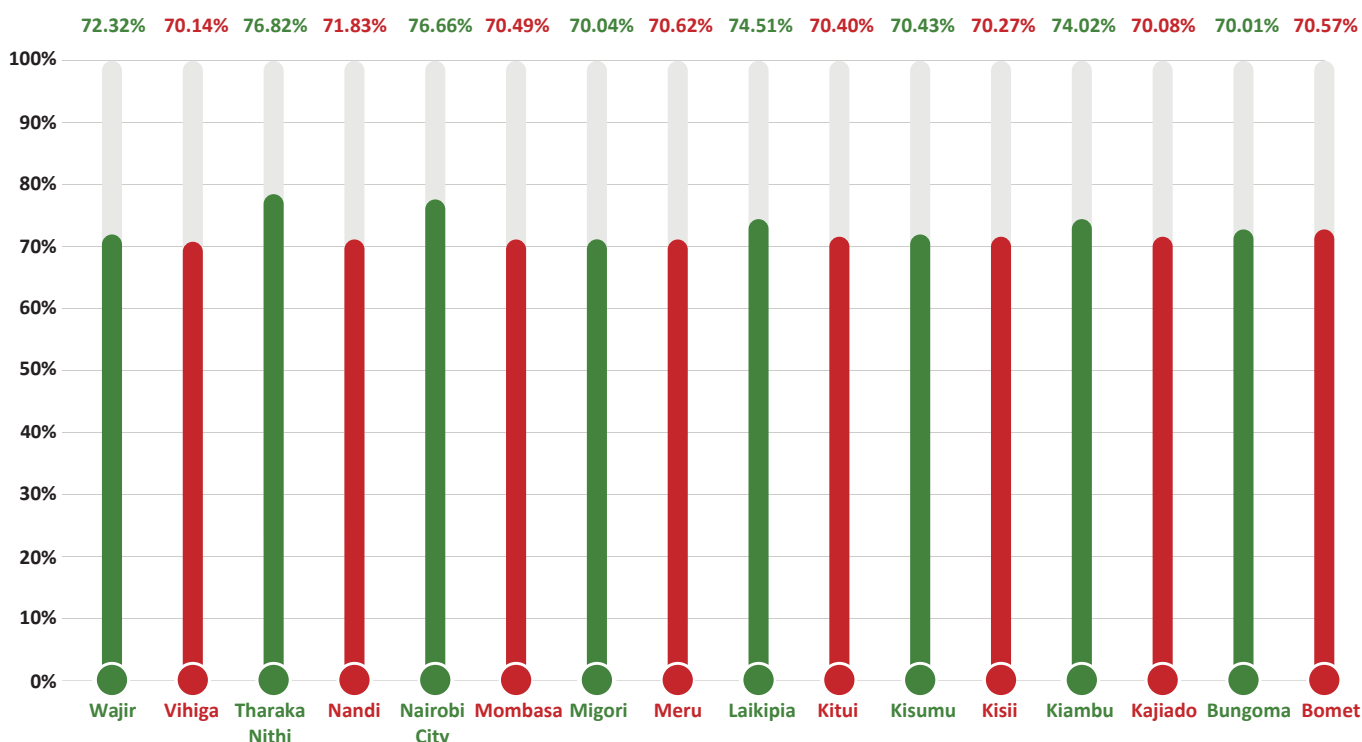
Context

This section presents the findings of the analysis of the 70:30 county government budget expenditure threshold for the period FY 2018/19 – FY 2022/23. The section examines the following themes under this section: Analysis of the 70:30 Rule with respect to County Government Budget Allocation and Expenditure; Analysis of County Government Recurrent and Development Expenditure Patterns; Analysis of the County Government Budget Absorption Rates; and Analysis of the County Government Budget Absorption Rates for the FY 2018/19 – FY 2022/23.

Analysis of the 70:30 Rule on County Government Budget Allocation and Expenditure for FY 2018/19 – FY 2022/23

Under Section 107(2)(b) of the Public Finance Management Act, 2012, county governments must allocate 30 percent of their budget to development expenditure over the medium term. Consequently, this implies that counties should give at most 70 percent of their budget to recurrent expenditure and at least 30 percent to development expenditure annually. An examination of budget implementation review reports from the Office of the Controller of Budget for the period in question reveals that in the fiscal year 2022/23, 16 counties failed to adhere to the 30 percent allocation requirement for development expenditure. The counties comprise Bungoma, Migori, Kajiado, Vihiga, Kisii, Kisumu, Bomet, Meru, Nandi, Wajir, Kiambu, Nairobi City, Laikipia, and Tharaka Nithi Counties. The analysis also disclosed that in the fiscal year 2022/23, out of the 32 counties that complied with the not less than 30 percent allocation for development expenditure, half of them allocated more than 70 percent of their budget to recurrent expenditure, thus contradicting the fiscal responsibility principle of the 70:30 distribution between recurrent and development funding, as illustrated in Figure 1 below:

Figure 1 :Analysis of the 70:30 Rule on County Government Budget Allocation and Expenditure for FY 2018/19 – FY 2022/23



During the other four fiscal years (FY 2018/19 – FY 2021/22), only eight counties fell short of meeting the threshold of not less than 30 percent allocation for development expenditure. For instance, in FY 2021/22, two counties, Kiambu (27.82 percent) and Nairobi (26.08 percent), failed to comply with the fiscal responsibility of allocating no less than 30 percent of their budgets to development. In FY 2020/21, this non-compliance was attributed solely to Nairobi (22.38 percent), while in FY 2019/20, four counties, including Kirinyaga (29.94 percent), Nyamira (27.94 percent), Meru (29.76 percent), and Nairobi (21.86 percent), were below the 30 percent threshold. Similarly, in FY 2018/19, only Nairobi (22.40 percent) did not allocate at least 30 percent of its budget to development.

A few counties stood out in terms of the best-performing devolved units, consistently allocating over 30 percent of their total expenditure to development. For example, Marsabit led the way in FY 2022/23 by giving 35.89 percent of its spending to development. Only five other counties exceeded the 30 percent mark for development spending during this period. These were Baringo (31.18 percent), Uasin Gishu (31.01 percent), Mandera (30.84 percent), Kwale (30.39 percent), and Kilifi (30.01 percent). It's noteworthy that Marsabit consecutively ranked as the top-performing county regarding development expenditure between FY 2018/19 and FY 2022/23.

Among the bottom five counties with the lowest development budget spending, only Kisii (5.74 percent in FY 2022/23) and Nairobi (8.48 percent in FY 2019/20) were the counties that allocated less than 10 percent to development, as illustrated in tables 2 and 3 below:

Table 2: Bottom 5 Counties on Development Spending for FY 2018/19 - FY 2022/23 (%)

FY 2022/23		FY 2021/22		FY 2020/21		FY 2019/20		FY 2018/19	
Marsabit	35.39%	Marsabit	41.82%	Marsabit	47.73%	Marsabit	44.11%	Marsabit	48.27%
Baringo	31.18%	Uasin Gishu	37.10%	Mombasa	41.20%	Mandera	43.42%	Mandera	47.75%
Uasin Gishu	31.01%	Nakuru	35.34%	Mandera	37.97%	Kwale	39.39%	Wajir	43.54%
Mandera	30.84%	Mandera	34.73%	Kwale	37.66%	Kakamega	39.32%	Kakamega	40.92%
Kwale	30.39%	Trans Nzoia	33.21%	Trans Nzoia	37.10%	Isiolo	38.07%	Trans Nzoia	37.50%

Table 3: Bottom 5 Counties on Development Spending for FY 2018/19 - FY 2022/23(%)

FY 2022/23		FY 2021/22		FY 2020/21		FY 2019/20		FY 2018/19	
Busia	16.80%	Vihiga	14.98%	Garissa	21.51%	Laikipia	18.96%	Nyamira	20.00%
Machakos	16.80%	Machakos	13.19%	Kisumu	20.87%	Samburu	18.71%	Samburu	17.81%
Nairobi City	13.87%	Narok	12.61%	Baringo	19.31%	Tana River	18.35%	Homa Bay	17.62%
Kiambu	10.22%	Garissa	12.50%	Nairobi City	18.68%	Taita/Taveta	18.14%	Turkana	16.19%
Kisii	5.74%	Nairobi City	10.68%	Narok	13.11%	Nairobi City	8.48%	Nakuru	14.58%

Another striking observation concerning Nairobi, as revealed in the analysis, is that it was the sole county that consistently fell short of allocating a minimum of 30 percent of its budget to development. As Figure 2 illustrates, Nairobi issued 22.40 percent, 21.86 percent, 22.38 percent, 26.08 percent, and 23.34 percent of its budget to development expenditure in FY 2018/19, FY 2019/20, FY 2020/21, and FY 2021/22, respectively.

Figure 2: Nairobi Budget Allocation to Development Expenditure (%)

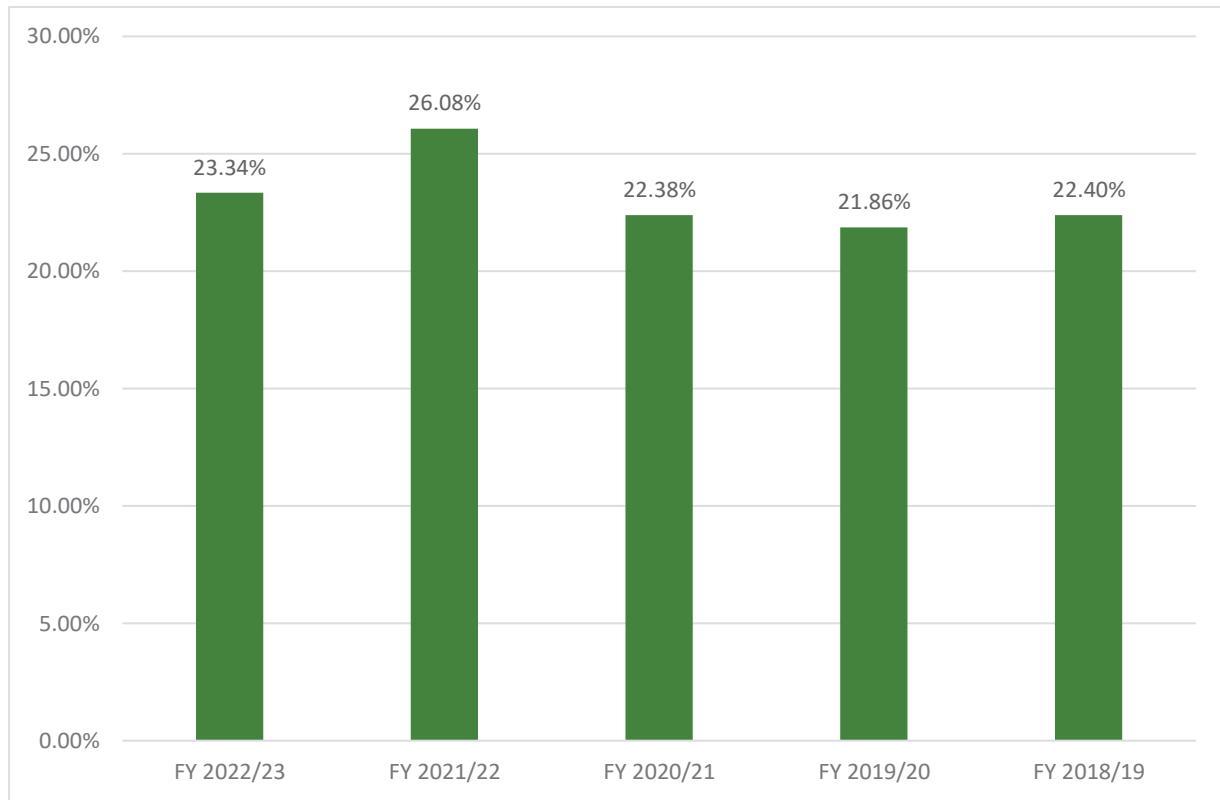
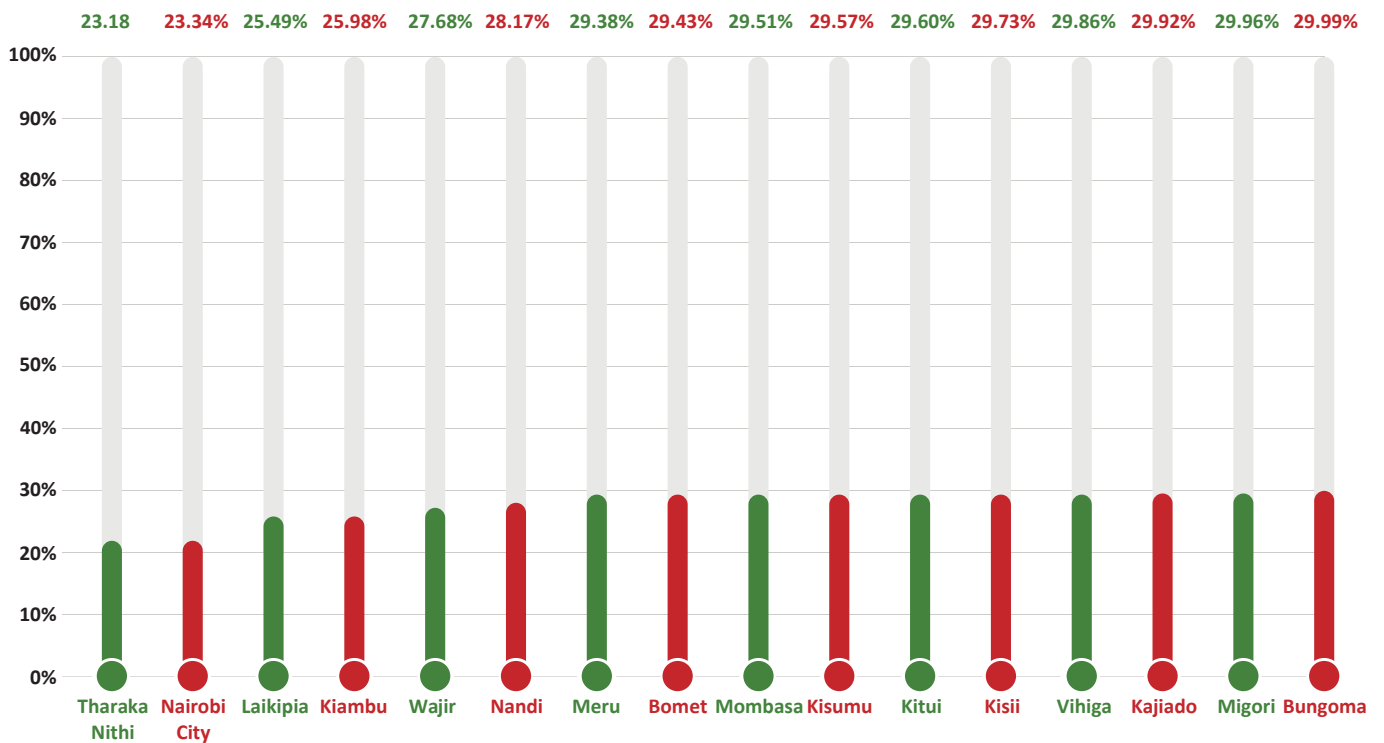


Figure 3: Counties whose budget allocation for development expenditure was less than 30 per cent in FY 2022/23



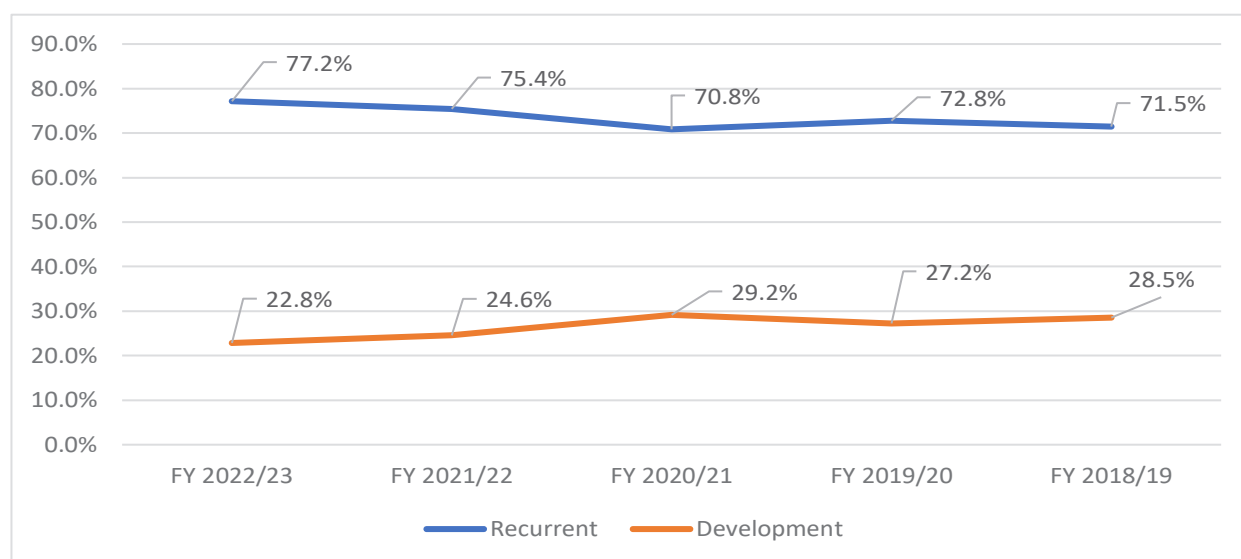
Analysis of County Government Recurrent and Development Expenditure Patterns in Kenya for FY 2018/19 – FY 2022/23

The analysis indicates that the total expenditure of county governments grew to KES 428,896.08 million in FY 2022/23 from KES 376,434.73 million in FY 2018/19, reflecting a 13.9 percent increase over the five years.

When considering the proportion of total expenditure, recurrent usage consistently occupied the largest share of the available resources. In FY 2022/23, out of the total spending, KES 330,915.80 million (equivalent to 77.2 percent of the expenditure) was allocated to meet the recurrent needs of county governments, while KES 97,980.28 million (representing 22.8 percent of the cost) was assigned to development, thus violating the 30:70 spending rule.

In the case of FY 2018/19, KES 268,999.13 million of the total expenditure was directed toward recurrent expenses, accounting for 71.5 percent of the total spending. During the same year, county governments allocated KES 107,435.60 million to development (equivalent to 28.5 percent of the total expenditure), as depicted in Figure 4.

Figure 4: County Government Recurrent and Development Expenditure Patterns in Kenya for FY 2018/19 – FY 2022/23



Throughout the entire period under examination, county governments, on average, allocated less than the statutory minimum of 30 percent to development expenditure. There tends to be minimal economic development activity during political campaigns and election periods leading up to a general election. It partly accounts for the decline in the share of development expenditure as a portion of total spending, which decreased to 22.8 percent in FY 2022/23 from 24.6 percent in FY 2021/22. The persistent underspending in the development sector remains a significant challenge, ultimately undermining service delivery across the counties.

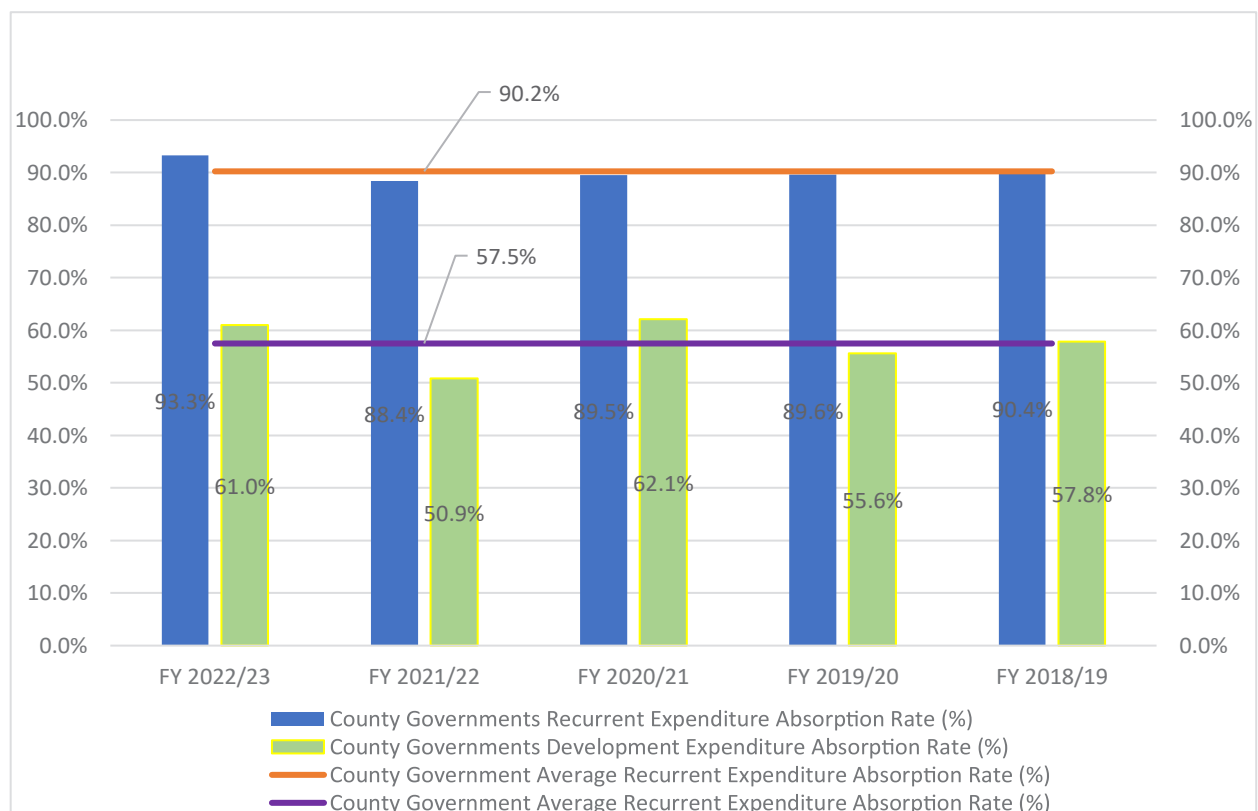
Analysis of the County Government Budget Absorption Rates for the FY 2018/19 – FY 2022/23

An analysis of county government expenditure as a percentage of the approved annual budget reveals that, on average, the county governments achieved a development expenditure absorption rate of 57.5 percent during the period under review. In contrast, for recurrent expenditure, county governments, on average, attained an absorption rate of 90.2 percent from FY 2018/19 to FY 2022/23, as depicted in Figure 5 below.

Baringo and Mombasa recorded the highest absorption rates for recurrent expenditure in FY 2022/23. Mombasa achieved an absorption rate of 104.9 percent, signifying that the county spent more than was initially allocated for recurrent expenditure. Baringo reached an absorption rate of 100 percent of recurrent spending during the same period. In contrast, Kilifi recorded the lowest absorption rate, 78.8 percent, for recurrent expenditure in FY 2022/23.

Regarding development expenditure, the analysis indicates that in FY 2022/23, Kisii was one of six counties with an absorption rate of less than 50 percent. The counties included Nairobi (49.9 percent), Machakos (42.5 percent), Busia (41.4 percent), Nakuru (36.1 percent), Kiambu (26.4 percent), and Kisii (13.9 percent). Such represents a reduction from the 11 counties in FY 2018/19 that recorded an absorption rate of less than 50 percent, which included Migori (49.6 percent), Kwale (42.6 percent), Kericho (38.9 percent), Samburu (37.2 percent), Uasin Gishu (36.4 percent), Homa Bay (32.5 percent), Baringo (32.2 percent), Siaya (31.5 percent), Lamu (30.4 percent), Turkana (29.1 percent), and Nakuru (18.4 percent). See Annex 5.

Figure 5: County Government Average Recurrent and Development Expenditure Absorption Rate (%) for FY 2018/19 – FY 2022/23



Analysis of County Own Source Revenue Performance FY 2018/19 – FY 2022/23

During the period under review, the collection of source revenue by county governments exhibited variations, ranging from KES 40,304.83 million collected in FY 2018/19 to KES 37,809.04 million collected in FY 2022/23. Moreover, Figure 6 illustrates a decrease in the average own-source revenue between FY 2019/20 and FY 2020/21. This reduction is partly attributed to the COVID-19 period, characterized by decreased economic activities due to the containment measures imposed to combat the pandemic. Figure 7 below further shows that, on average, county governments collected KES 36,847.67 million between FY 2018/19 and FY 2021/22.

As a portion of the total revenue, the county government’s own-source revenue collection represented 9.3 percent of the total revenue in FY 2018/19. However, this proportion decreased to 8.7 percent in FY 2022/23. Throughout the entire consideration period, the county government’s own-source revenue collection accounted for 9.3 percent of the total revenue collected.

Figure 6: County Governments Own Source Revenue Performance for FY 2018/19 – FY 2022/23 (KES. Million)

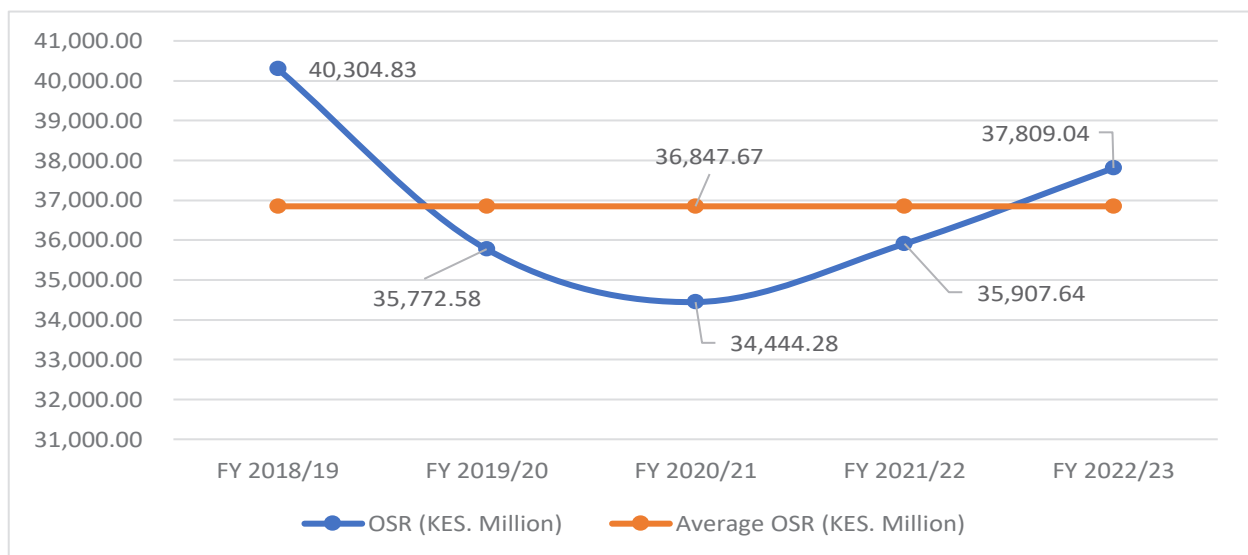
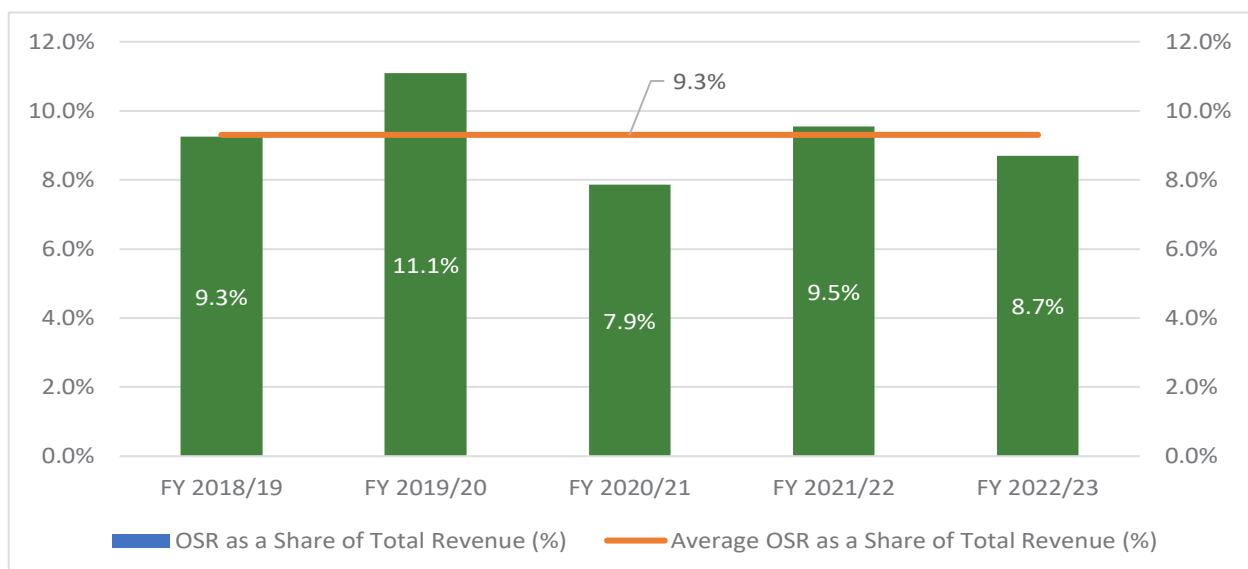
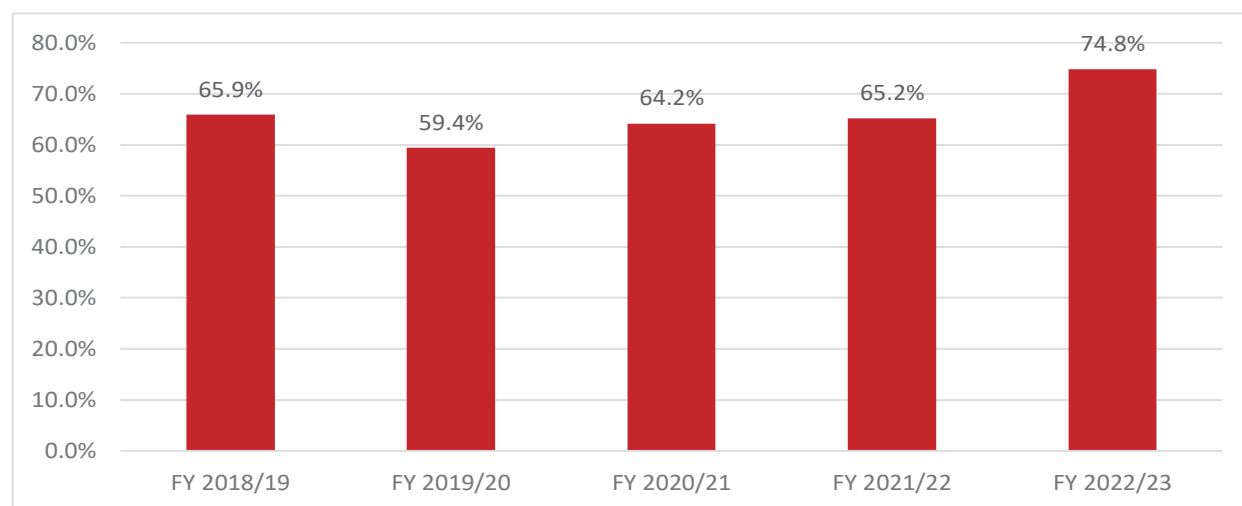


Figure 7: County Governments Average OSR as a Share of Total Revenue (%)



In terms of the county government’s attainment of the own-source revenue targets, the analysis found out that in FY 2018/19, the county governments collected 65.9 percent of the set target. This, however, declined to 59.4 percent in FY 2019/20 before it rose to 64.2 percent in FY 2020/21. In FY 2021/ 22 the actual own-source revenue collected accounted for 65.2 percent of the total target. The actual collection went up to 74.8 percent of the total targets in FY 2022/23 as shown in Figure 8 below.

Figure 8: County Governments Actual OSR Against Annual Target (%)



Furthermore, the analysis revealed that out of all the counties, only seven have consistently recorded annual own-source revenue collection exceeding KES1 billion. The counties are Kakamega, Kiambu, Machakos, Mombasa, Nairobi, Nakuru, and Narok. For instance, over three years (FY 2019/20, FY 2021/22, and FY 2022/23), these seven counties accounted for 61.5 percent of the total own-source revenue collected by counties (see Figures 2(a), 3, and 4). In FY 2018/19 and FY 2020/21, the counties contributed 60.0 percent and 60.5 percent, respectively. On average, these seven counties collectively collected 61.0 percent of the total own-source revenue generated by counties between FY 2018/19 and FY 2022/23. It implies that, on average, the other 40 counties collected less than half of the total own-source revenue collected by all the counties.

Table 4(a): Counties that generated OSR more than KES. 1 billion – FY 2019/20 – FY 2022/23

County	Actual OSR (Million)		
	FY 2022/23	FY 2021/22	FY 2019/20
Kakamega	1,309.68	1,226.08	1,180.81
Kiambu	2,424.63	3,149.18	2,466.26
Machakos	1,429.79	1,118.46	1,376.17
Mombasa	3,998.63	3,608.67	3,260.01
Nairobi City	10,237.26	9,238.80	8,715.07
Nakuru	1,611.06	1,707.45	2,551.21
Narok	3,061.01	1,334.56	2,345.48

County	Actual OSR (Million)		
	FY 2022/23	FY 2021/22	FY 2019/20
Total OSR collection for the 7 Counties	24,072.07	21,383.21	21,895.01
Total OSR collected by All Counties	37,809.04	35,907.64	35,772.58
% share of total OSR collected	63.7%	59.6%	61.2%
Average % share of total OSR collected	61.5%		

Table 5: Counties that generated OSR more than KES. 1 billion – FY 2020/21

FY 2020/2	Actual OSR (Million)
Kakamega	1,118.24
Kiambu	2,425.25
Machakos	1,296.36
Mombasa	3,314.53
Nairobi City	9,958.04
Nakuru	1,628.82
Uasin Gishu	1,105.68
Total OSR collection for the 7 Counties	20,846.91
Total OSR collected by All Counties	34,444.28
%	60.5%

Table 6: Counties that generated own-source revenue more than KES. 1 billion – FY 2018/19

FY 2018/19	Actual own-source revenue (Million)
Kiambu	2,742.22
Machakos	1,557.23
Mombasa	3,705.40
Nairobi City	10,248.43
Nakuru	2,814.63
Narok	3,122.38
Total OSR collection for the 6 Counties	24,190.29
Total OSR collected by All Counties	40,304.83
%	60.0%

Chapter 5: Conclusions and Recommendations

Conclusions

It has been nearly a decade since the implementation of devolution in Kenya. However, the journey of devolution has been challenging. While significant achievements have been observed across the country, it remains essential to establish both budgetary and extra-budgetary measures to safeguard the progress made so far. Moreover, counties should ensure that the resources entrusted to them are utilized judiciously, promoting efficient service delivery at the local level.

The study acknowledges that despite challenges in budget execution at the county level, including issues like late disbursements, it is imperative that when funds become available to the devolved units, they are used efficiently and prudently. Deliberate resource allocation and targeted spending are critical factors in enabling the counties to contribute to poverty alleviation and economic development at the county level and, consequently, to the broader development of Kenya. With devolution, local communities can benefit from devolved resources and increased citizen participation in setting priorities and local governance. In conclusion, these findings provide a solid foundation upon which the progress achieved in implementing devolution at the county level can be firmly built.

Recommendations

From the findings of this study, it is worth noting that the issues that were brought out by this study applies to majority of the counties. It is based on these findings that the following policy recommendations are made. These recommendations are made with an appreciation that the various counties are unique. Recommendations should be applied based on the unique context of the counties.

The following are the recommendations of the study:

- (a) County assemblies, in the exercise of their oversight role, which includes the approval of the county government's budget and expenditure, should ensure rigorous adherence to the stipulations outlined in section 25(1)(g) of the Public Finance Management (County Government) Regulations, 2015. This regulation, in accordance with section 107(5) of the Public Finance Management Act, 2012, mandates that the county government's actual expenditure on development must be a minimum of thirty percent, aligning with the requirement outlined in section 107(2)(a) of the Act.;
- (b) County executive committees should maintain strict oversight over recurrent expenditure to ensure it remains below the 70 percent threshold, actively work to reduce wasteful spending, eliminate corruption, and prioritize the allocation of the 30 percent budget to development projects. The focus should be on maximizing the positive impact on citizens' welfare, promoting sustainable development in line with the objectives of devolution.
- (c) The citizens should exercise their sovereign power through participating in the budget formulation stage and other phases of the budget cycle, including execution and oversight. They should utilize the existing statutory public participation opportunities to hold the county executives and assemblies accountable for the allocation and utilization of public funds per Section 107(2)(a) of

the PFMA. Further, citizens should monitor county spending and report to relevant authorities, including Auditor General, any instances of corruption and mismanagement of public resources for investigation and application of appropriate remedial action.

- (d) The study findings reveal that most of the counties have continued to unmitigatedly and consistently fail to adhere to the 70:30 budget spending rule. As such, a legal advisory opinion should be sought from the courts towards enforcing effective implementation of 70:30 budget spending rule by the counties.

Citizens should monitor county spending and report to relevant authorities, including Auditor General, any instances of corruption and mismanagement of public resources for investigation and application of appropriate remedial action.



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Chapter 7: Annexes

Annex 1(a): County Government Budget Allocation and Expenditure FY 2021/22 – FY 2022/23 (Kshs. Millions)

#	County	FY 2022/23					
		Budget			Expenditure		
		Rec	Dev't	Total Budget	Rec	Dev't	Total Ex
1	Baringo	5,368.69	3,888.73	9,257.42	5,368.49	2,432.72	7,801.21
2	Bomet	5,848.16	2,439.18	8,287.34	5,530.23	1,533.35	7,063.58
3	Bungoma	10,378.86	4,445.88	14,824.74	9,278.83	2,734.12	12,012.95
4	Busia	6,544.61	3,033.28	9,577.89	6,225.69	1,257.07	7,482.76
5	E/Marakwet	3,991.29	2,264.90	6,256.19	3,769.50	1,390.64	5,160.14
6	Embu	5,109.35	2,191.72	7,301.07	4,890.56	1,223.44	6,114.00
7	Garissa	6,556.23	2,813.92	9,370.15	6,162.63	1,597.33	7,760.00
8	Homa Bay	6,983.69	3,095.42	10,079.11	6,940.82	2,474.76	9,415.58
9	Isiolo	4,377.52	2,083.19	6,460.71	4,027.38	1,462.41	5,489.79
10	Kajiado	7,476.38	3,192.25	10,668.63	7,107.55	2,411.57	9,519.12
11	Kakamega	11,338.34	4,859.70	16,198.04	10,477.29	3,657.54	14,134.83
12	Kericho	5,825.29	2,628.29	8,453.58	5,431.89	2,190.79	7,622.68
13	Kiambu	13,074.22	4,587.82	17,662.04	10,650.88	1,212.26	11,863.14
14	Kilifi	9,931.46	5,420.29	15,351.75	7,825.66	3,355.06	11,180.72
15	Kirinyaga	4,847.45	2,185.06	7,032.51	4,836.07	1,609.99	6,446.06
16	Kisii	7,810.10	3,303.76	11,113.86	7,520.21	457.82	7,978.03
17	Kisumu	8,483.12	3,562.16	12,045.28	7,271.83	1,808.50	9,080.33
18	Kitui	8,662.90	3,643.15	12,306.05	8,173.76	2,129.55	10,303.31
19	Kwale	7,061.20	4,868.21	11,929.41	6,758.72	2,950.19	9,708.91
20	Laikipia	5,358.07	1,833.28	7,191.35	5,323.92	1,225.93	6,549.85
21	Lamu	3,001.20	1,366.43	4,367.63	2,747.93	763.51	3,511.44
22	Machakos	8,778.23	3,766.36	12,544.59	7,926.94	1,600.08	9,527.02
23	Makueni	7,485.99	3,278.76	10,764.75	7,309.93	2,537.37	9,847.30
24	Mandera	8,427.76	4,286.08	12,713.84	8,198.47	3,656.65	11,855.12
25	Marsabit	5,033.71	3,798.97	8,832.68	4,928.06	2,698.78	7,626.84
26	Meru	8,932.70	3,716.32	12,649.02	8,816.19	2,640.93	11,457.12
27	Migori	7,253.87	3,103.11	10,356.98	6,808.40	1,690.15	8,498.55
28	Mombasa	9,868.41	4,131.59	14,000.00	10,355.16	2,183.64	12,538.80
29	Murang'a	6,861.82	2,942.06	9,803.88	6,432.54	2,037.80	8,470.34
30	Nairobi City	30,369.96	9,243.95	39,613.91	28,627.93	4,610.46	33,238.39
31	Nakuru	12,870.61	8,339.09	21,209.70	10,520.71	3,008.13	13,528.84
32	Nandi	6,114.46	2,398.28	8,512.74	5,961.12	1,969.44	7,930.56

FY 2021/22						
	Budget			Expenditure		
Expenditure	Rec	Dev't	Total Budget	Rec	Dev't	Total Expenditure
01.21	5,415.43	4,205.19	9,620.62	5,150.75	1,847.19	6,997.94
063.58	5,842.23	2,961.02	8,803.25	5,158.61	1,719.97	6,878.57
012.95	9,974.99	4,479.38	14,454.37	8,601.23	1,969.51	10,570.73
82.76	5,681.53	4,548.85	10,230.38	4,887.78	1,537.63	6,425.41
60.14	3,700.80	2,858.56	6,559.36	3,507.19	1,597.34	5,104.53
14.00	4,750.39	2,168.72	6,919.11	4,221.74	1,110.83	5,332.56
759.96	7,096.95	3,343.79	10,440.74	6,847.20	978.13	7,825.32
15.58	6,350.27	3,334.09	9,684.36	5,694.11	2,189.70	7,883.81
89.79	4,169.53	2,198.31	6,367.84	3,759.66	1,172.14	4,931.80
19.12	7,451.72	3,570.37	11,022.09	5,551.53	2,118.96	7,670.48
134.83	10,202.21	6,198.03	16,400.24	9,307.86	4,550.52	13,858.38
22.68	5,299.72	3,104.29	8,404.01	5,057.98	1,822.64	6,880.62
863.14	12,637.21	4,869.66	17,506.87	9,923.98	2,885.95	12,809.93
180.72	9,981.52	5,971.31	15,952.83	8,678.39	2,116.78	10,795.17
46.06	4,531.06	3,174.27	7,705.33	4,334.45	1,623.49	5,957.94
78.03	8,498.97	4,091.72	12,590.69	7,703.61	1,887.90	9,591.51
80.33	8,451.05	3,726.80	12,177.85	6,307.86	1,175.68	7,483.54
303.31	8,327.23	4,141.51	12,468.74	7,586.01	2,728.05	10,314.07
708.91	6,986.72	5,778.92	12,765.64	6,602.90	3,184.35	9,787.25
49.85	4,966.83	3,911.73	8,878.56	4,355.21	1,862.13	6,217.34
11.44	3,115.71	1,881.67	4,997.38	2,695.44	1,042.92	3,738.35
27.02	9,051.33	4,038.39	13,089.72	8,673.32	1,317.52	9,990.83
47.30	7,269.88	4,274.95	11,544.83	5,878.19	2,571.19	8,449.37
855.12	7,840.82	5,442.85	13,283.67	7,568.41	4,027.48	11,595.89
26.84	4,745.54	4,586.00	9,331.54	4,514.82	3,245.20	7,760.02
457.12	8,387.69	4,153.46	12,541.15	7,422.00	2,585.92	10,007.92
98.55	6,690.49	3,753.53	10,444.02	6,623.50	2,115.15	8,738.66
538.80	10,168.15	9,388.90	19,557.05	7,034.88	3,474.45	10,509.34
70.34	7,372.37	3,296.19	10,668.56	6,685.91	1,374.41	8,060.31
238.39	29,293.58	10,333.96	39,627.54	25,309.71	3,024.71	28,334.42
528.84	12,851.05	10,662.94	23,513.99	10,062.45	5,499.91	15,562.36
30.56	6,019.80	2,945.75	8,965.55	5,800.93	1,809.18	7,610.11

#	County	FY 2022/23					
		Budget			Expenditure		
		Rec	Dev't	Total Budget	Rec	Dev't	Total E
33	Narok	10,153.46	4,827.66	14,981.12	9,654.28	3,149.84	12,804.12
34	Nyamira	4,909.47	2,185.41	7,094.88	4,341.27	1,393.94	5,735.21
35	Nyandarua	5,307.09	2,274.98	7,582.07	4,983.24	1,673.14	6,656.38
36	Nyeri	5,316.93	2,291.54	7,608.47	5,113.88	1,718.40	6,832.28
37	Samburu	4,794.78	2,184.83	6,979.61	4,491.86	1,837.44	6,329.30
38	Siaya	5,775.87	2,827.00	8,602.87	5,279.00	1,520.28	6,800.28
39	Taita/Taveta	4,996.55	2,197.01	7,193.56	4,874.53	1,261.05	6,135.58
40	Tana River	5,468.74	2,511.27	7,980.01	4,626.32	1,288.96	5,915.28
41	Tharaka-Nithi	4,364.60	1,316.77	5,681.37	4,083.61	914.06	4,997.67
42	Trans Nzoia	5,807.36	3,309.33	9,116.69	5,458.99	2,138.90	7,597.89
43	Turkana	12,528.85	5,880.28	18,409.13	11,191.08	3,318.04	14,509.12
44	Uasin Gishu	7,308.95	4,514.71	11,823.66	7,161.67	3,218.77	10,380.44
45	Vihiga	4,551.02	1,937.00	6,488.02	4,482.55	1,464.63	5,947.18
46	Wajir	8,125.45	3,109.23	11,234.68	7,848.01	2,377.74	10,225.75
47	West Pokot	5,200.51	2,464.03	7,664.54	5,120.22	2,193.11	7,313.33
	Total	354,635.28	160,542.24	515,177.52	330,915.80	97,980.28	428,896.08

Annex 1(b): County Government Budget Allocation and Expenditure FY 2019/20 - 2020/21 (Kshs. Millions)

#	County	FY 2020/21				
		Budget			Expenditure	
		Rec	Dev't	Total Budget	Rec	Dev't
1	Baringo	4,651.47	3,261.07	7,912.54	3,708.44	887.52
2	Bomet	4,936.35	2,683.35	7,619.70	4,148.52	1,493.68
3	Bungoma	9,282.88	4,720.01	14,002.89	8,032.87	3,360.76
4	Busia	5,672.19	4,746.72	10,418.91	5,298.97	2,175.49
5	E/Marakwet	3,502.64	2,449.10	5,951.74	3,315.10	1,449.34
6	Embu	4,752.76	2,354.26	7,107.02	3,944.74	1,282.45
7	Garissa	6,796.48	3,380.28	10,176.76	6,645.04	1,821.16
8	Homa Bay	5,432.24	3,552.69	8,984.93	5,262.57	2,193.72
9	Isiolo	3,724.33	2,037.29	5,761.62	3,359.35	1,029.39
10	Kajiado	6,452.02	3,598.61	10,050.63	6,036.54	2,852.18
11	Kakamega	9,042.46	7,031.22	16,073.68	7,997.84	4,612.47
12	Kericho	4,392.29	3,230.54	7,622.83	4,278.90	1,861.39

FY 2021/22						
Expenditure	Budget			Expenditure		
	Rec	Dev't	Total Budget	Rec	Dev't	Total Expenditure
804.12	9,344.77	4,007.34	13,352.11	9,274.76	1,338.29	10,613.05
735.21	4,778.83	2,053.79	6,832.62	4,516.52	1,327.81	5,844.34
556.38	5,223.94	2,808.58	8,032.52	4,766.72	1,116.41	5,883.14
832.28	6,097.46	2,635.80	8,733.26	5,815.12	1,403.37	7,218.48
329.30	4,653.65	2,723.89	7,377.54	4,033.79	1,855.25	5,889.04
799.28	5,624.76	3,345.54	8,970.30	5,228.21	1,879.75	7,107.96
135.58	4,662.91	2,492.70	7,155.61	4,491.95	822.56	5,314.51
915.28	5,510.90	2,973.82	8,484.72	5,241.41	1,927.72	7,169.13
997.67	3,987.11	1,924.15	5,911.26	3,178.03	1,132.43	4,310.47
597.89	5,254.43	4,050.87	9,305.30	5,211.67	2,591.58	7,803.26
509.12	9,880.51	6,308.33	16,188.84	7,285.44	2,491.86	9,777.30
380.44	7,103.02	6,110.64	13,213.66	6,410.89	3,781.95	10,192.84
947.18	4,475.23	1,933.65	6,408.88	3,672.65	647.14	4,319.79
225.75	7,341.86	4,243.70	11,585.56	6,917.60	2,391.60	9,309.20
813.33	5,150.59	2,521.09	7,671.68	4,941.19	1,596.71	6,537.89
8,896.08	342,212.74	193,529.00	535,741.74	302,493.56	98,471.36	400,964.92

FY 2019/20						
Total Expenditure	Budget			Expenditure		
	Rec	Dev't	Total Expenditure	Rec	Dev't	Total Expenditure
4,595.96	4,883.87	3,501.47	8,385.34	4,593.59	1,730.08	6,323.67
5,642.20	4,888.71	2,623.99	7,512.70	4,505.16	1,707.43	6,212.60
11,393.63	9,239.49	4,596.64	13,836.13	8,161.42	2,654.44	10,815.86
7,474.46	5,490.02	3,785.97	9,275.99	5,060.86	1,690.39	6,751.25
4,764.44	3,363.64	2,409.88	5,773.52	3,236.51	1,106.74	4,343.25
5,227.19	4,493.62	2,286.60	6,780.22	4,077.74	1,085.73	5,163.47
8,466.20	6,416.89	4,451.49	10,868.38	6,370.06	2,015.26	8,385.32
7,456.29	5,460.29	3,509.29	8,969.58	4,994.06	2,194.20	7,188.26
4,388.74	3,318.58	2,414.52	5,733.10	3,128.91	1,923.38	5,052.30
8,888.72	6,331.75	3,920.57	10,252.32	5,370.33	1,859.24	7,229.57
12,610.31	8,353.66	7,053.40	15,407.06	7,600.15	4,924.45	12,524.60
6,140.30	4,888.74	3,857.39	8,746.13	4,728.46	1,771.43	6,499.89

#	County	FY 2020/21				
		Budget			Expenditure	
		Rec	Dev't	Total Budget	Rec	Dev't
13	Kiambu	11,824.58	6,053.82	17,878.40	10,338.39	3,297.43
14	Kilifi	9,254.97	5,406.06	14,661.03	7,404.86	4,103.35
15	Kirinyaga	4,237.42	2,558.19	6,795.61	4,139.33	1,457.99
16	Kisii	8,564.56	4,106.72	12,671.28	7,184.16	2,595.11
17	Kisumu	8,025.44	4,754.92	12,780.36	7,322.45	1,930.92
18	Kitui	7,434.46	4,405.35	11,839.81	7,058.38	3,452.09
19	Kwale	6,322.96	5,938.37	12,261.33	6,075.74	3,670.21
20	Laikipia	4,813.08	2,685.54	7,498.62	4,376.60	1,449.93
21	Lamu	2,761.87	1,944.79	4,706.66	2,263.84	854.12
22	Machakos	8,734.18	4,754.39	13,488.57	8,367.28	2,589.41
23	Makueni	6,673.98	5,031.13	11,705.11	5,925.08	3,310.36
24	Mandera	7,573.66	5,637.70	13,211.36	7,240.02	4,432.30
25	Marsabit	4,152.95	4,562.15	8,715.10	3,764.88	3,438.43
26	Meru	8,053.69	3,730.09	11,783.78	7,447.39	2,625.97
27	Migori	5,447.75	3,709.04	9,156.79	5,144.42	2,190.15
28	Mombasa	10,564.82	5,069.76	15,634.58	6,780.80	4,750.47
29	Murang'a	5,805.86	3,079.05	8,884.91	5,177.35	2,540.83
30	Nairobi City	29,405.67	8,476.07	37,881.74	24,506.42	5,629.23
31	Nakuru	10,864.45	10,106.72	20,971.17	8,996.80	4,882.50
32	Nandi	5,022.02	2,589.50	7,611.52	5,034.26	1,922.80
33	Narok	8,042.74	3,622.90	11,665.64	7,709.74	1,163.03
34	Nyamira	4,657.80	2,142.44	6,800.24	4,347.82	1,398.16
35	Nyandarua	4,925.41	2,890.16	7,815.57	4,617.81	2,044.53
36	Nyeri	5,899.44	3,198.58	9,098.02	5,575.11	2,175.81
37	Samburu	4,262.59	2,528.07	6,790.66	3,856.45	1,373.76
38	Siaya	4,841.03	3,380.08	8,221.11	4,706.01	2,245.77
39	Taita/Taveta	4,060.71	2,054.02	6,114.73	3,568.35	1,777.00
40	Tana River	4,720.38	3,424.87	8,145.25	3,387.18	1,290.27
41	Tharaka-Nithi	3,882.57	1,975.26	5,857.83	3,675.30	1,259.58
42	Trans Nzoia	4,908.12	3,488.09	8,396.21	4,659.55	2,747.97
43	Turkana	9,131.47	5,347.37	14,478.84	9,439.61	2,770.28
44	Uasin Gishu	6,118.96	5,892.97	12,011.93	5,717.14	2,564.11
45	Vihiga	4,072.61	2,511.94	6,584.55	3,711.20	2,002.29
46	Wajir	6,780.59	4,163.51	10,944.10	6,140.76	3,105.19
47	West Pokot	4,396.86	2,593.31	6,990.17	4,256.39	2,007.48
	Total	314,877.76	186,858.07	501,735.83	281,945.71	116,068.39

	FY 2019/20					
	Budget			Expenditure		
Total Expenditure	Rec	Dev't	Total Expenditure	Rec	Dev't	Total Expenditure
13,635.82	11,651.49	6,210.35	17,861.84	10,563.32	4,411.33	14,974.64
11,508.20	9,254.12	5,780.50	15,034.62	7,653.15	3,671.47	11,324.63
5,597.32	4,295.81	1,835.80	6,131.61	3,620.65	1,149.07	4,769.72
9,779.27	8,573.55	4,352.01	12,925.56	6,900.61	2,543.62	9,444.23
9,253.37	8,129.21	4,086.75	12,215.96	6,740.83	2,379.77	9,120.60
10,510.47	7,404.76	4,390.49	11,795.25	7,092.24	2,918.84	10,011.08
9,745.96	6,172.38	7,073.64	13,246.02	5,394.43	3,505.08	8,899.51
5,826.53	4,567.69	2,605.42	7,173.11	4,378.95	1,024.66	5,403.61
3,117.96	2,655.94	2,080.38	4,736.32	2,208.88	843.61	3,052.50
10,956.69	8,634.98	4,694.67	13,329.65	7,503.62	1,958.24	9,461.87
9,235.44	6,379.12	4,807.16	11,186.28	5,954.62	2,648.69	8,603.31
11,672.31	6,822.77	6,295.54	13,118.31	6,535.53	5,014.79	11,550.32
7,203.31	4,347.47	4,001.05	8,348.52	4,004.93	3,161.42	7,166.35
10,073.36	7,897.65	3,346.00	11,243.65	7,291.56	2,170.58	9,462.14
7,334.56	5,696.28	4,031.04	9,727.32	4,937.32	1,662.82	6,600.15
11,531.27	9,388.96	4,281.04	13,670.00	7,645.90	3,149.57	10,795.46
7,718.18	5,549.94	3,273.48	8,823.42	4,606.13	2,804.47	7,410.60
30,135.65	28,896.56	8,084.83	36,981.39	21,373.49	1,979.95	23,353.44
13,879.30	10,970.31	10,980.87	21,951.18	9,969.07	4,109.73	14,078.80
6,957.06	5,369.54	3,350.91	8,720.45	4,778.88	1,305.21	6,084.09
8,872.76	8,046.49	3,951.64	11,998.13	7,707.33	2,924.04	10,631.37
5,745.98	5,045.48	1,956.50	7,001.98	4,568.97	1,203.21	5,772.17
6,662.33	5,102.09	2,881.62	7,983.71	4,679.18	1,893.61	6,572.79
7,750.92	5,911.03	3,063.89	8,974.92	5,735.44	1,646.21	7,381.65
5,230.21	4,732.65	2,235.96	6,968.61	4,116.68	947.40	5,064.08
6,951.77	4,899.62	3,982.16	8,881.78	4,747.68	2,122.80	6,870.49
5,345.35	3,961.66	1,702.86	5,664.52	3,634.47	805.53	4,440.00
4,677.46	5,333.27	2,702.05	8,035.32	6,661.93	1,497.42	8,159.35
4,934.89	3,448.70	1,670.37	5,119.07	3,097.21	1,116.27	4,213.48
7,407.52	4,718.60	3,255.79	7,974.39	4,123.44	2,194.79	6,318.23
12,209.89	10,115.90	4,726.73	14,842.63	9,840.61	2,511.09	12,351.69
8,281.25	5,770.95	5,796.66	11,567.61	5,424.42	2,675.35	8,099.77
5,713.49	4,142.56	2,812.47	6,955.03	3,576.15	1,310.27	4,886.43
9,245.95	6,224.00	5,244.33	11,468.33	6,130.32	3,488.08	9,618.41
6,263.87	4,393.04	2,028.76	6,421.80	4,247.98	1,103.21	5,351.18
398,014.10	311,633.83	187,984.93	499,618.76	279,273.18	104,514.98	383,788.16

Annex 1(c): County Government Budget Allocation and Expenditure FY 2018/19 (Kshs. Millions)

#	County	Budget	
		Rec	Dev't
1	Baringo	4,528.48	3,596.55
2	Bomet	5,186.16	2,947.82
3	Bungoma	8,571.21	4,194.11
4	Busia	5,152.32	3,674.16
5	Elgeyo/Marakwet	3,135.27	2,465.81
6	Embu	4,660.95	2,166.29
7	Garissa	6,528.52	4,193.71
8	Homa Bay	5,354.43	3,112.91
9	Isiolo	3,624.21	1,859.88
10	Kajiado	5,835.96	3,769.29
11	Kakamega	7,685.24	6,804.18
12	Kericho	4,773.71	3,644.26
13	Kiambu	10,949.23	5,965.12
14	Kilifi	8,711.84	5,770.64
15	Kirinyaga	4,093.31	1,818.15
16	Kisii	8,013.42	3,997.58
17	Kisumu	7,246.43	4,629.11
18	Kitui	7,059.91	4,628.76
19	Kwale	5,398.24	6,119.78
20	Laikipia	4,125.79	2,802.17
21	Lamu	2,562.14	2,284.60
22	Machakos	9,569.68	5,395.55
23	Makueni	6,234.36	4,417.36
24	Mandera	6,633.04	7,076.92
25	Marsabit	4,296.84	4,421.96
26	Meru	7,862.71	4,693.39
27	Migori	5,141.56	3,659.55
28	Mombasa	10,112.51	4,343.98
29	Murang'a	5,262.20	3,588.58
30	Nairobi City	25,662.42	7,405.82
31	Nakuru	10,467.35	8,011.58
32	Nandi	5,206.59	3,220.26
33	Narok	7,041.48	3,153.37
34	Nyamira	4,828.60	2,130.48
35	Nyandarua	4,502.83	3,166.70

FY 2018/19			
Expenditure			
Total Budget	Rec	Dev't	Total Expenditure
8,125.03	4,394.23	366.48	4,760.71
8,133.98	4,821.66	1,718.49	6,540.15
12,765.32	7,226.41	562.12	7,788.54
8,826.48	4,707.59	311.80	5,019.39
5,601.08	3,094.30	391.77	3,486.07
6,827.24	4,552.03	148.02	4,700.05
10,722.23	6,615.23	486.75	7,101.98
8,467.34	4,726.99	1,371.52	6,098.51
5,484.09	3,281.22	532.27	3,813.48
9,605.25	5,335.68	576.55	5,912.22
14,489.42	7,194.63	1,518.85	8,713.49
8,417.97	4,714.78	642.35	5,357.13
16,914.35	9,765.02	1,155.15	10,920.17
14,482.48	6,074.94	426.25	6,501.19
5,911.46	4,025.62	308.83	4,334.44
12,011.00	7,276.27	1,575.67	8,851.95
11,875.54	5,703.04	98.94	5,801.98
11,688.67	6,563.10	506.28	7,069.38
11,518.02	5,084.61	865.33	5,949.94
6,927.96	3,923.97	0.00	3,923.97
4,846.74	2,208.63	119.87	2,328.50
14,965.23	8,554.73	2,681.24	11,235.97
10,651.72	5,780.73	603.41	6,384.14
13,709.96	6,291.37	941.49	7,232.87
8,718.80	3,862.71	584.34	4,447.05
12,556.10	7,139.04	566.06	7,705.10
8,801.11	4,552.55	1,008.66	5,561.21
14,456.49	9,422.62	107.88	9,530.50
8,850.78	4,658.74	1,381.09	6,039.84
33,068.24	23,497.73	1,873.43	25,371.16
18,478.93	8,659.22	477.64	9,136.86
8,426.85	4,994.32	551.76	5,546.09
10,194.85	6,952.16	457.59	7,409.75
6,959.08	4,481.79	726.08	5,207.87
7,669.53	3,893.97	569.86	4,463.84

#	County	Budget	
		Rec	Dev't
36	Nyeri	5,975.85	2,860.69
37	Samburu	3,856.21	2,004.91
38	Siaya	4,712.63	3,730.96
39	Taita/Taveta	3,955.76	2,031.69
40	Tana River	4,637.30	2,936.06
41	Tharaka-Nithi	3,542.94	2,178.06
42	Trans Nzoia	4,867.14	3,175.42
43	Turkana	9,600.34	5,751.96
44	Uasin Gishu	5,469.52	4,488.54
45	Vihiga	4,517.44	2,485.13
46	Wajir	6,417.51	6,758.18
47	West Pokot	4,139.23	2,230.28
	Total	297,710.81	185,762.26

Annex 2: County Government Expenditure FY 2018/19 - FY 2022/23 (Kshs. Millions)

	County	FY 2022/23			FY 2021/22			Rec
		Rec	Dev't	Total Expenditure	Rec	Dev't	Total Expenditure	
1	Baringo	5,368.49	2,432.72	7,801.21	5,150.75	1,847.19	6,997.94	3,708.44
2	Bomet	5,530.23	1,533.35	7,063.58	5,158.61	1,719.97	6,878.57	4,148.52
3	Bungoma	9,278.83	2,734.12	12,012.95	8,601.23	1,969.51	10,570.73	8,032.87
4	Busia	6,225.69	1,257.07	7,482.76	4,887.78	1,537.63	6,425.41	5,298.97
5	E/Marakwet	3,769.50	1,390.64	5,160.14	3,507.19	1,597.34	5,104.53	3,315.10
6	Embu	4,890.56	1,223.44	6,114.00	4,221.74	1,110.83	5,332.56	3,944.74
7	Garissa	6,162.63	1,597.33	7,759.96	6,847.20	978.13	7,825.32	6,645.04
8	Homa Bay	6,940.82	2,474.76	9,415.58	5,694.11	2,189.70	7,883.81	5,262.57
9	Isiolo	4,027.38	1,462.41	5,489.79	3,759.66	1,172.14	4,931.80	3,359.35
10	Kajiado	7,107.55	2,411.57	9,519.12	5,551.53	2,118.96	7,670.48	6,036.54
11	Kakamega	10,477.29	3,657.54	14,134.83	9,307.86	4,550.52	13,858.38	7,997.84
12	Kericho	5,431.89	2,190.79	7,622.68	5,057.98	1,822.64	6,880.62	4,278.90
13	Kiambu	10,650.88	1,212.26	11,863.14	9,923.98	2,885.95	12,809.93	10,338.39
14	Kilifi	7,825.66	3,355.06	11,180.72	8,678.39	2,116.78	10,795.17	7,404.86
15	Kirinyaga	4,836.07	1,609.99	6,446.06	4,334.45	1,623.49	5,957.94	4,139.33
16	Kisii	7,520.21	457.82	7,978.03	7,703.61	1,887.90	9,591.51	7,184.16
17	Kisumu	7,271.83	1,808.50	9,080.33	6,307.86	1,175.68	7,483.54	7,322.45

FY 2018/19			
Expenditure			
Total Budget	Rec	Dev't	Total Expenditure
8,836.54	5,161.05	934.09	6,095.14
5,861.12	3,438.00	574.45	4,012.45
8,443.59	4,526.53	380.43	4,906.96
5,987.45	3,764.96	518.46	4,283.42
7,573.36	3,203.41	32.24	3,235.65
5,721.00	3,206.89	532.70	3,739.59
8,042.56	3,992.57	1,007.48	5,000.05
15,352.30	8,673.75	1,925.12	10,598.87
9,958.06	5,109.83	203.77	5,313.60
7,002.57	4,129.69	366.89	4,496.58
13,175.69	5,861.30	2,562.10	8,423.40
6,369.51	3,899.50	984.76	4,884.27
483,473.07	268,999.13	36,236.32	305,235.45

FY 2020/21		FY 2019/20			FY 2018/19		
Dev't	Total Expenditure	Rec	Dev't	Total Expenditure	Rec	Dev't	Total Expenditure
887.52	4,595.96	4,593.59	1,730.08	6,323.67	4,394.23	366.48	4,760.71
1,493.68	5,642.20	4,505.16	1,707.43	6,212.60	4,821.66	1,718.49	6,540.15
3,360.76	11,393.63	8,161.42	2,654.44	10,815.86	7,226.41	562.12	7,788.54
2,175.49	7,474.46	5,060.86	1,690.39	6,751.25	4,707.59	311.80	5,019.39
1,449.34	4,764.44	3,236.51	1,106.74	4,343.25	3,094.30	391.77	3,486.07
1,282.45	5,227.19	4,077.74	1,085.73	5,163.47	4,552.03	148.02	4,700.05
1,821.16	8,466.20	6,370.06	2,015.26	8,385.32	6,615.23	486.75	7,101.98
2,193.72	7,456.29	4,994.06	2,194.20	7,188.26	4,726.99	1,371.52	6,098.51
1,029.39	4,388.74	3,128.91	1,923.38	5,052.30	3,281.22	532.27	3,813.48
2,852.18	8,888.72	5,370.33	1,859.24	7,229.57	5,335.68	576.55	5,912.22
4,612.47	12,610.31	7,600.15	4,924.45	12,524.60	7,194.63	1,518.85	8,713.49
1,861.39	6,140.30	4,728.46	1,771.43	6,499.89	4,714.78	642.35	5,357.13
3,297.43	13,635.82	10,563.32	4,411.33	14,974.64	9,765.02	1,155.15	10,920.17
4,103.35	11,508.20	7,653.15	3,671.47	11,324.63	6,074.94	426.25	6,501.19
1,457.99	5,597.32	3,620.65	1,149.07	4,769.72	4,025.62	308.83	4,334.44
2,595.11	9,779.27	6,900.61	2,543.62	9,444.23	7,276.27	1,575.67	8,851.95
1,930.92	9,253.37	6,740.83	2,379.77	9,120.60	5,703.04	98.94	5,801.98

	County	FY 2022/23			FY 2021/22			Rec
		Rec	Dev't	Total Expenditure	Rec	Dev't	Total Expenditure	
18	Kitui	8,173.76	2,129.55	10,303.31	7,586.01	2,728.05	10,314.07	7,058.38
19	Kwale	6,758.72	2,950.19	9,708.91	6,602.90	3,184.35	9,787.25	6,075.74
20	Laikipia	5,323.92	1,225.93	6,549.85	4,355.21	1,862.13	6,217.34	4,376.60
21	Lamu	2,747.93	763.51	3,511.44	2,695.44	1,042.92	3,738.35	2,263.84
22	Machakos	7,926.94	1,600.08	9,527.02	8,673.32	1,317.52	9,990.83	8,367.28
23	Makueni	7,309.93	2,537.37	9,847.30	5,878.19	2,571.19	8,449.37	5,925.08
24	Mandera	8,198.47	3,656.65	11,855.12	7,568.41	4,027.48	11,595.89	7,240.02
25	Marsabit	4,928.06	2,698.78	7,626.84	4,514.82	3,245.20	7,760.02	3,764.88
26	Meru	8,816.19	2,640.93	11,457.12	7,422.00	2,585.92	10,007.92	7,447.39
27	Migori	6,808.40	1,690.15	8,498.55	6,623.50	2,115.15	8,738.66	5,144.42
28	Mombasa	10,355.16	2,183.64	12,538.80	7,034.88	3,474.45	10,509.34	6,780.80
29	Murang'a	6,432.54	2,037.80	8,470.34	6,685.91	1,374.41	8,060.31	5,177.35
30	Nairobi City	28,627.93	4,610.46	33,238.39	25,309.71	3,024.71	28,334.42	24,506.42
31	Nakuru	10,520.71	3,008.13	13,528.84	10,062.45	5,499.91	15,562.36	8,996.80
32	Nandi	5,961.12	1,969.44	7,930.56	5,800.93	1,809.18	7,610.11	5,034.26
33	Narok	9,654.28	3,149.84	12,804.12	9,274.76	1,338.29	10,613.05	7,709.74
34	Nyamira	4,341.27	1,393.94	5,735.21	4,516.52	1,327.81	5,844.34	4,347.82
35	Nyandarua	4,983.24	1,673.14	6,656.38	4,766.72	1,116.41	5,883.14	4,617.81
36	Nyeri	5,113.88	1,718.40	6,832.28	5,815.12	1,403.37	7,218.48	5,575.11
37	Samburu	4,491.86	1,837.44	6,329.30	4,033.79	1,855.25	5,889.04	3,856.45
38	Siaya	5,279.00	1,520.28	6,799.28	5,228.21	1,879.75	7,107.96	4,706.01
39	Taita/Taveta	4,874.53	1,261.05	6,135.58	4,491.95	822.56	5,314.51	3,568.35
40	Tana River	4,626.32	1,288.96	5,915.28	5,241.41	1,927.72	7,169.13	3,387.18
41	Tharaka-Nithi	4,083.61	914.06	4,997.67	3,178.03	1,132.43	4,310.47	3,675.30
42	Trans Nzoia	5,458.99	2,138.90	7,597.89	5,211.67	2,591.58	7,803.26	4,659.55
43	Turkana	11,191.08	3,318.04	14,509.12	7,285.44	2,491.86	9,777.30	9,439.61
44	Uasin Gishu	7,161.67	3,218.77	10,380.44	6,410.89	3,781.95	10,192.84	5,717.14
45	Vihiga	4,482.55	1,464.63	5,947.18	3,672.65	647.14	4,319.79	3,711.20
46	Wajir	7,848.01	2,377.74	10,225.75	6,917.60	2,391.60	9,309.20	6,140.76
47	West Pokot	5,120.22	2,193.11	7,313.33	4,941.19	1,596.71	6,537.89	4,256.39
	Total	330,915.80	97,980.28	428,896.08	302,493.56	98,471.36	400,964.92	281,945.71

FY 2020/21			FY 2019/20			FY 2018/19		
Dev't	Total Expenditure	Rec	Dev't	Total Expenditure	Rec	Dev't	Total Expenditure	
3,452.09	10,510.47	7,092.24	2,918.84	10,011.08	6,563.10	506.28	7,069.38	
3,670.21	9,745.96	5,394.43	3,505.08	8,899.51	5,084.61	865.33	5,949.94	
1,449.93	5,826.53	4,378.95	1,024.66	5,403.61	3,923.97	0.00	3,923.97	
854.12	3,117.96	2,208.88	843.61	3,052.50	2,208.63	119.87	2,328.50	
2,589.41	10,956.69	7,503.62	1,958.24	9,461.87	8,554.73	2,681.24	11,235.97	
3,310.36	9,235.44	5,954.62	2,648.69	8,603.31	5,780.73	603.41	6,384.14	
4,432.30	11,672.31	6,535.53	5,014.79	11,550.32	6,291.37	941.49	7,232.87	
3,438.43	7,203.31	4,004.93	3,161.42	7,166.35	3,862.71	584.34	4,447.05	
2,625.97	10,073.36	7,291.56	2,170.58	9,462.14	7,139.04	566.06	7,705.10	
2,190.15	7,334.56	4,937.32	1,662.82	6,600.15	4,552.55	1,008.66	5,561.21	
4,750.47	11,531.27	7,645.90	3,149.57	10,795.46	9,422.62	107.88	9,530.50	
2,540.83	7,718.18	4,606.13	2,804.47	7,410.60	4,658.74	1,381.09	6,039.84	
5,629.23	30,135.65	21,373.49	1,979.95	23,353.44	23,497.73	1,873.43	25,371.16	
4,882.50	13,879.30	9,969.07	4,109.73	14,078.80	8,659.22	477.64	9,136.86	
1,922.80	6,957.06	4,778.88	1,305.21	6,084.09	4,994.32	551.76	5,546.09	
1,163.03	8,872.76	7,707.33	2,924.04	10,631.37	6,952.16	457.59	7,409.75	
1,398.16	5,745.98	4,568.97	1,203.21	5,772.17	4,481.79	726.08	5,207.87	
2,044.53	6,662.33	4,679.18	1,893.61	6,572.79	3,893.97	569.86	4,463.84	
2,175.81	7,750.92	5,735.44	1,646.21	7,381.65	5,161.05	934.09	6,095.14	
1,373.76	5,230.21	4,116.68	947.40	5,064.08	3,438.00	574.45	4,012.45	
2,245.77	6,951.77	4,747.68	2,122.80	6,870.49	4,526.53	380.43	4,906.96	
1,777.00	5,345.35	3,634.47	805.53	4,440.00	3,764.96	518.46	4,283.42	
1,290.27	4,677.46	6,661.93	1,497.42	8,159.35	3,203.41	32.24	3,235.65	
1,259.58	4,934.89	3,097.21	1,116.27	4,213.48	3,206.89	532.70	3,739.59	
2,747.97	7,407.52	4,123.44	2,194.79	6,318.23	3,992.57	1,007.48	5,000.05	
2,770.28	12,209.89	9,840.61	2,511.09	12,351.69	8,673.75	1,925.12	10,598.87	
2,564.11	8,281.25	5,424.42	2,675.35	8,099.77	5,109.83	203.77	5,313.60	
2,002.29	5,713.49	3,576.15	1,310.27	4,886.43	4,129.69	366.89	4,496.58	
3,105.19	9,245.95	6,130.32	3,488.08	9,618.41	5,861.30	2,562.10	8,423.40	
2,007.48	6,263.87	4,247.98	1,103.21	5,351.18	3,899.50	984.76	4,884.27	
116,068.39	398,014.10	279,273.18	104,514.98	383,788.16	268,999.13	36,236.32	305,235.45	

Annex 3: Distribution of the share of the County Government Expenditure FY 2018/19 - FY 2022/23 (%)

	County	FY 2022/23		FY 2021/22	
		Rec	Dev	Rec	Dev
1	Baringo	68.8%	31.2%	73.6%	26.4%
2	Bomet	78.3%	21.7%	75.0%	25.0%
3	Bungoma	77.2%	22.8%	81.4%	18.6%
4	Busia	83.2%	16.8%	76.1%	23.9%
5	E/Marakwet	73.1%	26.9%	68.7%	31.3%
6	Embu	80.0%	20.0%	79.2%	20.8%
7	Garissa	79.4%	20.6%	87.5%	12.5%
8	Homa Bay	73.7%	26.3%	72.2%	27.8%
9	Isiolo	73.4%	26.6%	76.2%	23.8%
10	Kajiado	74.7%	25.3%	72.4%	27.6%
11	Kakamega	74.1%	25.9%	67.2%	32.8%
12	Kericho	71.3%	28.7%	73.5%	26.5%
13	Kiambu	89.8%	10.2%	77.5%	22.5%
14	Kilifi	70.0%	30.0%	80.4%	19.6%
15	Kirinyaga	75.0%	25.0%	72.8%	27.2%
16	Kisii	94.3%	5.7%	80.3%	19.7%
17	Kisumu	80.1%	19.9%	84.3%	15.7%
18	Kitui	79.3%	20.7%	73.6%	26.4%
19	Kwale	69.6%	30.4%	67.5%	32.5%
20	Laikipia	81.3%	18.7%	70.0%	30.0%
21	Lamu	78.3%	21.7%	72.1%	27.9%
22	Machakos	83.2%	16.8%	86.8%	13.2%
23	Makueni	74.2%	25.8%	69.6%	30.4%
24	Mandera	69.2%	30.8%	65.3%	34.7%
25	Marsabit	64.6%	35.4%	58.2%	41.8%
26	Meru	76.9%	23.1%	74.2%	25.8%
27	Migori	80.1%	19.9%	75.8%	24.2%
28	Mombasa	82.6%	17.4%	66.9%	33.1%
29	Murang'a	75.9%	24.1%	82.9%	17.1%
30	Nairobi City	86.1%	13.9%	89.3%	10.7%
31	Nakuru	77.8%	22.2%	64.7%	35.3%
32	Nandi	75.2%	24.8%	76.2%	23.8%
33	Narok	75.4%	24.6%	87.4%	12.6%
34	Nyamira	75.7%	24.3%	77.3%	22.7%
35	Nyandarua	74.9%	25.1%	81.0%	19.0%
36	Nyeri	74.8%	25.2%	80.6%	19.4%

FY 2020/21		FY 2019/20		FY 2018/19	
Rec	Dev	Rec	Dev	Rec	Dev
80.7%	19.3%	72.6%	27.4%	92.3%	7.7%
73.5%	26.5%	72.5%	27.5%	73.7%	26.3%
70.5%	29.5%	75.5%	24.5%	92.8%	7.2%
70.9%	29.1%	75.0%	25.0%	93.8%	6.2%
69.6%	30.4%	74.5%	25.5%	88.8%	11.2%
75.5%	24.5%	79.0%	21.0%	96.9%	3.1%
78.5%	21.5%	76.0%	24.0%	93.1%	6.9%
70.6%	29.4%	69.5%	30.5%	77.5%	22.5%
76.5%	23.5%	61.9%	38.1%	86.0%	14.0%
67.9%	32.1%	74.3%	25.7%	90.2%	9.8%
63.4%	36.6%	60.7%	39.3%	82.6%	17.4%
69.7%	30.3%	72.7%	27.3%	88.0%	12.0%
75.8%	24.2%	70.5%	29.5%	89.4%	10.6%
64.3%	35.7%	67.6%	32.4%	93.4%	6.6%
74.0%	26.0%	75.9%	24.1%	92.9%	7.1%
73.5%	26.5%	73.1%	26.9%	82.2%	17.8%
79.1%	20.9%	73.9%	26.1%	98.3%	1.7%
67.2%	32.8%	70.8%	29.2%	92.8%	7.2%
62.3%	37.7%	60.6%	39.4%	85.5%	14.5%
75.1%	24.9%	81.0%	19.0%	100.0%	0.0%
72.6%	27.4%	72.4%	27.6%	94.9%	5.1%
76.4%	23.6%	79.3%	20.7%	76.1%	23.9%
64.2%	35.8%	69.2%	30.8%	90.5%	9.5%
62.0%	38.0%	56.6%	43.4%	87.0%	13.0%
52.3%	47.7%	55.9%	44.1%	86.9%	13.1%
73.9%	26.1%	77.1%	22.9%	92.7%	7.3%
70.1%	29.9%	74.8%	25.2%	81.9%	18.1%
58.8%	41.2%	70.8%	29.2%	98.9%	1.1%
67.1%	32.9%	62.2%	37.8%	77.1%	22.9%
81.3%	18.7%	91.5%	8.5%	92.6%	7.4%
64.8%	35.2%	70.8%	29.2%	94.8%	5.2%
72.4%	27.6%	78.5%	21.5%	90.1%	9.9%
86.9%	13.1%	72.5%	27.5%	93.8%	6.2%
75.7%	24.3%	79.2%	20.8%	86.1%	13.9%
69.3%	30.7%	71.2%	28.8%	87.2%	12.8%
71.9%	28.1%	77.7%	22.3%	84.7%	15.3%

	County	FY 2022/23		FY 2021/22	
		Rec	Dev	Rec	Dev
37	Samburu	71.0%	29.0%	68.5%	31.5%
38	Siaya	77.6%	22.4%	73.6%	26.4%
39	Taita/Taveta	79.4%	20.6%	84.5%	15.5%
40	Tana River	78.2%	21.8%	73.1%	26.9%
41	Tharaka-Nithi	81.7%	18.3%	73.7%	26.3%
42	Trans Nzoia	71.8%	28.2%	66.8%	33.2%
43	Turkana	77.1%	22.9%	74.5%	25.5%
44	Uasin Gishu	69.0%	31.0%	62.9%	37.1%
45	Vihiga	75.4%	24.6%	85.0%	15.0%
46	Wajir	76.7%	23.3%	74.3%	25.7%
47	West Pokot	70.0%	30.0%	75.6%	24.4%
	Total	76.6%	23.4%	75.1%	24.9%

Annex 4: County Government Average Expenditure FY 2018/19 - FY 2022/23 (%)

FY	
FY 2022/23	
FY 2021/22	
FY 2020/21	
FY 2019/20	
FY 2018/19	

Annex 5: County Government Absorption Rates FY 2018/19 - FY 2022/23 (%)

#	County	FY 2022/23			FY 2021/22		
		Absorption Rate (%)			Absorption Rate (%)		
		Rec	Dev	Total Expenditure	Rec	Dev	Total Budget
1	Baringo	100.0%	62.6%	84.3%	95.1%	43.9%	72.7%
2	Bomet	94.6%	62.9%	85.2%	88.3%	58.1%	78.1%
3	Bungoma	89.4%	61.5%	81.0%	86.2%	44.0%	73.1%
4	Busia	95.1%	41.4%	78.1%	86.0%	33.8%	62.8%
5	E/Marakwet	94.4%	61.4%	82.5%	94.8%	55.9%	77.8%
6	Embu	95.7%	55.8%	83.7%	88.9%	51.2%	77.1%
7	Garissa	94.0%	56.8%	82.8%	96.5%	29.3%	74.9%

FY 2020/21		FY 2019/20		FY 2018/19	
Rec	Dev	Rec	Dev	Rec	Dev
73.7%	26.3%	81.3%	18.7%	85.7%	14.3%
67.7%	32.3%	69.1%	30.9%	92.2%	7.8%
66.8%	33.2%	81.9%	18.1%	87.9%	12.1%
72.4%	27.6%	81.6%	18.4%	99.0%	1.0%
74.5%	25.5%	73.5%	26.5%	85.8%	14.2%
62.9%	37.1%	65.3%	34.7%	79.9%	20.1%
77.3%	22.7%	79.7%	20.3%	81.8%	18.2%
69.0%	31.0%	67.0%	33.0%	96.2%	3.8%
65.0%	35.0%	73.2%	26.8%	91.8%	8.2%
66.4%	33.6%	63.7%	36.3%	69.6%	30.4%
68.0%	32.0%	79.4%	20.6%	79.8%	20.2%
70.7%	29.3%	72.6%	27.4%	88.4%	11.6%

Recurrent (%)	Development (%)
76.6%	23.4%
75.1%	24.9%
70.7%	29.3%
72.6%	27.4%
88.4%	11.6%
76.7%	23.3%

FY 2020/21			FY 2019/20			FY 2018/19		
Absorption Rate (%)			Absorption Rate (%)			Absorption Rate (%)		
Rec	Dev	Total Budget	Rec	Dev	Total Expenditure	Rec	Dev	Total Budget
79.7%	27.2%	58.1%	94.1%	49.4%	75.4%	97.0%	32.2%	68.3%
84.0%	55.7%	74.0%	92.2%	65.1%	82.7%	93.0%	70.0%	84.6%
86.5%	71.2%	81.4%	88.3%	57.7%	78.2%	84.3%	55.9%	75.0%
93.4%	45.8%	71.7%	92.2%	44.6%	72.8%	91.4%	52.8%	75.3%
94.6%	59.2%	80.1%	96.2%	45.9%	75.2%	98.7%	54.1%	79.0%
83.0%	54.5%	73.5%	90.7%	47.5%	76.2%	97.7%	62.8%	86.6%
97.8%	53.9%	83.2%	99.3%	45.3%	77.2%	101.3%	56.6%	83.9%

#	County	FY 2022/23			FY 2021/22		
		Absorption Rate (%)			Absorption Rate (%)		
		Rec	Dev	Total Expenditure	Rec	Dev	Total Budget
8	Homa Bay	99.4%	79.9%	93.4%	89.7%	65.7%	81.4%
9	Isiolo	92.0%	70.2%	85.0%	90.2%	53.3%	77.4%
10	Kajiado	95.1%	75.5%	89.2%	74.5%	59.3%	69.6%
11	Kakamega	92.4%	75.3%	87.3%	91.2%	73.4%	84.5%
12	Kericho	93.2%	83.4%	90.2%	95.4%	58.7%	81.9%
13	Kiambu	81.5%	26.4%	67.2%	78.5%	59.3%	73.2%
14	Kilifi	78.8%	61.9%	72.8%	86.9%	35.4%	67.7%
15	Kirinyaga	99.8%	73.7%	91.7%	95.7%	51.1%	77.3%
16	Kisii	96.3%	13.9%	71.8%	90.6%	46.1%	76.2%
17	Kisumu	85.7%	50.8%	75.4%	74.6%	31.5%	61.5%
18	Kitui	94.4%	58.5%	83.7%	91.1%	65.9%	82.7%
19	Kwale	95.7%	60.6%	81.4%	94.5%	55.1%	76.7%
20	Laikipia	99.4%	66.9%	91.1%	87.7%	47.6%	70.0%
21	Lamu	91.6%	55.9%	80.4%	86.5%	55.4%	74.8%
22	Machakos	90.3%	42.5%	75.9%	95.8%	32.6%	76.3%
23	Makueni	97.6%	77.4%	91.5%	80.9%	60.1%	73.2%
24	Mandera	97.3%	85.3%	93.2%	96.5%	74.0%	87.3%
25	Marsabit	97.9%	71.0%	86.3%	95.1%	70.8%	83.2%
26	Meru	98.7%	71.1%	90.6%	88.5%	62.3%	79.8%
27	Migori	93.9%	54.5%	82.1%	99.0%	56.4%	83.7%
28	Mombasa	104.9%	52.9%	89.6%	69.2%	37.0%	53.7%
29	Murang'a	93.7%	69.3%	86.4%	90.7%	41.7%	75.6%
30	Nairobi City	94.3%	49.9%	83.9%	86.4%	29.3%	71.5%
31	Nakuru	81.7%	36.1%	63.8%	78.3%	51.6%	66.2%
32	Nandi	97.5%	82.1%	93.2%	96.4%	61.4%	84.9%
33	Narok	95.1%	65.2%	85.5%	99.3%	33.4%	79.5%
34	Nyamira	88.4%	63.8%	80.8%	94.5%	64.7%	85.5%
35	Nyandarua	93.9%	73.5%	87.8%	91.2%	39.8%	73.2%
36	Nyeri	96.2%	75.0%	89.8%	95.4%	53.2%	82.7%
37	Samburu	93.7%	84.1%	90.7%	86.7%	68.1%	79.8%
38	Siaya	91.4%	53.8%	79.0%	92.9%	56.2%	79.2%
39	Taita/Taveta	97.6%	57.4%	85.3%	96.3%	33.0%	74.3%
40	Tana River	84.6%	51.3%	74.1%	95.1%	64.8%	84.5%
41	Tharaka-Nithi	93.6%	69.4%	88.0%	79.7%	58.9%	72.9%
42	Trans Nzoia	94.0%	64.6%	83.3%	99.2%	64.0%	83.9%
43	Turkana	89.3%	56.4%	78.8%	73.7%	39.5%	60.4%
44	Uasin Gishu	98.0%	71.3%	87.8%	90.3%	61.9%	77.1%
45	Vihiga	98.5%	75.6%	91.7%	82.1%	33.5%	67.4%
46	Wajir	96.6%	76.5%	91.0%	94.2%	56.4%	80.4%
47	West Pokot	98.5%	89.0%	95.4%	95.9%	63.3%	85.2%

FY 2020/21			FY 2019/20			FY 2018/19		
Absorption Rate (%)			Absorption Rate (%)			Absorption Rate (%)		
Rec	Dev	Total Budget	Rec	Dev	Total Expenditure	Rec	Dev	Total Budget
96.9%	61.7%	83.0%	91.5%	62.5%	80.1%	88.3%	32.5%	67.8%
90.2%	50.5%	76.2%	94.3%	79.7%	88.1%	90.5%	54.4%	78.3%
93.6%	79.3%	88.4%	84.8%	47.4%	70.5%	91.4%	63.4%	80.4%
88.4%	65.6%	78.5%	91.0%	69.8%	81.3%	93.6%	73.2%	84.0%
97.4%	57.6%	80.6%	96.7%	45.9%	74.3%	98.8%	38.9%	72.8%
87.4%	54.5%	76.3%	90.7%	71.0%	83.8%	89.2%	75.4%	84.3%
80.0%	75.9%	78.5%	82.7%	63.5%	75.3%	69.7%	61.8%	66.6%
97.7%	57.0%	82.4%	84.3%	62.6%	77.8%	98.3%	62.6%	87.4%
83.9%	63.2%	77.2%	80.5%	58.4%	73.1%	90.8%	57.2%	79.6%
91.2%	40.6%	72.4%	82.9%	58.2%	74.7%	78.7%	57.8%	70.6%
94.9%	78.4%	88.8%	95.8%	66.5%	84.9%	93.0%	71.4%	84.4%
96.1%	61.8%	79.5%	87.4%	49.6%	67.2%	94.2%	42.6%	66.8%
90.9%	54.0%	77.7%	95.9%	39.3%	75.3%	95.1%	63.7%	82.4%
82.0%	43.9%	66.2%	83.2%	40.6%	64.4%	86.2%	30.4%	59.9%
95.8%	54.5%	81.2%	86.9%	41.7%	71.0%	89.4%	57.4%	77.9%
88.8%	65.8%	78.9%	93.3%	55.1%	76.9%	92.7%	60.1%	79.2%
95.6%	78.6%	88.4%	95.8%	79.7%	88.0%	94.8%	81.3%	87.8%
90.7%	75.4%	82.7%	92.1%	79.0%	85.8%	89.9%	81.5%	85.7%
92.5%	70.4%	85.5%	92.3%	64.9%	84.2%	90.8%	56.3%	77.9%
94.4%	59.0%	80.1%	86.7%	41.3%	67.9%	88.5%	49.6%	72.3%
64.2%	93.7%	73.8%	81.4%	73.6%	79.0%	93.2%	71.5%	86.7%
89.2%	82.5%	86.9%	83.0%	85.7%	84.0%	88.5%	69.7%	80.9%
83.3%	66.4%	79.6%	74.0%	24.5%	63.1%	91.6%	79.7%	88.9%
82.8%	48.3%	66.2%	90.9%	37.4%	64.1%	82.7%	18.4%	54.9%
100.2%	74.3%	91.4%	89.0%	39.0%	69.8%	95.9%	53.8%	79.8%
95.9%	32.1%	76.1%	95.8%	74.0%	88.6%	98.7%	95.4%	97.7%
93.3%	65.3%	84.5%	90.6%	61.5%	82.4%	92.8%	52.6%	80.5%
93.8%	70.7%	85.2%	91.7%	65.7%	82.3%	86.5%	50.0%	71.4%
94.5%	68.0%	85.2%	97.0%	53.7%	82.2%	86.4%	65.9%	79.7%
90.5%	54.3%	77.0%	87.0%	42.4%	72.7%	89.2%	37.2%	71.4%
97.2%	66.4%	84.6%	96.9%	53.3%	77.4%	96.1%	31.5%	67.5%
87.9%	86.5%	87.4%	91.7%	47.3%	78.4%	95.2%	64.1%	84.6%
71.8%	37.7%	57.4%	124.9%	55.4%	101.5%	69.1%	54.1%	63.3%
94.7%	63.8%	84.2%	89.8%	66.8%	82.3%	90.5%	64.1%	80.5%
94.9%	78.8%	88.2%	87.4%	67.4%	79.2%	82.0%	75.4%	79.4%
103.4%	51.8%	84.3%	97.3%	53.1%	83.2%	90.3%	29.1%	67.4%
93.4%	43.5%	68.9%	94.0%	46.2%	70.0%	93.4%	36.4%	67.7%
91.1%	79.7%	86.8%	86.3%	46.6%	70.3%	91.4%	63.2%	81.4%
90.6%	74.6%	84.5%	98.5%	66.5%	83.9%	91.3%	66.9%	78.8%
96.8%	77.4%	89.6%	96.7%	54.4%	83.3%	94.2%	72.6%	86.7%

#	County	FY 2022/23			FY 2021/22		
		Absorption Rate (%)			Absorption Rate (%)		
		Rec	Dev	Total Expenditure	Rec	Dev	Total Budget
	Total	93.3%	61.0%	83.3%	88.4%	50.9%	74.8%

Annex 6: County Governments Own Source Revenue for FY 2018/19 - FY 2022/23 (KShs. Million)

#	County	FY 2022/23			FY 2021/22		
		Own Source Revenue			Own Source Revenue		
		TARGET	ACTUAL	Actual OSR Against Annual Target (%)	TARGET	ACTUAL	Actual OSR Against Annual Target (%)
1	Baringo	387.43	313.35	80.9%	288.55	264.90	91.8%
2	Bomet	300.00	242.40	80.8%	260.00	202.43	77.9%
3	Bungoma	500.00	379.72	75.9%	746.81	368.04	49.3%
4	Busia	310.71	201.77	64.9%	976.11	292.74	30.0%
5	E/Marakwet	246.24	217.35	88.3%	266.10	162.25	61.0%
6	Embu	514.14	383.18	74.5%	900.00	394.54	43.8%
7	Garissa	100.00	81.36	81.4%	150.00	65.62	43.7%
8	Homa Bay	818.32	491.50	60.1%	164.98	146.64	88.9%
9	Isiolo	178.10	151.81	85.2%	113.69	107.83	94.9%
10	Kajiado	1,743.95	875.28	50.2%	1,595.13	527.94	33.1%
11	Kakamega	1,942.43	1,309.68	67.4%	1,600.00	1,226.08	76.6%
12	Kericho	1,019.39	501.35	49.2%	842.64	566.82	67.3%
13	Kiambu	3,392.02	2,424.63	71.5%	4,288.02	3,149.18	73.4%
14	Kilifi	1,051.38	661.69	62.9%	1,118.75	827.50	74.0%
15	Kirinyaga	355.60	399.32	112.3%	485.00	364.65	75.2%
16	Kisii	650.00	413.99	63.7%	700.00	404.55	57.8%
17	Kisumu	1,518.84	731.45	48.2%	1,984.00	982.79	49.5%
18	Kitui	420.00	464.35	110.6%	800.00	361.27	45.2%
19	Kwale	454.28	392.95	86.5%	438.00	302.69	69.1%
20	Laikipia	821.11	504.27	61.4%	1,313.81	894.88	68.1%
21	Lamu	131.00	156.91	119.8%	120.00	127.00	105.8%
22	Machakos	1,717.12	1,429.79	83.3%	1,682.89	1,118.46	66.5%
23	Makueni	670.00	418.75	62.5%	906.31	749.41	82.7%
24	Mandera	290.44	122.53	42.2%	200.04	132.90	66.4%

FY 2020/21			FY 2019/20			FY 2018/19		
Absorption Rate (%)			Absorption Rate (%)			Absorption Rate (%)		
Rec	Dev	Total Budget	Rec	Dev	Total Expenditure	Rec	Dev	Total Budget
89.5%	62.1%	79.3%	89.6%	55.6%	76.8%	90.4%	57.8%	77.9%

FY 2020/21			FY 2019/20			FY 2018/19		
Own Source Revenue			Own Source Revenue			Own Source Revenue		
TARGET	ACTUAL	Actual OSR Against Annual Target (%)	TARGET	ACTUAL	Actual OSR Against Annual Target (%)	TARGET	ACTUAL	Actual OSR Against Annual Target (%)
346.09	205.20	59.3%	393.42	301.66	76.7%	371.15	359.32	96.8%
221.42	183.01	82.7%	200.92	201.51	100.3%	245.00	205.48	83.9%
500.00	395.12	79.0%	919.10	777.46	84.6%	753.19	788.33	104.7%
1,119.56	322.56	28.8%	504.50	225.83	44.8%	452.52	292.73	64.7%
69.78	69.08	99.0%	149.90	131.96	88.0%	130.44	141.86	108.8%
937.78	375.33	40.0%	920.00	509.65	55.4%	950.00	629.43	66.3%
150.00	103.53	69.0%	150.00	109.92	73.3%	250.00	108.30	43.3%
170.82	120.41	70.5%	177.59	274.60	154.6%	173.00	101.97	58.9%
113.69	57.18	50.3%	170.86	122.08	71.5%	150.86	161.77	107.2%
1,687.00	862.29	51.1%	1,579.25	616.80	39.1%	1,583.86	1,076.70	68.0%
1,656.00	1,118.24	67.5%	1,666.14	1,180.81	70.9%	1,200.00	858.34	71.5%
654.06	595.98	91.1%	711.64	473.73	66.6%	694.82	473.98	68.2%
3,795.88	2,425.25	63.9%	3,540.85	2,466.26	69.7%	2,736.73	2,742.22	100.2%
1,201.17	833.85	69.4%	1,100.00	788.78	71.7%	1,345.07	792.49	58.9%
405.00	346.52	85.6%	480.00	374.74	78.1%	430.00	432.64	100.6%
650.00	403.00	62.0%	870.00	333.15	38.3%	950.00	342.65	36.1%
1,579.17	822.30	52.1%	1,438.48	804.35	55.9%	1,382.57	842.82	61.0%
600.00	326.45	54.4%	600.00	408.29	68.0%	797.99	440.52	55.2%
365.64	250.09	68.4%	325.00	254.45	78.3%	303.11	315.03	103.9%
1,006.88	840.40	83.5%	1,006.88	727.96	72.3%	800.00	815.79	102.0%
100.00	108.43	108.4%	100.00	108.91	108.9%	70.00	81.84	116.9%
1,299.76	1,296.36	99.7%	1,160.78	1,376.17	118.6%	1,720.06	1,557.23	90.5%
1,019.95	527.53	51.7%	655.24	644.48	98.4%	796.50	511.70	64.2%
200.04	143.31	71.6%	183.56	124.96	68.1%	179.09	94.23	52.6%

#	County	FY 2022/23			FY 2021/22		
		Own Source Revenue			Own Source Revenue		
		TARGET	ACTUAL	Actual OSR Against Annual Target (%)	TARGET	ACTUAL	Actual OSR Against Annual Target (%)
25	Marsabit	170.00	58.57	34.5%	170.00	99.56	58.6%
26	Meru	600.00	418.80	69.8%	689.06	385.39	55.9%
27	Migori	600.00	406.36	67.7%	350.00	386.87	110.5%
28	Mombasa	5,004.35	3,998.63	79.9%	4,957.31	3,608.67	72.8%
29	Murang'a	1,265.77	534.42	42.2%	1,580.00	520.32	32.9%
30	Nairobi City	17,505.01	10,237.26	58.5%	19,610.74	9,238.80	47.1%
31	Nakuru	2,280.00	1,611.06	70.7%	1,980.00	1,707.45	86.2%
32	Nandi	373.23	200.74	53.8%	387.11	275.66	71.2%
33	Narok	4,204.78	3,061.01	72.8%	2,354.43	1,334.56	56.7%
34	Nyamira	432.00	113.48	26.3%	295.00	166.49	56.4%
35	Nyandarua	660.00	505.91	76.7%	990.00	473.06	47.8%
36	Nyeri	800.00	610.66	76.3%	1,000.00	948.31	94.8%
37	Samburu	240.33	226.52	94.3%	157.26	120.05	76.3%
38	Siaya	590.26	402.23	68.1%	445.45	434.38	97.5%
39	Taita/Taveta	389.40	265.25	68.1%	450.28	315.58	70.1%
40	Tana River	87.85	59.17	67.4%	87.85	72.26	82.3%
41	Tharaka -Nithi	259.70	164.20	63.2%	350.00	234.29	66.9%
42	Trans Nzoia	328.40	267.76	81.5%	529.50	379.99	71.8%
43	Turkana	198.00	177.72	89.8%	180.00	204.35	113.5%
44	Uasin Gishu	1,400.47	936.61	66.9%	1,414.92	858.34	60.7%
45	Vihiga	181.48	108.35	59.7%	232.66	236.27	101.6%
46	Wajir	100.00	46.75	46.7%	100.00	52.42	52.4%
47	West Pokot	170.00	128.20	75.4%	170.00	113.44	66.7%
	Total	57,373.52	37,809.04	65.9%	60,422.38	35,907.64	59.4%

FY 2020/21			FY 2019/20			FY 2018/19		
Own Source Revenue			Own Source Revenue			Own Source Revenue		
TARGET	ACTUAL	Actual OSR Against Annual Target (%)	TARGET	ACTUAL	Actual OSR Against Annual Target (%)	TARGET	ACTUAL	Actual OSR Against Annual Target (%)
150.00	110.37	73.6%	170.00	126.71	74.5%	140.00	124.10	88.6%
600.00	435.93	72.7%	825.00	383.30	46.5%	1,228.80	550.09	44.8%
285.00	288.54	101.2%	450.00	305.69	67.9%	1,452.63	376.22	25.9%
6,459.44	3,314.53	51.3%	4,733.39	3,260.01	68.9%	4,741.94	3,705.40	78.1%
900.00	627.16	69.7%	960.00	580.30	60.4%	1,000.00	704.03	70.4%
16,209.51	9,958.04	61.4%	17,347.14	8,715.07	50.2%	15,496.71	10,248.43	66.1%
1,800.00	1,628.82	90.5%	3,100.00	2,551.21	82.3%	2,685.00	2,814.63	104.8%
405.41	261.04	64.4%	628.82	283.19	45.0%	459.29	208.35	45.4%
1,405.87	618.99	44.0%	2,397.37	2,345.48	97.8%	2,862.64	3,122.38	109.1%
250.00	162.86	65.1%	250.00	185.57	74.2%	255.57	165.45	64.7%
954.00	408.72	42.8%	630.00	379.48	60.2%	410.00	403.40	98.4%
1,000.00	886.89	88.7%	1,000.00	664.86	66.5%	1,000.00	819.81	82.0%
80.31	70.38	87.6%	267.03	215.67	80.8%	254.03	243.86	96.0%
420.00	332.88	79.3%	420.00	179.43	42.7%	325.00	189.67	58.4%
363.00	302.01	83.2%	230.00	296.04	128.7%	300.00	332.71	110.9%
72.60	83.08	114.4%	66.00	64.47	97.7%	60.00	62.65	104.4%
350.00	254.75	72.8%	350.00	270.15	77.2%	300.00	245.32	81.8%
493.80	340.45	68.9%	500.00	356.08	71.2%	500.00	370.82	74.2%
175.00	209.83	119.9%	180.00	176.23	97.9%	250.00	175.03	70.0%
991.00	1,105.68	111.6%	900.00	779.33	86.6%	1,200.00	918.94	76.6%
216.10	169.11	78.3%	192.09	148.20	77.2%	153.67	177.23	115.3%
150.00	73.96	49.3%	150.00	60.42	40.3%	200.00	60.12	30.1%
78.05	68.87	88.2%	150.32	107.18	71.3%	122.37	118.82	97.1%
53,658.77	34,444.28	64.2%	54,901.27	35,772.58	65.2%	53,863.58	40,304.83	74.8%



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