



**COUNTY GOVERNMENT
OF MARSABIT**



BUDGET IMPLEMENTATION REPORT

FY 2023/2024 - JULY, 2024

1. BUDGET IMPLEMENTATION IN FY 2023/24

1.1. Introduction

This chapter presents the financial analysis of aggregated County budget implementation for FY 2023/24, covering the period from July 2023 to June 2024.

1.2. Own-Source Revenue

During the reporting period, County governments generated a total of Kshs.58.95 billion from their own-source revenue (OSR), which was 72.8 per cent of the annual target of Kshs.80.94 billion. The realized OSR is an improvement compared to Kshs.37.81 billion generated in FY 2022/23. Analysis of own-source revenue collection for July 2023 to June 2024 is shown in Table 1.2

Table .1.2: Own Source Revenue Collection in the FY 2023/24

County	Ordinary OSR Target (Kshs.)	FIF/AIA Target (Kshs.)	Total Revenue Target (Kshs.)	OSR Actual realized (Kshs.)	FIF/AIA Actual (Kshs.)	Actual Revenue (Kshs.)	Performance (%)
	A	B	C=A+B	D	E	F=D+E	G=F/C*100
Marsabit	120,000,000	70,000,000	190,000,000	54,869,460	90,223,090	145,092,550	76.4
Total	120,000,000	70,000,000	190,000,000	54,869,460	90,223,090	145,092,550	76.4

Overview of FY 2023/24 Budget

The County's approved supplementary budget for FY 2023/24 was Kshs.9.42 billion, comprising Kshs.4.32 billion (45.9 per cent) and Kshs.5.10 billion (54.1 per cent) allocation for development and recurrent programmes, respectively. The approved budget estimates represented an increase of 6.7 per cent compared to the previous financial year when it was Kshs.8.83 billion and comprised of Kshs.3.81 billion towards development expenditure and Kshs.5.02 billion for recurrent expenditure.

To finance the budget, the County expected to receive Kshs.7.56 billion (80.2 per cent) as the equitable share of revenue raised nationally, Kshs.1.16 billion (12.3 per cent) as additional allocations/conditional grants, a cash balance of Kshs.513.53 million (5.4 per cent) brought forward from FY 2022/23, and generate Kshs.190.00 million (2.1 per cent) as gross own source revenue. The own-source revenue includes Kshs.118.67 million (62.5 per cent) as Facility Improvement Fund (revenue from health facilities) and Kshs.71.33 million (37.5 per cent) as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table 3.168.

1.2.1 Revenue Performance

In the FY 2023/24, the County received Kshs.6.96 billion as an equitable share of the revenue raised nationally, Kshs.425.19 million as additional allocations/conditional grants, a cash balance of Kshs.513.53 million from FY 2022/23 and raised Kshs.145.09 million as own-source revenue (OSR). The raised OSR includes Kshs.90.22 million as FIF and Kshs.54.86 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.8.04 billion, as shown in Table 1.3

Table 1.3: Marsabit County, Revenue Performance in the FY 2023/24

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	7,560,398,412	6,955,566,539	92.0
	Subtotal			
B	Additional Allocations/Conditional Grants			
1	IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	90,000,000	500,000	0.6
2	DANIDA Grant - Primary Health	12,538,500	-	-
3	IDA (World Bank) Credit (Financing Locally Led Climate Action (FLLoCA) Programme, County Climate Institutional Support (CCIS) Grant	11,000,000	-	-
4	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	1,431,190	1,431,190	100.0
5	German Development Bank (KfW) - Drought Resilience Programme in Northern Kenya (DRPNK)	300,000,000		0.0
6	World Bank- Emergency Locust Response Project (ELRP)	195,670,752	194,495,020	99.4
7	Kenya Livestock Commercialization Project (KELCOP)	37,500,000	34,185,598	91.2
8	Leasing of Medical Equipment	124,723,404		0.0
9	Aggregated Industrial Parks Programme	100,000,000		0.0
10	Conditional Grant for Provision of Fertilizer Subsidy Programme	2,389,320		0.0
11	Locally Led Climate Action Programme (FLLoCA) Programme	137,500,000	194,579,160	141.5
12	Conditional Grant for Rehabilitation of Village Polytechnic-Balance B/F	1,159,347	-	-
13	Marsabit County Climate Change Fund-Balance B/F	1,768,000	-	-
14	Marsabit County Drought Resilience-Balance B/F	145,038,663	-	-
	Subtotal	1,160,719,176	425,190,968	36.6
C	Own Source Revenue			
1	Ordinary Own Source Revenue	120,000,000	54,869,460	45.7
2	Facility Improvement Fund (FIF)	70,000,000	90,223,090	128.9
	Subtotal	190,000,000	145,092,730	76.4
D	Other Sources of Revenue			
I.	Unspent balance from FY 2022/23	513,532,859	513,532,859	100.0
	Sub Total	513,532,859	513,532,859	100.0
	Grand Total	9,424,650,447	8,039,382,916	85.3

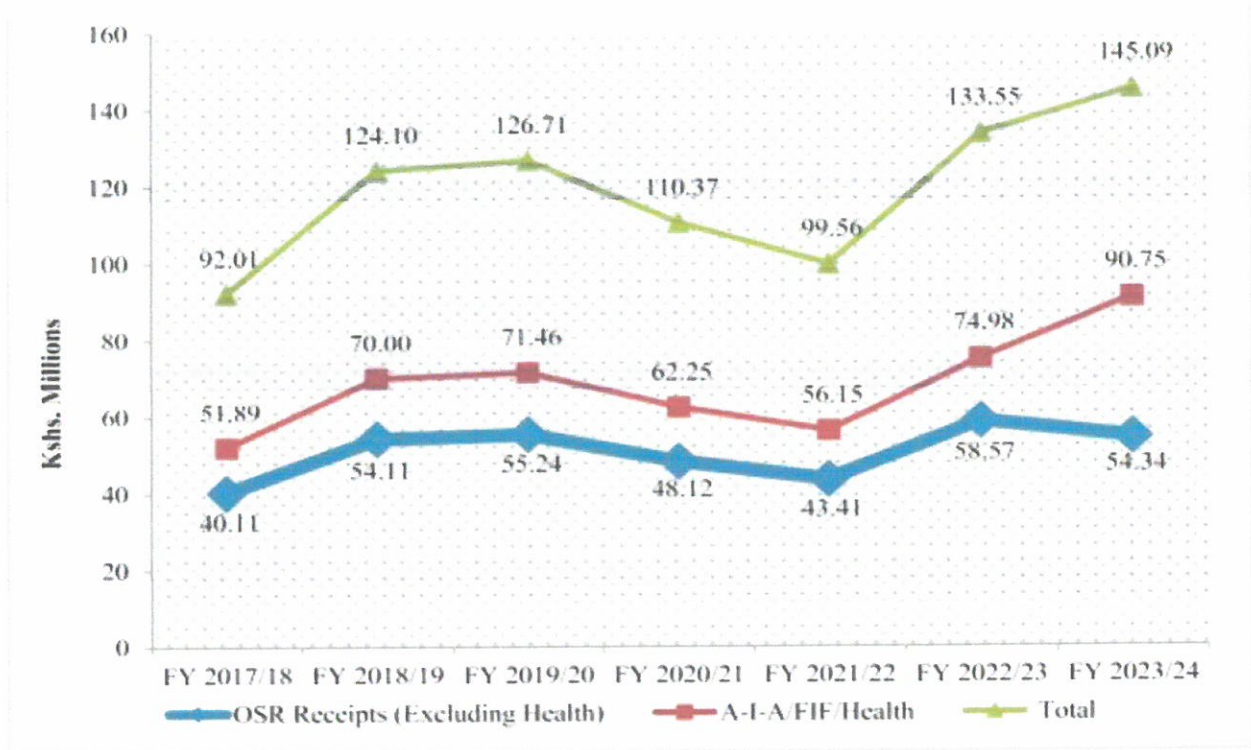


Figure 1: Trend in Own-Source Revenue Collection from the FY 2017/18 to the FY 2023/24

In the FY 2023/24, the County generated a total of Kshs.145.09 million from its sources of revenue, inclusive of FIF and AIA. This amount represented an increase of 8.6 per cent compared to Kshs.133.54 million realized in FY 2022/23 and was 76.4 per cent of the annual target and 2.1 per cent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

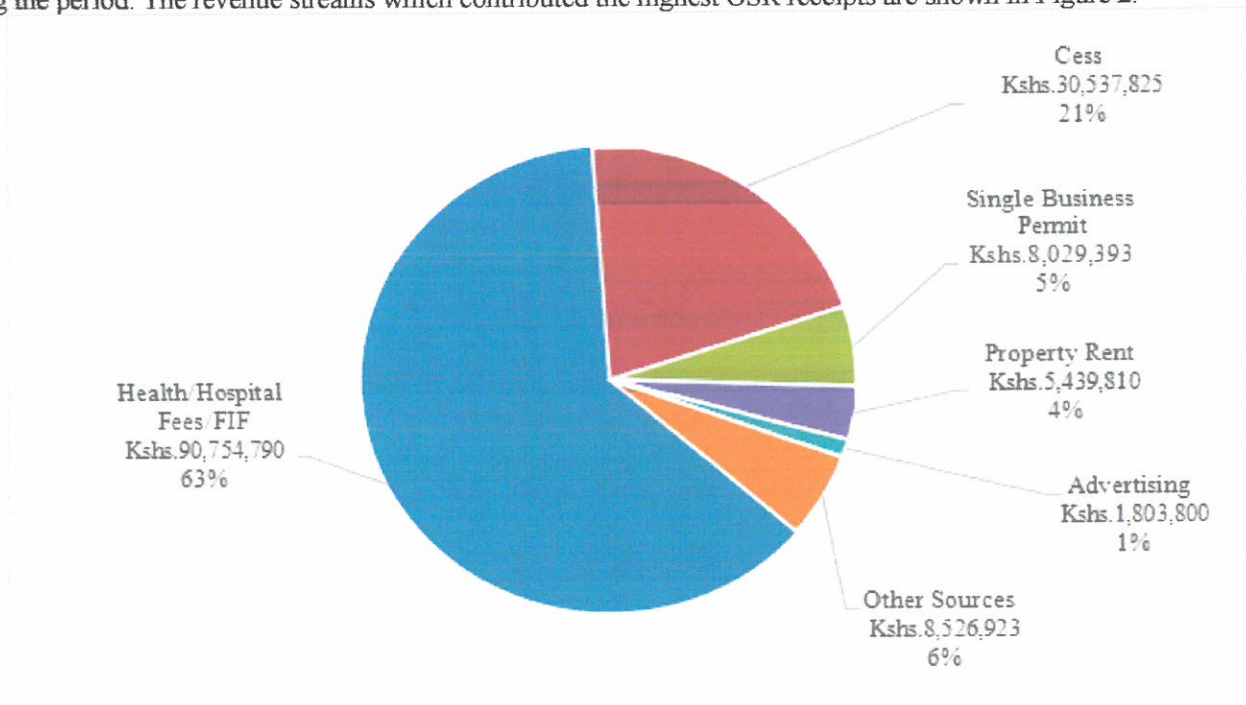


Figure 2: Top Streams of Own Source Revenue in the FY 2023/24.

The highest revenue stream, Kshs.90.75 million, was from Hospital Fees, which contributed 63 percent of the total OSR receipts during the reporting period.

1.2.2 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.7.66 billion from the CRF account during the reporting period, which comprised Kshs.2.95 billion (38.6 per cent) for development programmes and Kshs.4.70 billion (61.4 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the FY 2023/24 indicates that Kshs.3.91 billion was released towards Employee Compensation and Kshs.791.22 million for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of FY 2023/24 was Kshs.318.36 million.

1.2.3 County Expenditure Review

The County spent Kshs.7.65 billion on development and recurrent programmes in the reporting period. The expenditure represented 99.9 per cent of the total funds released by the CoB and comprised of Kshs.2.95 billion and Kshs.4.69 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 68.3 per cent, while recurrent expenditure represented 92.1 per cent of the annual recurrent expenditure budget.

1.2.4 Settlement of Pending Bills

At the beginning of FY 2023/24, the County reported a stock of pending bills amounting to Kshs.716.12 million, comprising Kshs.19.72 million for recurrent expenditure and Kshs.696.4 million for development activities. In the FY 2023/24, the County settled pending bills amounting to Kshs.460.04 million, which consisted of Kshs.19.72 million for recurrent expenditure and Kshs.440.32 million for development programmes. As of the end of FY 2023/24, the outstanding amount was Kshs.2,581 billion, which includes pending bills incurred during FY 2023/24.

The County Assembly reported outstanding pending bills of Kshs.426.05 million as of 30 June 2024.

1.2.5 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.3.07 billion on employee compensation, Kshs.838.83 million on operations and maintenance, and Kshs.2.85 billion on development activities. Similarly, the County Assembly spent Kshs.251.66 million on employee compensation, Kshs.538.64 million on operations and maintenance, and Kshs.100.35 million on development activities, as shown in Table 1.4.

Table 1.4: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	4,309,096,362	791,217,081	3,907,211,738	790,306,649	90.7	99.9
Compensation to Employees	3,068,503,691	251,666,525	3,068,378,033	251,666,525	100.0	100.0
Operations and Maintenance	1,240,592,671	539,550,556	838,833,705	538,640,125	67.6	99.8
Development Expenditure	3,798,853,015	525,483,989	2,851,827,046	100,348,642	75.1	19.1
Total	8,107,949,377	1,316,701,070	6,759,038,784	890,655,291	83.4	67.6

1.2.6 Expenditure on Employees' Compensation

In the FY 2023/24, expenditure on employee compensation was Kshs.3.32 billion, or 41.3 per cent of the available revenue, which amounted to Kshs.8.04 billion. This expenditure represented an increase from Kshs.3.01 billion reported in a similar period in FY 2022/23. The wage bill included Kshs.1.49 billion paid to health sector employees, translating to 44.8 per cent of the total wage bill. The trend of personnel expenditure as a percentage of total revenue from FY 2017/18 to FY 2023/24 is shown in Figure 3.

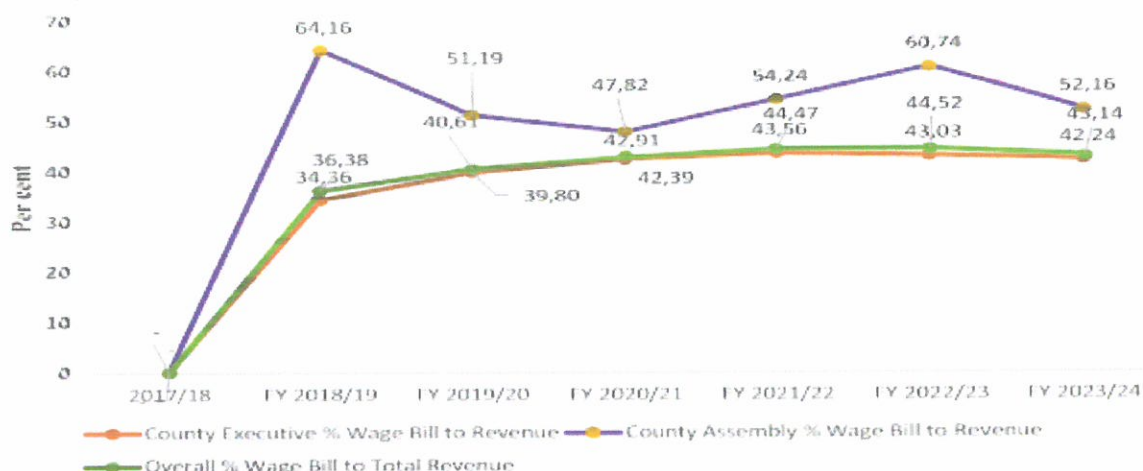


Figure 3: Percentage of Wage Bill to Total Revenue from FY 2017/18 to FY 2023/24

1.2.7 County Emergency Fund and County-Established Funds

Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Kshs.377.41 million to county-established funds in FY 2023/24, constituting 4.3 per cent of the County's overall budget. Further, the County allocated Kshs.50.00 million to the Emergency Fund in line with Section 110 of the PFM Act, 2012. Table 1.5 summarises each established Fund's budget allocation and performance during the reporting period.

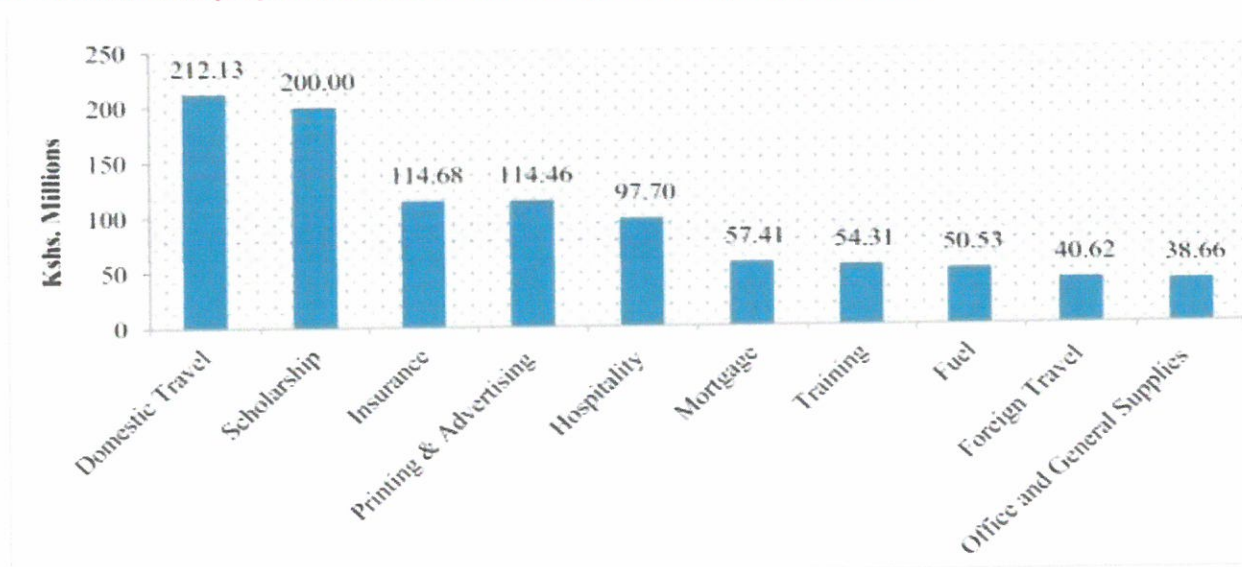
Table 1.5.: Performance of County Established Funds in the FY 2023/24

S/No.	Name of the Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues in FY 2023/24 (Kshs.)	Actual Expenditure in FY 2023/24 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of Annual Financial Statements (Yes/No.)
County Executive Established Funds						
1	Scholarship Fund	200,000,000	200,000,000	200,000,000	647,000,000.00	No
2	Emergency Fund	50,000,000	50,000,000	50,000,000	826,999,240.00	No
3	Car Loan and Mortgage-Executive	70,000,000	-	-	121,000,000.00	No
	Sub Total	320,000,000	250,000,000	250,000,000	1,594,999,240.00	
County Assembly Established Funds						
1	Car and mortgage loan scheme for staff	57,407,675	57,407,675.00	57,407,675.00	141,570,671	No
1	Marsabit County Assembly Car Loan and Mortgage – Members	-	-	18,381,585	259,000,000	No
	Sub Total	57,407,675	57,407,675.00	75,789,260	400,570,671	
	Total	377,407,675	307,407,675.00	325,789,260	1,995,569,911	

1.2.8 Expenditure on Operations and Maintenance

Figure 4 summarises the Operations and Maintenance expenditure by major categories.

Figure 4: Marsabit County, Operations and Maintenance Expenditure by Major Categories



1.2.9 Development Expenditure

In the FY 2023/24, the County reported an expenditure of Kshs.2.95 billion on development programmes, representing an increase of 8.6 per cent compared to FY 2022/23 when the County spent Kshs.2.69 billion. The table below summarises development projects with the highest expenditure in the reporting period.

Table 1.6: Marsabit County, List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
1	Executive	Drought Mitigation project	Countywide	536,712,933	487,180,469	84
2	Roads	upgrading of Moyale town roads to bitumen standard	Moyale	116,102,283	116,102,283	100
3	Water, Environment and Natural resources.	Supply of 5,000 roto plastic tanks	County Wide	35,325,000.	35,325,000	100
4	Health Services	Plumbing, Electrical, Internal drainage and other services at Sololo Level 4 hospital	Sololo ward-Moyale Sub-county	21,300,131	21,300,131	100
5	Water, Environment and Natural resources.	Flood Mitigation Project in Sololo - Construction of sand dams, stormwater drainage ways and gabions	Sololo	50,000,000.00	21,087,492.30	42
6	Lands, Energy and Urban Development	Registration, land adjudication and titling of lands	Sololo ward-Moyale sub county	18,900,000	18,900,000	100
7	Health Services	Construction of level 4 hospital at Sololo, Makutano.	Moyale Sub county	18,000,000	16,380,000	90
8	Health Services	Floor finishes and electrical works for proposed KMTC at Marsabit hospital	Central ward-saku sub county	14,201,500	14,201,500	100
9	Health Services	Civil and mechanical works for KMTC at Marsabit Hospital	Central ward	12,842,000	12,842,000	100
10	Health Services	Painting and decoration work for the proposed KMTC at Marsabit Hospital	Central ward	12,411,732	12,411,732	100

1.2.10 Budget Performance by Department

Table 1.7 summarises the approved budget allocation, expenditure and absorption rate by departments in the FY 2023/24.

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Finance & Economic Planning	467.00	440.44	361.78	428.21	392.50	427.89	108.5	99.9	84.0	97.2
Agriculture, Livestock & Fisheries	250.59	850.83	218.09	328.78	211.59	328.78	97.0	100.0	84.4	38.6
County Public Service Board	96.87	23.50	68.31	17.00	65.84	16.90	96.4	99.4	68.0	71.9
Education, Skill Development, Youth & Sports	533.86	214.29	533.59	132.53	511.80	131.94	95.9	99.6	95.9	61.6
County Health Services	1,525.98	503.18	1,510.71	338.34	1,503.04	338.33	99.5	100.0	98.5	67.2
Administration, Coordination & ICT	335.20	162.80	282.15	153.50	287.87	152.98	102.0	99.7	85.9	94.0
Energy, Lands & Urban Development	134.98	134.39	133.08	84.21	128.33	84.21	96.4	100.0	95.1	62.7
Roads & Public Works	104.36	236.46	86.29	227.19	82.84	226.98	96.0	99.9	79.4	96.0
Water, Environment & Natural Resources	146.90	476.03	138.57	457.12	132.54	457.12	95.7	100.0	90.2	96.0
Trade, Industry & Enterprise Development	86.70	189.30	76.19	156.93	69.97	156.80	91.8	99.9	80.7	82.8
Tourism, Culture & Social Services	123.36	32.50	86.79	20.93	93.97	20.88	108.3	-	76.2	64.3
Office of the County Attorney	14.50	-	13.40	-	1.86	-	13.9	-	12.8	0.0
Office of the County Secretary	11.00	-	7.37	-	2.35	-	31.9	-	21.4	0.0
Total	5,100.31	4,324.34	4,700.48	2,955.28	4,697.52	2,952.18	99.9	99.9	92.1	68.3

Analysis of expenditure by departments shows that the Department of Finance & Economic Planning recorded the highest absorption rate of development budget at 97.2 per cent, followed by the Department of Roads & Public Works, Water, Environment & Natural Resources at 96.0 per cent. The County Assembly had the highest percentage of recurrent expenditure to budget at 99.9 per cent, while the Department of County Attorney had the lowest at 12.8 per cent.

1.2.11 Budget Execution by Programmes and Sub-Programmes

Table 1.8 summarises the budget execution by programmes and sub-programmes in the FY 2023/24.

Table 1.8: Marsabit County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 30 June 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
County Assembly							
I: General Administration Support Services	SP 1.1 salaries and allowances for employees and M.C.As	252,669,199	-	251,669,199	-	99.6	-
	SP 1.2 Employer Contribution to Pension	9,550,000	-	9,550,000	-	100.0	-

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 30 June 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 1.2 Hospitality, Catering services, donations and gifts, boards, committees, conferences and seminars	45,074,469	-	45,074,469	-	100.0	-
	SP 1.3 Domestic payables from previous financial years	19,717,081	275,801,070	19,717,081	-	100.0	-
Programme 2: Legislature and Oversight	SP 2.1 Domestic and foreign accommodation, air travel and daily subsistence allowance	146,357,475	-	146,357,475	-	100.0	-
	SP 2.2 ICT, Hansard and Communication Equipment	6,500,000	-	6,500,000	-	100.0	-
	SP 2.3 Mortgage & Car Loans and Tax	57,407,675	-	57,407,675	-	100.0	-
	SP 2.4 Staff Training and Development and Tuition	35,407,263	-	35,407,263	-	100.0	-
Programme 3: County Assembly Infrastructure Improvement	SP 3.11 Equipping of library	-	-	9,550,000	-	-	-
	SP 3.12 Maintenance of motor vehicle	7,750,000	-	-	-	-	-
	SP 3.13 Purchase of furniture and general equipment	1,500,000	-	1,500,000	-	100.0	-
	SP 3.14 Construction of County Assembly Headquarters and modern chambers, purchase of land for speaker's residence, construction and equipping of ward offices	-	249,682,919	-	100,348,642	-	40.2
	SP 3.15 Improvement of ICT services	3,015,500	-	3,016,760	-	100.0	-
	SP 3.16 Maintenance of plants, machinery & other assets	7,016,760	-	4,000,000	-	57.0	-
	SP 3.17 Electricity, water and sewerage and other utility charges	11,928,878	-	10,028,878	-	84.1	-
	SP 3.18 Printing, advertisement and information supplies and services	33,321,371	-	33,321,371	-	100.0	-

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 30 June 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 3.19 Rental of approved assets and hire of motor vehicles	2,200,000	-	2,200,000	-	100.0	-
	SP 3.20 Insurance cost for group personal, building, motor vehicle and medical cover	34,979,999	-	37,480,382	-	107.1	-
	SP 3.21 Purchase of computers, printers and, general office supplies and accessories and sanitary cleaning materials	37,386,793	-	37,386,793	-	100.0	-
	SP 3.22 Fuel, oil, lubricants and tyres	8,000,000	-	8,000,000	-	100.0	-
	SP 3.23 Bank service commission and charges, legal fees, management fees and, contracted professional charges and other operating expenses	8,714,883	-	9,230,000	-	105.9	-
	SP 3.24 Ward office	32,352,000	-	32,352,000	-	100.0	-
	SP 3.25 Uniform, specialized materials and supplies	8,000,000	-	7,600,000	-	95.0	-
	-SP 3.26 Membership fees and dues and subscription for international organisation	5,500,000	-	5,500,000	-	100.0	-
	SP 3.28 Refurbishment of buildings	4,000,000	-	4,000,000	-	100.0	-
	SP 3.29 Gratuity/ pension	14,367,735	-	13,457,303	-	93.7	-
	Sub Total	792,717,081	525,483,989	790,306,649	100,348,642	99.7	19.1%
County Executive services							
Management of County Affairs	County Executive services	477,791,217	-	422,705,136	-	88.5	0.0
Management of County Affairs	Executive Infrastructure Development		535,112,933	-	509,003,904		95.1
	Sub-Total	477,791,217	535,112,933	422,705,136	509,003,904	88.5	95.1
Finance & Economic Planning							
General administration planning and Support Services	Financial Services	467,000,000	440,442,096	392,497,184	427,891,529	84.0	97.2
	Sub-Total	467,000,000	440,442,096	392,497,184	427,891,529	84.0	97.2


Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 30 June 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Agriculture, Livestock & Fisheries							
General Administration, Planning and Support Services	General Administration, Planning and Support Services	102,921,590	-	89,136,904	-	86.6	-
Livestock Production and Management	Livestock Production and Management	116,732,928	-	100,974,542	-	86.5	-
Crop Development and Management	Lands and Crop Development	-	850,829,926	-	328,782,000	-	38.6
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	30,938,970	-	21,477,349	-	69.4	-
	Sub-Total	250,593,488	850,829,926	211,588,795	328,782,000	84.4	38.6
County Public Service Board							
General administration planning and Support Services	Administration services	96,868,000	-	65,843,575	-	68.0	-
Human Resource Management and Development	Board Management Service	-	23,500,000	-	16,899,631	-	71.9
	Sub-Total	96,868,000	23,500,000	65,843,575	16,899,631	68.0	71.9
Education, Skill Development, Youth & Sports							
General Administration, Planning and Support Services	Administration Services	533,863,481	-	511,800,626	-	95.9	-
Early Childhood Development and Education	Early Childhood Development and Education	-	214,294,347	-	131,939,874	-	61.6
	Sub-Total	533,863,481	214,294,347	511,800,626	131,939,874	95.9	61.6
Administration, Coordination & ICT							
General administration planning and Support Services	Administration services	335,200,000	-	287,866,275	-	85.9	-
Coordination of functions of devolved Units	Executive Infrastructure Development	-	162,800,000	-	152,978,050	-	94.0
	Sub-Total	335,200,000	162,800,000	287,866,275	152,978,050	85.9	94.0
County Health							
General Administration, Planning and Support Services	Administration and support services	1,525,981,500	-	1,503,040,711	-	98.5	-

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 30 June 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration, Planning and Support Services	Health Infrastructure development	-	503,182,283	-	338,331,782	-	67.2
	Sub-Total	1,525,981,500	503,182,283	1,503,040,711	338,331,782	98.5	67.2
Trade, Industry & Enterprise Development							
General administration planning and Support Services	Financial Services	86,700,000	-	69,974,355	-	80.7	-
Trade and Industrial Development	Development of infrastructure and facilities	-	189,300,000	-	156,801,256	-	82.8
	Sub-Total	86,700,000	189,300,000	69,974,355	156,801,256	80.7	82.8
Tourism, Culture & Social Services							
Culture Services	Cultural infrastructure development	-	32,500,000	-	20,884,746	-	64.3
General administration, planning and support services	General Administration Services	123,358,270	-	93,973,440	-	76.2	-
	Sub-Total	123,358,270	32,500,000	93,973,440	20,884,746	76.2	64.3
Water, Environment & Natural Resources							
Water Resources Management	Water Supply Infrastructure Development	-	351,033,000	-	347,334,250	-	-
General administration planning and Support Services	General administration planning and Support Services	108,512,000	-	101,839,122	-	93.9	-
Natural Resources Conservation and Management	Environmental policy development	-	125,001,968	-	109,787,852	-	87.8
Natural Resources Conservation and Management	Forests Conservation and Management	38,388,560	-	30,705,828	-	80.0	-
	Sub-Total	146,900,560	476,034,968	132,544,950	457,122,102	90.2	96.0
Roads & Public Works							
General administration planning and Support Services	General administration planning and Support Services	65,760,878	-	58,251,869	-	88.6	-
General administration planning and Support Services	Operations and Maintenance	38,603,609	-	24,584,337	-	63.7	-
Road Transport Infrastructure Development	Roads Infrastructure Development	-	236,461,902	-	226,984,471	-	96.0
	Sub-Total	104,364,487	236,461,902	82,836,206	226,984,471	79.4	96.0

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 30 June 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Energy, Lands & Urban Development							
Urban Development Services	Solid Waste Management	-	134,394,560	-	84,207,701	-	62.7
General administration planning and Support Services	Administration and Support services	134,975,359	-	128,329,685	-	95.1	-
	Sub-Total	134,975,359	134,394,560	128,329,685	84,207,701	95.1	62.7
Office of the County Secretary							
General administration, planning and support services	General Administration Services	11,000,000	-	2,351,300	-	21.4	-
	Sub-Total	11,000,000	-	2,351,300	-	21.4	-
Office of the County Attorney							
General administration, planning and support services	General Administration Services	14,500,000	-	1,859,500	-	12.8	-
	Sub-Total	14,500,000	-	1,859,500	-	12.8	-
Grand Total		5,101,813,443	4,324,337,004	4,697,518,387	2,952,175,689	92.1	68.3

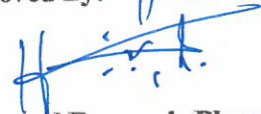
Sub-programmes with the highest levels of implementation based on absorption rates were: General Administration, Planning and Support Services in the Department of Health Services at 98.5 per cent, General Administration Planning and Support Services in the Department of Finance and Planning at 97.2 per cent, Road Transport Infrastructure Development in the department of Roads and Public Works at 96.0 per cent, Administration and Support services in the Department of Land and Urban Development at 95.1 per cent of budget allocation.

Prepared By:

Godfrey Godana


Chief Officer Finance

Approved By:

Hussein Ali


CECM – Finance and Economic Planning