

**Table 5.14: County Governments' Expenditure by Economic Classification, 2018/19-2022/23**

*KSh Million*

	2018/19	2019/20	2020/21	2021/22*	2022/23*
<b>Compensation of Employees</b>	<b>155,833.81</b>	<b>167,311.37</b>	<b>169,710.21</b>	<b>177,087.83</b>	<b>191,312.52</b>
Salaries	114,796.79	122,096.61	126,533.99	136,132.66	144,471.03
Allowances	37,723.26	40,631.41	38,471.86	36,263.05	40,759.63
Social Contributions	3,313.76	4,583.36	4,704.35	4,692.13	6,081.85
<b>Use of Goods and Services</b>	<b>88,944.57</b>	<b>85,904.58</b>	<b>80,775.48</b>	<b>95,166.44</b>	<b>94,137.91</b>
Utilities, Supplies and Services	3,050.88	2,415.19	2,689.07	2,617.02	3,457.60
Printing , Advertising and Information Supplies and Services	2,825.15	2,680.27	2,463.58	2,931.96	3,037.29
Rentals	2,295.70	1,799.54	2,042.64	2,751.19	2,312.93
Communication, Supplies and Services	831.77	777.09	890.14	866.67	1,157.02
Transportation costs	14,063.19	15,861.19	14,060.35	17,153.47	15,425.08
Training Expenses	7,261.60	3,671.13	3,194.56	3,918.15	4,158.89
Hospitality Supplies and Services	6,300.42	6,232.56	5,866.56	6,410.80	5,911.97
Insurance	6,390.80	7,850.34	8,946.08	9,336.55	11,294.75
Specialised Materials	14,096.59	14,688.70	12,827.21	16,727.83	17,031.95
Office and General Supplies and Services and materials	2,202.19	2,202.23	2,338.15	2,685.54	2,808.43
Fuel Oil and Lubricants	3,312.88	3,280.36	3,351.75	3,631.25	3,864.05
Other Operating Expenses	18,986.53	17,196.85	15,496.39	19,980.54	17,136.84
Routine Maintenance	7,326.87	7,249.14	6,608.99	6,155.46	6,541.09
Subsidies	980.21	818.97	1,314.71	822.65	651.64
Interest	5,607.34	8,537.25	9,916.08	6,377.54	2,635.11
Grants	34,216.97	49,659.29	55,172.73	67,762.68	58,509.84
Other expense	9,351.32	4,703.87	7,973.37	1,398.43	1,678.38
Social benefits	2,025.57	2,360.47	2,550.38	3,059.90	3,630.82
<b>Acquisition of Non-financial Assets</b>	<b>96,959.00</b>	<b>84,427.99</b>	<b>87,548.83</b>	<b>80,952.85</b>	<b>106,415.60</b>
Building and Structures	77,548.44	70,064.35	73,255.14	68,540.92	85,525.58
Plant and Machinery	12,473.17	9,775.68	8,842.03	7,985.18	15,245.10
Inventories	2,214.96	1,749.40	1,600.12	1,667.39	1,975.39
Non- produced assets & Land	4,722.42	2,838.56	3,851.53	2,759.37	3,669.53
<b>Acquisition of Financial Assets</b>	<b>11,612.93</b>	<b>13,429.75</b>	<b>10,077.84</b>	<b>14,391.69</b>	<b>12,163.47</b>
<b>Total</b>	<b>405,531.74</b>	<b>417,153.55</b>	<b>425,039.63</b>	<b>447,020.01</b>	<b>471,135.29</b>

Source: The National Treasury-IFMIS

\*Provisional

\*Revised