

County	Personnel Emoluments (Kshs.)	Operations & Maintenance (Kshs.)	Development Expenditure (Kshs.)	Total Expenditure (Kshs.)
	A	B	C	D=A+B+C
Kitui	4,098,136,433	2,464,959,259	3,304,560,650	9,867,656,342
Kwale	2,844,820,617	2,239,794,306	2,609,959,368	7,694,574,291
Laikipia	2,615,036,511	1,308,930,671	1,786,323,193	5,710,290,375
Lamu	1,255,555,520	953,075,824	693,597,322	2,902,228,666
Machakos	5,855,014,163	2,699,710,867	3,097,867,113	11,652,592,143
Makueni	3,520,098,664	2,260,632,718	2,655,814,732	8,436,546,115
Mandera	2,916,207,728	3,375,166,005	5,750,394,712	12,041,768,445
Marsabit	2,442,105,638	1,420,605,596	3,604,986,532	7,467,697,766
Meru	4,631,249,713	2,507,794,404	2,641,428,774	9,780,472,891
Migori	2,917,576,591	1,634,976,232	1,814,501,119	6,367,053,942
Mombasa	5,186,689,426	4,235,930,145	3,106,495,130	12,529,114,701
Murang'a	3,445,674,168	1,213,067,902	2,502,675,836	7,161,417,906
Nairobi City	13,743,088,955	9,754,637,347	5,900,444,727	29,398,171,029
Nakuru	5,917,705,416	2,741,517,627	1,477,684,677	10,136,907,720
Nandi	3,015,806,400	1,978,516,671	1,732,666,834	6,726,989,905
Narok	3,628,687,800	3,323,474,645	3,008,044,853	9,960,207,298
Nyamira	3,137,344,977	1,344,442,722	1,120,561,537	5,602,349,236
Nyandarua	2,046,553,633	1,847,420,994	1,581,899,396	5,475,874,023
Nyeri	3,171,532,145	1,989,519,923	1,884,346,404	7,045,398,473
Samburu	1,982,198,152	1,455,801,848	745,009,897	4,183,009,897
Siaya	2,747,470,326	1,779,063,628	1,175,705,946	5,702,239,901
Taita/Taveta	2,244,753,358	1,520,205,034	1,301,833,262	5,066,791,654
Tana River	1,630,706,624	1,572,704,860	1,588,651,645	4,792,063,129
Tharaka -Nithi	2,061,327,018	1,145,558,516	1,395,664,063	4,602,549,597
Trans Nzoia	2,253,544,401	1,739,023,756	2,395,371,724	6,387,939,881
Turkana	3,019,004,331	5,654,742,620	1,675,363,778	10,349,110,728
Uasin Gishu	3,281,556,563	1,828,271,847	1,635,428,851	6,745,257,261
Vihiga	2,437,889,137	1,691,801,761	1,569,376,058	5,699,066,956
Wajir	3,860,809,620	2,000,489,933	4,520,065,725	10,381,365,278
West Pokot	2,336,220,000	1,563,284,979	1,619,910,000	5,519,414,979
Total	162,769,502,361	106,229,625,770	107,435,606,955	376,434,735,086

Source: OCOB and County Treasuries

Counties that attained the highest expenditure in absolute terms were; Nairobi City at Kshs.29.4 billion, Kiambu at Kshs.14.26 billion, and Mombasa at Kshs.12.53 billion. The lowest expenditure was recorded by Isiolo, Samburu, and Lamu counties at Kshs.4.28 billion, Kshs.4.18 billion, and Kshs.2.90 billion respectively.

A review of cumulative expenditure by economic classification showed that Kshs.162.77 billion (43.2 per cent) was spent on personnel emoluments, Kshs.106.23 billion (28.2 per cent) on operations and maintenance, and Kshs.107.44 billion (28.5 per cent) on development expenditure.

2.2.3 Development Expenditure

The County Governments spent Kshs.107.44 billion on development activities, representing an absorption rate of 57.8 per cent of the annual development budget, which is an improvement from 48.1 per cent, reported in FY 2017/18 when development expenditure was Kshs.66.89 billion. The Analysis of county budgets and expenditure in FY 2018/19 is provided in Table 2.5.

Table 2.5: County Budget Allocation, Expenditure and Absorption Rate for FY 2018/19

County	Budget Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Recurrent Absorption Rate (%)	Development Absorption Rate (%)	Overall Absorption Rate
	Rec	Dev	Total	Rec	Dev	Total			
	A	B	C=A+B	D	E	F=D+E			
Baringo	4,528.48	3,596.55	8,125.03	4,394.23	1,158.45	5,552.68	97.0	32.2	68.3
Bomet	5,186.16	2,947.82	8,133.98	4,821.66	2,062.22	6,883.88	93.0	70.0	84.6
Bungoma	8,571.21	4,194.11	12,765.31	7,226.41	2,344.53	9,570.95	84.3	55.9	75.0
Busia	5,152.32	3,674.16	8,826.48	4,707.59	1,941.07	6,648.66	91.4	52.8	75.3
Elgeyo/Marakwet	3,135.27	2,465.81	5,601.08	3,094.30	1,333.30	4,427.60	98.7	54.1	79.0
Embu	4,660.95	2,166.29	6,827.24	4,552.03	1,361.23	5,913.26	97.7	62.8	86.6
Garissa	6,528.52	4,193.71	10,722.24	6,615.23	2,375.45	8,990.68	101.3	56.6	83.9
Homa Bay	5,354.43	3,112.91	8,467.34	4,726.99	1,011.12	5,738.11	88.3	32.5	67.8
Isiolo	3,624.21	1,859.88	5,484.10	3,281.22	997.92	4,279.14	90.5	53.7	78.0
Kajiado	5,835.96	3,769.29	9,605.25	5,335.68	2,391.17	7,726.84	91.4	63.4	80.4
Kakamega	7,685.24	6,804.18	14,489.42	7,194.63	4,983.67	12,178.30	93.6	73.2	84.0
Kericho	4,773.71	3,644.26	8,417.97	4,714.78	1,417.09	6,131.87	98.8	38.9	72.8
Kiambu	10,949.23	5,965.12	16,914.35	9,765.02	4,495.23	14,260.25	89.2	75.4	84.3
Kilifi	8,711.84	5,770.64	14,482.48	6,074.94	3,566.78	9,641.72	69.7	61.8	66.6
Kirinyaga	4,093.31	1,818.15	5,911.46	4,025.62	1,138.54	5,164.16	98.3	62.6	87.4
Kisii	8,013.42	3,997.58	12,011.00	7,276.27	2,285.49	9,561.76	90.8	57.2	79.6
Kisumu	7,246.43	4,629.11	11,875.53	5,703.04	2,675.71	8,378.75	78.7	57.8	70.6
Kitui	7,059.91	4,628.76	11,688.67	6,563.10	3,304.56	9,867.66	93.0	71.4	84.4
Kwale	5,398.24	6,119.78	11,518.02	5,084.61	2,609.96	7,694.57	94.2	42.6	66.8
Laikipia	4,125.79	2,802.17	6,927.96	3,923.97	1,786.32	5,710.29	95.1	63.7	82.4
Lamu	2,562.14	2,284.60	4,846.74	2,208.63	693.60	2,902.23	86.2	30.4	59.9
Machakos	9,569.68	5,395.55	14,965.22	8,554.73	3,097.87	11,652.59	89.4	57.4	77.9
Makueni	6,234.36	4,417.36	10,651.72	5,780.73	2,655.81	8,436.55	92.7	60.1	79.2
Mandera	6,633.04	7,076.92	13,709.96	6,291.37	5,750.39	12,041.77	94.8	81.3	87.8
Marsabit	4,296.84	4,421.96	8,718.80	3,862.71	3,604.99	7,467.70	89.9	81.5	85.7
Meru	7,862.71	4,693.39	12,556.10	7,139.04	2,641.43	9,780.47	90.8	56.3	77.9
Migori	5,141.56	3,659.55	8,801.12	4,552.55	1,814.50	6,367.05	88.5	49.6	72.3
Mombasa	10,112.51	4,343.98	14,456.50	9,422.62	3,106.50	12,529.11	93.2	71.5	86.7
Murang'a	5,262.20	3,588.58	8,850.78	4,658.74	2,502.68	7,161.42	88.5	69.7	80.9
Nairobi City	25,662.42	7,405.82	33,068.25	23,497.73	5,900.44	29,398.17	91.6	79.7	88.9
Nakuru	10,467.35	8,011.58	18,478.94	8,659.22	1,477.68	10,136.91	82.7	18.4	54.9
Nandi	5,206.59	3,220.26	8,426.86	4,994.32	1,732.67	6,726.99	95.9	53.8	79.8
Narok	7,041.48	3,153.37	10,194.86	6,952.16	3,008.04	9,960.21	98.7	95.4	97.7
Nyamira	4,828.60	2,130.48	6,959.07	4,481.79	1,120.56	5,602.35	92.8	52.6	80.5
Nyandarua	4,502.83	3,166.70	7,669.54	3,893.97	1,581.90	5,475.87	86.5	50.0	71.4
Nyeri	5,975.85	2,860.69	8,836.54	5,161.05	1,884.35	7,045.40	86.4	65.9	79.7
Samburu	3,856.21	2,004.91	5,861.12	3,438.00	745.01	4,183.01	89.2	37.2	71.4
Siaya	4,712.63	3,730.96	8,443.59	4,526.53	1,175.71	5,702.24	96.1	31.5	67.5
Taita/Taveta	3,955.76	2,031.69	5,987.45	3,764.96	1,301.83	5,066.79	95.2	64.1	84.6
Tana River	4,637.30	2,936.06	7,573.36	3,203.41	1,588.65	4,792.06	69.1	54.1	63.3
Tharaka-Nithi	3,542.94	2,178.06	5,721.00	3,206.89	1,395.66	4,602.55	90.5	64.1	80.5
Trans Nzoia	4,867.14	3,175.42	8,042.56	3,992.57	2,395.37	6,387.94	82.0	75.4	79.4
Turkana	9,600.34	5,751.96	15,352.30	8,673.75	1,675.36	10,349.11	90.3	29.1	67.4
Uasin Gishu	5,469.52	4,488.54	9,958.06	5,109.83	1,635.43	6,745.26	93.4	36.4	67.7

County	Budget Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Recurrent Absorption Rate (%)	Development Absorption Rate (%)	Overall Absorption Rate
	Rec	Dev	Total	Rec	Dev	Total			
	A	B	C=A+B	D	E	F=D+E			
Vihiga	4,517.44	2,485.13	7,002.57	4,129.69	1,569.38	5,699.07	91.4	63.2	81.4
Wajir	6,417.51	6,758.18	13,175.69	5,861.30	4,520.07	10,381.37	91.3	66.9	78.8
West Pokot	4,139.23	2,230.28	6,369.51	3,899.50	1,619.91	5,519.41	94.2	72.6	86.7
Total	297,710.85	185,762.26	483,473.12	268,999.13	107,435.61	376,434.74	90.4	57.8	77.9

Source: OCOB and County Treasuries

Analysis of development expenditure as a proportion of approved annual development budget shows that Narok, Marsabit, and Mandera Counties attained the highest absorption rate at 95.4 per cent, 81.5 per cent, and 81.3 per cent respectively. Lamu County, Turkana County, and Nakuru County reported the lowest absorption rate of their development budget at 30.4 per cent, 29.1 per cent, and 18.4 per cent respectively. Detailed analysis of development projects undertaken by counties is provided in chapter three.

2.2.4 Recurrent Expenditure

The Counties spent an aggregate of Kshs.269 billion or 71.5 per cent of the total expenditure on recurrent activities. This expenditure represents 90.4 per cent of the annual County Government's budget for recurrent activities, and an improvement from 87.3 per cent recorded in FY 2017/18 when expenditure stood at Kshs.236.94 billion.

Analysis of expenditure in absolute terms shows that Nairobi City County attained the highest expenditure on recurrent activities at Kshs.23.5 billion, followed by Kiambu and Mombasa Counties at Kshs.9.77 billion and Kshs.9.42 billion respectively. Counties with the lowest expenditure on recurrent activities included Tana River at Kshs.3.20 billion, Elgeyo at Kshs.3.09 billion, and Lamu at Kshs.2.21 billion.

2.2.4.1 Personnel Emoluments

In the period July, 2018 to June, 2019, County Governments spent Kshs.162.77 billion on personnel emoluments, representing 60.5 per cent of the total recurrent expenditure and 43.2 per cent of total expenditure. This expenditure was an increase from Kshs.151.09 billion spent in FY 2017/18 when personnel expenditure translated to 49.7 per cent of the total expenditure.

Analysis of personnel emoluments as a percentage of total expenditure by county shows that Nakuru, Baringo, Nyamira and Homa Bay recorded the highest percentage at 58.4 per cent, 57.5 per cent, 56 per cent and 54.5 per cent respectively. Turkana, Mandera, and Kilifi reported the least proportions at 29.2 per cent, 24.2 per cent and 21.1 per cent respectively.

2.2.4.2 Operations and Maintenance Expenditure

A total of Kshs.106.23 billion was spent on operations and maintenance (O&M) during the reporting period, which translated to 28.2 per cent of the total expenditure. Counties that reported the highest expenditure on operations and maintenance were; Nairobi City at Kshs.9.75 billion, Turkana at Kshs.5.65 billion and Mombasa at Kshs.4.24 billion. Tharaka Nithi, Lamu, and Elgeyo Marakwet Counties reported the least expenditure at Kshs.1.15 billion, Kshs.953.08 million, and Kshs.707.69 million respectively.

2.2.4.3 Review of MCAs Sitting Allowances

During the reporting period, the County Assemblies spent Kshs.2.2 billion on MCAs Sitting allowances against an approved budget allocation of Kshs.2.58 billion. This expenditure translates to 85.7 per cent of