

County	Recurrent Expenditure (Kshs.)			Development Expenditure (Kshs.)	Total Expenditure (Kshs.)
	Personnel Emoluments	Operations & Maintenance	Total Recurrent Expenditure		
	A	B	C=A+B	D	E=C+D
Nyandarua	2,494,435,404	2,272,289,203	4,766,724,607	1,116,410,916	5,883,135,523
Nyeri	3,843,715,293	1,971,400,076	5,815,115,369	1,403,365,761	7,218,481,130
Samburu	2,293,546,213	1,740,242,425	4,033,788,638	1,855,246,816	5,889,035,454
Siaya	3,107,987,447	2,120,221,909	5,228,209,356	1,879,752,735	7,107,962,091
Taita Taveta	2,820,179,212	1,671,767,138	4,491,946,349	822,563,378	5,314,509,728
Tana River	2,123,686,861	3,117,724,230	5,241,411,091	1,927,723,338	7,169,134,429
Tharaka Nithi	2,198,285,651	979,745,106	3,178,030,757	1,132,434,701	4,310,465,458
Trans Nzoia	3,200,142,358	2,011,531,242	5,211,673,599	2,591,583,388	7,803,256,987
Turkana	4,599,325,204	2,686,116,395	7,285,441,599	2,491,863,053	9,777,304,653
Uasin Gishu	3,822,981,507	2,587,903,902	6,410,885,409	3,781,954,388	10,192,839,797
Vihiga	2,541,724,411	1,130,926,989	3,672,651,400	647,138,047	4,319,789,447
Wajir	4,401,864,681	2,515,735,890	6,917,600,571	2,391,604,385	9,309,204,956
West Pokot	2,964,438,325	1,976,748,977	4,941,187,302	1,596,706,031	6,537,893,334
Total	190,111,989,295	112,381,566,908	302,493,556,198	98,471,363,043	400,964,919,244

Source: OCoB and County Treasuries

A review of cumulative expenditure by economic classification showed that Kshs.190.11 billion (47.4 per cent) was spent on Personnel Emoluments, Kshs.112.38 billion (28.0 per cent) on Operations and Maintenance, and Kshs.98.47 billion (24.6 per cent) on Development Expenditure.

2.4.1 Development Expenditure

The County governments spent Kshs.98.47 billion on development activities, representing an absorption rate of 50.9 per cent of the annual development budget, which decreased from 62.1 per cent, reported in FY 2020/21 when development expenditure was Kshs.116.07 billion. Analysis of county budgets and expenditures in the FY 2021/22 is provided in Table 2:4.

Table 2:4: County Budget Allocation, Expenditure and Absorption Rate for the FY 2021/22

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	5,415.43	4,205.19	9,620.63	5,150.75	1,847.19	6,997.94	95.1	43.9	72.7
Bomet	5,842.23	2,961.02	8,803.24	5,158.61	1,719.97	6,878.57	88.3	58.1	78.1
Bungoma	9,974.99	4,479.38	14,454.36	8,601.23	1,969.51	10,570.73	86.2	44.0	73.1
Busia	5,681.53	4,548.85	10,230.38	4,887.78	1,537.63	6,425.41	86.0	33.8	62.8
Elgeyo/ Marakwet	3,700.80	2,858.56	6,559.35	3507.189	1597.342	5104.532	94.8	55.9	77.8
Embu	4,750.39	2,168.72	6,919.11	4,221.74	1,110.83	5,332.56	88.9	51.2	77.1
Garissa	7,096.95	3,343.79	10,440.74	6,847.20	978.13	7,825.32	96.5	29.3	74.9
Homa Bay	6,350.27	3,334.09	9,684.36	5,694.11	2,189.70	7,883.81	89.7	65.7	81.4

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			
Isiolo	4,169.53	2,198.31	6,367.84	3,759.66	1,172.14	4,931.80	90.2	53.3	77.4
Kajiado	7,451.72	3,570.37	11,022.09	5,551.53	2,118.96	7,670.48	74.5	59.3	69.6
Kakamega	10,202.21	6,198.03	16,400.24	9,307.86	4,550.52	13,858.38	91.2	73.4	84.5
Kericho	5,299.72	3,104.29	8,404.00	5,057.98	1,822.64	6,880.62	95.4	58.7	81.9
Kiambu	12,637.21	4,869.66	17,506.87	9,923.98	2,885.95	12,809.93	78.5	59.3	73.2
Kilifi	9,981.52	5,971.31	15,952.83	8,678.39	2,116.78	10,795.17	86.9	35.4	67.7
Kirinyaga	4,531.06	3,174.27	7,705.33	4,334.45	1,623.49	5,957.94	95.7	51.1	77.3
Kisii	8,498.97	4,091.72	12,590.70	7,703.61	1,887.90	9,591.51	90.6	46.1	76.2
Kisumu	8,451.05	3,726.80	12,177.85	6,307.86	1,175.68	7,483.54	74.6	31.5	61.5
Kitui	8,327.23	4,141.51	12,468.74	7,586.01	2,728.05	10,314.07	91.1	65.9	82.7
Kwale	6,986.72	5,778.92	12,765.64	6,602.90	3,184.35	9,787.25	94.5	55.1	76.7
Laikipia	4,966.83	3,911.73	8,878.56	4,355.21	1,862.13	6,217.34	87.7	47.6	70.0
Lamu	3,115.71	1,881.67	4,997.38	2,695.44	1,042.92	3,738.35	86.5	55.4	74.8
Machakos	9,051.33	4,038.39	13,089.72	8,673.32	1,317.52	9,990.83	95.8	32.6	76.3
Makueni	7,269.88	4,274.95	11,544.84	5,878.19	2,571.19	8,449.37	80.9	60.1	73.2
Mandera	7,840.82	5,442.85	13,283.67	7,568.41	4,027.48	11,595.89	96.5	74.0	87.3
Marsabit	4,745.54	4,586.00	9,331.54	4,514.82	3,245.20	7,760.02	95.1	70.8	83.2
Meru	8,387.69	4,153.46	12,541.15	7,422.00	2,585.92	10,007.92	88.5	62.3	79.8
Migori	6,690.49	3,753.53	10,444.02	6,623.50	2,115.15	8,738.66	99.0	56.4	83.7
Mombasa	10,168.15	9,388.90	19,557.05	7,034.88	3,474.45	10,509.34	69.2	37.0	53.7
Murang'a	7,372.37	3,296.19	10,668.56	6,685.91	1,374.41	8,060.31	90.7	41.7	75.6
Nairobi City	29,293.58	10,333.96	39,627.54	25,309.71	3,024.71	28,334.42	86.4	29.3	71.5
Nakuru	12,851.05	10,662.94	23,513.99	10,062.45	5,499.91	15,562.36	78.3	51.6	66.2
Nandi	6,019.80	2,945.75	8,965.55	5,800.93	1,809.18	7,610.11	96.4	61.4	84.9
Narok	9,344.77	4,007.34	13,352.11	9,274.76	1,338.29	10,613.05	99.3	33.4	79.5
Nyamira	4,778.83	2,053.79	6,832.62	4,516.52	1,327.81	5,844.34	94.5	64.7	85.5
Nyandarua	5,223.94	2,808.58	8,032.51	4,766.72	1,116.41	5,883.14	91.2	39.8	73.2
Nyeri	6,097.46	2,635.80	8,733.27	5,815.12	1,403.37	7,218.48	95.4	53.2	82.7
Samburu	4,653.65	2,723.89	7,377.54	4,033.79	1,855.25	5,889.04	86.7	68.1	79.8
Siaya	5,624.76	3,345.54	8,970.29	5,228.21	1,879.75	7,107.96	92.9	56.2	79.2
Taita/Taveta	4,662.91	2,492.70	7,155.61	4,491.95	822.56	5,314.51	96.3	33.0	74.3
Tana River	5,510.90	2,973.82	8,484.71	5,241.41	1,927.72	7,169.13	95.1	64.8	84.5
Tharaka-Nithi	3,987.11	1,924.15	5,911.26	3,178.03	1,132.43	4,310.47	79.7	58.9	72.9
Trans Nzoia	5,254.43	4,050.87	9,305.30	5,211.67	2,591.58	7,803.26	99.2	64.0	83.9
Turkana	9,880.51	6,308.33	16,188.84	7,285.44	2,491.86	9,777.30	73.7	39.5	60.4
Uasin Gishu	7,103.02	6,110.64	13,213.66	6,410.89	3,781.95	10,192.84	90.3	61.9	77.1
Vihiga	4,475.23	1,933.65	6,408.88	3,672.65	647.14	4,319.79	82.1	33.5	67.4
Wajir	7,341.86	4,243.70	11,585.56	6,917.60	2,391.60	9,309.20	94.2	56.4	80.4
West Pokot	5,150.59	2,521.09	7,671.68	4,941.19	1,596.71	6,537.89	95.9	63.3	85.2
Total	342,212.74	193,529.00	535,741.71	302,493.56	98,471.36	400,964.88	88.4	50.9	74.8

Source: OCoB and County Treasuries

Analysis of development expenditure as a proportion of the approved annual development budget shows that only three counties attained an absorption rate above 70 per cent, namely, Mandera at 74 per cent, Kakamega at