

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			
Kericho	5,825.29	2,628.29	8,453.57	5,431.89	2,190.79	7,622.68	93.2	83.4	90.2
Kiambu	13,074.22	4,587.82	17,662.04	10,650.88	1,212.26	11,863.14	81.5	26.4	67.2
Kilifi	9,931.46	5,420.29	15,351.76	7,825.66	3,355.06	11,180.72	78.8	61.9	72.8
Kirin-yaga	4,847.45	2,185.06	7,032.51	4,836.07	1,609.99	6,446.06	99.8	73.7	91.7
Kisii	7,810.10	3,303.76	11,113.86	7,520.21	457.82	7,978.02	96.3	13.9	71.8
Kisumu	8,483.12	3,562.16	12,045.28	7,271.83	1,808.50	9,080.33	85.7	50.8	75.4
Kitui	8,662.90	3,643.15	12,306.05	8,173.76	2,129.55	10,303.32	94.4	58.5	83.7
Kwale	7,061.20	4,868.21	11,929.41	6,758.72	2,950.19	9,708.91	95.7	60.6	81.4
Laikipia	5,358.07	1,833.28	7,191.35	5,323.92	1,225.93	6,549.85	99.4	66.9	91.1
Lamu	3,001.20	1,366.43	4,367.63	2,747.93	763.51	3,511.43	91.6	55.9	80.4
Machakos	8,778.23	3,766.36	12,544.59	7,926.94	1,600.08	9,527.02	90.3	42.5	75.9
Makueni	7,485.99	3,278.76	10,764.74	7,309.93	2,537.37	9,847.31	97.6	77.4	91.5
Mandera	8,427.76	4,286.08	12,713.84	8,198.47	3,656.65	11,855.12	97.3	85.3	93.2
Marsabit	5,033.71	3,798.97	8,832.68	4,928.06	2,698.78	7,626.84	97.9	71.0	86.3
Meru	8,932.70	3,716.32	12,649.03	8,816.19	2,640.93	11,457.11	98.7	71.1	90.6
Migori	7,253.87	3,103.11	10,356.99	6,808.40	1,690.15	8,498.55	93.9	54.5	82.1
Mombasa	9,868.41	4,131.59	14,000.00	10,355.16	2,183.64	12,538.80	104.9	52.9	89.6
Murang'a	6,861.82	2,942.06	9,803.88	6,432.54	2,037.80	8,470.34	93.7	69.3	86.4
Nairobi City	30,369.96	9,243.95	39,613.92	28,627.93	4,610.46	33,238.38	94.3	49.9	83.9
Nakuru	12,870.61	8,339.09	21,209.70	10,520.71	3,008.13	13,528.84	81.7	36.1	63.8
Nandi	6,114.46	2,398.28	8,512.74	5,961.12	1,969.44	7,930.57	97.5	82.1	93.2
Narok	10,153.46	4,827.66	14,981.12	9,654.28	3,149.84	12,804.13	95.1	65.2	85.5
Nyamira	4,909.47	2,185.41	7,094.89	4,341.27	1,393.94	5,735.21	88.4	63.8	80.8
Nyandarua	5,307.09	2,274.98	7,582.07	4,983.24	1,673.14	6,656.38	93.9	73.5	87.8
Nyeri	5,316.93	2,291.54	7,608.47	5,113.88	1,718.40	6,832.29	96.2	75.0	89.8
Samburu	4,794.78	2,184.83	6,979.61	4,491.86	1,837.44	6,329.30	93.7	84.1	90.7
Siaya	5,775.87	2,827.00	8,602.86	5,279.00	1,520.28	6,799.27	91.4	53.8	79.0
Taita/Taveta	4,996.55	2,197.01	7,193.56	4,874.53	1,261.05	6,135.58	97.6	57.4	85.3
Tana River	5,468.74	2,511.27	7,980.02	4,626.32	1,288.96	5,915.28	84.6	51.3	74.1
Tharaka-Nithi	4,364.60	1,316.77	5,681.36	4,083.61	914.06	4,997.67	93.6	69.4	88.0
Trans Nzoia	5,807.36	3,309.33	9,116.68	5,458.99	2,138.90	7,597.89	94.0	64.6	83.3
Turkana	12,528.85	5,880.28	18,409.13	11,191.08	3,318.04	14,509.12	89.3	56.4	78.8
Uasin Gishu	7,308.95	4,514.71	11,823.66	7,161.67	3,218.77	10,380.44	98.0	71.3	87.8
Vihiga	4,551.02	1,937.00	6,488.02	4,482.55	1,464.63	5,947.18	98.5	75.6	91.7

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	Rec	Dev	Total	Rec	Dev	Total			
	A	B	C=A+B	D	E	F=D+E			
Wajir	8,125.45	3,109.23	11,234.68	7,848.01	2,377.74	10,225.75	96.6	76.5	91.0
West Pokot	5,200.51	2,464.03	7,664.54	5,120.22	2,193.11	7,313.33	98.5	89.0	95.4
Total	354,635.28	160,542.25	515,177.52	330,915.78	97,980.28	428,896.06	93.3	61.0	83.3

Source: OCoB and County Treasuries

Analysis of development expenditure as a proportion of the approved annual development budget shows that only West Pokot, Mandera, Samburu, Kericho, Nandi and Homabay counties had the highest absorption rates above 80 per cent. Five county governments had below 50 per cent absorption rate for their development budgets: Kisii, Kiambu, Nakuru, Busia and Machakos. An analysis of the development projects implemented by counties is provided in chapter three.

2.6.2 Recurrent Expenditure

County governments spent an aggregate of Kshs.330.92 billion or 77.2 per cent of the total expenditure on recurrent activities. This expenditure represents 93.3 per cent of the annual county government's budget for recurrent activities, an improvement from 88.4 per cent recorded in FY 2021/22 when expenditure stood at Kshs.302.49 billion.

The recurrent expenditure comprised Kshs.195.09 billion (59 per cent) on Personnel Emoluments and Kshs.135.83 billion (41 per cent) on Operations and Maintenance (O&M) expenditure. An analysis of the recurrent expenditure by counties is provided in chapter three.

2.6.3 Review of MCAs' Sitting Allowances

During the reporting period, the County Assemblies spent Kshs.1.34 billion on MCA sitting allowances against an approved budget allocation of Kshs.1.68 billion. This expenditure translates to 79.9 per cent of the approved MCAs' sitting allowance budget, a decline from Kshs.2.01 billion spent in FY 2021/22. Table 2.5 shows the budgetary allocation and Expenditure on MCAs and Speakers sitting allowances in FY 2022/23.

Table 2.5: MCAs Budget Allocation, Expenditure and absorption Rate in FY 2022/23

County	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	No. of MCA's	Average monthly sitting allowance per MCA (Kshs.)
	A	B	C=B/A*100		D
Baringo	39,000,000	31,404,953	80.5	46	56,893
Bomet	21,000,000	21,000,000	100.0	39	44,872
Bungoma	43,629,600	43,309,703	99.3	63	57,288
Busia	65,793,600	65,793,600	100.0	54	101,533
Elgeyo Marakwet	21,348,720	21,235,812	99.5	33	53,626
Embu	23,154,900	14,141,400	61.1	31	38,015
Garissa	40,228,009	37,092,178	92.2	49	63,082
Homa Bay	61,989,354	61,989,354	100.0	55	93,923