

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
Vihiga	1,369,312,322	598,703,204	1,968,015,526	397,636,602	2,365,652,128
Wajir	2,249,635,098	822,022,442	3,071,657,540	751,230,771	3,822,888,311
West Pokot	1,471,073,124	624,063,586	2,095,136,710	200,059,994	2,295,196,705
Total	98,130,748,061	45,586,001,717	143,716,749,778	24,806,660,114	168,523,409,892

Source: OCoB and County Treasuries

A review of cumulative expenditure by economic classification showed that Kshs.98.13 billion (58.2 per cent) was spent on Personnel Emoluments, Kshs.45.59 billion (27.1 per cent) on Operations and Maintenance, and Kshs.24.81 billion (14.7 per cent) on Development Expenditure.

2.6.1 Development Expenditure

The County governments spent Kshs.24.81 billion on development activities, representing an absorption rate of 12.2 per cent of the annual development budget of Kshs.203.11 billion, which increased from an absorption rate of 6.9 per cent reported in the first half of FY 2022/23 when development expenditure was Kshs.11.66 billion. Analysis of County budget allocations, expenditures and absorption rate in the period under review is provided in Table 2.3.

Table 2.3: County Budget Allocation, Expenditure and Absorption Rate for the First Half of FY 2023/24

County	Budget Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Rec. Absorption Rate (%)	Dev. Absorption Rate (%)	Overall Absorption Rate (%)
	Rec	Dev	Total	Rec	Dev	Total			
	A	B	C=A+B	D	E	F=D+E			
Baringo	5,095.54	4,450.05	9,545.59	4,351.31	376.58	4,727.89	85.4	8.5	49.5
Bomet	6,134.31	2,386.79	8,521.10	2,351.61	647.99	2,999.60	38.3	27.1	35.2
Bungoma	9,827.06	5,643.04	15,470.10	3,644.32	324.73	3,969.05	37.1	5.8	25.7
Busia	5,971.15	2,571.45	8,542.60	2,925.35	298.49	3,223.84	49.0	11.6	37.7
Elgeyo/Marakwet	3,829.82	3,327.82	7,157.64	1,927.18	130.01	2,057.19	50.3	3.9	28.7
Embu	5,228.18	2,533.94	7,762.13	2,158.30	283.16	2,441.45	41.3	11.2	31.5
Garissa	6,630.15	3,727.00	10,357.15	2,596.38	804.73	3,401.10	39.2	21.6	32.8
Homa Bay	7,719.30	3,978.79	11,698.09	2,658.11	289.51	2,947.63	34.4	7.3	25.2
Isiolo	4,012.49	1,736.32	5,748.81	1,640.82	169.11	1,809.93	40.9	9.7	31.5
Kajiado	7,312.33	4,247.43	11,559.76	2,928.27	368.52	3,296.80	40.0	8.7	28.5
Kakamega	11,368.04	6,320.79	17,688.83	3,627.38	873.55	4,500.93	31.9	13.8	25.4
Kericho	5,965.67	2,939.97	8,905.63	2,179.09	222.79	2,401.88	36.5	7.6	27.0
Kiambu	14,299.84	7,271.52	21,571.36	5,331.90	838.68	6,170.58	37.3	11.5	28.6
Kilifi	10,609.90	8,126.41	18,736.30	4,403.22	940.13	5,343.35	41.5	11.6	28.5
Kirinyaga	4,791.44	2,449.10	7,240.55	1,721.41	267.46	1,988.87	35.9	10.9	27.5
Kisii	8,659.49	5,150.22	13,809.71	3,726.86	151.93	3,878.79	43.0	2.9	28.1
Kisumu	9,155.40	4,457.73	13,613.13	2,983.52	401.63	3,385.14	32.6	9.0	24.9
Kitui	8,864.51	5,124.27	13,988.78	4,629.17	1,053.95	5,683.13	52.2	20.6	40.6
Kwale	7,733.65	7,251.09	14,984.74	2,682.20	1,095.53	3,777.73	34.7	15.1	25.2
Laikipia	4,871.93	2,374.75	7,246.68	1,815.25	535.34	2,350.59	37.3	22.5	32.4
Lamu	2,686.17	1,900.74	4,586.91	1,144.59	141.62	1,286.21	42.6	7.5	28.0
Machakos	10,666.60	5,908.68	16,575.28	3,790.41	209.14	3,999.56	35.5	3.5	24.1

County	Budget Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Rec. Absorption Rate (%)	Dev. Absorption Rate (%)	Overall Absorption Rate (%)
	Rec	Dev	Total	Rec	Dev	Total			
	A	B	C=A+B	D	E	F=D+E			
Makueni	7,615.83	3,554.48	11,170.32	2,478.51	251.15	2,729.66	32.5	7.1	24.4
Mandera	7,970.53	5,043.69	13,014.22	3,358.93	755.95	4,114.88	42.1	15.0	31.6
Marsabit	5,100.31	4,324.34	9,424.65	2,426.89	937.00	3,363.89	47.6	21.7	35.7
Meru	8,225.46	3,676.35	11,901.81	3,263.94	359.54	3,623.48	39.7	9.8	30.4
Migori	7,318.03	4,339.01	11,657.04	3,118.50	518.41	3,636.91	42.6	11.9	31.2
Mombasa	9,274.50	5,425.50	14,700.00	3,738.14	208.13	3,946.27	40.3	3.8	26.8
Murang'a	7,176.92	3,582.05	10,758.97	3,055.14	308.02	3,363.15	42.6	8.6	31.3
Nairobi City	28,315.60	14,014.65	42,330.25	10,350.15	461.50	10,811.65	36.6	3.3	25.5
Nakuru	13,037.54	10,046.78	23,084.32	5,586.21	1,462.89	7,049.10	42.8	14.6	30.5
Nandi	6,199.20	3,164.11	9,363.32	3,055.45	355.53	3,410.98	49.3	11.2	36.4
Narok	10,421.74	4,573.33	14,995.06	3,447.99	2,396.50	5,844.48	33.1	52.4	39.0
Nyamira	4,983.93	2,369.72	7,353.64	2,219.36	351.36	2,570.72	44.5	14.8	35.0
Nyandarua	5,401.57	2,810.89	8,212.46	2,306.91	197.06	2,503.97	42.7	7.0	30.5
Nyeri	6,185.38	2,878.71	9,064.08	2,412.39	185.34	2,597.74	39.0	6.4	28.7
Samburu	4,729.21	2,695.73	7,424.94	1,842.38	139.80	1,982.17	39.0	5.2	26.7
Siaya	5,828.86	4,713.27	10,542.13	2,511.76	609.08	3,120.85	43.1	12.9	29.6
Taita/Taveta	4,973.94	2,328.02	7,301.96	1,952.85	101.65	2,054.50	39.3	4.4	28.1
Tana River	5,215.04	3,654.46	8,869.50	1,989.06	469.51	2,458.57	38.1	12.8	27.7
Tharaka -Nithi	3,801.15	2,521.03	6,322.19	1,765.10	296.82	2,061.91	46.4	11.8	32.6
Trans Nzoia	5,831.24	4,420.86	10,252.11	2,502.16	524.03	3,026.19	42.9	11.9	29.5
Turkana	10,168.88	6,928.19	17,097.07	4,762.10	1,283.19	6,045.28	46.8	18.5	35.4
Uasin Gishu	7,057.15	3,190.16	10,247.31	3,221.36	860.71	4,082.07	45.6	27.0	39.8
Vihiga	4,392.52	2,414.55	6,807.08	1,968.02	397.64	2,365.65	44.8	16.5	34.8
Wajir	8,252.43	4,271.17	12,523.60	3,071.66	751.23	3,822.89	37.2	17.6	30.5
West Pokot	5,422.92	2,292.05	7,714.97	2,095.14	200.06	2,295.20	38.6	8.7	29.7
Total	354,332.85	203,111.01	557,443.86	143,716.75	24,806.66	168,523.41	40.6	12.2	30.2

Source: OCoB and County Treasuries

The analysis of development expenditure shows that counties with the lowest absorption rates were Kisii at 2.9 per cent, Nairobi City at 3.3 per cent, and Machakos at 3.5 per cent. Counties with the highest proportion of development expenditure to the approved annual development budget were; - Narok at 52.4 per cent, Bomet at 27.1 per cent and Uasin Gishu at 27 per cent. An analysis of the development expenditure implemented by Counties is provided in chapter three.

2.6.2 Recurrent Expenditure

The Counties spent an aggregate of Kshs.143.72 billion or 85.3 per cent of the total expenditure on recurrent activities. This expenditure represented 40.6 per cent of the annual County government's budget for recurrent activities and was a slight decline from 40.7 per cent recorded in a similar period of the FY 2022/23 when expenditure stood at Kshs.133.55 billion.

The recurrent expenditure comprised Kshs.98.13 billion (68.3 per cent) on Personnel Emoluments and Kshs.45.59 billion (31.7 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 MCA Sitting Allowances

The County Assemblies spent Kshs.703.62 million on MCA's Sitting allowances against an approved budget