COUNTY GOVERNMENT OF KITUI

MINISTRY OF FINANCE, ECONOMIC PLANNING & REVENUE MANAGEMENT

BUDGET IMPLEMENTATION REVIEW REPORT

FY2025/26

QUARTER ONE

Economic Planning and Budgeting
Website:kitui.go.ke

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FOREWORD

The Kitui County Budget Implementation Reports, prepared in strict compliance with the Public Finance Management Act, 2012, constitute an essential instrument for fiscal oversight and accountability within the County. These reports are systematically compiled on a quarterly and annual basis, offering a rigorous and comprehensive analysis of the County's financial activities, encompassing both revenue mobilisation and expenditure execution.

The reports provide a detailed examination of expenditure performance, allocating disbursements to the respective Ministries and departments against their approved budgets. This approach enables precise calculation of absorption rates, thereby providing an empirical assessment of budget utilisation and operational efficiency at the sub-national level.

Revenue streams are scrutinised in detail, with internal sources compared against predefined targets to evaluate collection efficiency. Concurrently, external inflows, including grants and transfers from the National Government, are assessed for their contribution to augmenting local revenues and supporting County expenditures. Notably, the first quarter of FY 2025/2026 recorded no grant receipts, underscoring the critical importance of optimising internal revenue mobilisation.

Expenditure analysis is systematically categorised into recurrent and development allocations. Recurrent expenditures are further segmented into personal emoluments and operational costs, ensuring transparency and accountability in resource utilisation. Development expenditures are tracked to assess the pace of project implementation and capital investment absorption, providing actionable insights for performance improvement.

The reports further identify challenges encountered during budget execution, offering a candid assessment of operational, institutional, and fiscal constraints. Lessons learnt and recommendations are articulated to guide corrective measures, strengthen financial management, and enhance service delivery.

By providing both granular analysis and strategic insights, the Budget Implementation Reports reinforce prudent fiscal stewardship and support evidence-based decision-making, aligning Kitui County's resource management with its broader objectives of sustainable economic development and institutional accountability.

Peter Mwikya Kilonzo
County Executive Committee Member
Ministry of Finance, Economic Planning and Revenue Management

ACKNOWLEDGEMENT

The preparation of the Kitui County Budget Implementation Report for FY2024/25, Quarter One, represents a comprehensive, data-driven exercise that synthesises financial and operational information from all ministries, departments, and spending entities within the County. This report exemplifies the County's commitment to accountability, transparency, and evidence-based fiscal management.

I wish to acknowledge the leadership of His Excellency Governor, whose strategic vision and steadfast support have been instrumental in guiding this process. His emphasis on fiscal discipline and transparent resource management provided the foundation for the rigorous analytical approach adopted in this report.

I am particularly grateful to Mr. Peter Mwikya Kilonzo, County Executive Committee Member for the Ministry of Finance, Economic Planning, and Revenue Management. His technical expertise, critical insights, and oversight ensured the analytical integrity and methodological soundness of the report, particularly in assessing budget absorption, recurrent and development expenditure, and revenue performance.

Special appreciation is extended to the Chief Officers of all County ministries and departments. Their leadership in coordinating data collection, ensuring accuracy, and facilitating timely reporting was central to the compilation of this report. The contributions of their teams in providing detailed expenditure and revenue data underpin the report's credibility and analytical depth.

The economic planning team's dedication, professionalism, and analytical rigour were pivotal to translating raw financial data into actionable insights. Their work ensured the accurate computation of absorption rates, detailed sectoral analysis, and identification of challenges and lessons, providing a robust basis for policy recommendations and strategic planning.

Finally, recognition is due to all supporting staff and indirect contributors, whose efforts, though less visible, were essential in ensuring the coherence, completeness, and quality of this report.

This report, as a culmination of collaborative expertise and meticulous analysis, reinforces Kitui County's commitment to prudent financial management, evidence-based decision-making, and the continuous improvement of public service delivery, aligned with national standards and fiscal governance best practices.

Patrick Masila Munuve
Chief Officer
Economic Planning and Budgeting

LEGAL BASIS FOR THE PREPARATION OF QUARTERLY BUDGET IMPLEMENTATION REVIEW REPORT

The Budget Implementation Review Report is prepared in accordance with Section 166 and 54 of the Public Financial Management Act, 2012 and Regulations 2015 Respectively. The law states that:

166. (1) An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.

(2) In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report contains information on the financial and nonfinancial performance of the entity;

(3) Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.

(4) Not later than one month after the end of each quarter, the County Treasury shall consolidate the quarterly reports and submit them to the county assembly; and publish and publicize them.

54 (1) An Accounting Officer of a county government entity shall not later than the 10^{th} day of each month submit a monthly financial and non-financial budgetary report in the format to be issued by the Cabinet Secretary relating to the activities of his or her county government entity for the preceding month to the County Treasury with copies to the Controller of Budget and the Auditor-General.

(2) The contents of the report under paragraph shall include—

(a) Actual revenues, including appropriations in aid;

(b) Expenditures classified in economic classification as follows—

i. compensation to employees;

ii. use of goods and services;

iii. transfer to other levels of government; and

iv. capital expenditure;

(c) Pending payments with an age of over ninety days;

(d) A projection of expected expenditure and revenue collection for the remainder of the financial year;

(e) When necessary, an explanation of any material variances; and

(f) A summary of the steps that are to be taken to ensure that the projected expenditure and revenue remain within budget.

EXECUTIVE SUMMARY

This report provides a comprehensive evaluation of Kitui County's budget performance for the first quarter of FY 2025/2026, reflecting expenditure execution, revenue mobilisation, macroeconomic context, and fiscal management challenges. The analysis adopts a national-level perspective, situating County performance within broader fiscal, economic, and institutional frameworks, and provides actionable recommendations to optimise budget implementation for the remaining three quarters.

Overall Budget Performance

The total approved budget for FY 2025/2026 stands at Kshs 14.27 billion, with Kshs 3.65 billion (25.57%) expended in Q1. Recurrent expenditure absorption was 32.13% (Kshs 3.06 billion of Kshs 9.52 billion), dominated by employee compensation (Kshs 2.37 billion, 39.6% absorption) and operational allocations. Development expenditure remains constrained at Kshs 591.17 million (12.44% of Kshs 4.75 billion), primarily due to procurement delays, contract mobilisation challenges, and administrative bottlenecks.

Notably, no external grants were received in the first quarter, limiting available resources for strategic development projects and delaying implementation of planned capital initiatives. Ministries with the lowest capital absorption include Agriculture, Finance, and Trade (<5%), reflecting systemic inefficiencies that require immediate intervention.

Own Source Revenue Performance

Own source revenue for Q1 amounted to Kshs 240.40 million, representing 22.13% of the annual target of Kshs 1.086 billion. Streams significantly underperforming include single business permits (5.84%), meat inspection fees (4.29%), and signage/advertising fees (4.46%). The performance profile indicates strong seasonality, partial enforcement, and delays in revenue awareness initiatives. Nationally, these trends mirror the broader challenge of sub-national revenue mobilisation, underscoring the need for robust compliance and digital collection mechanisms.

Exchequer Releases

During Q1, Kitui County received **three exchequer releases totalling Kshs 2.82 billion** (July–September 2025). These allocations largely supported recurrent expenditure execution, while the absence of grants constrained capital project implementation. The timely release of exchequer funds demonstrates alignment with national fiscal transfer schedules yet underscores the need for proactive capital absorption planning.

Macroeconomic and Fiscal Context

County budget performance is influenced by national macroeconomic dynamics, including inflationary pressures, rising commodity prices, and climate variability impacting agriculture and water sectors. These factors reduce the real value of allocations, increase operational costs, and constrain development expenditure. Notwithstanding these constraints, observed budget absorption aligns with expected seasonal patterns and reflects prudent fiscal management under current national conditions.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Kitui County Budget Implementation Report for FY 2025/2026 provides an analytical review of budget execution during the first quarter, outlining fiscal performance, expenditure trends, revenue mobilisation, and institutional efficiency. Budget implementation reports are an integral component of public finance management, promoting transparency, accountability, and evidence-based decision-making at both the County and national levels.

In line with the Public Finance Management Act, 2012, and national fiscal policy guidelines, the County prepares quarterly budget reports to track the utilisation of public resources against approved estimates. This report captures both recurrent and development expenditure, own source revenue performance, exchequer releases, and macroeconomic conditions that influence budget execution.

1.2 Purpose of the Report

The report aims to:

1. Assess the extent to which approved budgetary allocations have been absorbed during Q1 FY 2025/2026.
2. Evaluate the efficiency and effectiveness of public expenditure across ministries, departments, and spending entities.
3. Analyse own-source revenue mobilisation performance and identify critical bottlenecks.
4. Examine the impact of national macroeconomic conditions on County fiscal operations.
5. Provide lessons learnt and policy recommendations to strengthen budget implementation in subsequent quarters.

The report serves as a strategic tool for County decision-makers, including the County Executive, Departmental Heads, and the County Assembly, and aligns with national efforts to enhance fiscal transparency and sub-national governance performance.

1.3 Scope of the Report

This report covers the following key areas:

- **Budget Expenditure Analysis:** Detailed review of recurrent and development expenditure by ministry, programme, economic classification, and budget line.
- **Revenue Performance:** Evaluation of own source revenue against annual targets, with identification of underperforming streams.
- **Exchequer Releases:** Assessment of cash flow from the national treasury and its impact on budget execution.
- **Macroeconomic Overview:** Examination of economic conditions, including inflation, commodity price volatility, and climate-related factors influencing fiscal performance.
- **Challenges and Lessons Learnt:** Identification of institutional, operational, and economic factors affecting expenditure and revenue collection.
- **Policy Recommendations:** Evidence-based strategies to improve budget execution, revenue mobilisation, and overall financial management.

1.4 Methodology

Data for the report was obtained from:

1. County Treasury financial records and accounting systems.
2. Ministry and departmental expenditure reports.
3. Own source revenue collection records.
4. Exchequer release statements from the National Treasury.
5. Macroeconomic data and reports from the Central Bank of Kenya, Kenya National Bureau of Statistics, and relevant sectoral agencies.

Quantitative analysis was applied to measure budget absorption rates, variances, and revenue realisation percentages. Qualitative assessment was undertaken through evaluation of institutional efficiency, procurement timelines, and expenditure bottlenecks

1.5 Report Structure

The report is structured into the following chapters:

1. Introduction: Background, purpose, scope, methodology, and report structure.
2. Quarterly Budget Expenditure Analysis: Detailed review of total, recurrent, and development expenditure by ministry and programme.
3. Economic Classification and Salaries Analysis: Examination of expenditure by economic items, payroll, and operational allocations.
4. Own Source Revenue Performance: Analysis of revenue streams, variance, and realisation trends.
5. Exchequer Releases: Tracking of national government cash flows and their impact on expenditure.
6. Macroeconomic Development and Outlook: Assessment of economic conditions affecting budget implementation.
7. Challenges, Lessons Learnt, and Recommendations: Identification of constraints, learning points, and actionable strategies.
8. Conclusion: Summary of performance, key findings, and forward-looking insights.

1.6 Significance of the Report

This report strengthens fiscal discipline, enhances accountability, and supports evidence-based planning for Kitui County. It provides stakeholders with a clear understanding of budget utilisation, highlights operational and institutional gaps, and informs corrective actions to ensure optimal resource allocation. The report also contributes to national-level monitoring of sub-national fiscal performance, aligning County operations with Kenya's broader fiscal and development objectives.

CHAPTER TWO: KEY HIGHLIGHTS OF THE FY2025/26 BUDGET

2.1 Resource Envelope for Kitui County FY 2025/2026

The total estimated revenue available to finance Kitui County Government's priorities in FY 2025/26 amounts to Ksh. 14,274,767,454. This resource envelope is derived from four principal sources: the Equitable Share from the National Government, conditional grants and donor funds, own-source revenue, and a revote from the previous financial year.

2.1.1 Equitable Share

The Equitable Share represents 80% of the total resource envelope and forms the foundational fiscal transfer from the National Government to Kitui County.

Description	Amount (Ksh.)
Equitable Share from National Government	11,384,160,751
Subtotal – Equitable Share	**11,384,160,751**

2.1.2 Grants and Conditional Allocations

This component includes programme-based grants, donor support, and conditional transfers earmarked for specific functions or projects, such as infrastructure, agriculture, urban development, health, and climate adaptation.

Description	Amount (Ksh.)
Road Maintenance Fuel Levy (RMLF)	445,098,850
Kenya Devolution Support Programme (KDSP) – Level I	37,500,000
KDSP – Level II	352,500,000
World Bank – Emergency Locust Response Project (ELRP)	121,025,000
IDA – National Agricultural Value Chain Development Project (NAVCDP)	151,515,152
DANIDA/IDA – Health Systems Strengthening Programme (HSSP/HSPS)	13,601,250
County Aggregation and Industrial Parks Programme (CAIPs)	250,000,000
Community Health Promoters	58,050,445
World Bank – Financing Locally-Led Climate Action (FLLoCA)	205,807,064
Kenya Urban Support Project (UIG) – World Bank	28,400,000
Allocation for Court Fines	50,000
20% Share of Mineral Royalties	114,279
Subtotal – Grants and Conditional Allocations	**1,663,662,040**

Conditional Allocations & Grants FY 2025/2026

DESCRIPTION	AMOUNT (KSH.)
Road Maintenance Fuel Levy (RMLF)	445,098,850
Kenya Devolution Support Programme (KDSP) – Level I	37,500,000
KDSP – Level II	352,500,000
World Bank – Emergency Locust Response Project (ELRP)	121,025,000
IDA – National Agricultural Value Chain Development Project (NAVCDP)	151,515,152
DANIDA/IDA – Health Systems Strengthening Programme (HSSP/HSPS)	13,601,250
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Allocation for Court Fines	50,000
20% Share of Mineral Royalties	114,279
Subtotal – Grants and Conditional Allocations	1,663,662,040

Source: County Treasury – Budget Estimates FY 2025/2026

2.2.3 Own Source Revenue (OSR)

These are funds internally generated by the County Government through levies, user fees, charges, and other A-I-A mechanisms across departments and county entities. Own Source Revenue contributes 8% of the total budget.

County Department / Entity	Amount (Ksh.)
Office of the Governor	52,671,748
Office of the Deputy Governor	131,497
Ministry of Water and Irrigation	1,828,948
Ministry of Education, Training & Skills Development	131,497
Ministry of Roads, Public Works & Transport	5,915,880
Ministry of Health and Sanitation – A-I-A	606,609,754
Ministry of Trade, Industry, MSMEs & Cooperatives	1,548,625
Ministry of Energy, Environment, Forestry & Minerals	19,022,072
Ministry of Culture, Gender, Youth, ICT & Sports	452,256
Ministry of Finance, Economic Planning & Revenue Management	169,319,821
Ministry of Agriculture & Livestock	25,958,372

County Department / Entity	Amount (Ksh.)
Ministry of Lands, Housing & Urban Development	55,382,007
Kitui Municipality	95,723,622
Mwingi Municipality	51,553,901
Subtotal – Own Source Revenue	**1,086,250,000**

2.2.3 Own Source Revenue (OSR)

Funds internally generated by the County Government through levies, user fees, charges, and A-I-A mechanisms across departments and county entities.

Own Source Revenue contributes **8% of the total budget.**

COUNTY DEPARTMENT / ENTITY	AMOUNT (KSH.)
Office of the Governor	52,671,748
Office of the Deputy Governor	131,497
Ministry of Water and Irrigation	1,828,948
Ministry of Education, Training & Skills Development	131,497
Ministry of Roads, Public Works & Transport	5,915,880
Ministry of Health and Sanitation – A-I-A	606,609,754
Ministry of Trade, Industry, MSMEs & Cooperatives	1,548,625
Ministry of Energy, Environment, Forestry & Minerals	19,022,072
Ministry of Culture, Gender, Youth, ICT & Sports	452,256
Ministry of Finance, Economic Planning & Revenue Management	169,319,821
Ministry of Agriculture & Livestock	25,958,372
Ministry of Lands, Housing & Urban Development	55,382,007
Kitui Municipality	95,723,622
Mwingi Municipality	51,553,901
Subtotal – Own Source Revenue	1,086,250,000

Source: County Treasury – Budget Estimates FY 2025/2026

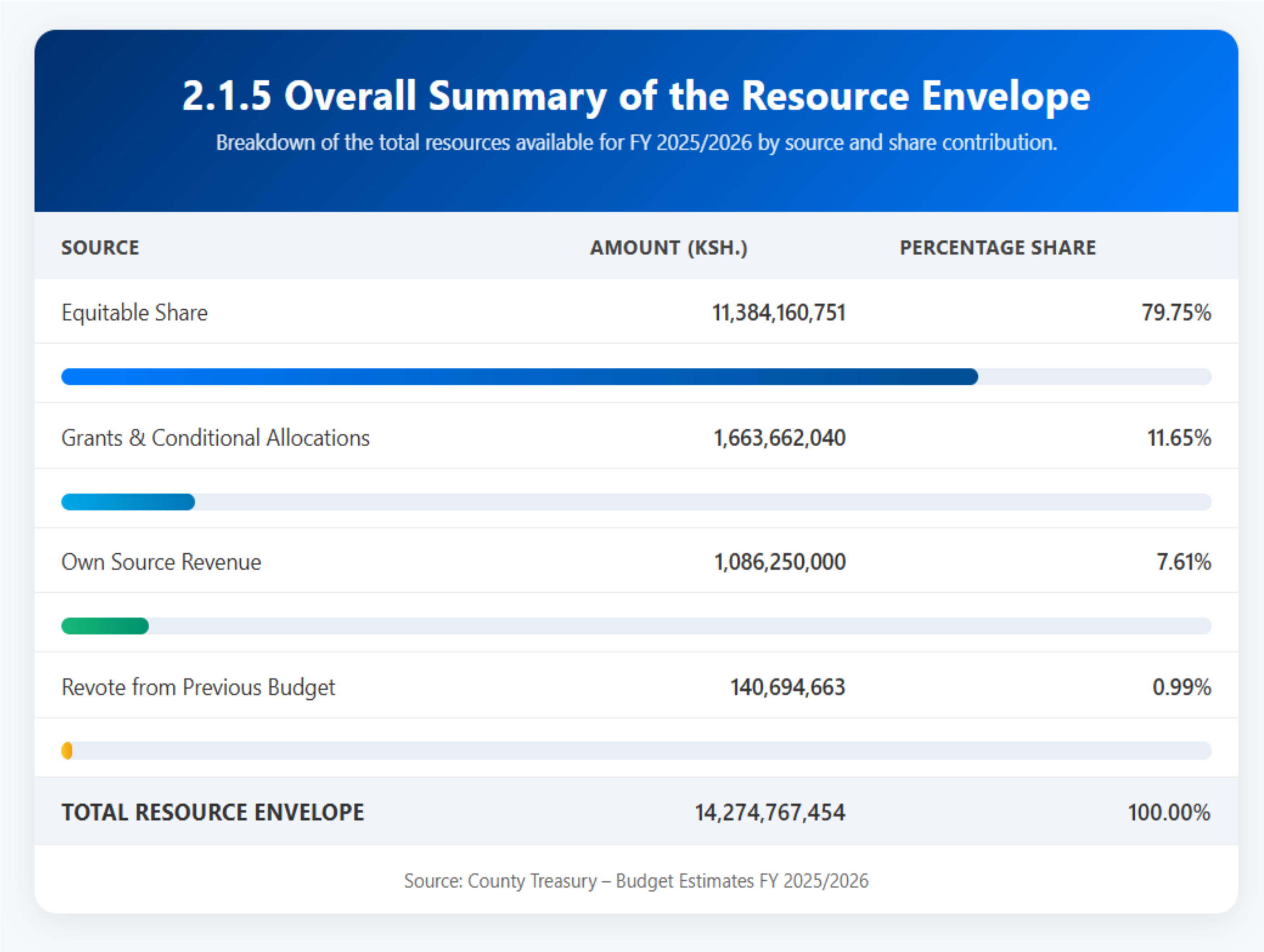
2.1.4 Revote from Previous Budget

Reallocation from previous fiscal year balances, particularly from County Assembly car and house loan schemes, has been included as part of the financing envelope:

Description	Amount (Ksh.)
Reallocation from County Assembly (Car Loan and House Loan balances)	140,694,663
Subtotal – Revote	**140,694,663**

2.1.5 Overall Summary of the Resource Envelope

Source	Amount (Ksh.)	Percentage Share
Equitable Share	11,384,160,751	79.75%
Grants & Conditional Allocations	1,663,662,040	11.65%
Own Source Revenue	1,086,250,000	7.61%
Revote from Previous Budget	140,694,663	0.99%
TOTAL RESOURCE ENVELOPE	**14,274,767,454**	**100.00%**



2.1.5 Overall Summary of the Resource Envelope

Breakdown of the total resources available for FY 2025/2026 by source and share contribution.

SOURCE	AMOUNT (KSH.)	PERCENTAGE SHARE
Equitable Share	11,384,160,751	79.75%
Grants & Conditional Allocations	1,663,662,040	11.65%
Own Source Revenue	1,086,250,000	7.61%
Revote from Previous Budget	140,694,663	0.99%
TOTAL RESOURCE ENVELOPE	14,274,767,454	100.00%

Source: County Treasury – Budget Estimates FY 2025/2026

2.2 Ministerial Budget Summary for Kitui County Government – FY 2025/2026

The total proposed budget for Kitui County for the financial year 2025/2026 amounts to **Ksh. 14.31 billion**, encompassing both recurrent and development expenditures. This budget is aligned to the strategic objectives of the County Integrated Development Plan (CIDP) and Annual Development Plan (ADP), and is geared towards the realisation of socio-economic transformation for the people of Kitui County.

2.2.1 Overall Budget Composition

- **Recurrent Expenditure:** Ksh. 9.55 billion (66.78% of the total budget)
    - **Personnel Emoluments (PE):** Ksh. 5.56 billion (38.86%)
    - **Operations and Maintenance (O&M):** Ksh. 3.99 billion (27.92%)
- **Development Expenditure:** Ksh. 4.75 billion (33.22%)

This distribution underscores the County's commitment to fiscal sustainability while preserving space for development investments in key sectors.

2.2.2 Sectoral and Ministerial Allocations

The Kitui County Budget for the Financial Year 2025/2026 demonstrates a deliberate calibration of fiscal allocations in line with strategic sectoral priorities, statutory obligations, and the County's long-term development blueprint. A closer analysis of the budgetary apportionment reveals distinct contrasts between the most and least funded sectors, not as a reflection of importance, but rather as an outcome of differentiated mandates, operational scale, and capital absorption potential.

The Ministry of Health and Sanitation emerges as the most substantially funded department, commanding a total allocation of Ksh. 4.36 billion, which translates to 31% of the total county budget. This prominent fiscal investment underscores the county's unwavering commitment to realising Universal Health Coverage, strengthening health infrastructure, modernising service delivery platforms, and expanding access to both preventive and curative healthcare across all sub-counties.

In second position, the Office of the Governor receives Ksh. 2.46 billion, equivalent to 17% of the total budget. This allocation reflects the expansive operational scope of the executive, encompassing inter-sectoral coordination, strategic project execution, policy leadership, and oversight of key flagship programmes that cut across all sectors.

The County Assembly Service Board allocated Ksh. 1.27 billion or 9% of the budget, reinforces the constitutional mandate of the legislative arm in budget oversight, public representation, and the formulation of policies that anchor the County's development priorities. This financial envelope supports legislative operations, civic engagement, and infrastructural enhancement to enable effective functioning of elected representatives.

Contrastingly, the three least funded sectors while modestly resourced, remain integral to the broader governance and service delivery ecosystem. The County Public Service Board, with an allocation of Ksh. 88.7 million, plays a pivotal role in human resource management, recruitment, institutional policy development, and strengthening of public service professionalism.

Similarly, Mwingi Municipality, receiving Ksh. 99.2 million, is tasked with spearheading urban planning and infrastructure development in one of the County's major urban hubs. Its budget reflects targeted investments in storm water drainage, street lighting, spatial planning, and urban beautification, all critical for facilitating sustainable urban growth.

The Ministry of Culture, Gender, Youth, ICT, Sports and Social Services, with Ksh. 214 million, supports cross-cutting development objectives such as youth empowerment, gender equity, cultural preservation, and digital inclusion. Despite a comparatively lower allocation, the ministry's initiatives hold the potential to transform livelihoods through strategic, high-impact community programmes.

Table 1: Sectoral and Ministerial Allocations- Budget Estimates FY2025/26

County Ministry / Entity	Recurrent Estimates (Ksh.)	Development Estimates (Ksh.)	Total Allocation (Ksh.)	% Share
Office of the Governor	1,376,407,281	1,088,098,782	2,464,506,063	17%
Ministry of Health & Sanitation	3,979,513,261	385,137,009	4,364,650,271	31%
County Assembly Service Board	1,130,130,552	140,900,561	1,271,031,113	9%
Ministry of Education, Training & Skills Dev't	941,467,773	126,319,062	1,067,786,835	7%
Ministry of Agriculture & Livestock	358,396,307	580,217,671	938,613,978	7%
Ministry of Trade, Industry, MSMEs, Innovation & Coops	194,406,966	631,896,665	826,303,631	6%
Ministry of Water & Irrigation	139,446,794	592,511,933	731,958,727	5%
Ministry of Finance & Economic Planning	443,653,372	94,723,299	538,376,671	4%
Ministry of Roads, Public Works & Transport	214,260,323	285,970,042	500,230,365	3%
Ministry of Energy, Environment, Forestry & Minerals	120,676,861	364,715,801	485,392,662	3%
Ministry of Lands, Housing & Urban Development	102,234,064	265,625,924	367,859,987	3%
Ministry of Culture, Gender, ICT, Sports & Social Services	170,128,788	43,956,563	214,085,351	1%
Office of the Deputy Governor	157,371,211	29,323,991	186,695,202	1%
Kitui Municipality	91,738,303	68,177,733	159,916,036	1%
Mwingi Municipality	69,791,817	29,444,468	99,236,285	1%
County Public Service Board	63,978,064	24,734,068	88,712,132	1%
GRANT TOTAL	**9,553,601,738**	**4,751,753,572**	**14,305,355,310**	**100%**

Sectoral and Ministerial Allocations

Budget Estimates for FY 2025/2026 by County Ministry and Entity

Recurrent Expenditure Development Expenditure

COUNTY MINISTRY / ENTITY	RECURRENT ESTIMATES (KSH.)	DEVELOPMENT ESTIMATES (KSH.)	TOTAL ALLOCATION (KSH.)	% SHARE
Office of the Governor	1,376,407,281	1,088,098,782	2,464,506,063	17%
Ministry of Health & Sanitation	3,979,513,261	385,137,009	4,364,650,271	31%
County Assembly Service Board	1,130,130,552	140,900,561	1,271,031,113	9%
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Mwingi Municipality	69,791,817	29,444,468	99,236,285	1%
County Public Service Board	63,978,064	24,734,068	88,712,132	1%
GRAND TOTAL	9,553,601,738	4,751,753,572	14,305,355,310	100%

Source: County Treasury – Budget Estimates FY 2025/2026

CHAPTER THREE: QUARTER ONE BUDGET EXPENDITURE ANALYSIS – FY 2025/2026

3.1 Expenditure Analysis (TOTAL BUDGET)

The County Government's total approved budget for the Financial Year 2025/2026 stands at Kshs 14.27 billion. By the close of the first quarter, total cumulative expenditure amounted to Kshs 3.65 billion, representing an absorption rate of 25.57%. This indicates that approximately one-quarter of the total annual allocation had been utilised within the first three months, leaving Kshs 10.62 billion (74.43%) unspent for the remaining three quarters.

The Office of the Governor registered the highest first-quarter expenditure at Kshs 588.60 million, translating to an absorption rate of 24.53%, aligning closely with the overall county average. The Health and Sanitation Department followed with a substantial outlay of Kshs 1.83 billion, achieving the highest absorption rate across all entities at 44.19%, a reflection of the sector's ongoing operational demands and recurrent commitments such as health personnel emoluments and medical supplies.

Conversely, several departments recorded relatively low absorption levels, indicating underperformance in budget execution. The County Public Service Board reported the lowest rate at 8.35%, followed by the Ministry of Agriculture and Livestock (9.06%), Trade, Industry, MSMEs, Innovation and Cooperatives (9.16%), and the Ministry of Culture, Gender, Youth, ICT, Sports and Social Services (9.38%). These figures suggest delays in project initiation, procurement bottlenecks, or limited cash flow release during the initial quarter.

Moderate expenditure levels were observed in the Ministry of Water and Irrigation (16.76%), Lands, Housing and Urban Development (15.79%), and Energy, Environment, Forestry and Natural Resources (17.13%), reflecting ongoing project mobilisation phases. The County Assembly Service Board achieved an above-average absorption of 28.95%, likely driven by legislative operations and administrative expenditures.

In aggregate, while the first-quarter performance demonstrates prudent financial management with a balanced absorption rate of 25.57%, the low uptake in key development departments signals the need for accelerated implementation in subsequent quarters. Strategic measures, such as timely procurement, enhanced cash disbursement planning, and project pipeline readiness, will be essential to ensure optimal utilisation of the remaining Kshs 10.62 billion within the remaining three quarters of FY 2025/26.

Table 2: Quarter One Expenditure Analysis- FY2025/26 (Total Budget)

MINISTRY/ SPENDING ENTITY	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
A. Office of The Governor	2,399,726,803	588,601,497	1,811,125,306	24.53%
B. Office of the Deputy Governor	197,709,395	22,366,916	175,342,479	11.31%
C. Ministry of Water and Irrigation	695,550,016	116,584,263	578,965,753	16.76%
D. Education Training and Skills Development	1,052,540,975	107,807,676	944,733,299	10.24%
E. Ministry of Roads, Public Works and Transport	958,980,248	123,067,059	835,913,189	12.83%
F. Health and Sanitation	4,152,572,398	1,835,131,483	2,317,440,915	44.19%
G. Trade Industry MSMs Innovation & Cooperatives	648,601,207	59,429,411	589,171,796	9.16%
H. Ministry of Energy Environment Forestry & Natural Resources	545,655,980	93,458,978	452,197,002	17.13%

MINISTRY/ SPENDING ENTITY	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
I. Ministry of Culture Gender Youth ICT Sports and Social Services	268,444,991	25,190,169	243,254,822	9.38%
J. Ministry of Finance Economic Planning and Revenue Management	829,722,155	203,541,720	626,180,435	24.53%
K. Ministry of Agriculture and Livestock	824,773,642	74,725,492	750,048,150	9.06%
L. Ministry of Lands Housing and Urban Development	578,941,162	91,427,812	487,513,350	15.79%
M. County Public Service Board	75,470,928	6,303,565	69,167,363	8.35%
N. County Assembly Service Board	1,046,077,555	302,873,601	743,203,954	28.95%
Grand Total	**14,274,767,455**	**3,650,509,642**	**10,624,257,813**	**25.57%**

Table 1: Quarter One Expenditure Analysis – FY2025/26

Performance of Ministries and Entities Based on Absorption Rates

MINISTRY / SPENDING ENTITY	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABSORPTION RATE
A. Office of The Governor	2,399,726,803	588,601,497	1,811,125,306	24.53%
B. Office of the Deputy Governor	197,709,395	22,366,916	175,342,479	11.31%
C. Ministry of Water and Irrigation	695,550,016	116,584,263	578,965,753	16.76%
D. Education, Training and Skills Development	1,052,540,975	107,807,676	944,733,299	10.24%
E. Ministry of Roads, Public Works and Transport	958,980,248	123,067,059	835,913,189	12.83%
F. Ministry of Health and Sanitation	4,152,572,398	1,835,131,483	2,317,440,915	44.19%
G. Trade, Industry, MSMEs, Innovation & Cooperatives	648,601,207	59,429,411	589,171,796	9.16%
H. Energy, Environment, Forestry & Natural Resources	545,655,980	93,458,978	452,197,002	17.13%

MINISTRY / SPENDING ENTITY	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABSORPTION RATE
J. Finance, Economic Planning & Revenue Management	829,722,155	203,541,720	626,180,435	24.53%
K. Agriculture and Livestock	824,773,642	74,725,492	750,048,150	9.06%
L. Lands, Housing and Urban Development	578,941,162	91,427,812	487,513,350	15.79%
M. County Public Service Board	75,470,928	6,303,565	69,167,363	8.35%
N. County Assembly Service Board	1,046,077,555	302,873,601	743,203,954	28.95%
Grand Total	14,274,767,455	3,650,509,642	10,624,257,813	25.57%

Source: County Treasury - Quarter One Expenditure Report FY 2025/26

3.2 Recurrent Budget Analysis – FY 2025/2026 (Quarter One)

The total approved recurrent budget for the County Government for FY 2025/2026 stands at Kshs 9.52 billion. By the end of the first quarter, cumulative expenditure amounted to Kshs 3.06 billion, translating to an overall absorption rate of 32.13%. This demonstrates moderate performance in recurrent spending, with approximately two-thirds of the budget, Kshs 6.46 billion, remaining for execution over the next three quarters.

The Department of Health and Sanitation recorded the highest level of expenditure, utilising Kshs 1.80 billion of its Kshs 3.98 billion allocation, representing an absorption rate of 45.20%. This high utilisation reflects the department's substantial recurrent obligations, including salaries, medical supplies, and hospital operations.

The Ministry of Finance, Economic Planning and Revenue Management followed closely, posting an absorption rate of 48.36% against an allocation of Kshs 404.10 million. The elevated rate indicates active financial operations, particularly in payroll processing, revenue management, and coordination of county-wide fiscal functions.

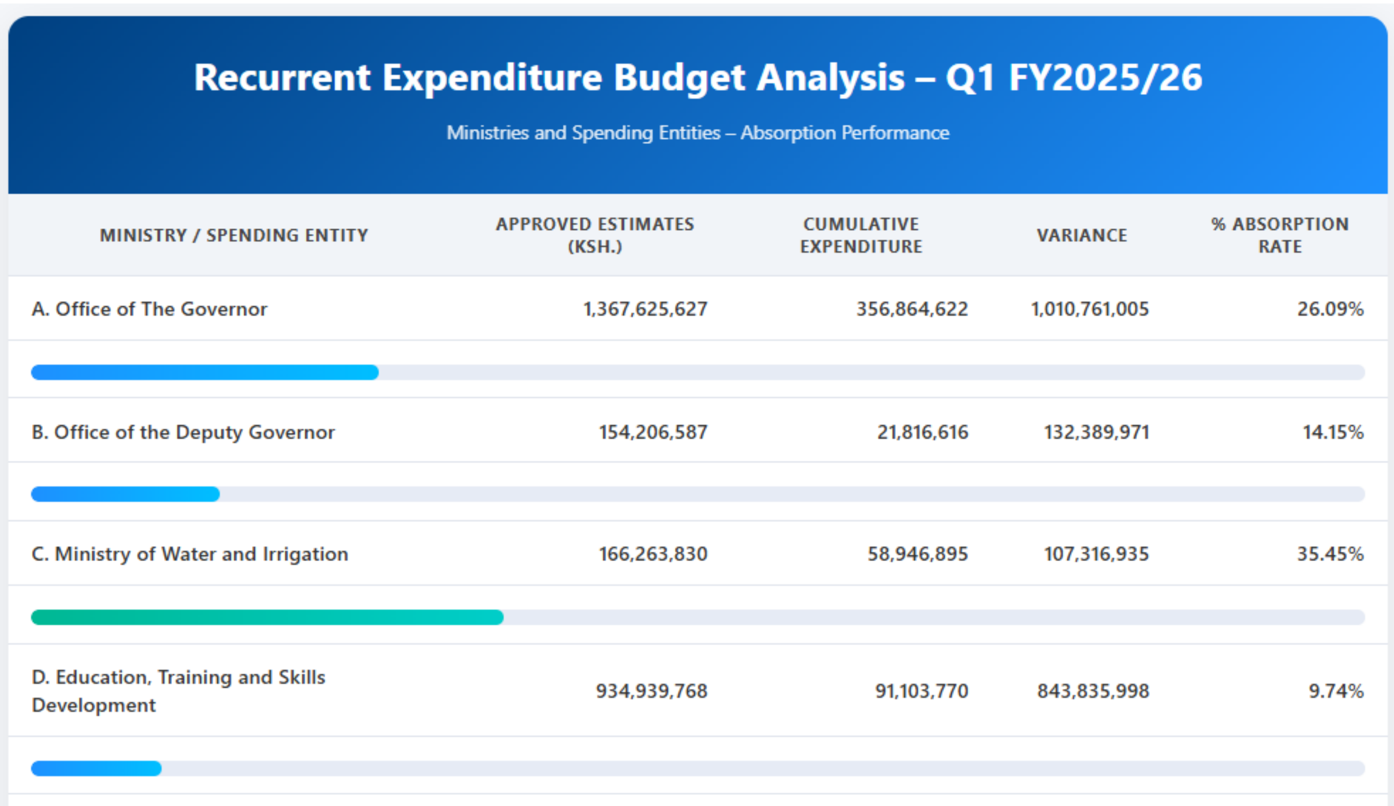
The County Assembly Service Board also demonstrated above-average performance with a 32.01% absorption rate, having expended Kshs 302.87 million out of Kshs 946.08 million, mainly driven by legislative and administrative recurrent activities.

Moderate spending levels were observed in the Office of the Governor (26.09%), Ministry of Roads, Public Works and Transport (25.76%), and Ministry of Water and Irrigation (35.45%), indicating consistent implementation of ongoing administrative and operational activities.

Conversely, several departments recorded low expenditure levels, signalling delayed budget execution. The Ministry of Culture, Gender, Youth, ICT, Sports and Social Services registered the lowest absorption rate at 7.63%, followed by the County Public Service Board (8.35%), Energy, Environment, Forestry and Natural Resources (9.69%), and Education, Training and Skills Development (9.74%). These figures suggest minimal first-quarter disbursement and limited operational uptake.

Table 3: Recurrent Expenditure Budget Analysis- Quarter One

MINISTRY/ SPENDING ENTITY	Approved Estimates (Net)	Cumulative Expenditure	VARIANCE	% Abs Rate
A- RECURRENT				
A. Office of The Governor	1,367,625,627	356,864,622	1,010,761,005	26.09%
B. Office of the Deputy Governor	154,206,587	21,816,616	132,389,971	14.15%
C. Ministry of Water and Irrigation	166,263,830	58,946,895	107,316,935	35.45%
D. Education Training and Skills Development	934,939,768	91,103,770	843,835,998	9.74%
E. Ministry of Roads, Public Works and Transport	258,681,398	66,648,364	192,033,034	25.76%
F. Health and Sanitation	3,976,795,051	1,797,370,756	2,179,424,295	45.20%
G. Trade Industry MSMs Innovation & Cooperatives	221,094,894	21,914,256	199,180,638	9.91%
H. Ministry of Energy Environment Forestry & Natural Resources	132,597,936	12,842,170	119,755,766	9.69%
I. Ministry of Culture Gender Youth ICT Sports and Social Services	192,511,086	14,687,646	177,823,440	7.63%
J. Ministry of Finance Economic Planning and Revenue Management	404,097,155	195,425,936	208,671,219	48.36%
K. Ministry of Agriculture and Livestock	426,801,456	65,986,289	360,815,167	15.46%
L. Ministry of Lands Housing and Urban Development	265,803,430	46,553,412	219,250,018	17.51%
M. County Public Service Board	75,470,928	6,303,565	69,167,363	8.35%
N. County Assembly Service Board	946,077,555	302,873,601	643,203,954	32.01%
Sub- Total	**9,522,966,701**	**3,059,337,898**	**6,463,628,803**	**32.13%**



Recurrent Expenditure Budget Analysis – Q1 FY2025/26

Ministries and Spending Entities – Absorption Performance

MINISTRY / SPENDING ENTITY	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABSORPTION RATE
A. Office of The Governor	1,367,625,627	356,864,622	1,010,761,005	26.09%
B. Office of the Deputy Governor	154,206,587	21,816,616	132,389,971	14.15%
C. Ministry of Water and Irrigation	166,263,830	58,946,895	107,316,935	35.45%
D. Education, Training and Skills Development	934,939,768	91,103,770	843,835,998	9.74%

MINISTRY / SPENDING ENTITY	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABSORPTION RATE
E. Ministry of Roads, Public Works and Transport	258,681,398	66,648,364	192,033,034	25.76%
F. Ministry of Health and Sanitation	3,976,795,051	1,797,370,756	2,179,424,295	45.20%
G. Trade, Industry, MSMEs, Innovation & Cooperatives	221,094,894	21,914,256	199,180,638	9.91%
H. Energy, Environment, Forestry & Natural Resources	132,597,936	12,842,170	119,755,766	9.69%
I. Culture, Gender, Youth, ICT, Sports & Social Services	192,511,086	14,687,646	177,823,440	7.63%
J. Finance, Economic Planning & Revenue Management	404,097,155	195,425,936	208,671,219	48.36%
K. Agriculture and Livestock	426,801,456	65,986,289	360,815,167	15.46%
L. Lands, Housing and Urban Development	265,803,430	46,553,412	219,250,018	17.51%
M. County Public Service Board	75,470,928	6,303,565	69,167,363	8.35%
N. County Assembly Service Board	946,077,555	302,873,601	643,203,954	32.01%
Sub-Total	9,522,966,701	3,059,337,898	6,463,628,803	32.13%

Source: County Treasury – Quarter One Recurrent Expenditure Report FY 2025/26

3.3 Development Expenditure Analysis

The total development budget for the County Government in FY 2025/2026 amounts to Kshs 4.75 billion. As of the end of the first quarter, cumulative expenditure stood at Kshs 591.17 million, representing an overall absorption rate of 12.44%. This indicates a slow start in the implementation of development projects, with Kshs 4.16 billion (87.56%) still unspent and available for execution in the remaining three quarters.

The Office of the Governor recorded the highest development expenditure at Kshs 231.74 million, translating to an absorption rate of 22.45%, demonstrating moderate progress in implementing ongoing executive development initiatives. The Ministry of Energy, Environment, Forestry and Natural Resources followed with an absorption rate of 19.52%, reflecting active engagement in energy and environmental infrastructure programmes. The Health and Sanitation Department registered 21.48%, driven by continued investment in health infrastructure and equipment.

In contrast, most ministries recorded low absorption rates, signalling delays in project roll-out. The Office of the Deputy Governor (1.26%), Ministry of Finance, Economic Planning and Revenue Management (1.91%), and Ministry of Agriculture and Livestock (2.20%) had the lowest performance, indicating that development projects under these departments were either in preliminary stages of procurement or pending disbursement approvals. Similarly, the Ministry of Roads, Public Works and Transport and Trade, Industry, MSMEs, Innovation and Cooperatives reported low absorption levels of 8.06% and 8.78% respectively, suggesting limited physical implementation of infrastructure and enterprise programmes in the first quarter.

The County Assembly Service Board had not incurred any development expenditure during the period under review, recording a 0.00% absorption rate against an allocation of Kshs 100 million.

Overall, the county's first-quarter development budget performance was below target, with less than one-sixth of funds utilised. This underperformance highlights the need for accelerated project execution and enhanced coordination between departments, procurement units, and the County Treasury. To achieve full budget implementation within the remaining three quarters, departments must expedite tendering processes, ensure timely cash flow planning, and closely monitor project delivery to prevent end-year spending pressures and potential budget underutilisation.

Table 4: Development Expenditure Analysis

MINISTRY/ SPENDING ENTITY	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
A. Office of the Governor	1,032,101,176	231,736,875	800,364,301	22.45%
B. Office of the Deputy Governor	43,502,808	550,300	42,952,508	1.26%
C. Ministry of Water and Irrigation	529,286,186	57,637,368	471,648,818	10.89%
D. Education Training and Skills Development	117,601,207	16,703,906	100,897,301	14.20%
E. Ministry of Roads, Public Works and Transport	700,298,850	56,418,695	643,880,155	8.06%
F. Health and Sanitation	175,777,347	37,760,727	138,016,620	21.48%
G. Trade Industry MSMs Innovation & Cooperatives	427,506,313	37,515,155	389,991,158	8.78%
H. Ministry of Energy Environment Forestry & Natural Resources	413,058,044	80,616,808	332,441,236	19.52%
I. Ministry of Culture Gender Youth ICT Sports and Social Services	75,933,905	10,502,523	65,431,382	13.83%
J. Ministry of Finance Economic Planning and Revenue Management	425,625,000	8,115,784	417,509,216	1.91%
K. Ministry of Agriculture and Livestock	397,972,186	8,739,203	389,232,983	2.20%
L. Ministry of Lands Housing and Urban Development	313,137,732	44,874,400	268,263,332	14.33%
N. County Assembly Service Board	100,000,000	-	100,000,000	0.00%
Sub- Total	**4,751,800,754**	**591,171,744**	**4,160,629,010**	**12.44%**
Grand Total	**14,274,767,455**	**3,650,509,642**	**10,624,257,813**	**25.57%**

Development Expenditure Analysis – Q1 FY2025/26

Ministries and Spending Entities – Absorption Performance

MINISTRY / SPENDING ENTITY	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABSORPTION RATE
A. Office of The Governor	1,032,101,176	231,736,875	800,364,301	22.45%
B. Office of the Deputy Governor	43,502,808	550,300	42,952,508	1.26%
C. Ministry of Water and Irrigation	529,286,186	57,637,368	471,648,818	10.89%
D. Education, Training and Skills Development	117,601,207	16,703,906	100,897,301	14.20%
E. Ministry of Roads, Public Works and Transport	700,298,850	56,418,695	643,880,155	8.06%
F. Health and Sanitation	175,777,347	37,760,727	138,016,620	21.48%
G. Trade, Industry, MSMEs, Innovation & Cooperatives	427,506,313	37,515,155	389,991,158	8.78%
H. Energy, Environment, Forestry & Natural Resources	413,058,044	80,616,808	332,441,236	19.52%
I. Culture, Gender, Youth, ICT, Sports & Social Services	75,933,905	10,502,523	65,431,382	13.83%
J. Finance, Economic Planning & Revenue Management	425,625,000	8,115,784	417,509,216	1.91%
K. Agriculture and Livestock	397,972,186	8,739,203	389,232,983	2.20%

MINISTRY / SPENDING ENTITY	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABSORPTION RATE
L. Lands, Housing and Urban Development	313,137,732	44,874,400	268,263,332	14.33%
N. County Assembly Service Board	100,000,000	0	100,000,000	0.00%
Sub-Total	4,751,800,754	591,171,744	4,160,629,010	12.44%
Grand Total	14,274,767,455	3,650,509,642	10,624,257,813	25.57%

Source: County Treasury – Quarter One Development Expenditure Report FY 2025/26

3.4 Absorption Rate by Economic Classification – FY 2025/2026 (Quarter One)

Analysis of expenditure by economic classification for the first quarter of FY 2025/2026 reveals differential absorption patterns across recurrent and development items. The total approved budget remains Kshs 14.27 billion, with cumulative expenditure at Kshs 3.65 billion, reflecting an overall absorption rate of 25.57%.

A. Recurrent Expenditure

The recurrent budget totalled Kshs 9.52 billion, of which Kshs 3.06 billion had been expended, equivalent to 32.13% absorption. Key highlights include:

- Compensation to employees recorded the highest expenditure, with Kshs 2.37 billion spent against an allocation of Kshs 5.99 billion, achieving a 39.60% absorption rate. Casual staff salaries also posted strong uptake at 40.31%, indicating timely disbursement of payroll obligations.
- Use of goods and services accounted for Kshs 544.01 million of expenditure from a budget of Kshs 2.52 billion, representing 21.61% absorption, reflecting moderate operational activity.
- Social benefits utilisation reached 32.16%, with Kshs 18.66 million expended, while current grants and transfers from the equitable share recorded low absorption at 7.29%, indicating delayed distribution or pending disbursement approvals.
- Acquisition of non-financial assets under recurrent allocations was minimal, with Kshs 27.60 million spent (12.53%). The allocation for financial assets remained unutilised (0.00%).

B. Development Expenditure

The total development budget of Kshs 4.75 billion recorded first-quarter expenditure of Kshs 591.17 million, yielding an absorption rate of 12.44%. Breakdown by economic item shows:

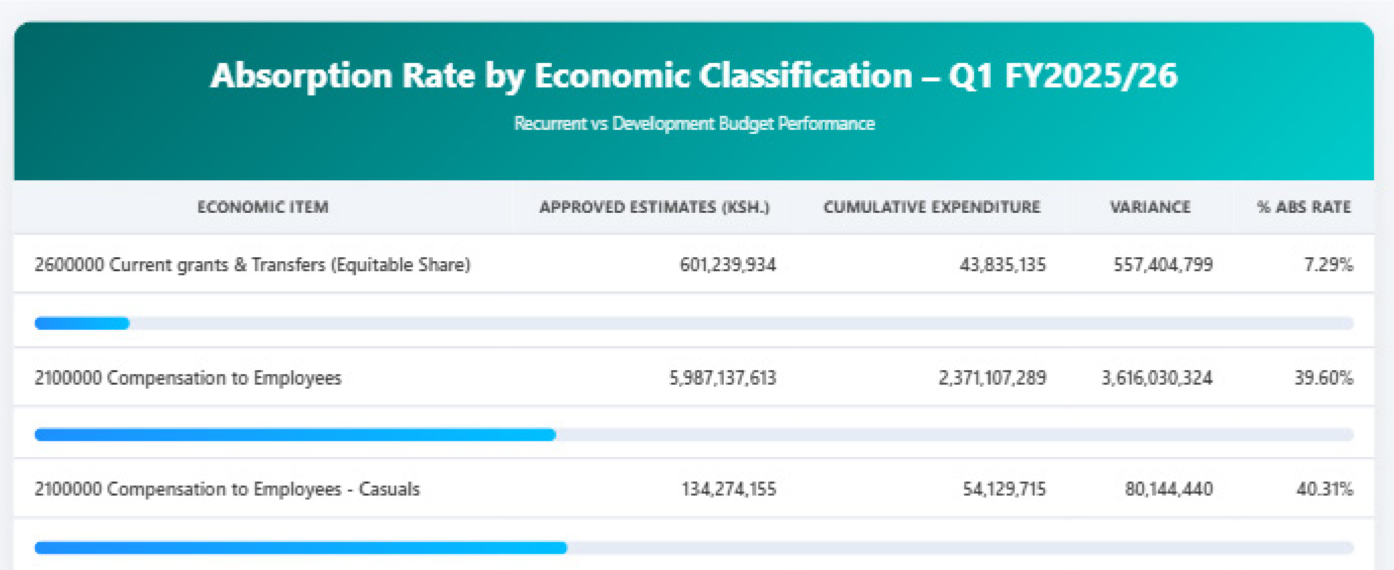
- Capital grants achieved 16.12% absorption, reflecting initial transfers for ongoing development projects.

- Capital transfers and other development budgets showed minimal uptake at 1.05% and 3.11%, respectively, highlighting delayed project initiation and disbursement.
- Non-financial assets acquisition registered 11.85% absorption, consistent with initial procurement and implementation stages.
- Notably, subsidies to non-financial entities were fully absorbed (100%), demonstrating completed transfers within this specific allocation.

In summary, the first-quarter analysis demonstrates that recurrent expenditure continues to dominate budget utilisation, particularly in payroll and social obligations, whereas development expenditure remains significantly underutilised. The low absorption in key capital items underscores the need for accelerated project mobilisation, timely procurement, and effective fund disbursement to ensure that the remaining Kshs 10.62 billion is effectively executed over the remaining three quarters.

Table 5: Absorption Rate by Economic Classification

Economic Item	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
A- RECURRENT				
2600000 Current grants and other Transfers-(From Equitable Share)	601,239,934	43,835,135	557,404,799	7.29%
2100000 Compensation to Employees	5,987,137,613	2,371,107,289	3,616,030,324	39.60%
2100000 Compensation to Employees-Casuals	134,274,155	54,129,715	80,144,440	40.31%
2200000 Use of goods and services	2,517,099,911	544,008,213	1,973,091,698	21.61%
2700000 Social Benefits	58,024,665	18,658,110	39,366,555	32.16%
3100000 Acquisition of Non-Financial Assets	220,190,423	27,599,436	192,590,987	12.53%
4100000 Acquisition of Financial Assets	5,000,000	-	5,000,000	0.00%
Sub- Total	**9,522,966,701**	**3,059,337,898**	**6,463,628,803**	32.13%
B- DEVELOPMENT				
Capital Grants	712,635,927	114,899,938	597,735,989	16.12%
Capital Transfers	30,229,000	316,032	29,912,968	1.05%
Non-Financial Asset	3,464,810,827	410,600,191	3,054,210,636	11.85%
Other Development Budget	494,125,000	15,355,587	478,769,413	3.11%
Subsidies to Non-Financial - Other (Budget)	50,000,000	49,999,996	4	100.00%
Sub- Total	**4,751,800,754**	**591,171,744**	**4,160,629,010**	**12.44%**
Grand Total	**14,274,767,455**	**3,650,509,642**	**10,624,257,813**	**25.57%**


Absorption Rate by Economic Classification – Q1 FY2025/26

Recurrent vs Development Budget Performance

ECONOMIC ITEM	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABS RATE
2600000 Current grants & Transfers (Equitable Share)	601,239,934	43,835,135	557,404,799	7.29%
2100000 Compensation to Employees	5,987,137,613	2,371,107,289	3,616,030,324	39.60%
2100000 Compensation to Employees - Casuals	134,274,155	54,129,715	80,144,440	40.31%

ECONOMIC ITEM	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABS RATE
2200000 Use of Goods & Services	2,517,099,911	544,008,213	1,973,091,698	21.61%
2700000 Social Benefits	58,024,665	18,658,110	39,366,555	32.16%
3100000 Acquisition of Non-Financial Assets	220,190,423	27,599,436	192,590,987	12.53%
4100000 Acquisition of Financial Assets	5,000,000	0	5,000,000	0.00%
Recurrent Sub-Total	9,522,966,701	3,059,337,898	6,463,628,803	32.13%
Capital Grants	712,635,927	114,899,938	597,735,989	16.12%
Capital Transfers	30,229,000	316,032	29,912,968	1.05%
Non-Financial Assets	3,464,810,827	410,600,191	3,054,210,636	11.85%
Other Development Budget	494,125,000	15,355,587	478,769,413	3.11%
Subsidies to Non-Financial Assets - Other	50,000,000	49,999,996	4	100.00%
Development Sub-Total	4,751,800,754	591,171,744	4,160,629,010	12.44%
Grand Total	14,274,767,455	3,650,509,642	10,624,257,813	25.57%

Source: County Treasury – Absorption Rate by Economic Classification FY2025/26

3.5 Salaries – Permanent Staff Analysis – FY 2025/2026 (Quarter One)

The total approved budget for permanent staff salaries across all ministries and spending entities for FY 2025/2026 is Kshs 5.99 billion. By the end of the first quarter, Kshs 2.37 billion had been expended, representing a cumulative absorption rate of 39.60%. This indicates substantial payroll execution, with Kshs 3.62 billion remaining for disbursement over the remaining three quarters.

The Health and Sanitation Ministry recorded the highest absorption, expending Kshs 1.62 billion of Kshs 2.89 billion allocated, achieving 56.10%, reflecting the sector's large workforce and ongoing salary obligations. The Ministry of Finance, Economic Planning and Revenue Management also recorded high uptake, with 61.11% of its allocation spent (Kshs 150.41 million), indicating timely payment of staff salaries and allowances.

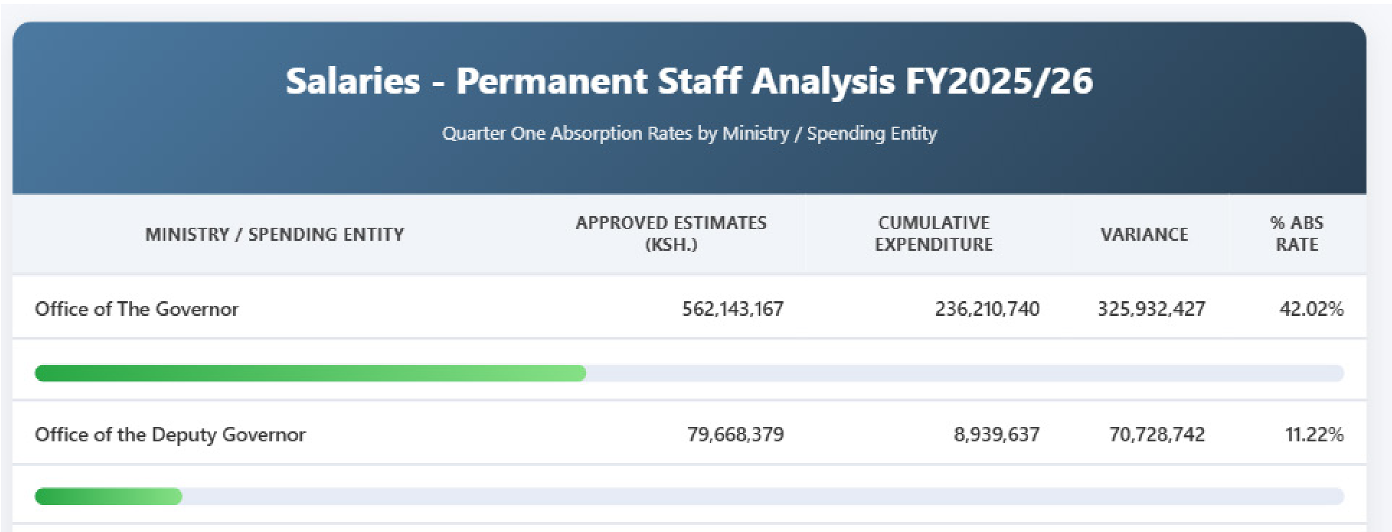
Moderate absorption was observed in the Office of the Governor (42.02%), Ministry of Water and Irrigation (44.99%), and the Ministry of Roads, Public Works and Transport (31.81%), reflecting consistent salary payments aligned to staff numbers and payroll schedules. The County Assembly Service Board posted 27.99%, while other entities, including the Office of the Deputy Governor (11.22%) and Ministry of Agriculture and Livestock (11.59%), recorded low uptake in the first quarter.

Several ministries recorded 0.00% expenditure in salaries during the period under review, notably the Trade, Industry, MSMEs, Innovation and Cooperatives, Energy, Environment, Forestry and Natural Resources, Culture, Gender, Youth, ICT, Sports and Social Services, and the County Public Service Board. This reflects either pending payroll disbursement, delayed recruitment, or alignment with payroll cycles scheduled later in the fiscal year.

In summary, the first-quarter performance indicates that payroll obligations for large and critical sectors were prioritised, ensuring continuity of services. However, several ministries have yet to initiate salary disbursement, highlighting the need for careful monitoring to ensure full utilisation of the remaining Kshs 3.62 billion within the subsequent three quarters.

Table 6 : Salaries - Permanent Staff Analysis

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
A. Office of The Governor	562,143,167	236,210,740	325,932,427	42.02%
B. Office of the Deputy Governor	79,668,379	8,939,637	70,728,742	11.22%
C. Ministry of Water and Irrigation	110,407,882	49,672,391	60,735,491	44.99%
D. Education Training and Skills Development	813,444,415	78,512,071	734,932,344	9.65%
E. Ministry of Roads, Public Works and Transport	177,392,181	56,434,707	120,957,474	31.81%
F. Health and Sanitation	2,893,325,988	1,623,129,176	1,270,196,812	56.10%
G. Trade Industry MSMs Innovation & Cooperatives	86,850,458	-	86,850,458	0.00%
H. Ministry of Energy Environment Forestry & Natural Resources	54,437,555	-	54,437,555	0.00%
I. Ministry of Culture Gender Youth ICT Sports and Social Services	90,018,005	-	90,018,005	0.00%
J. Ministry of Finance Economic Planning and Revenue Management	246,115,957	150,411,755	95,704,202	61.11%
K. Ministry of Agriculture and Livestock	322,521,156	37,387,285	285,133,871	11.59%
L. Ministry of Lands Housing and Urban Development	66,945,284	5,000,000	61,945,284	7.47%
M. County Public Service Board	35,769,422	-	35,769,422	0.00%
N. County Assembly Service Board	448,097,764	125,409,527	322,688,237	27.99%
Total	**5,987,137,613**	**2,371,107,289**	**3,616,030,324**	**39.60%**



MINISTRY / SPENDING ENTITY	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABS RATE
Ministry of Water and Irrigation	110,407,882	49,672,391	60,735,491	44.99%
Education Training & Skills Dev't	813,444,415	78,512,071	734,932,344	9.65%
Ministry of Roads, Public Works & Transport	177,392,181	56,434,707	120,957,474	31.81%
Health and Sanitation	2,893,325,988	1,623,129,176	1,270,196,812	56.10%
Trade Industry MSMs Innovation & Coops	86,850,458	0	86,850,458	0.00%
Ministry of Energy Environment Forestry & Natural Resources	54,437,555	0	54,437,555	0.00%
Ministry of Culture Gender Youth ICT Sports & Social Services	90,018,005	0	90,018,005	0.00%
Ministry of Finance Economic Planning & Revenue Management	246,115,957	150,411,755	95,704,202	61.11%
Ministry of Agriculture & Livestock	322,521,156	37,387,285	285,133,871	11.59%
Ministry of Lands Housing & Urban Development	66,945,284	5,000,000	61,945,284	7.47%
County Public Service Board	35,769,422	0	35,769,422	0.00%
County Assembly Service Board	448,097,764	125,409,527	322,688,237	27.99%
Total	5,987,137,613	2,371,107,289	3,616,030,324	39.60%

Source: County Treasury – Permanent Staff Salaries Q1 FY2025/26

3.6 Recurrent Expenditure Analysis by Budget Line Description – FY 2025/2026 (Quarter One)

The total recurrent budget for FY 2025/2026 is Kshs 9.52 billion, with cumulative expenditure for the first quarter amounting to Kshs 3.06 billion, resulting in an overall absorption rate of 32.13%. Analysis by budget line reveals significant variation in utilisation, reflecting sector priorities and the timing of disbursements.

Key Observations:

- Salaries: Basic salaries for permanent employees accounted for the largest expenditure, with Kshs 2.37 billion spent (39.60% absorption). Temporary staff wages followed closely at 40.31%, highlighting consistent payroll execution.
- Travel and Subsistence: Domestic travel and subsistence recorded the highest absorption among operational lines at 50.45% (Kshs 153.66 million), indicating active staff movements within the county. Foreign travel expenditure remained modest at 22.43% (Kshs 14.44 million).
- **Operational and Service Costs:**
  - Fuel, oil, and lubricants: Kshs 34.49 million spent, absorption 31.09%.
  - Hospitality supplies and services: Kshs 56.76 million, absorption 25.75%.
  - Other operating expenses: Kshs 80.45 million, absorption 35.49%.
  - Communication, supplies, and services: 14.88% absorption.
- **Development-Oriented Recurrent Lines:**
  - Pre-feasibility, feasibility, and appraisal studies achieved 21.27% uptake.
  - Printing, advertising, and information supplies recorded 18.94% absorption.
  - Training expenses absorbed 18.28%, indicating initial capacity-building activities.
- **Low or Unutilised Lines:** Several allocations recorded minimal or no expenditure in the first quarter, suggesting pending disbursement or procurement delays:
  - Refurbishment and construction of buildings: 0.00%.
  - Purchase of office furniture and general equipment: 2.06%.
  - Purchase of vehicles and specialised plant/equipment: 3.13% and 0.00%, respectively.
  - Office and general supplies: 8.47%, routine maintenance: 8.58%, and transfers from equitable share: 7.29%.
  - Insurance costs and housing loans to public servants remained unutilised (0.00%).
- **Utilities and Specialized Materials:** Utilities and specialised materials achieved absorption of 20.19% and 19.67%, respectively, reflecting initial operational procurement for service delivery.

Globally, the first-quarter recurrent expenditure profile shows strong prioritisation of staff salaries and essential operational costs, including domestic travel, fuel, and hospitality services. Conversely, several capital-oriented and discretionary lines remain largely unspent, indicating that implementation of refurbishment, procurement, and specialised equipment is still at preliminary stages.

The absorption pattern suggests that while core operational functions are being maintained, accelerated planning, procurement, and execution are required to ensure that the remaining Kshs 6.46 billion recurrent budget is fully utilised within the next three quarters. This is critical to avoid year-end spending bottlenecks and ensure efficient service delivery across all ministries.

Table 7: Recurrent Expenditure Analysis by Budget Line Description

ITEM	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
A- RECURRENT				
Refurbishment of Buildings	3,721,937	-	3,721,937	0.00%
Basic Salaries - Permanent Employees	5,987,137,613	2,371,107,289	3,616,030,324	39.60%
Basic Wages- Temporary Employees	134,274,155	54,129,715	80,144,440	40.31%
Communication, Supplies and Services	38,393,163	5,714,351	32,678,812	14.88%
Construction of Building	3,200,000	-	3,200,000	0.00%
Domestic Travel and Subsistence, and Other Transportation Costs	304,596,464	153,658,216	150,938,248	50.45%
Foreign Travel and Subsistence Allowance	64,393,557	14,443,000	49,950,557	22.43%
Fuel Oil and Lubricants	110,931,182	34,486,751	76,444,431	31.09%
Government Pension and Retirement Benefits	58,024,665	18,658,110	39,366,555	32.16%
Hospitality Supplies and Services	220,434,659	56,759,996	163,674,663	25.75%
Housing loans to public servants	5,000,000	-	5,000,000	0.00%
Insurance Costs	402,034,000	-	402,034,000	0.00%
Office and General Supplies and Services	77,528,108	6,562,881	70,965,227	8.47%
Other Operating Expenses	226,724,683	80,453,642	146,271,041	35.49%
Pre-feasibility, Feasibility and Appraisal Studies	120,622,983	25,653,098	94,969,885	21.27%
Printing, Advertising and Information Supplies and Services	204,407,389	38,718,503	165,688,886	18.94%
Purchase of Office Furniture and General Equipment	65,931,466	1,361,338	64,570,128	2.06%
Purchase of Specialised Plant, Equipment and Machinery	8,012,237	-	8,012,237	0.00%
Purchase of Vehicles and Other Transport Equipment	18,701,800	585,000	18,116,800	3.13%
Rentals of Produced Assets	17,751,466	5,106,000	12,645,466	28.76%
Routine Maintenance - Other Assets	154,883,016	13,290,987	141,592,029	8.58%
Specialised Materials and Supplies	463,881,611	91,252,814	372,628,797	19.67%
Training Expenses	162,273,096	29,655,627	132,617,469	18.28%
Transfers-(From Equitable Share)	601,239,934	43,835,135	557,404,799	7.29%
Utilities Supplies and Services	68,867,517	13,905,445	54,962,072	20.19%
TOTAL	**9,522,966,701**	**3,059,337,898**	**6,463,628,803**	**32.13%**

Recurrent Expenditure Analysis

Quarter One FY2025/26 - Absorption Rates by Budget Line

BUDGET LINE DESCRIPTION	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABS RATE
Refurbishment of Buildings	3,721,937	0	3,721,937	0.00%
Basic Salaries - Permanent Employees	5,987,137,613	2,371,107,289	3,616,030,324	39.60%
Basic Wages - Temporary Employees	134,274,155	54,129,715	80,144,440	40.31%
Communication, Supplies and Services	38,393,163	5,714,351	32,678,812	14.88%
Construction of Building	3,200,000	0	3,200,000	0.00%
Domestic Travel and Subsistence, and Other Transportation Costs	304,596,464	153,658,216	150,938,248	50.45%
Foreign Travel and Subsistence Allowance	64,393,557	14,443,000	49,950,557	22.43%
Fuel Oil and Lubricants	110,931,182	34,486,751	76,444,431	31.09%
Government Pension and Retirement Benefits	58,024,665	18,658,110	39,366,555	32.16%
Hospitality Supplies and Services	220,434,659	56,759,996	163,674,663	25.75%
Housing loans to public servants	5,000,000	0	5,000,000	0.00%
Insurance Costs	402,034,000	0	402,034,000	0.00%
Office and General Supplies and Services	77,528,108	6,562,881	70,965,227	8.47%
Other Operating Expenses	226,724,683	80,453,642	146,271,041	35.49%
Pre-feasibility, Feasibility and Appraisal Studies	120,622,983	25,653,098	94,969,885	21.27%
Printing, Advertising and Information Supplies and Services	204,407,389	38,718,503	165,688,886	18.94%
Purchase of Office Furniture and General Equipment	65,931,466	1,361,338	64,570,128	2.06%

BUDGET LINE DESCRIPTION	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABS RATE
Purchase of Specialised Plant, Equipment and Machinery	8,012,237	0	8,012,237	0.00%
Purchase of Vehicles and Other Transport Equipment	18,701,800	585,000	18,116,800	3.13%
Rentals of Produced Assets	17,751,466	5,106,000	12,645,466	28.76%
Routine Maintenance - Other Assets	154,883,016	13,290,987	141,592,029	8.58%
Specialised Materials and Supplies	463,881,611	91,252,814	372,628,797	19.67%
Training Expenses	162,273,096	29,655,627	132,617,469	18.28%
Transfers-(From Equitable Share)	601,239,934	43,835,135	557,404,799	7.29%
Utilities Supplies and Services	68,867,517	13,905,445	54,962,072	20.19%
Total	9,522,966,701	3,059,337,898	6,463,628,803	32.13%

Source: County Treasury – Recurrent Expenditure Q1 FY2025/26

3.7 Development Expenditure Analysis by Budget Line Description – FY 2025/2026 (Quarter One)

The County Government's development budget for FY 2025/2026 is Kshs 4.75 billion, with first-quarter expenditure of Kshs 591.17 million, representing an absorption rate of 12.44%. This indicates significant underutilisation of development funds in the opening quarter, leaving Kshs 4.16 billion (87.56%) for execution over the remaining three quarters.

Analytical Insights

1. **Infrastructure and Civil Works Execution**
    - Construction and civil works, the largest development line at Kshs 2.10 billion, achieved only 13.86% absorption, highlighting slow mobilisation of projects, delayed procurement processes, or administrative bottlenecks.
    - Road construction absorbed 8.92%, and building construction 9.33%, indicating initial phase expenditure, potentially limited to preparatory works, site surveys, or partial material procurement.
    - Rehabilitation and refurbishment activities remain largely unimplemented, with absorption at 2.55% and 11.10%, reflecting delayed contract awards or slow contractor mobilisation.

2. **Capital Grants and Transfers**
   - Capital grants utilisation stood at 29.80%, suggesting prioritised disbursement to selected entities or ongoing programmes with immediate operational readiness.
   - Conversely, capital transfers were underutilised at 3.56%, implying administrative or conditional delays in release, which may impede planned sectoral development interventions.
3. **Sectoral Programme Uptake**
   - Key development grants such as training expenses (1.91%) and pre-feasibility studies (4.34%) show minimal absorption, indicating slow initiation of planning, capacity-building, and preparatory activities.
   - Specialised plant, equipment, and machinery absorption of 20.57% suggests selective procurement, while allocations for certified seeds, breeding stock, vehicles, and naturally occurring assets remain entirely unspent, pointing to either pending procurement processes or implementation sequencing prioritising other lines.
4. **Subsidies to Non-Financial Entities**
   - Fully absorbed at 100%, indicating effective execution and immediate disbursement, contrasting sharply with overall low absorption across other development lines. This disparity underscores uneven project readiness and fund disbursement efficiency.

Analytical Implications

The first-quarter performance highlights structural and operational constraints in development expenditure:

- Procurement and project mobilisation delays are the dominant factor, affecting high-value lines such as roads and civil works.
- Planning and sequencing gaps are evident, with some lines fully unutilised despite budget allocation, suggesting either pending approvals or misalignment between planning and fund release.
- Disparity between grant absorption and capital project execution indicates that while financial transfers can be executed efficiently, physical project implementation lags, risking underperformance of the development agenda.

Without targeted corrective measures, including accelerated procurement, strict project monitoring, and phased disbursement aligned with readiness—the county risks substantial underutilisation of Kshs 4.16 billion in the remaining three quarters, potentially affecting fiscal efficiency and planned developmental outcomes.

Table 8: Development Expenditure Analysis by Budget Line Description

ITEM	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
Construction of Roads	597,498,850	53,270,307	544,228,543	8.92%
Overhaul and Refurbishment of Construction and Civil Works	2,000,000	-	2,000,000	0.00%
Acquisition of Land	9,000,000	-	9,000,000	0.00%
Acquisition of Other Naturally Occurring Assets	2,912,127	-	2,912,127	0.00%

ITEM	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
Capital Grants	338,187,044	100,793,470	237,393,574	29.80%
Capital Transfer	404,677,883	14,422,500	390,255,383	3.56%
Construction and Civil Works	2,098,946,191	290,992,710	1,807,953,481	13.86%
Construction of Buildings	357,942,504	33,400,816	324,541,688	9.33%
Grant- Training Expenses - Other (Bud	425,625,000	8,115,784	417,509,216	1.91%
Pre-feasibility, Feasibility and Appraisal Studies	158,701,131	6,893,673	151,807,458	4.34%
Printing, Advertising and Information Supplies and Services-Development	45,000,000	7,239,803	37,760,197	16.09%
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,834,135	-	12,834,135	0.00%
Purchase of Specialised Plant, Equipment and Machinery	50,662,788	10,418,810	40,243,978	20.57%
Purchase of Vehicles and Other Transport Equipment	7,000,000	-	7,000,000	0.00%
Refurbishment of Buildings	132,905,800	14,746,440	118,159,360	11.10%
Rehabilitation of Civil Works	34,407,301	877,435	33,529,866	2.55%
Routine Maintenance - Vehicles	16,000,000	-	16,000,000	0.00%
Specialised Materials and Supplies	7,500,000	-	7,500,000	0.00%
Subsidies to Non-Financial - Other (Budget)	50,000,000	49,999,996	4	100.00%
Sub-Total	**4,751,800,754**	**591,171,744**	**4,160,629,010**	**12.44%**

Development Expenditure Analysis

Quarter One FY2025/26 - Absorption Rates by Budget Line

BUDGET LINE DESCRIPTION	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABS RATE
Construction of Roads	597,498,850	53,270,307	544,228,543	8.92%
Overhaul and Refurbishment of Construction and Civil Works	2,000,000	0	2,000,000	0.00%
Acquisition of Land	9,000,000	0	9,000,000	0.00%
Acquisition of Other Naturally Occurring Assets	2,912,127	0	2,912,127	0.00%
Capital Grants	338,187,044	100,793,470	237,393,574	29.80%
Capital Transfer	404,677,883	14,422,500	390,255,383	3.56%
Construction and Civil Works	2,098,946,191	290,992,710	1,807,953,481	13.86%

BUDGET LINE DESCRIPTION	APPROVED ESTIMATES (KSH.)	CUMULATIVE EXPENDITURE	VARIANCE	% ABS RATE
Construction of Buildings	357,942,504	33,400,816	324,541,688	9.33%
Grant- Training Expenses - Other (Bud)	425,625,000	8,115,784	417,509,216	1.91%
Pre-feasibility, Feasibility and Appraisal Studies	158,701,131	6,893,673	151,807,458	4.34%
Printing, Advertising and Information Supplies and Services-Development	45,000,000	7,239,803	37,760,197	16.09%
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,834,135	0	12,834,135	0.00%
Purchase of Specialised Plant, Equipment and Machinery	50,662,788	10,418,810	40,243,978	20.57%
Purchase of Vehicles and Other Transport Equipment	7,000,000	0	7,000,000	0.00%
Refurbishment of Buildings	132,905,800	14,746,440	118,159,360	11.10%
Rehabilitation of Civil Works	34,407,301	877,435	33,529,866	2.55%
Routine Maintenance - Vehicles	16,000,000	0	16,000,000	0.00%
Specialised Materials and Supplies	7,500,000	0	7,500,000	0.00%
Subsidies to Non-Financial - Other (Budget)	50,000,000	49,999,996	4	100.00%
Sub-Total	4,751,800,754	591,171,744	4,160,629,010	12.44%

Source: County Treasury – Development Expenditure Q1 FY2025/26

CHAPTER FOUR: OWN SOURCE REVENUE ANALYSIS – FY 2025/2026 (QUARTER ONE)

The County Government set an annual own source revenue target of Kshs 1.086 billion, with Kshs 240.40 million collected in the first quarter, representing a 22.13% realisation rate. This demonstrates that Kshs 845.85 million remains uncollected, leaving substantial scope for revenue mobilisation in the remaining three quarters. The first-quarter performance reflects both seasonal variations in revenue streams and the phasing of collection activities.

4.1 High Performing Revenue Streams

Certain streams have shown strong initial performance, indicating early compliance and administrative efficiency:

- Borehole Drilling Fees realised Kshs 1.616 million (54.76%), suggesting high demand for water infrastructure services and effective collection procedures.
- Training/Learning Centre Fees achieved 34.82%, reflecting active engagement in capacity-building programmes.
- Ministry of Health and Public Health Fees realised 26.59%, highlighting steady compliance and early collection in health-related services.
- House and Stalls Rents and Market Fees demonstrated moderate uptake (25.41% and 24.46% respectively), indicating partial occupancy and transactional activity that aligns with initial quarter dynamics.

The performance of these streams indicates that where demand is immediate or compliance processes are well-established, collection efficiency is significantly higher. Early performance provides a solid foundation for achieving year-end targets.

4.2 Moderate Performing Revenue Streams

Several streams have recorded partial realisation between 13% and 22%, highlighting areas where collections are occurring but below potential:

- Receipts from Sale of Agricultural Goods: 21.05% realised. Early collection is constrained by seasonal harvesting cycles and market access.
- Slaughterhouse Inspection Fees: 13.44% realised, indicating limited initial inspections and awareness gaps among operators.
- Certificates for Transport/Movement Permits: 13.14% realised, suggesting early-stage enforcement and regulatory monitoring.
- Transportation Fees: 22.03% realised, reflecting partial compliance and timing of transport activities.

Analytical Insight: These moderate-performing streams require targeted enforcement, awareness campaigns, and monitoring, as seasonal fluctuations and delayed administrative processes are limiting first-quarter realisation.

4.3 Low Performing Revenue Streams

Several revenue streams remain significantly under-realised (<10%), indicating systemic or seasonal constraints:

- Land Rates (9.88%): Low collection reflects incomplete data, ongoing data clean-up, and pending gazettement of defaulters.
- Alcoholic Drinks Licenses (15.72%): Collection is typically concentrated in the 3rd quarter, reflecting licensing cycles.
- Meat Inspection/Veterinary Services (4.29%): Limited uptake reflects both compliance challenges and operational awareness gaps.
- Single Business Permits (5.84%) and Sign Board & Advertising Fees (4.46%): Early quarters are primarily for demand notice issuance, with actual payment concentrated in later quarters.
- Cess (15.55%): Collection constrained by implementation delays of the Sand Management Act.

Low-performing streams point to structural and procedural factors rather than outright non-compliance. These require administrative interventions, such as enhanced enforcement, staggered payment systems, and public awareness, to optimise year-end realisation.

4.4 Streams with Zero Collections

Some revenue streams recorded 0% realisation, reflecting either seasonal activity or nascent implementation:

- Ploughing, Agricultural Show, Dispatch Notes & Flayer Licenses, Weights and Measures: These are seasonal or cyclical services, with collection expected later in the year.
- Inspection of Schools/ECD Centres and Game Reserves/Park Fees: New revenue streams requiring establishment of administrative processes.

Analytical Insight: Zero-collection streams require active operationalisation and process establishment to ensure that projected revenue can be captured. Monitoring and implementation plans should be prioritised for these streams.

4.5 Analytical Summary and Implications

1. Seasonal and Administrative Factors: The first-quarter performance demonstrates that revenue realisation is highly dependent on seasonality, particularly for agricultural and licensing-related streams, and administrative readiness for new or complex revenue sources.
2. Under-Realisation Risk: With 77.87% of the annual revenue yet to be collected, the county must accelerate compliance, enforcement, and administrative processing to avoid shortfalls. Priority should be given to low-performing and zero-collection streams, which, if unaddressed, could undermine year-end targets.
3. Targeted Interventions Required:
    - Land rates and penalties: Data clean-up and enforcement of defaulters to improve compliance.
    - Licensing and permit fees: Enhanced inspections and awareness campaigns.
    - New revenue streams: Operationalisation and public sensitisation to ensure collections commence in later quarters.

4. **Optimisation Opportunities:**
    - Streamlining **seasonal collections** to coincide with activity peaks.
    - Deploying **digital payment systems** and compliance monitoring for predictable revenue streams.
    - Focusing enforcement and public communication on streams that are currently under-realised.

Conclusion: While first-quarter performance reflects predictable seasonal variations and phased collection, achieving the remaining Kshs 845.85 million will require strategic planning, targeted enforcement, and operational efficiency. Streams with early uptake demonstrate that efficient administrative processes can significantly improve revenue realisation, providing a blueprint for scaling efforts across underperforming areas.

Table 9: Own Source Revenue

S/N	Revenue Stream	Annual Targeted Revenue (Kshs)	Actual Revenue	Variance	% Realization	REMARKS
1	Receipts from Sale of Agricultural Goods	674,665	141,990	532,675	21.05%	Target will be achieved before year end
2	Borehole Drilling	2,951,000	1,616,000	1,335,000	54.76%	Target will be achieved before year end
4	Ploughing	2,166,366	-	2,166,366	0.00%	Target will be achieved before year end
5	Training/Learning Centre Fee	3,718,896	1,294,950	2,423,946	34.82%	Target will be achieved before year end
6	Agricultural show	6,442,784	-	6,442,784	0.00%	Target will be achived before year end
7	Slaughterhouses Inspection Fee	29,769	4,000	25,769	13.44%	Target will be achieved before year end
8	Meat Inspection/Vetinary Services	2,541,422	109,083	2,432,339	4.29%	Enhanced inspection and awareness will lead to improved performance
9	Certificate to Transport/Movement permits	375,260	49,310	325,950	13.14%	Inspection of meat transporters for compliance will lead to improved performance
10	Dispatch note& Flayer License	9,210	-	9,210	0.00%	Target will be achieved before year end
11	Sand approval fee,pollution &penalties	18,972,072	102,400	18,869,672	0.54%	Target will be achieved before year end
12	Ministry of Health and publiC health	773,901,696	205,804,898	568,096,798	26.59%	Target will be achieved before year end
13	Ministry of Tourism, Sports and culture	452,256	80,100	372,156	17.71%	Target will be achieved before year end
14	Land rates	20,371,343	2,012,367	18,358,976	9.88%	Data clean up and gazettment of defaulters will increase revenue from this source
15	Penalties &penalties	173,730	33,370	140,360	19.21%	Target will be achieved before year end
16	Land Administration Fees	24,220,735	3,841,033	20,379,702	15.86%	Land reforms going on to realise more revenue
17	Alcoholic Drinks License	30,171,748	4,744,500	25,427,248	15.72%	Target will be achieved before year end ,most of the licenses are collected during the 3rd quarter of the Financial Year
18	Inspection of Schools and ECD centres	-	-	-	0.00%	This is a new revenue stream ,revenue will be realised as the year progresses
19	Weights and measures	1,536,011	-	1,536,011	0.00%	Regular inspection will lead to realization of revenue target before year end
20	Cooperative Audit	712,614	7,700	704,914	1.08%	Revenue will be realised as the year progresses.
21	Game reserves and park fees	-	-	-	0.00%	This is a new revenue stream ,revenue will be realised as the year progresses

S/N	Revenue Stream	Annual Targeted Revenue (Kshs)	Actual Revenue	Variance	% Realization	REMARKS
22	Single Business Permits	102,649,433	5,996,936	96,652,497	5.84%	SBP is normally paid during the 3rd and 4th quarter ,1st and 2nd quarter is usually issuance of demand notices.
23	House and Stalls Rents	2,520,656	640,500	1,880,156	25.41%	Renovation of houses needed so that rent may be reviewed
24	Market Fees	16,108,700	3,940,112	12,168,588	24.46%	Revenue will be realised as the year progresses.
25	Cess	12,152,256	1,890,070	10,262,186	15.55%	Implementation of sand management Act will lead to improved performance of the stream
26	Sign Board & Advertising	24,354,682	1,087,200	23,267,482	4.46%	Most revenue from this stream is normally paid during the 3rd and 4th quarter
27	Transportation Fees	16,161,227	3,560,150	12,601,077	22.03%	Most revenue from this stream is normally paid during the 3rd and 4th quarter
28	Slaughter Fees	2,738,913	684,700	2,054,213	25.00%	Revenue will be realised as the year progresses.
29	Burial Fees	28,609	5,900	22,709	20.62%	Its an act of God
30	Parking fees	20,096,257	2,748,770	17,347,487	13.68%	Revenue will be realised as the year progresses.
31	Sale & search of assets	17,690	700	16,990	3.96%	Revenue will be realised as the year progresses.
	TOTAL OWN SOURCE REVENUE	**1,086,250,000**	**240,396,739**	**845,853,261**	**22.13%**	

4.6 Challenges in Own Source Revenue Mobilisation and Policy Interventions

The County Government's own source revenue (OSR) performance in the first quarter of FY 2025/2026 highlights several **structural, operational, and compliance challenges** that impede optimal collection. Addressing these issues requires a combination of policy, administrative, and enforcement measures.

4.6.1 Key Challenges in Own Source Revenue Mobilisation

1. **Seasonal and Cyclical Revenue Streams**
    - Several revenue sources, such as single business permits, agricultural produce sales, and licenses, exhibit seasonal peaks, leading to uneven revenue inflows.
    - Streams such as market fees, ploughing services, and agricultural shows rely heavily on seasonal economic activity, which delays realisation in early quarters.
2. **Low Compliance and Enforcement**
    - Revenue streams like land rates, meat inspection fees, and transport permits show low realisation due to limited enforcement, weak inspection regimes, and delayed follow-ups on defaulters.
    - Inadequate enforcement mechanisms reduce the effectiveness of statutory compliance, resulting in revenue leakage.
3. **Data Gaps and Administrative Inefficiencies**
    - Incomplete or outdated land registries, business registers, and agricultural records compromise collection efficiency.
    - Certain streams, including weights and measures, inspection fees, and ECD centre levies, are under-collected due to insufficient operational systems and lack of digital integration.
4. **Dependence on New or Unestablished Revenue Streams**
    - New initiatives such as game reserves, inspection of schools, and signage/advertising fees require administrative set-up and public sensitisation, resulting in 0% first-quarter collection.
    - Delays in establishing procedures and clarifying legal requirements limit early-year revenue mobilisation.
5. **Delayed Payment Cycles**
    - Some fees, notably single business permits, alcohol licensing, and transport-related fees, are collected primarily in the 3rd and 4th quarters, contributing to low early realisation.
6. **Awareness and Compliance Gaps Among Taxpayers**
    - Limited taxpayer awareness, particularly in rural and small-scale business segments, reduces timely payment of statutory fees.
    - Misunderstanding of legal obligations and procedural requirements contributes to under-collection.

4.6.2 Policy and Administrative Interventions

To address these challenges, the following policy and operational interventions are recommended:

1. **Strengthen Compliance and Enforcement Mechanisms**
   - Implement targeted inspections, audits, and follow-ups for underperforming streams such as land rates, transport permits, and meat inspection fees.
   - Introduce penalty frameworks and incentives to ensure timely compliance.
2. **Operationalise New Revenue Streams**
   - Establish clear administrative processes for streams such as inspection of schools, game reserves, and signage/advertising fees.
   - Conduct public awareness campaigns to sensitise taxpayers and improve early compliance.
3. **Digitalisation and System Integration**
   - Expand digital payment platforms to capture revenue in real time, reducing delays and human error.
   - Integrate business and land registries with collection systems to ensure completeness and accuracy of data.
4. **Seasonal Revenue Planning**
   - Align revenue collection strategies with seasonal peaks, particularly for agricultural, licensing, and market-related streams.
   - Implement staggered collection plans to smooth inflows across quarters and avoid cash flow gaps.
5. **Data Management and Analytics**
   - Conduct continuous data clean-up and verification to update records of defaulters and ensure accurate billing.
   - Use data-driven monitoring dashboards to track collection trends and adjust interventions in real time.
6. **Capacity Building and Staff Training**
   - Provide training for revenue officers on enforcement, customer engagement, and revenue management best practices.
   - Encourage cross-departmental coordination to ensure seamless execution of collection, inspection, and compliance activities.

4.6.3 Analytical Summary

- The first-quarter OSR performance of 22.13% reflects both expected seasonality and operational inefficiencies.
- Key challenges, compliance gaps, data deficiencies, delayed enforcement, and nascent revenue streams, must be addressed to achieve the remaining Kshs 845.85 million target.
- Policy interventions focused on digitalisation, enforcement, operationalisation

of new streams, and taxpayer awareness are critical to improving year-end realisation.

- Strategic prioritisation of low-performing and high-potential revenue streams will be essential to reduce under-collection risks and stabilise County revenue inflows.

CHAPTER FIVE: EXCHEQUER RELEASES (QUARTER ONE)

The County Government received a **total exchequer release of Kshs 2.823 billion** during the first quarter of FY 2025/2026. The releases occurred on three separate occasions:

Table 10: Ex-Chequer Realeses

Date	REF	AMOUNT	MONTH
11-Aug-2025	FT25223YF22T	925,307,257	JUL
24-Sep-25	FT2526741RYT	920,312,627	AUG
23-Oct-25	FT25296D181J	977,832,166	SEP
Total		**2,823,452,050**	

Analytical Insights

1. **Release Patterns**
    - The exchequer releases show a steady quarterly inflow, with each release averaging approximately Kshs 941 million.
    - The releases cover the first three months of the financial year, aligning with the planned disbursement schedule from the national treasury.
2. **Implications for Budget Execution**
    - The first-quarter inflows represent approximately 19.8% of the total approved budget of Kshs 14.27 billion, indicating that the county received sufficient liquidity to initiate recurrent and development programmes.
    - Despite the inflow, the budget absorption rate for both recurrent and development expenditures remain below expected levels (25.57% overall), suggesting delays in fund deployment and project implementation.
3. **Cash Flow Considerations**
    - The near-equal distribution of releases provides predictability in cash flow, enabling departments to plan initial activities and payroll obligations.
    - The slight increase in the September release (Kshs 977.83 million) may be intended to accommodate catch-up activities for programmes that did not fully expend funds in July and August.
4. **Forward-looking Analysis**
    - With three more quarters remaining, the county can accelerate expenditure absorption, if departments align project implementation with the received funds.
    - Timely execution is critical to avoid end-of-year bottlenecks, particularly in capital-intensive projects which require upfront mobilisation and procurement.

CHAPTER SIX: MACROECONOMIC DEVELOPMENT AND OUTLOOK FOR BUDGET IMPLEMENTATION

6.1 Introduction

This chapter provides a comprehensive analytical review of the macroeconomic environment impacting Kitui County and its implications for the implementation of the FY 2025/2026 budget. It synthesises national and county-level economic indicators, fiscal dynamics, sectoral performance, revenue mobilisation trends, and expenditure absorption patterns. The chapter also highlights key risks, bottlenecks, and policy considerations that are critical for optimising budget execution over the remaining three quarters of the financial year.

6.2 National Macroeconomic Context and Implications for Kitui County

Kitui County's fiscal and development trajectory is influenced heavily by the broader Kenyan macroeconomic environment:

1. **Economic Growth**
    - The national economy is projected to grow at **5.0–5.5%**, underpinned by agriculture, trade, construction, and manufacturing sectors.
    - For Kitui, this implies a moderate expansion in local business activity, enhanced market demand for agricultural and trading goods, and potential increases in own source revenue, particularly from market fees, agricultural levies, and business permits.
2. **Inflation and Cost Pressures**
    - Inflation has stabilised at 6.2%, largely driven by food and fuel price fluctuations.
    - Persistent inflation exerts upward pressure on the cost of county goods and services, particularly for procurement of development projects and operational expenditure. Without proactive budget adjustments, this may erode the purchasing power of allocated funds.
3. **Monetary Policy Environment**
    - The Central Bank of Kenya maintains a base rate of 9.5%, influencing borrowing costs for county capital projects.
    - Higher financing costs may affect the timing and feasibility of infrastructure investments, especially where co-financing or short-term borrowing is utilised.
4. **National Revenue Flows and Exchequer Releases**
    - Equitable share transfers remain the primary driver of recurrent expenditure.
    - Timeliness and predictability of these disbursements are crucial for sustaining operational expenditure, payroll obligations, and planned sectoral allocations.

6.3 County-Level Macroeconomic Considerations

1. **Demographics and Population Pressures**
    - Kitui County has an estimated population of 1.4 million, with a significant proportion in the youth cohort.
    - Population growth presents both opportunities for labour-driven productivity

and pressures on health, education, and social protection systems. Recurrent expenditure must be strategically aligned to address service delivery demands efficiently.

2. **Sectoral Economic Performance and Budget Linkages**
   - **Agriculture and Livestock:**
     - The backbone of Kitui's economy; performance is highly sensitive to rainfall variability and climate change, directly affecting revenue streams such as agricultural levies, slaughterhouse fees, and borehole services.
     - Low realisation in the first quarter (21.05% for agricultural sales) underscores the need for proactive interventions, including enhanced monitoring and seasonal planning.
   - **Infrastructure, Roads, and Public Works:**
     - Roads and civil works development remains critical for trade facilitation and market access.
     - First-quarter development absorption stands at 12.44%, signalling delayed project mobilisation and under-execution. Front-loading procurement, contract mobilisation, and monitoring are required to mitigate delays in remaining quarters.
   - **Health and Education:**
     - Health recurrent expenditure exhibits 44.19% utilisation of the allocated budget, reflecting substantial payroll and operational commitments.
     - Education recurrent allocation absorption is low at 10.24%, indicating underutilisation of resources for teaching and learning support programmes. Improved expenditure planning and alignment with service delivery timelines is necessary.
   - **Trade, Industry, MSMEs, and Cooperatives:**
     - These sectors are vital for local economic dynamism but currently demonstrate low budget absorption (9.16% development, 9.91% recurrent). Targeted support and regulatory enforcement could unlock higher revenue and stimulate local economic activity.

3. **Revenue Realisation Dynamics**
   - Own source revenue achieved **22.13%** of the annual target in the first quarter.
   - Key underperformance drivers include seasonal dependency, delayed enforcement, administrative bottlenecks, and underdeveloped streams such as signage fees, weights and measures, and inspection of schools.
   - Strategic interventions, including digitalisation, enforcement, and enhanced taxpayer awareness, are essential for bridging the **Kshs 845.85 million variance** in the remaining three quarters.

6.4 Analytical Assessment of Budget Execution Trends

1. **Expenditure Absorption**
   - Total first-quarter absorption stands at **25.57%**, indicating moderate progress but substantial unutilised resources across both recurrent (**32.13% absorption**) and development (**12.44% absorption**) allocations.
   - Sectoral analysis reveals disparities:
     - High absorption in health recurrent salaries (56.10%) and finance salaries (61.11%) reflects mandatory commitments.
     - Minimal development expenditure in ministries such as agriculture (2.20%) and finance (1.91%) highlights delayed project implementation.
2. **Sectoral Bottlenecks**
   - Delays in procurement, contractor mobilisation, and project approvals constrain capital project execution.
   - Recurrent expenditure shows suboptimal utilisation in key operational lines such as **training, specialised materials, and communication**, which may affect service delivery efficiency.
3. **Implications for Remaining Quarters**
   - Accelerated expenditure is feasible if systematic interventions address bottlenecks:
     - Streamlined procurement processes
     - Clear project timelines and accountability mechanisms
     - Reallocation or prioritisation of underperforming budget lines for high-impact interventions

6.5 Risks and Mitigation

1. **Climate and Environmental Risks**
   - Erratic rainfall and prolonged drought could disrupt agricultural revenue streams, reduce food security, and necessitate emergency expenditure.
2. **Inflationary Pressures**
   - Rising prices for fuel, construction materials, and goods may reduce purchasing power, inflate project costs, and affect absorption rates.
3. **Policy and Regulatory Risks**
   - Delays or amendments in land, taxation, and environmental regulations could impede revenue collection and project execution.
4. **Operational and Administrative Risks**
   - Weak enforcement, poor compliance tracking, and inadequate monitoring systems may further slow both revenue mobilisation and expenditure absorption.

Mitigation strategies include:

- Enhanced monitoring and evaluation systems
- Digitalised revenue collection and payment platforms
- Risk-based prioritisation of projects and revenue streams
- Stakeholder engagement and public sensitisation campaigns

6.6 Outlook and Strategic Recommendations

1. **Revenue Outlook**
    - Full-year own source revenue targets are achievable through targeted enforcement, digital payments, and seasonal planning.
    - Equitable share and conditional grants provide predictable recurrent funding, supporting payroll and operational obligations.
2. **Expenditure Outlook**
    - Development expenditure acceleration requires timely contract mobilisation, robust procurement planning, and effective monitoring.
    - Prioritisation of high-impact sectors—roads, water infrastructure, health, and trade support—will optimise socio-economic outcomes.
3. **Policy Recommendations**
    - Strengthen fiscal discipline through quarterly monitoring of expenditure absorption against planned allocations.
    - Implement digital and automated systems for revenue collection and expenditure tracking.
    - Align project implementation timelines with seasonal variations in economic activity.
    - Ensure cross-sectoral coordination and stakeholder engagement to enhance efficiency and accountability.

CHAPTER SEVEN: CHALLENGES, LESSONS LEARNT, AND RECOMMENDATIONS – KITUI COUNTY, FY 2025/2026

7.1 Introduction

This chapter provides a critical analysis of the challenges faced during the first quarter of FY 2025/2026 in revenue mobilisation, budget execution, and programme implementation. It identifies lessons from the initial quarter and proposes actionable recommendations to enhance performance in the remaining three quarters. The insights are grounded in observed expenditure trends, revenue realisation patterns, and sector-specific dynamics.

7.2 Key Challenges

1. **Delayed Development Expenditure Execution**
    - Development expenditure absorption stands at **12.44%**, signalling significant delays in project mobilisation, procurement, and contractor engagement.
    - Ministries such as Agriculture, Finance, and Trade recorded extremely low capital spending (2–8%), reflecting bottlenecks in approval processes, tendering delays, and logistical constraints.
2. **Underperformance of Own Source Revenue**
    - Revenue realised in the first quarter was **Kshs 240.40 million against an annual target of Kshs 1,086.25 million (22.13%)**.
    - Key underperforming streams include single business permits (5.84%), meat inspection fees (4.29%), and signage/advertising fees (4.46%), largely due to seasonal dependency, delayed enforcement, and limited awareness campaigns.
3. **Low Absorption of Operational and Recurrent Budget Lines**
    - Certain recurrent expenditure lines, including office furniture, specialised plant and machinery, and training, recorded minimal absorption (<5%).
    - This underutilisation affects departmental efficiency, capacity building, and overall service delivery quality.
4. **Administrative and Institutional Bottlenecks**
    - Delays in approval of procurement plans, contract awards, and project disbursements constrained both recurrent and capital expenditure.
    - Insufficient coordination between departments and weak monitoring systems hindered timely expenditure reporting and performance evaluation.
5. **External Macroeconomic Risks**
    - Inflationary pressures, rising commodity prices, and fuel costs increased the cost of goods and services, potentially reducing the effective value of allocations.
    - Climate variability impacted agricultural revenue streams and water projects, exposing the county to seasonal revenue volatility.

7.3 Lessons Learnt

1. **Criticality of Early Planning and Timely Procurement**
   - Low absorption in development projects emphasises the importance of pre-emptive procurement and advance mobilisation of contractors and resources.
2. **Revenue Streams are Highly Seasonal and Context-Sensitive**
   - Underperformance in own source revenue highlights the necessity for targeted enforcement during low-yield periods, digitalisation of payment channels, and effective awareness campaigns.
3. **Recurrent Budget Execution is Largely Driven by Payroll Obligations**
   - Departments with high personnel costs demonstrated higher absorption rates, underscoring the fixed nature of employee-related expenditure versus discretionary allocations that require proactive spending management.
4. **Importance of Interdepartmental Coordination**
   - Delays and underutilisation were often linked to weak coordination between planning, finance, and implementing units. Streamlined communication and joint planning enhance budget execution efficiency.
5. **Data-Driven Monitoring Improves Forecasting**
   - Continuous monitoring of quarterly performance allows early detection of underperforming sectors, enabling corrective actions before the fiscal year end.

7.4 Recommendations

1. **Accelerate Development Expenditure**
   - Prioritise high-impact projects in roads, water, health, and trade sectors.
   - Expedite procurement, contract mobilisation, and release of funds for ongoing capital projects.
   - Implement phased quarterly project milestones to track execution.
2. **Strengthen Own Source Revenue Mobilisation**
   - Enforce compliance through inspections, demand notices, and targeted awareness campaigns.
   - Introduce digital payment platforms to increase collection efficiency and reduce leakages.
   - Sequence revenue collection strategies to match seasonal trends, particularly for single business permits, signage, and agricultural fees.
3. **Enhance Recurrent Expenditure Efficiency**
   - Reallocate underutilised funds from low-absorption recurrent lines to critical operational needs.
   - Introduce periodic departmental expenditure reviews to ensure timely utilisation of training, supplies, and operational budgets.
4. **Mitigate Macroeconomic and Climate Risks**
   - Introduce contingency allocations for inflationary adjustments and emergency response.

- Promote climate-resilient agricultural practices and water conservation to stabilise revenue flows.

5. **Strengthen Institutional and Administrative Systems**
   - Establish integrated monitoring and evaluation frameworks across ministries.
   - Improve interdepartmental coordination to streamline procurement approvals, fund disbursement, and expenditure reporting.
   - Build capacity in financial management, planning, and project execution within departments.
6. **Implement Performance-Based Accountability**
   - Align budget execution with clearly defined outputs and measurable targets.
   - Link performance evaluations to timely and effective expenditure utilisation.

7.5 Conclusion

The first quarter of FY 2025/2026 provides critical insights into the operational and fiscal dynamics of Kitui County. Key challenges include low development expenditure, underperforming revenue streams, and administrative bottlenecks, while lessons highlight the value of planning, coordination, and monitoring. By implementing the outlined recommendations, accelerating project execution, enforcing revenue compliance, improving operational efficiency, and strengthening institutional systems, Kitui County can improve budget absorption, enhance service delivery, and achieve full-year fiscal and development objectives.

ANNEXTURES

Annex 1: Departmental Analysis- Abs Rate

Ministry/ Spending Entity	*Approved Estimates (Net)*	*Cumulative Expenditure*	*Variance*	*% Abs Rate*
A.Office of the Governor				
Decentralized Units Service Delivery Coordination	177,996,666	29,372,740	148,623,926	16.50%
General Administration and Planning	2,016,217,706	490,620,867	1,525,596,839	24.33%
Governor's Service Delivery Unit & Public Communication	93,403,237	42,133,209	51,270,028	45.11%
Human Resources	17,100,000	2,249,860	14,850,140	13.16%
Office of Chief of Staff	8,288,200	1,714,879	6,573,321	20.69%
Office of County Attorney	36,742,424	14,181,192	22,561,232	38.60%
Office of the County secretary	37,878,570	5,629,550	32,249,020	14.86%
Procurement	8,300,000	2,640,700	5,659,300	31.82%
Special Programme	3,800,000	58,500	3,741,500	1.54%
Total	***2,399,726,803***	***588,601,497***	***1,811,125,306***	***24.53%***
B. Office of the Deputy Governor				
Administration Planning & Support Services	33,407,771	4,751,958	28,655,813	14.22%
Perfomance Mgt & Disaster Mitigation	69,882,674	10,231,482	59,651,192	14.64%
Tourism Devt & Promotion	94,418,950	7,383,476	87,035,474	7.82%
Total	***197,709,395***	***22,366,916***	***175,342,479***	***11.31%***
C. Ministry of Water and Irrigation				
General Administration & Planning	119,621,241	51,976,896	67,644,345	43.45%
Irrigation	136,472,560	2,246,800	134,225,760	1.65%
Water	439,456,215	62,360,567	377,095,648	14.19%
Total	***695,550,016***	***116,584,263***	***578,965,753***	***16.76%***
D. Education Training and Skills Development				
Basic Education, ECDE & Childcare Facilities	112,359,202	15,536,036	96,823,166	13.83%
General Administration & Planning	826,202,425	80,888,319	745,314,106	9.79%
Polytechnics Vocational Centers & Home Craft Centers	113,979,348	11,383,321	102,596,027	9.99%
Total	***1,052,540,975***	***107,807,676***	***944,733,299***	***10.24%***
E. Ministry of Roads, Public Works and Transport				
General Administration & Planning	184,392,181	57,999,377	126,392,804	31.45%
Public Works	190,692,517	10,054,624	180,637,893	5.27%
Roads, Transport & Mechanical Services	583,895,550	55,013,058	528,882,492	9.42%
Total	***958,980,248***	***123,067,059***	***835,913,189***	***12.83%***
F. Health and Sanitation				
Curative and Rehabilitative Services	1,277,695,502	511,004,255	766,691,247	39.99%
Medical Services	1,604,870,062	663,502,341	941,367,721	41.34%
Public Health	1,270,006,834	660,624,887	609,381,947	52.02%
Total	***4,152,572,398***	***1,835,131,483***	***2,317,440,915***	***44.19%***
G. Trade Industry MSMs Innovation & Cooperatives				
Cooperatives	51,646,714	9,829,925	41,816,789	19.03%
General Administration & Planning	124,700,283	3,862,314	120,837,969	3.10%
Trade & Markets	472,254,210	45,737,172	426,517,038	9.68%
Total	***648,601,207***	***59,429,411***	***589,171,796***	***9.16%***

Ministry/ Spending Entity	*Approved Estimates (Net)*	*Cumulative Expenditure*	*Variance*	*% Abs Rate*
H. Ministry of Energy Environment Forestry & Natural Resources				
Energy, Minerals & Natural Resources	193,919,279	16,793,170	177,126,109	8.66%
Environment & Forestry	312,797,558	74,852,125	237,945,433	23.93%
General Administration & Planning	38,939,143	1,813,683	37,125,460	4.66%
Total	***545,655,980***	***93,458,978***	***452,197,002***	***17.13%***
I. Ministry of Culture Gender Youth ICT Sports and Social Services				
Culture Gender & Social Services	51,133,835	11,572,322	39,561,513	22.63%
General Administration & Planning	95,442,821	1,147,406	94,295,415	1.20%
Sports	48,694,706	3,795,652	44,899,054	7.79%
Youth Sports ICT & Innovation	73,173,629	8,674,789	64,498,840	11.86%
Total	***268,444,991***	***25,190,169***	***243,254,822***	***9.38%***
J. Ministry of Finance Economic Planning and Revenue Management				
Accounts	13,985,355	4,150,007	9,835,348	29.67%
Budgetary Supplies	56,928,220	10,358,811	46,569,409	18.20%
Economic Planning	461,732,713	32,345,452	429,387,261	7.01%
General Administration & Planning	283,308,539	153,382,054	129,926,485	54.14%
Internal Audit	6,958,400	1,865,466	5,092,934	26.81%
Procurement	6,808,928	1,439,930	5,368,998	21.15%
Total	***829,722,155***	***203,541,720***	***626,180,435***	***24.53%***
K. Ministry of Agriculture and Livestock				
Agriculture	432,791,658	30,644,951	402,146,707	7.08%
Aquaculture Devt	9,513,447	1,099,866	8,413,581	11.56%
Fisheries	1,300,000	-	1,300,000	0.00%
General Administration	275,780,960	38,020,146	237,760,814	13.79%
Livestock Devt	105,387,577	4,960,529	100,427,048	4.71%
Total	***824,773,642***	***74,725,492***	***750,048,150***	***9.06%***
L. Ministry of Lands Housing and Urban Development				
General Administration	79,695,284	8,058,601	71,636,683	10.11%
Land information & Management	51,617,527	3,224,869	48,392,658	6.25%
Land Survey	21,472,127	599,762	20,872,365	2.79%
Lands & Housing	2,990,000	254,948	2,735,052	8.53%
Urban Development	423,166,224	79,289,632	343,876,592	18.74%
Total	***578,941,162***	***91,427,812***	***487,513,350***	***15.79%***
M. County Public Service Board				
General Administration And Planning	51,855,422	2,470,022	49,385,400	4.76%
Human Resources programme	23,615,506	3,833,543	19,781,963	16.23%
Total	***75,470,928***	***6,303,565***	***69,167,363***	***8.35%***
N. County Assembly Service Board				
General Administration & Planning	377,928,753	77,104,966	300,823,787	20.40%
Legislative Department	668,148,802	225,768,635	442,380,167	33.79%
Total	***1,046,077,555***	***302,873,601***	***743,203,954***	***28.95%***
GRANT TOTAL	**14,274,767,455**	**3,650,509,642**	**10,624,257,813**	***25.57%***

Annex 2: Analysis By Budget Line Description- Per Ministry/ Spending Entity

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
A. Office of The Governor				
A- RECURRENT				
Basic Salaries - Permanent Employees	562,143,167	236,210,740	325,932,427	42.02%
Basic Wages- Temporary Employees	27,164,000	9,517,631	17,646,369	35.04%
Communication, Supplies and Services	7,988,280	1,596,200	6,392,080	19.98%
Domestic Travel and Subsistence, and Other Transportation Costs	38,886,377	18,655,100	20,231,277	47.97%
Foreign Travel and Subsistence Allowance	6,607,000	-	6,607,000	0.00%
Fuel Oil and Lubricants	22,243,000	8,907,497	13,335,503	40.05%
Hospitality Supplies and Services	70,003,219	11,564,871	58,438,348	16.52%
Insurance Costs	350,525,000	-	350,525,000	0.00%
Office and General Supplies and Services	18,397,963	-	18,397,963	0.00%
Other Operating Expenses	139,149,121	60,924,428	78,224,693	43.78%
Pre-feasibility, Feasibility and Appraisal Studies	32,459,000	1,839,400	30,619,600	5.67%
Printing , Advertising and Information Supplies and Services	17,146,000	351,849	16,794,151	2.05%
Purchase of Office Furniture and General Equipment	14,977,200	88,000	14,889,200	0.59%
Purchase of Specialised Plant, Equipment and Machinery	1,000,000	-	1,000,000	0.00%
Rentals of Produced Assets	7,707,900	3,748,858	3,959,042	48.64%
Routine Maintenance - Other Assets	20,029,600	612,051	19,417,549	3.06%
Specialised Materials and Supplies	8,351,500	-	8,351,500	0.00%
Training Expenses	15,661,500	2,202,400	13,459,100	14.06%
Utilities Supplies and Services	7,185,800	645,597	6,540,203	8.98%
Sub- Total	***1,367,625,627***	***356,864,622***	***1,010,761,005***	***26.09%***
B- DEVELOPMENT				
Construction and Civil Works	919,642,676	231,736,875	687,905,801	25.20%
Construction of Buildings	110,541,500	-	110,541,500	0.00%
Pre-feasibility, Feasibility and Appraisal Studies	1,917,000	-	1,917,000	0.00%
Sub- Total	***1,032,101,176***	***231,736,875***	***800,364,301***	***22.45%***
TOTAL	**2,399,726,803**	**588,601,497**	**1,811,125,306**	**24.53%**
B. Office of the Deputy Governor				
A- RECURRENT				
Refurbishment of Buildings	84,117	-	84,117	0.00%
Basic Salaries - Permanent Employees	79,668,379	8,939,637	70,728,742	11.22%
Communication, Supplies and Services	1,347,536	277,500	1,070,036	20.59%
Domestic Travel and Subsistence, and Other Transportation Costs	9,915,696	4,928,720	4,986,976	49.71%
Foreign Travel and Subsistence Allowance	347,500	-	347,500	0.00%
Fuel Oil and Lubricants	7,157,000	270,000	6,887,000	3.77%
Hospitality Supplies and Services	26,923,142	3,833,139	23,090,003	14.24%
Office and General Supplies and Services	1,810,180	99,000	1,711,180	5.47%
Other Operating Expenses	3,493,000	1,001,400	2,491,600	28.67%
Pre-feasibility, Feasibility and Appraisal Studies	60,500	-	60,500	0.00%

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
Printing , Advertising and Information Supplies and Services	4,970,093	473,270	4,496,823	9.52%
Purchase of Office Furniture and General Equipment	3,465,688	49,500	3,416,188	1.43%
Routine Maintenance - Other Assets	5,574,895	450,840	5,124,055	8.09%
Specialised Materials and Supplies	1,092,108	-	1,092,108	0.00%
Training Expenses	7,252,118	1,493,610	5,758,508	20.60%
Utilities Supplies and Services	1,044,635	-	1,044,635	0.00%
Sub-Total	***154,206,587***	***21,816,616***	***132,389,971***	***14.15%***
B- DEVELOPMENT				
Construction and Civil Works	33,300,000	-	33,300,000	0.00%
Pre-feasibility, Feasibility and Appraisal Studies	10,202,808	550,300	9,652,508	5.39%
Sub-Total	***43,502,808***	***550,300***	***42,952,508***	***1.26%***
TOTAL	**197,709,395**	**22,366,916**	**175,342,479**	**11.31%**
C. Ministry of Water and Irrigation				
A- RECURRENT				
Refurbishment of Buildings	1,069,260	-	1,069,260	0.00%
Basic Salaries - Permanent Employees	110,407,882	49,672,391	60,735,491	44.99%
Communication, Supplies and Services	1,333,139	70,000	1,263,139	5.25%
Construction of Building	1,200,000	-	1,200,000	0.00%
Domestic Travel and Subsistence, and Other Transportation Costs	8,864,071	2,964,400	5,899,671	33.44%
Foreign Travel and Subsistence Allowance	1,317,638	-	1,317,638	0.00%
Fuel Oil and Lubricants	12,212,036	3,850,200	8,361,836	31.53%
Hospitality Supplies and Services	1,317,666	205,374	1,112,292	15.59%
Office and General Supplies and Services	3,553,560	-	3,553,560	0.00%
Pre-feasibility, Feasibility and Appraisal Studies	2,750,000	-	2,750,000	0.00%
Printing , Advertising and Information Supplies and Services	1,246,287	57,420	1,188,867	4.61%
Purchase of Office Furniture and General Equipment	3,359,593	-	3,359,593	0.00%
Routine Maintenance - Other Assets	7,532,306	59,100	7,473,206	0.78%
Specialised Materials and Supplies	661,901	-	661,901	0.00%
Training Expenses	8,140,449	2,044,260	6,096,189	25.11%
Utilities Supplies and Services	1,298,042	23,750	1,274,292	1.83%
Sub-Total	***166,263,830***	***58,946,895***	***107,316,935***	***35.45%***
B- DEVELOPMENT				
Overhaul and Refurbishment of Construction and Civil Works	2,000,000	-	2,000,000	0.00%
Capital Grants	6,000,000	-	6,000,000	0.00%
Construction and Civil Works	429,378,885	7,637,372	421,741,513	1.78%
Refurbishment of Buildings	17,000,000	-	17,000,000	0.00%
Rehabilitation of Civil Works	24,907,301	-	24,907,301	0.00%
Subsidies to Non-Financial - Other (Budget)	50,000,000	49,999,996	4	100.00%
Sub-Total	***529,286,186***	***57,637,368***	***471,648,818***	***10.89%***
TOTAL	**695,550,016**	**116,584,263**	**578,965,753**	**16.76%**
D. Education Training and Skills Development				
A- RECURRENT				

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
Basic Salaries - Permanent Employees	813,444,415	78,512,071	734,932,344	9.65%
Communication, Supplies and Services	2,185,344	106,300	2,079,044	4.86%
Domestic Travel and Subsistence, and Other Transportation Costs	10,974,721	3,118,300	7,856,421	28.41%
Foreign Travel and Subsistence Allowance	2,209,000	-	2,209,000	0.00%
Fuel Oil and Lubricants	6,911,319	1,900,000	5,011,319	27.49%
Hospitality Supplies and Services	6,103,919	1,229,474	4,874,445	20.14%
Office and General Supplies and Services	6,483,852	1,712,922	4,770,930	26.42%
Other Operating Expenses	3,098,732	285,200	2,813,532	9.20%
Pre-feasibility, Feasibility and Appraisal Studies	6,044,900	492,600	5,552,300	8.15%
Printing , Advertising and Information Supplies and Services	5,608,704	385,203	5,223,501	6.87%
Purchase of Office Furniture and General Equipment	3,530,079	-	3,530,079	0.00%
Routine Maintenance - Other Assets	9,301,864	-	9,301,864	0.00%
Specialised Materials and Supplies	163,800	-	163,800	0.00%
Training Expenses	27,913,061	3,361,700	24,551,361	12.04%
Transfers-(From Equitable Share)	30,000,000	-	30,000,000	0.00%
Utilities Supplies and Services	966,058	-	966,058	0.00%
Sub-Total	***934,939,768***	***91,103,770***	***843,835,998***	***9.74%***
B- DEVELOPMENT				
Capital Grants	10,000,000	-	10,000,000	0.00%
Construction and Civil Works	40,101,207	5,136,052	34,965,155	12.81%
Grant- Training Expenses - Other (Bud	20,000,000	-	20,000,000	0.00%
Purchase of Specialised Plant, Equipment and Machinery	4,500,000	-	4,500,000	0.00%
Refurbishment of Buildings	43,000,000	11,567,854	31,432,146	26.90%
Sub-Total	***117,601,207***	***16,703,906***	***100,897,301***	***14.20%***
TOTAL	**1,052,540,975**	**107,807,676**	**944,733,299**	**10.24%**
E. Ministry Of Roads, Public Works and Transport				
A- RECURRENT				
Basic Salaries - Permanent Employees	177,392,181	56,434,707	120,957,474	31.81%
Basic Wages- Temporary Employees	540,000	270,000	270,000	50.00%
Communication, Supplies and Services	1,532,000	384,000	1,148,000	25.07%
Construction of Building	2,000,000	-	2,000,000	0.00%
Domestic Travel and Subsistence, and Other Transportation Costs	7,406,217	2,881,300	4,524,917	38.90%
Foreign Travel and Subsistence Allowance	435,000	-	435,000	0.00%
Fuel Oil and Lubricants	2,400,000	-	2,400,000	0.00%
Hospitality Supplies and Services	2,940,000	726,804	2,213,196	24.72%
Office and General Supplies and Services	3,566,000	-	3,566,000	0.00%
Other Operating Expenses	1,365,000	97,568	1,267,432	7.15%
Pre-feasibility, Feasibility and Appraisal Studies	31,600,000	4,180,100	27,419,900	13.23%
Printing , Advertising and Information Supplies and Services	3,250,000	15,500	3,234,500	0.48%
Purchase of Office Furniture and General Equipment	3,150,000	99,000	3,051,000	3.14%
Routine Maintenance - Other Assets	12,230,000	-	12,230,000	0.00%
Specialised Materials and Supplies	3,590,000	213,765	3,376,235	5.95%

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
Training Expenses	4,085,000	1,026,170	3,058,830	25.12%
Utilities Supplies and Services	1,200,000	319,450	880,550	26.62%
Sub-Total	***258,681,398***	***66,648,364***	***192,033,034***	***25.76%***
B- DEVELOPMENT				
Construction of Roads	597,498,850	53,270,307	544,228,543	8.92%
Construction and Civil Works	42,500,000	448,915	42,051,085	1.06%
Construction of Buildings	10,300,000	307,400	9,992,600	2.98%
Pre-feasibility, Feasibility and Appraisal Studies	13,000,000	2,392,073	10,607,927	18.40%
Purchase of Specialised Plant, Equipment and Machinery	14,000,000	-	14,000,000	0.00%
Purchase of Vehicles and Other Transport Equipment	7,000,000	-	7,000,000	0.00%
Routine Maintenance - Vehicles	16,000,000	-	16,000,000	0.00%
Sub-Total	***700,298,850***	***56,418,695***	***643,880,155***	***8.06%***
TOTAL	**958,980,248**	**123,067,059**	**835,913,189**	**12.83%**
F. Health and Sanitation				
A- RECURRENT				
Basic Salaries - Permanent Employees	2,893,325,988	1,623,129,176	1,270,196,812	56.10%
Basic Wages- Temporary Employees	96,920,000	40,352,102	56,567,898	41.63%
Communication, Supplies and Services	1,621,590	258,000	1,363,590	15.91%
Domestic Travel and Subsistence, and Other Transportation Costs	32,821,486	11,971,250	20,850,236	36.47%
Foreign Travel and Subsistence Allowance	1,124,906	-	1,124,906	0.00%
Fuel Oil and Lubricants	10,843,900	2,600,000	8,243,900	23.98%
Hospitality Supplies and Services	9,441,201	3,278,310	6,162,891	34.72%
Office and General Supplies and Services	3,105,587	29,880	3,075,707	0.96%
Other Operating Expenses	590,000	-	590,000	0.00%
Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	274,800	725,200	27.48%
Printing , Advertising and Information Supplies and Services	10,202,421	239,997	9,962,424	2.35%
Purchase of Office Furniture and General Equipment	4,455,000	692,900	3,762,100	15.55%
Purchase of Vehicles and Other Transport Equipment	9,001,800	585,000	8,416,800	6.50%
Routine Maintenance - Other Assets	16,471,466	732,280	15,739,186	4.45%
Specialised Materials and Supplies	412,894,350	91,039,049	321,855,301	22.05%
Training Expenses	7,110,000	1,944,937	5,165,063	27.35%
Transfers-(From Equitable Share)	415,671,444	8,161,517	407,509,927	1.96%
Utilities Supplies and Services	50,193,912	12,081,558	38,112,354	24.07%
Sub-Total	***3,976,795,051***	***1,797,370,756***	***2,179,424,295***	***45.20%***
B- DEVELOPMENT				
Capital Grants	14,229,000	316,032	13,912,968	2.22%
Construction of Buildings	72,501,004	22,969,864	49,531,140	31.68%
Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	-	1,000,000	0.00%
Purchase of Specialised Plant, Equipment and Machinery	20,838,781	10,418,810	10,419,971	50.00%
Refurbishment of Buildings	64,208,562	3,178,586	61,029,976	4.95%
Rehabilitation of Civil Works	3,000,000	877,435	2,122,565	29.25%

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
Sub-Total	***175,777,347***	***37,760,727***	***138,016,620***	***21.48%***
TOTAL	**4,152,572,398**	**1,835,131,483**	**2,317,440,915**	**44.19%**
G. Trade Industry MSMs Innovation & Cooperatives				
A- RECURRENT				
Basic Salaries - Permanent Employees	86,850,458	-	86,850,458	0.00%
Communication, Supplies and Services	3,049,841	600,500	2,449,341	19.69%
Domestic Travel and Subsistence, and Other Transportation Costs	14,451,521	6,228,450	8,223,071	43.10%
Foreign Travel and Subsistence Allowance	9,595,273	-	9,595,273	0.00%
Fuel Oil and Lubricants	5,900,674	1,550,000	4,350,674	26.27%
Hospitality Supplies and Services	11,190,897	3,468,014	7,722,883	30.99%
Insurance Costs	1,129,000	-	1,129,000	0.00%
Office and General Supplies and Services	3,818,188	-	3,818,188	0.00%
Other Operating Expenses	9,969,702	2,462,300	7,507,402	24.70%
Pre-feasibility, Feasibility and Appraisal Studies	6,800,000	687,600	6,112,400	10.11%
Printing , Advertising and Information Supplies and Services	16,528,499	2,410,100	14,118,399	14.58%
Purchase of Office Furniture and General Equipment	7,367,482	-	7,367,482	0.00%
Purchase of Vehicles and Other Transport Equipment	8,700,000	-	8,700,000	0.00%
Rentals of Produced Assets	476,315	-	476,315	0.00%
Routine Maintenance - Other Assets	8,406,419	209,500	8,196,919	2.49%
Specialised Materials and Supplies	2,480,800	-	2,480,800	0.00%
Training Expenses	22,149,623	4,280,360	17,869,263	19.32%
Utilities Supplies and Services	2,230,202	17,432	2,212,770	0.78%
Sub-Total	***221,094,894***	***21,914,256***	***199,180,638***	***9.91%***
B- DEVELOPMENT				
Acquisition of Land	7,000,000	-	7,000,000	0.00%
Construction and Civil Works	315,800,000	27,391,603	288,408,397	8.67%
Construction of Buildings	55,000,000	10,123,552	44,876,448	18.41%
Pre-feasibility, Feasibility and Appraisal Studies	49,706,313	-	49,706,313	0.00%
Sub-Total	***427,506,313***	***37,515,155***	***389,991,158***	***8.78%***
TOTAL	**648,601,207**	**59,429,411**	**589,171,796**	**9.16%**
H. Ministry Of Energy Environment Forestry & Natural Resources				
A- RECURRENT				
Basic Salaries - Permanent Employees	54,437,555	-	54,437,555	0.00%
Basic Wages- Temporary Employees	360,000	87,687	272,313	24.36%
Communication, Supplies and Services	2,578,100	333,000	2,245,100	12.92%
Domestic Travel and Subsistence, and Other Transportation Costs	19,145,022	4,715,400	14,429,622	24.63%
Foreign Travel and Subsistence Allowance	1,396,000	-	1,396,000	0.00%
Fuel Oil and Lubricants	6,174,916	990,000	5,184,916	16.03%
Hospitality Supplies and Services	4,938,059	1,092,300	3,845,759	22.12%
Office and General Supplies and Services	2,994,312	528,500	2,465,812	17.65%
Other Operating Expenses	191,541	-	191,541	0.00%

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
Pre-feasibility, Feasibility and Appraisal Studies	8,000,000	2,980,900	5,019,100	37.26%
Printing , Advertising and Information Supplies and Services	2,229,037	39,900	2,189,137	1.79%
Purchase of Office Furniture and General Equipment	4,691,360	134,683	4,556,677	2.87%
Purchase of Specialised Plant, Equipment and Machinery	1,500,000	-	1,500,000	0.00%
Rentals of Produced Assets	4,187,197	-	4,187,197	0.00%
Routine Maintenance - Other Assets	3,936,097	100,200	3,835,897	2.55%
Specialised Materials and Supplies	2,944,425	-	2,944,425	0.00%
Training Expenses	12,549,926	1,839,600	10,710,326	14.66%
Utilities Supplies and Services	344,389	-	344,389	0.00%
Sub-Total	***132,597,936***	***12,842,170***	***119,755,766***	***9.69%***
B- DEVELOPMENT				
Capital Grants	279,558,044	72,477,438	207,080,606	25.93%
Construction and Civil Works	114,000,000	8,139,370	105,860,630	7.14%
Construction of Buildings	6,000,000	-	6,000,000	0.00%
Pre-feasibility, Feasibility and Appraisal Studies	5,000,000	-	5,000,000	0.00%
Purchase of Certified Seeds, Breeding Stock and Live Animals	3,500,000	-	3,500,000	0.00%
Rehabilitation of Civil Works	5,000,000	-	5,000,000	0.00%
Sub-Total	***413,058,044***	***80,616,808***	***332,441,236***	***19.52%***
TOTAL	**545,655,980**	**93,458,978**	**452,197,002**	**17.13%**
I. Ministry Of Culture Gender Youth ICT Sports and Social Services				
A- RECURRENT				
Basic Salaries - Permanent Employees	90,018,005	-	90,018,005	0.00%
Communication, Supplies and Services	1,082,340	209,500	872,840	19.36%
Domestic Travel and Subsistence, and Other Transportation Costs	5,951,644	2,920,200	3,031,444	49.07%
Foreign Travel and Subsistence Allowance	361,100	-	361,100	0.00%
Fuel Oil and Lubricants	2,300,165	791,982	1,508,183	34.43%
Hospitality Supplies and Services	6,335,820	853,400	5,482,420	13.47%
Office and General Supplies and Services	1,359,164	65,200	1,293,964	4.80%
Other Operating Expenses	5,776,506	1,318,750	4,457,756	22.83%
Pre-feasibility, Feasibility and Appraisal Studies	11,508,205	3,963,848	7,544,357	34.44%
Printing , Advertising and Information Supplies and Services	35,056,023	3,029,252	32,026,771	8.64%
Purchase of Office Furniture and General Equipment	749,000	-	749,000	0.00%
Purchase of Specialised Plant, Equipment and Machinery	800,110	-	800,110	0.00%
Routine Maintenance - Other Assets	855,500	6,700	848,800	0.78%
Specialised Materials and Supplies	14,970,600	-	14,970,600	0.00%
Training Expenses	13,641,973	1,495,660	12,146,313	10.96%
Transfers-(From Equitable Share)	1,521,331	-	1,521,331	0.00%
Utilities Supplies and Services	223,600	33,154	190,446	14.83%
Sub-Total	***192,511,086***	***14,687,646***	***177,823,440***	***7.63%***

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
B- DEVELOPMENT				
Construction and Civil Works	65,102,660	10,502,523	54,600,137	16.13%
Purchase of Specialised Plant, Equipment and Machinery	2,134,007	-	2,134,007	0.00%
Refurbishment of Buildings	8,697,238	-	8,697,238	0.00%
Sub-Total	***75,933,905***	***10,502,523***	***65,431,382***	***13.83%***
TOTAL	**268,444,991**	**25,190,169**	**243,254,822**	**9.38%**
J. Ministry of Finance Economic Planning and Revenue Management				
A- RECURRENT				
Refurbishment of Buildings	146,000	-	146,000	0.00%
Basic Salaries - Permanent Employees	246,115,957	150,411,755	95,704,202	61.11%
Communication, Supplies and Services	2,513,700	1,003,581	1,510,119	39.92%
Domestic Travel and Subsistence, and Other Transportation Costs	37,885,036	14,880,417	23,004,619	39.28%
Foreign Travel and Subsistence Allowance	500,000	-	500,000	0.00%
Fuel Oil and Lubricants	7,722,024	2,148,045	5,573,979	27.82%
Hospitality Supplies and Services	11,197,910	4,696,022	6,501,888	41.94%
Housing loans to public servants	5,000,000	-	5,000,000	0.00%
Office and General Supplies and Services	6,239,025	184,080	6,054,945	2.95%
Other Operating Expenses	9,157,184	1,577,060	7,580,124	17.22%
Pre-feasibility, Feasibility and Appraisal Studies	12,670,568	9,840,600	2,829,968	77.67%
Printing , Advertising and Information Supplies and Services	20,138,000	4,980,221	15,157,779	24.73%
Purchase of Office Furniture and General Equipment	6,155,657	51,700	6,103,957	0.84%
Routine Maintenance - Other Assets	22,338,500	693,815	21,644,685	3.11%
Specialised Materials and Supplies	696,000	-	696,000	0.00%
Training Expenses	15,322,194	4,908,640	10,413,554	32.04%
Utilities Supplies and Services	299,400	50,000	249,400	16.70%
Sub-Total	***404,097,155***	***195,425,936***	***208,671,219***	***48.36%***
B- DEVELOPMENT				
Emergency Fund	20,000,000	-	20,000,000	0.00%
Grant- Training Expenses - Other (Bud	405,625,000	8,115,784	397,509,216	2.00%
Sub-Total	***425,625,000***	***8,115,784***	***417,509,216***	***1.91%***
TOTAL	**829,722,155**	**203,541,720**	**626,180,435**	**24.53%**
K. Ministry of Agriculture and Livestock				
A- RECURRENT				
Refurbishment of Buildings	2,422,560	-	2,422,560	0.00%
Basic Salaries - Permanent Employees	322,521,156	37,387,285	285,133,871	11.59%
Basic Wages- Temporary Employees	6,106,100	2,832,099	3,274,001	46.38%
Communication, Supplies and Services	1,454,293	192,000	1,262,293	13.20%
Domestic Travel and Subsistence, and Other Transportation Costs	9,458,179	3,809,200	5,648,979	40.27%
Foreign Travel and Subsistence Allowance	492,340	-	492,340	0.00%
Fuel Oil and Lubricants	12,180,148	5,782,100	6,398,048	47.47%
Hospitality Supplies and Services	2,051,692	246,814	1,804,878	12.03%
Office and General Supplies and Services	5,744,093	150,340	5,593,753	2.62%
Other Operating Expenses	1,269,137	-	1,269,137	0.00%

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
Pre-feasibility, Feasibility and Appraisal Studies	7,729,810	1,393,250	6,336,560	18.02%
Printing , Advertising and Information Supplies and Services	2,645,768	14,940	2,630,828	0.56%
Purchase of Office Furniture and General Equipment	1,951,707	-	1,951,707	0.00%
Rentals of Produced Assets	65,054	-	65,054	0.00%
Routine Maintenance - Other Assets	30,558,049	8,809,815	21,748,234	28.83%
Specialised Materials and Supplies	3,436,127	-	3,436,127	0.00%
Training Expenses	9,590,464	2,479,600	7,110,864	25.85%
Transfers-(From Equitable Share)	5,067,800	2,500,000	2,567,800	49.33%
Utilities Supplies and Services	2,056,979	388,846	1,668,133	18.90%
Sub-Total	***426,801,456***	***65,986,289***	***360,815,167***	***15.46%***
B- DEVELOPMENT				
Capital Transfer	272,540,151	-	272,540,151	0.00%
Construction and Civil Works	24,532,890	-	24,532,890	0.00%
Pre-feasibility, Feasibility and Appraisal Studies	29,875,010	1,499,400	28,375,610	5.02%
Printing , Advertising and Information Supplies and Services- Development	45,000,000	7,239,803	37,760,197	16.09%
Purchase of Certified Seeds, Breeding Stock and Live Animals	9,334,135	-	9,334,135	0.00%
Purchase of Specialised Plant, Equipment and Machinery	9,190,000	-	9,190,000	0.00%
Specialised Materials and Supplies	7,500,000	-	7,500,000	0.00%
Sub-Total	***397,972,186***	***8,739,203***	***389,232,983***	***2.20%***
TOTAL	**824,773,642**	**74,725,492**	**750,048,150**	**9.06%**
L. Ministry of Lands Housing and Urban Development				
A- RECURRENT				
Basic Salaries - Permanent Employees	66,945,284	5,000,000	61,945,284	7.47%
Communication, Supplies and Services	2,310,000	181,500	2,128,500	7.86%
Domestic Travel and Subsistence, and Other Transportation Costs	12,424,466	4,045,800	8,378,666	32.56%
Fuel Oil and Lubricants	4,600,000	1,559,096	3,040,904	33.89%
Hospitality Supplies and Services	1,764,194	414,700	1,349,494	23.51%
Office and General Supplies and Services	5,420,000	939,801	4,480,199	17.34%
Other Operating Expenses	2,780,000	-	2,780,000	0.00%
Printing , Advertising and Information Supplies and Services	4,000,000	670,593	3,329,407	16.76%
Purchase of Specialised Plant, Equipment and Machinery	4,412,127	-	4,412,127	0.00%
Routine Maintenance - Other Assets	4,698,000	29,900	4,668,100	0.64%
Training Expenses	6,770,000	491,072	6,278,928	7.25%
Transfers-(From Equitable Share)	148,979,359	33,173,618	115,805,741	22.27%
Utilities Supplies and Services	700,000	47,332	652,668	6.76%
Sub-Total	***265,803,430***	***46,553,412***	***219,250,018***	***17.51%***
B- DEVELOPMENT				
Acquisition of Land	2,000,000	-	2,000,000	0.00%
Acquisition of Other Naturally Occurring Assets	2,912,127	-	2,912,127	0.00%
Capital Grants	28,400,000	28,000,000	400,000	98.59%

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
Capital Transfer	132,137,732	14,422,500	117,715,232	10.91%
Construction and Civil Works	94,587,873	-	94,587,873	0.00%
Construction of Buildings	3,600,000	-	3,600,000	0.00%
Pre-feasibility, Feasibility and Appraisal Studies	48,000,000	2,451,900	45,548,100	5.11%
Rehabilitation of Civil Works	1,500,000	-	1,500,000	0.00%
Sub-Total	***313,137,732***	***44,874,400***	***268,263,332***	***14.33%***
TOTAL	**578,941,162**	**91,427,812**	**487,513,350**	**15.79%**
M. County Public Service Board				
A- RECURRENT				
Basic Salaries - Permanent Employees	35,769,422	-	35,769,422	0.00%
Communication, Supplies and Services	1,295,000	260,000	1,035,000	20.08%
Domestic Travel and Subsistence, and Other Transportation Costs	6,295,000	2,377,000	3,918,000	37.76%
Foreign Travel and Subsistence Allowance	3,489,000	-	3,489,000	0.00%
Fuel Oil and Lubricants	3,010,000	1,505,000	1,505,000	50.00%
Hospitality Supplies and Services	5,453,006	1,271,962	4,181,044	23.33%
Office and General Supplies and Services	2,500,000	-	2,500,000	0.00%
Other Operating Expenses	1,173,000	96,250	1,076,750	8.21%
Printing , Advertising and Information Supplies and Services	3,450,000	49,960	3,400,040	1.45%
Purchase of Office Furniture and General Equipment	4,080,000	-	4,080,000	0.00%
Rentals of Produced Assets	411,000	180,030	230,970	43.80%
Routine Maintenance - Other Assets	2,360,000	14,200	2,345,800	0.60%
Training Expenses	5,805,000	487,800	5,317,200	8.40%
Utilities Supplies and Services	380,500	61,363	319,137	16.13%
Sub-Total	***75,470,928***	***6,303,565***	***69,167,363***	***8.35%***
TOTAL	**75,470,928**	**6,303,565**	**69,167,363**	**8.35%**
N. County Assembly Service Board				
A- RECURRENT				
Basic Salaries - Permanent Employees	448,097,764	125,409,527	322,688,237	27.99%
Basic Wages- Temporary Employees	3,184,055	1,070,196	2,113,859	33.61%
Communication, Supplies and Services	8,102,000	242,270	7,859,730	2.99%
Domestic Travel and Subsistence, and Other Transportation Costs	90,117,028	70,162,679	19,954,349	77.86%
Foreign Travel and Subsistence Allowance	36,518,800	14,443,000	22,075,800	39.55%
Fuel Oil and Lubricants	7,276,000	2,632,831	4,643,169	36.19%
Government Pension and Retirement Benefits	58,024,665	18,658,110	39,366,555	32.16%
Hospitality Supplies and Services	60,773,934	23,878,812	36,895,122	39.29%
Insurance Costs	50,380,000	-	50,380,000	0.00%
Office and General Supplies and Services	12,536,184	2,853,158	9,683,026	22.76%
Other Operating Expenses	48,711,760	12,690,686	36,021,074	26.05%
Printing , Advertising and Information Supplies and Services	77,936,557	26,000,298	51,936,259	33.36%
Purchase of Office Furniture and General Equipment	7,998,700	245,555	7,753,145	3.07%
Purchase of Specialised Plant, Equipment and Machinery	300,000	-	300,000	0.00%

Ministry/ Spending Entity	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
Purchase of Vehicles and Other Transport Equipment	1,000,000	-	1,000,000	0.00%
Rentals of Produced Assets	4,904,000	1,177,112	3,726,888	24.00%
Routine Maintenance - Other Assets	10,590,320	1,572,586	9,017,734	14.85%
Specialised Materials and Supplies	12,600,000	-	12,600,000	0.00%
Training Expenses	6,281,788	1,599,818	4,681,970	25.47%
Utilities Supplies and Services	744,000	236,963	507,037	31.85%
Sub-Total	***946,077,555***	***302,873,601***	***643,203,954***	***32.01%***
B- DEVELOPMENT				
Construction of Buildings	100,000,000	-	100,000,000	0.00%
Sub Total	***100,000,000***	-	***100,000,000***	***0.00%***
TOTAL	**1,046,077,555**	**302,873,601**	**743,203,954**	**28.95%**
Grand Total	**14,274,767,455**	**3,650,509,642**	**10,624,257,813**	**25.57%**

Annex 3: Classification by Economic Items

Economic Item	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
A. Office of The Governor				
A- RECURRENT				
2100000 Compensation to Employees	562,143,167	236,210,740	325,932,427	42.02%
2100000 Compensation to Employees-Casuals	27,164,000	9,517,631	17,646,369	35.04%
2200000 Use of goods and services	729,882,260	109,208,851	620,673,409	14.96%
3100000 Acquisition of Non-Financial Assets	48,436,200	1,927,400	46,508,800	3.98%
Sub- Total	***1,367,625,627***	***356,864,622***	***1,010,761,005***	***26.09%***
B- DEVELOPMENT				
Non-Financial Asset	1,032,101,176	231,736,875	800,364,301	22.45%
Sub- Total	***1,032,101,176***	***231,736,875***	***800,364,301***	***22.45%***
TOTAL	**2,399,726,803**	**588,601,497**	**1,811,125,306**	**24.53%**
B. Office of the Deputy Governor				
A- RECURRENT				
2100000 Compensation to Employees	79,668,379	8,939,637	70,728,742	11.22%
2200000 Use of goods and services	70,927,903	12,827,479	58,100,424	18.09%
3100000 Acquisition of Non-Financial Assets	3,610,305	49,500	3,560,805	1.37%
Sub- Total	***154,206,587***	***21,816,616***	***132,389,971***	***14.15%***
B- DEVELOPMENT				
Non-Financial Asset	43,502,808	550,300	42,952,508	1.26%
Sub- Total	***43,502,808***	***550,300***	***42,952,508***	***1.26%***
TOTAL	**197,709,395**	**22,366,916**	**175,342,479**	**11.31%**
C. Ministry of Water and Irrigation				
A- RECURRENT				
2100000 Compensation to Employees	110,407,882	49,672,391	60,735,491	44.99%
2200000 Use of goods and services	47,477,095	9,274,504	38,202,591	19.53%
3100000 Acquisition of Non-Financial Assets	8,378,853	-	8,378,853	0.00%
Sub- Total	***166,263,830***	***58,946,895***	***107,316,935***	***35.45%***
B- DEVELOPMENT				
Capital Transfers	6,000,000	-	6,000,000	0.00%
Non-Financial Asset	473,286,186	7,637,372	465,648,814	1.61%
Subsidies to Non-Financial - Other (Budget)	50,000,000	49,999,996	4	100.00%
Sub- Total	***529,286,186***	***57,637,368***	***471,648,818***	***10.89%***
TOTAL	**695,550,016**	**116,584,263**	**578,965,753**	**16.76%**
D. Education Training and Skills Development				
A- RECURRENT				
2600000 Current grants and other Transfers-(From Equitable Share)	30,000,000	-	30,000,000	0.00%
2100000 Compensation to Employees	813,444,415	78,512,071	734,932,344	9.65%
2200000 Use of goods and services	81,920,374	12,099,099	69,821,275	14.77%
3100000 Acquisition of Non-Financial Assets	9,574,979	492,600	9,082,379	5.14%
Sub- Total	***934,939,768***	***91,103,770***	***843,835,998***	***9.74%***
B- DEVELOPMENT				
Capital Transfers	10,000,000	-	10,000,000	0.00%

Economic Item	Approved Estimates (Net)	Cumulative Expenditure	Variance	% Abs Rate
Non-Financial Asset	87,601,207	16,703,906	70,897,301	19.07%
Other Development Budget	20,000,000	-	20,000,000	0.00%
Sub- Total	***117,601,207***	***16,703,906***	***100,897,301***	***14.20%***
TOTAL	**1,052,540,975**	**107,807,676**	**944,733,299**	**10.24%**
E. Ministry Of Roads, Public Works and Transport				
A- RECURRENT				
2100000 Compensation to Employees	177,392,181	56,434,707	120,957,474	31.81%
2100000 Compensation to Employees-Casuals	540,000	270,000	270,000	50.00%
2200000 Use of goods and services	43,999,217	5,664,557	38,334,660	12.87%
3100000 Acquisition of Non-Financial Assets	36,750,000	4,279,100	32,470,900	11.64%
Sub- Total	***258,681,398***	***66,648,364***	***192,033,034***	***25.76%***
B- DEVELOPMENT				
Non-Financial Asset	684,298,850	56,418,695	627,880,155	8.24%
Other Development Budget	16,000,000	-	16,000,000	0.00%
Sub- Total	***700,298,850***	***56,418,695***	***643,880,155***	***8.06%***
TOTAL	**958,980,248**	**123,067,059**	**835,913,189**	**12.83%**
F. Health and Sanitation				
A- RECURRENT				
2600000 Current grants (From Equitable Share)	415,671,444	8,161,517	407,509,927	1.96%
2100000 Compensation to Employees	2,893,325,988	1,623,129,176	1,270,196,812	56.10%
2100000 Compensation to Employees-Casuals	96,920,000	40,352,102	56,567,898	41.63%
2200000 Use of goods and services	556,420,819	124,175,261	432,245,558	22.32%
3100000 Acquisition of Non-Financial Assets	14,456,800	1,552,700	12,904,100	10.74%
Sub- Total	***3,976,795,051***	***1,797,370,756***	***2,179,424,295***	***45.20%***
B- DEVELOPMENT				
Capital Transfers	14,229,000	316,032	13,912,968	2.22%
Non-Financial Asset	161,548,347	37,444,695	124,103,652	23.18%
Sub- Total	***175,777,347***	***37,760,727***	***138,016,620***	***21.48%***
TOTAL	**4,152,572,398**	**1,835,131,483**	**2,317,440,915**	**44.19%**
G. Trade Industry MSMs Innovation & Cooperatives				
A- RECURRENT				
2100000 Compensation to Employees	86,850,458	-	86,850,458	0.00%
2200000 Use of goods and services	111,376,954	21,226,656	90,150,298	19.06%
3100000 Acquisition of Non-Financial Assets	22,867,482	687,600	22,179,882	3.01%
Sub- Total	***221,094,894***	***21,914,256***	***199,180,638***	***9.91%***
B- DEVELOPMENT				
Non-Financial Asset	427,506,313	37,515,155	389,991,158	8.78%
Sub- Total	***427,506,313***	***37,515,155***	***389,991,158***	***8.78%***
TOTAL	**648,601,207**	**59,429,411**	**589,171,796**	**9.16%**
H. Ministry Of Energy Environment Forestry & Natural Resources				
A- RECURRENT				
2100000 Compensation to Employees	54,437,555	-	54,437,555	0.00%
2100000 Compensation to Employees-Casuals	360,000	87,687	272,313	24.36%

Economic Item	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
2200000 Use of goods and services	63,609,021	9,638,900	53,970,121	15.15%
3100000 Acquisition of Non-Financial Assets	14,191,360	3,115,583	11,075,777	21.95%
Sub- Total	***132,597,936***	***12,842,170***	***119,755,766***	***9.69%***
B- DEVELOPMENT				
Capital Grants	279,558,044	72,477,438	207,080,606	25.93%
Non-Financial Asset	133,500,000	8,139,370	125,360,630	6.10%
Sub- Total	***413,058,044***	***80,616,808***	***332,441,236***	***19.52%***
TOTAL	**545,655,980**	**93,458,978**	**452,197,002**	**17.13%**
I. Ministry Of Culture Gender Youth ICT Sports and Social Services				
A- RECURRENT				
2600000 Current grants and other Transfers-(From Equitable Share)	1,521,331	-	1,521,331	0.00%
2100000 Compensation to Employees	90,018,005	-	90,018,005	0.00%
2200000 Use of goods and services	87,914,435	10,723,798	77,190,637	12.20%
3100000 Acquisition of Non-Financial Assets	13,057,315	3,963,848	9,093,467	30.36%
Sub- Total	***192,511,086***	***14,687,646***	***177,823,440***	***7.63%***
B- DEVELOPMENT				
Non-Financial Asset	75,933,905	10,502,523	65,431,382	13.83%
Sub- Total	***75,933,905***	***10,502,523***	***65,431,382***	***13.83%***
TOTAL	**268,444,991**	**25,190,169**	**243,254,822**	**9.38%**
J. Ministry of Finance Economic Planning and Revenue Management				
A- RECURRENT				
2100000 Compensation to Employees	246,115,957	150,411,755	95,704,202	61.11%
2200000 Use of goods and services	134,008,973	35,121,881	98,887,092	26.21%
3100000 Acquisition of Non-Financial Assets	18,972,225	9,892,300	9,079,925	52.14%
4100000 Acquisition of Financial Assets	5,000,000	-	5,000,000	0.00%
Sub- Total	***404,097,155***	***195,425,936***	***208,671,219***	***48.36%***
B- DEVELOPMENT				
Non-Financial Asset	20,000,000	-	20,000,000	0.00%
Other Development Budget	405,625,000	8,115,784	397,509,216	2.00%
Sub- Total	***425,625,000***	***8,115,784***	***417,509,216***	***1.91%***
TOTAL	**829,722,155**	**203,541,720**	**626,180,435**	**24.53%**
K. Ministry of Agriculture and Livestock				
A- RECURRENT				
2600000 Current grants and other Transfers-(From Equitable Share)	5,067,800	2,500,000	2,567,800	49.33%
2100000 Compensation to Employees	322,521,156	37,387,285	285,133,871	11.59%
2100000 Compensation to Employees-Casuals	6,106,100	2,832,099	3,274,001	46.38%
2200000 Use of goods and services	81,002,323	21,873,655	59,128,668	27.00%
3100000 Acquisition of Non-Financial Assets	12,104,077	1,393,250	10,710,827	11.51%
Sub- Total	***426,801,456***	***65,986,289***	***360,815,167***	***15.46%***
B- DEVELOPMENT				
Capital Grants	272,540,151	-	272,540,151	0.00%
Non-Financial Asset	72,932,035	1,499,400	71,432,635	2.06%

Economic Item	Approved Estimates (Net)	Cumulative Expenditure	Variance	*% Abs Rate*
Other Development Budget	52,500,000	7,239,803	45,260,197	13.79%
Sub- Total	***397,972,186***	***8,739,203***	***389,232,983***	***2.20%***
TOTAL	**824,773,642**	**74,725,492**	**750,048,150**	**9.06%**
L. Ministry of Lands Housing and Urban Development				
A- RECURRENT				
2600000 Current grants and other Transfers-(From Equitable Share)	148,979,359	33,173,618	115,805,741	22.27%
2100000 Compensation to Employees	66,945,284	5,000,000	61,945,284	7.47%
2200000 Use of goods and services	45,466,660	8,379,794	37,086,866	18.43%
3100000 Acquisition of Non-Financial Assets	4,412,127	-	4,412,127	0.00%
Sub- Total	***265,803,430***	***46,553,412***	***219,250,018***	***17.51%***
B- DEVELOPMENT				
Capital Grants	160,537,732	42,422,500	118,115,232	26.43%
Non-Financial Asset	152,600,000	2,451,900	150,148,100	1.61%
Sub- Total	***313,137,732***	***44,874,400***	***268,263,332***	***14.33%***
TOTAL	**578,941,162**	**91,427,812**	**487,513,350**	**15.79%**
M. County Public Service Board				
A- RECURRENT				
2100000 Compensation to Employees	35,769,422	-	35,769,422	0.00%
2200000 Use of goods and services	35,621,506	6,303,565	29,317,941	17.70%
3100000 Acquisition of Non-Financial Assets	4,080,000	-	4,080,000	0.00%
Sub- Total	***75,470,928***	***6,303,565***	***69,167,363***	***8.35%***
TOTAL	**75,470,928**	**6,303,565**	**69,167,363**	**8.35%**
N. County Assembly Service Board				
A- RECURRENT				
2100000 Compensation to Employees	448,097,764	125,409,527	322,688,237	27.99%
2100000 Compensation to Employees-Casuals	3,184,055	1,070,196	2,113,859	33.61%
2200000 Use of goods and services	427,472,371	157,490,213	269,982,158	36.84%
2700000 Social Benefits	58,024,665	18,658,110	39,366,555	32.16%
3100000 Acquisition of Non-Financial Assets	9,298,700	245,555	9,053,145	2.64%
Sub- Total	***946,077,555***	***302,873,601***	***643,203,954***	***32.01%***
B- DEVELOPMENT				
Non-Financial Asset	100,000,000	-	100,000,000	0.00%
Sub- Total	***100,000,000***	-	***100,000,000***	***0.00%***
TOTAL	**1,046,077,555**	**302,873,601**	**743,203,954**	**28.95%**
GRAND TOTAL	**14,274,767,455**	**3,650,509,642**	**10,624,257,813**	**25.57%**