



PARLIAMENT OF KENYA

PARLIAMENTARY BUDGET OFFICE

# COUNTIES FACT SHEET

**MAY, 2025**

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## **ACRONYMS**

<b>CBS:</b>	Chief of the Burning Spear
<b>COB:</b>	Controller of Budget
<b>CPA:</b>	Certified Public Accountant
<b>CRA:</b>	Commission on Revenue Allocation
<b>FLLoCA:</b>	Financing Locally Led Climate Action
<b>FY:</b>	Financial Year
<b>GCP:</b>	Gross County Product
<b>GDP:</b>	Gross Domestic Product
<b>KNBS:</b>	Kenya National Bureau of Statistics
<b>LAPFUND:</b>	Local Authorities Provident Fund
<b>LAPTRUST:</b>	Local Authorities Pension Trust
<b>OAG:</b>	Office of Auditor-General
<b>OSR:</b>	Own Source Revenue
<b>PBO:</b>	Parliamentary Budget Office
<b>PFM:</b>	Public Finance Management



## GLOSSARY OF TERMS

**Unqualified Opinion:** - Refers to a clean audit opinion, meaning that the financial transactions by and large were recorded properly and are in agreement with the accounting records.

**Qualified Opinion:** - This means that although by and large the financial transactions are recorded and are deemed to agree with the accounting records, there may be cases where the Auditor-General is unsatisfied with the veracity of certain expenditures, which may not be significant.

**Adverse Opinion:** - This means that although the financial transactions are recorded, the Auditor-General may be unsatisfied with significant amounts of expenditure.

**Disclaimer Opinion:** - This means that there was no basis upon which the Auditor-General can satisfactorily undertake an audit because the accounting records are unreliable; there are no verifiable supporting documentation and explanations for transactions. Consequently, the Auditor-General can neither give a qualified nor an adverse opinion; and gives a disclaimer.

## FOREWORD

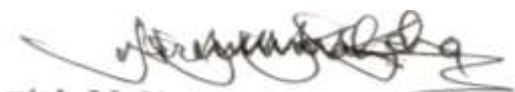
The advent of devolution ushered in the establishment of Kenya's 47 County Governments, each administratively distinct yet interdependent with the National Government. Devolution decentralized decision-making powers and resources to the county level. Since the 2013/14 financial year, counties have received substantial resources to support public service delivery. Notably, counties receive an equitable share of nationally raised revenue every financial year, pursuant to Article 202(1) of the Constitution. As of 30<sup>th</sup> June 2024, counties had cumulatively received Ksh3.141 trillion since the commencement of devolution.

In addition to the equitable share, counties benefit from additional allocations from the National Government—either conditionally or unconditionally—and from development partners in the form of loans and grants for specific programs and projects. Since 2013/14, FY counties have been allocated Ksh 189.4 billion in additional resources from the National Government.

Further, under Article 209(3) of the Constitution, county governments are empowered to generate Own Source Revenue (OSR) by imposing taxes, fees, and levies such as property rates, entertainment taxes, business licensing fees, liquor licensing fees, parking fees, and others authorised by legislation. Over the past decade, counties have collectively generated substantial OSR to complement intergovernmental transfers, with some counties achieving notable increases of over 150 per cent in their annual collections compared to their initial levels in 2013/14 FY.

As espoused under Article 96 of the Constitution, the Senate's mandate includes representing and protecting the interests of the counties and participating in the allocation of national revenue among them. The Senate also exercises oversight over the resources allocated to counties. The **County Fact Sheet 2024 Edition** is an instrumental tool for aiding the Senate and Senators in exercising their oversight function and disseminating key economic, budgetary, and fiscal risk information about counties.

As the first edition of the County Fact Sheet, this publication is envisaged to support informed decision-making, enhance transparency, and enable counties to assess the utilization of resources and adherence to constitutional requirements and fiscal responsibility principles.



**Mr. Jeremiah M. Nyegenye, CBS**

*Clerk of the Senate / Secretary, Parliamentary Service Commission*

## **ACKNOWLEDGMENTS**

The **first edition** of the **County Fact Sheet 2024**, developed by the **Parliamentary Budget Office (PBO)**, has been prepared under the guidance of **CPA Joash Kosiba, Chief Fiscal Analyst**. The core team included **Amran Yunis, Abdirahman Gorod, FA Jonathan Lemurt, Hussein Salat, Lilian Onyari, Lekisima Lbani, CPA Kennedy Owuoth, Sapan Pkioror, CPA Cyrille Mutali, Keziah Muthama, Joy Kyalo, William Wambiru, Kioko Kiminza, and Amina Abdillahi**.

The preparation of the Fact Sheet was undertaken with the guidance and leadership of **FA (Dr.) Martin Masinde**, Director, Parliamentary Budget Office, and the close supervision of **Ms. Lucy Makara**, Deputy Director, Parliamentary Budget Office, and Head of Senate Affairs and Inter-fiscal Relations Department.

We express our sincere appreciation to all team members, data providers, and stakeholders who contributed to the successful production of this important publication.

## EXECUTIVE SUMMARY

The Parliamentary Budget Office (PBO), established under Sections 9 and 10 of the Public Finance Management (PFM) Act, 2012, provides professional and technical support to Parliament in matters of budget, finance, and economic analysis. In fulfilling its mandate, the PBO has prepared the **first edition** of the **County Fact Sheets 2024**, presenting a comprehensive overview of fiscal and economic developments across the 47 counties since the advent of devolution in 2013/14 FY up to 2022/23 FY.

The objective of the County Fact Sheets is to provide critical budgetary, financial, and economic information in a clear, concise, and accessible format to strengthen the oversight role of the Senate, inform policy formulation, and promote accountability in county governance.

This first edition draws on data from authoritative sources, including the Kenya National Bureau of Statistics (KNBS), Office of the Controller of Budget, Office of the Auditor-General, Commission on Revenue Allocation (CRA), and County Integrated Development Plans, among others.

The Fact Sheets are structured into three key sections:

- a) **County General Profile:** Presents demographic data, geographical features, dominant economic activities, poverty levels, and other socio-economic indicators.
- b) **County Budget and Economic Profile:** Analyzes Gross County Product (GCP), equitable share allocations, additional allocations from the national government and development partners, own-source revenue (OSR), and access to the Equalization Fund.
- c) **County Fiscal Risk Profile:** Assesses development and recurrent expenditure trends, wage bill compliance, pending bills (including pension liabilities), and audit opinions for both county executives and assemblies.

The **County Fact Sheets 2024** represent an important innovation in oversight and public accountability by offering a concise fiscal and economic profile for each county. In addition to supporting parliamentary processes, the publication is also intended as a valuable resource for development partners, civil society organizations, and the public, enhancing transparency and promoting the responsible management of public resources.

Recognizing the dynamic nature of county fiscal and economic performance, the **Parliamentary Budget Office intends to update and publish the County Fact Sheets on annual basis** to ensure continuous, timely, and relevant support for oversight and policymaking.

It is our hope that this inaugural edition will contribute meaningfully to the strengthening of devolution and the entrenchment of sound financial management practices across Kenya's counties.



FA (Dr.) Martin Masingi  
The Director, Parliamentary Budget Office

### County 001: Mombasa County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Mombasa County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

Table 1: General Information.				
County Headquarter	Mombasa			
Area	229.9 Km <sup>2</sup>			
Boarders	<ul style="list-style-type: none"> <li>● Kilifi County to the North,</li> <li>● Kwale County to the South West</li> <li>● Indian Ocean to the East</li> </ul>			
Regional bloc	Jumuia ya Kaunti za Pwani			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	939,370	15	1,208,333	10
Rural	0	46	0	46
Urban	939,370	3	1,208,333	3
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	87,201	88,576	175,777
	6-14	109,716	107,820	217,536
	15-35	274,161	255,190	529,351

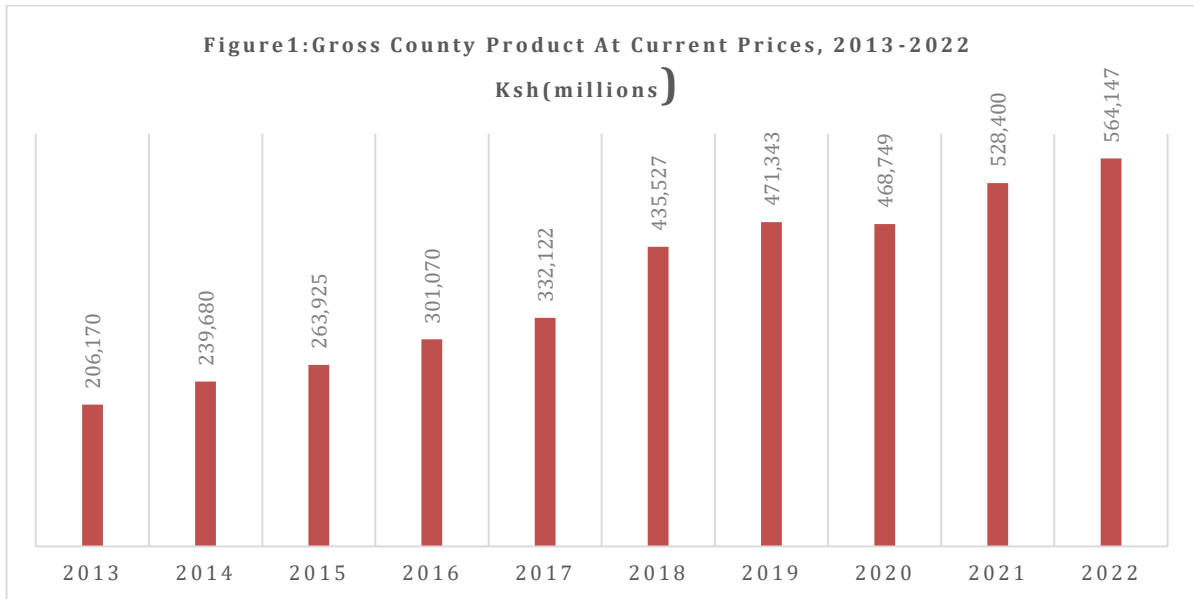
	36-60	110,120	141,461	251,581
	61+	16,836	17,196	34,032
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	268,999	7	378,422	7
Rural	0	46	0	46
Urban	268,999	3	378,422	3
Households size	3.5	43	3.2	43
Surface area (Sq. km)	219		219	
Population Density (people per sq. km)	4,289	2	5,495	2
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	37.6	37	27.1	38
Poverty gap	8.7	41	7.5	35
Poverty severity			3.3	29
<b>Food poverty</b>	<b>2015/16</b>	<b>Rank</b>		
Poverty headcount	23.6	37		
Poverty gap	7.2	31		
Poverty severity	3.1	27		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>		

No. of health facilities Level 5 / 6	1	0		
No. of health facilities Level 4	4	22		
No. of health facilities Level 3	9	50		
No. of health facilities Level 2	43	200		
Sub counties	6 (Mvita, Nyali, Changanwe, Jomvu, Kisauni, and Likoni)			
Constituencies	6			
Wards	30			
Dominant economic activity	Tourism, Transport, Industry and Fishing			

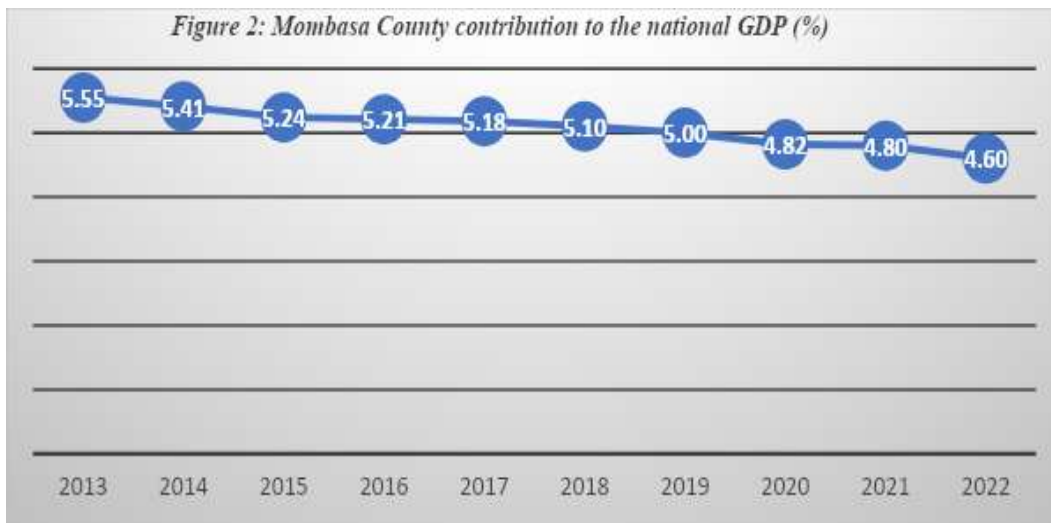
**Source:** Commission on Revenue Allocation (CRA) reports.

## 2.0 County Budget and Economic Performance

### i. Gross County Product (GCP)



Source: Kenya National Bureau of Statistics (KNBS)



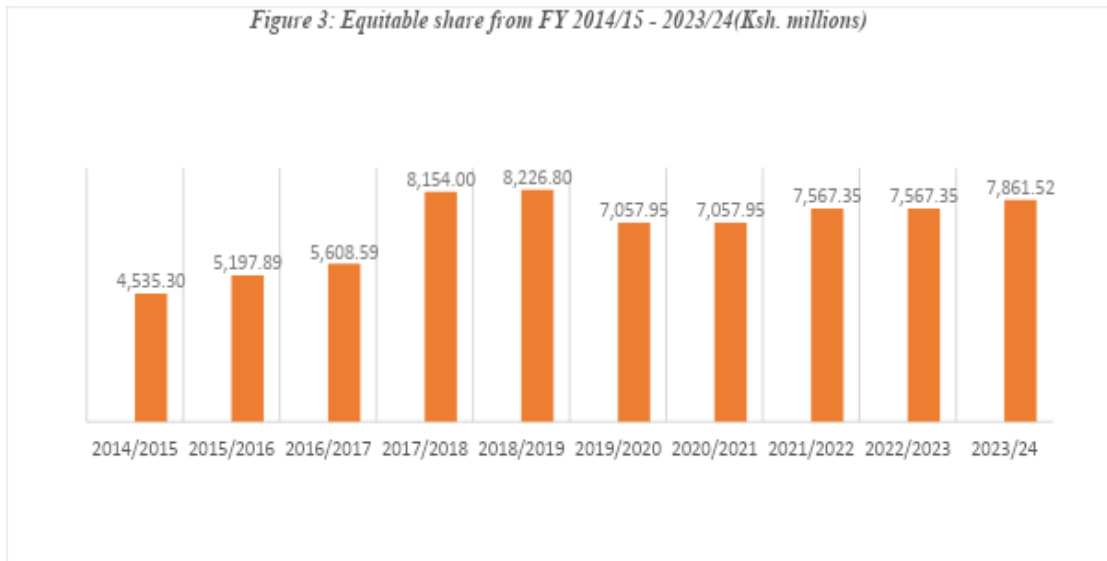
Source: KNBS

### ii. Revenue

#### a) Equitable Share

1. Mombasa County has received a total of **Ksh68, 834,717,375** in equitable share from 2014/15 FY to 2023/24 financial year. The allocation for every financial year is as per Figure 3.

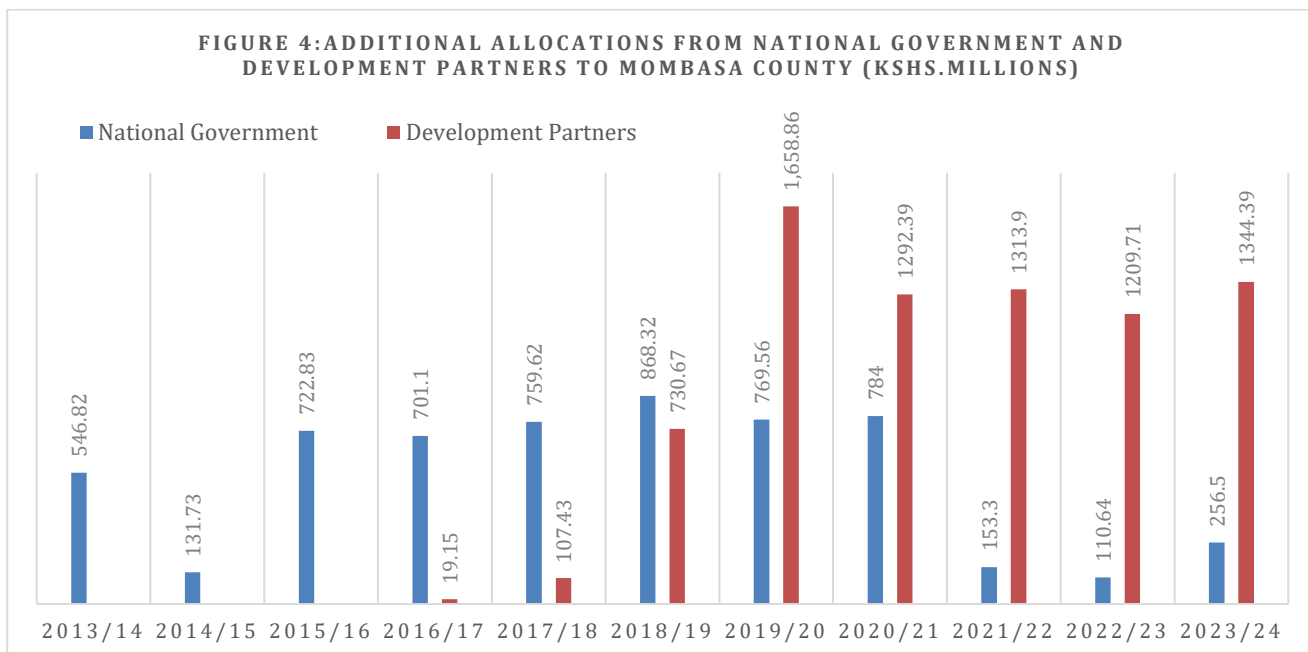




Source: Controller of Budget (COB) reports.

**b) Additional Allocations from National Government and development Partners.**

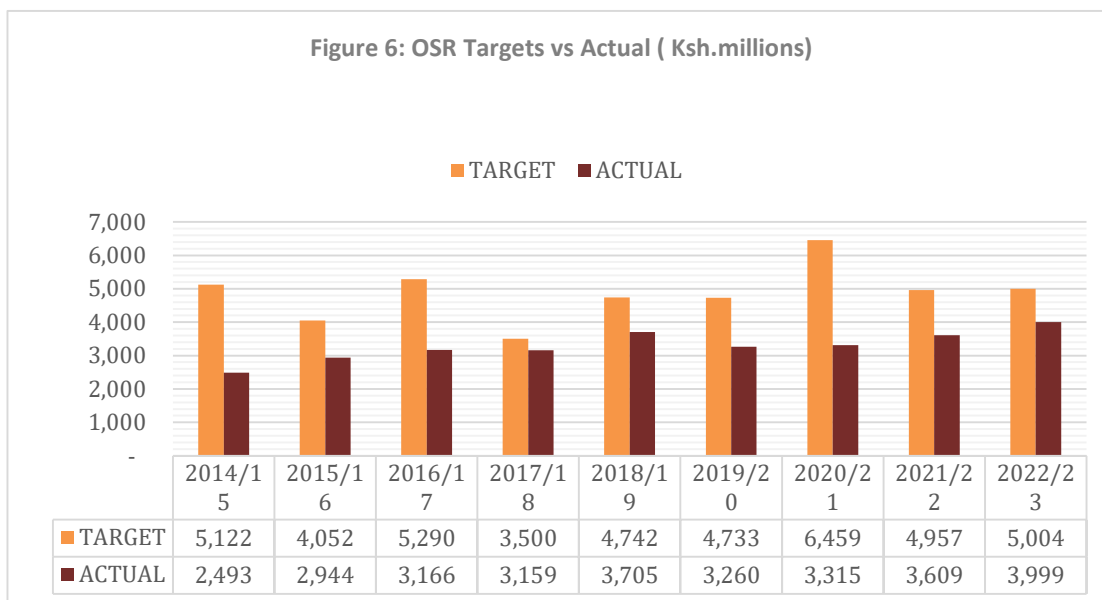
- Mombasa County has received a total of **Ksh5,546,930,782** in form of additional conditional allocations from the National Government and a total of **Ksh7,698,801,034** from development partners in the form of loans and grants. The respective allocation per financial year is as shown in Figure 4.



Source: COB reports

**c) Own source Revenue (OSR)**

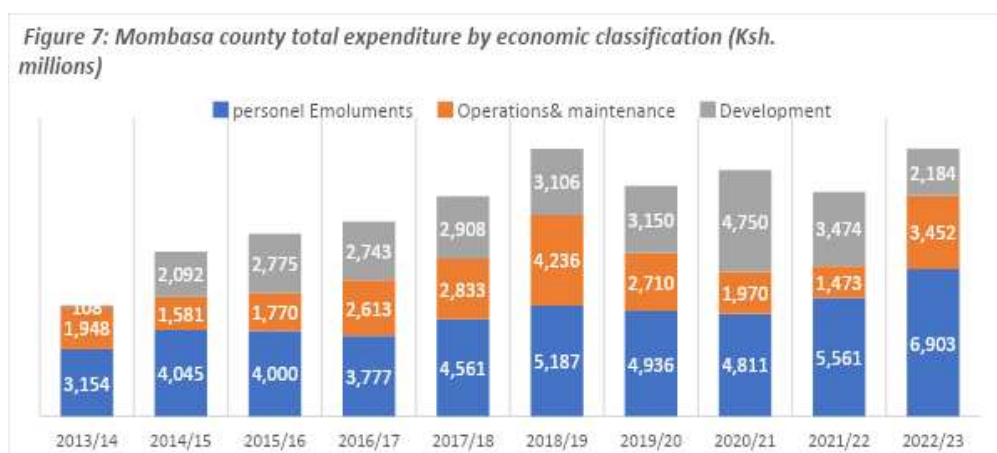
- Mombasa County has over the years generated resources lower than the set targets with the highest collection being in 2022/23 financial year at **Ksh3, 998,628,848** as per Figure 6.



Source: COB reports

**iii. Expenditure Analysis**

- Mombasa County has utilized its budget over the years through Personnel emoluments, Operations and maintenance and the development expenditure as per Figure 7.



Source: COB reports

**iv. Overview of 2023/24 FY Budget for Mombasa County**

- The County’s approved 2023/24 FY budget as shown in Table 2 was Ksh14.70 billion, comprising Ksh5.43 billion (36.9 per cent) and Ksh9.27 billion (63.1 per cent) allocation for development and recurrent programmes respectively. The

approved budget estimates represented an increase of 7.3 per cent compared to the FY 2022/23 when the approved budget was Ksh13.70 billion and comprised Ksh4.40 billion towards development expenditure and Ksh9.30 billion for recurrent expenditure.

<b>Table 2: Overview of 2023/24 FY Budget for Mombasa County</b>		
	Amount (Ksh. Millions)	% share
<b>Development Budget</b>	5,430	36.9%
<b>Recurrent Budget</b>	9,270	63.1%
<b>Total Budget</b>	<b>14,700</b>	100%
<i>Financed by;</i>		
<b>Equitable Share</b>	7,860	53.5%
<b>Conditional Grants</b>	1,590	10.8%
<b>Own Source Revenue</b>	5,250	35.7%

Source: COB reports

6. Table 3 shows the list of projects with the highest expenditure for 2023/2024 FY.

<b>Table 3: Mombasa County, List of Development Projects with the Highest Expenditure for FY 2023/24</b>						
No.	Sector	Project Name	Project Location	Contract sum (Ksh)	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh)	Implementation status (%)
1	Finance & Economic Planning	Revenue Management System-Techbiz Limited	Mvita Ward	34,546,779	34,546,779	100.0
2	Finance & Economic Planning	Being payment for School Milk Program in six Sub Counties	Across the County	10,830,876	10,830,876	100.0

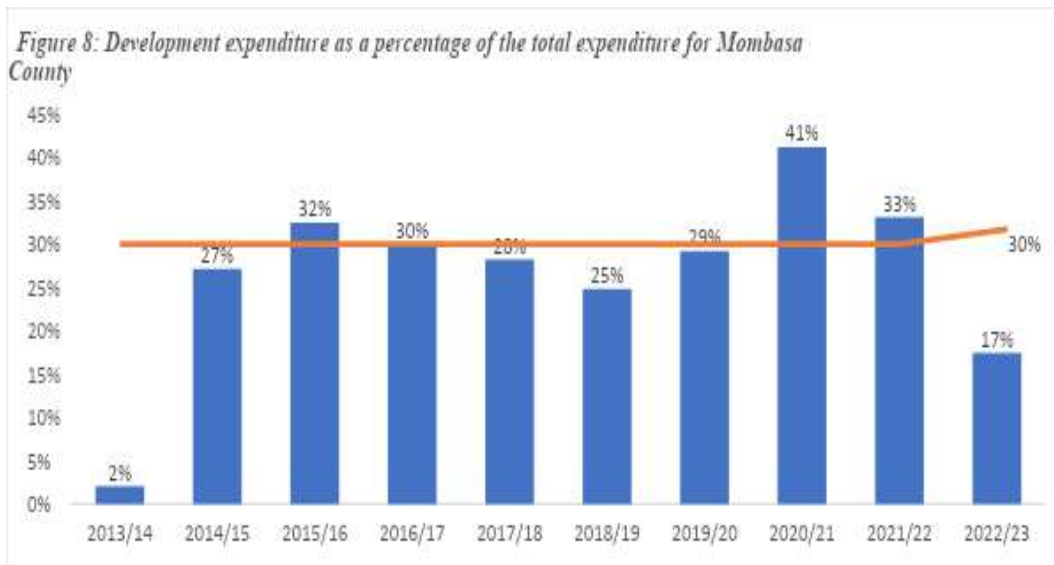
3	Finance & Economic Planning	Revenue Management System-Techbiz Limited	Mvita Ward	10,591,630	10,591,630	100.0
4	Education & Digital Transformation	Being Payment For School Feeding Program For All Learners in Public Schools	Across the County	7,732,650	7,732,650	100.0
5	Education & Digital Transformation	Being Payment of Supply And Delivery of Tools and Equipment for Vocational Training Centres	Across the County	5,129,504	5,129,504	100.0
6	Finance & Economic Planning	Being Payment For Supply of Non-Pharmaceuticals Items at Coast General	Mvita Ward	5,345,871	5,076,487	95.0
7	Transport, Infrastructure & Public Works	Proposed Improvement / Upgrading of Msamuli Mwarendo Murram Road 2Km Mwakirunge Ward	Mwakirunge Ward	4,966,071	4,159,437	83.8
8	Transport, Infrastructure & Public Works	Proposed Improvement of Masilahi Rd.	Shanzu Ward	4,854,025	4,136,519	85.2
9	Finance & Economic Planning	Proposed Early Childhood Development Centre at Chaani Mombasa	Changamwe Ward	2,840,441	2,840,441	100.0
10	Finance & Economic Planning	Proposed Construction of Early Childhood Development Centre at Digirikani Primary School	Bamburi Ward	26,264,610	2,689,405	10.2
<b>Totals</b>				<b>113,102,457</b>	<b>87,733,728</b>	<b>77.6</b>

Source: COB report

### 3.0 County Fiscal Risk Profile

#### a) Development Expenditure as a percentage of total expenditure

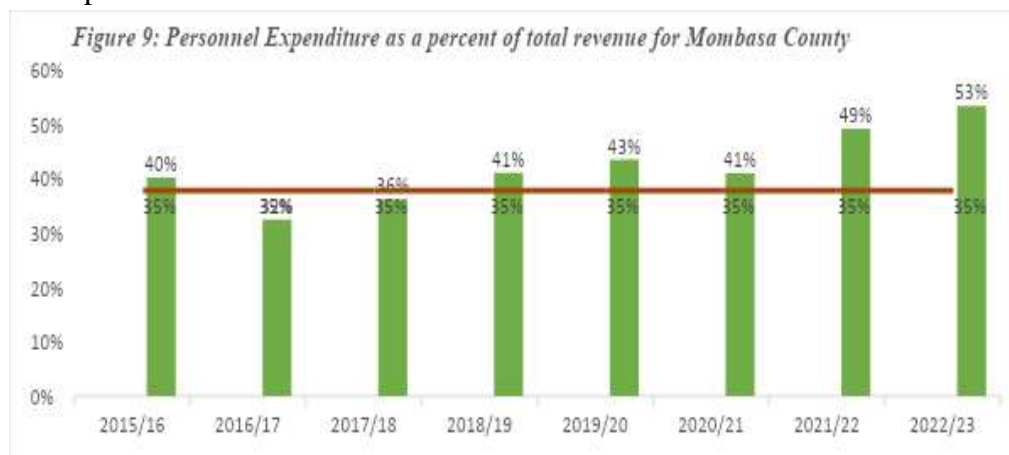
7. On the development expenditure, the County has on various financial years complied with the requirement of spending at least 30% of total budget on development expenditure. The highest expenditure on development was in FY 2020/21 at 41% while the least was in FY 2013/14 and FY 2022/23 at 2% and 17% respectively as per Figure 8.



Source: COB reports

#### b) Expenditure on wages and benefits as a percentage of Total Revenue

8. County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. However, Mombasa County has not been compliant with this requirement over the years except in FY 2016/17 .



Source: COB reports

**c) Pending Bills and Pending Pension Debts**

9. Mombasa County reported a pending bill amounting to Ksh3.92 billion as at 31st December 2023 which is a reduction from Ksh4.29 billion as at 30<sup>th</sup> June, 2023. This amount does not include pensions payments owed to LAPFUND, LAPTRUST and County Pension Fund which amounted to Ksh**13,848,234,920** as at 31<sup>st</sup> March, 2024.

<b>Table 3: Pending Bills for Mombasa County as at 30<sup>th</sup> June of respective FY from FY 2014/15-FY 2022/23 in Ksh millions</b>									
<b>As at 30<sup>th</sup> June</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>
<b>Amt (Millions)</b>	1,466.23	875.43	3,945.94	3,705.5	4,024.14	Not reported	4,466.27	5,225.02	4,292.19

Source: COB reports

<b>Table 4: Outstanding Pension Debt as at 31st March, 2024</b>					
<b>Outstanding Pension Debt as at 31<sup>st</sup> March ,2024</b>					
	<b>Principal Debt</b>	<b>Total accrued Interest</b>	<b>Defunct LAs</b>	<b>Actuarial Deficit</b>	<b>Total Debt</b>
<b>LAPFUND</b>	401,898,225	7,450,839,018	760,042,678	-	8,612,779,921
<b>LAPTRUST</b>	849,182,749	3,993,231,179	-	203,456,994	5,045,870,922
<b>County Pension Fund</b>	93,152,356	96,431,720	-	-	189,584,077
<b>Total</b>					<b>13,848,234,920</b>

Source: COB reports

**d) Accountability: Audit Opinions.**

<b>Table 5: Audit opinions for Mombasa County Executive (FY 2013/14- FY 2021/22)</b>								
<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
<b>Disclaimer</b>	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General (OAG) Reports

<b>Table 6: Audit opinions for Mombasa County Assembly (FY 2016/17- 2021/22 FY)</b>					
<b>2016/17</b>	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Adverse</b>	Adverse	Qualified	Qualified	Qualified	Un Qualified

Source: OAG reports



### County 002: Kwale County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Kwale County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

<b>Table 1: General information of Kwale County</b>				
<b>County Headquarter</b>	<b>Kwale</b>			
Regional bloc	<b>Jumuia ya Kaunti za Pwani</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	649,931	30	866,820	28
Rural	532,255	23	740,389	21
Urban	117,676	23	126,431	23
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	78,851	80,146	158,997
	6-14	113,044	115,280	228,324
	15-35	158,195	140,922	299,117
	36-60	67,911	68,337	136,248
	61+	23,674	20,430	44,104
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	122,584	33	173,176	30
Rural	93,371	31	136,171	28

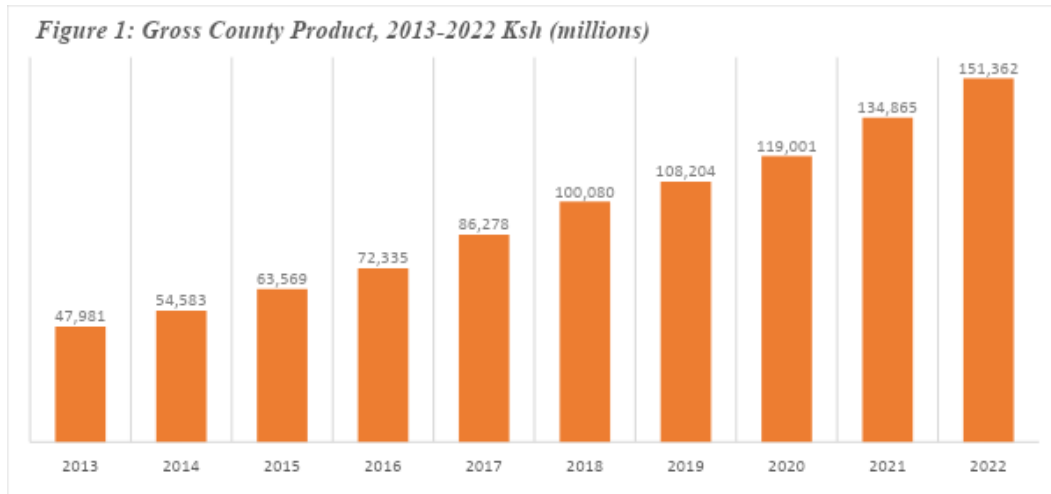
Urban	29,213	23	37,005	22
Households size	5.3	7	5.0	8
Surface area (Sq. km)	8,270		8,270	
Population Density (people per sq. km)	79	31	105	31
Sub counties	5			
Constituencies	4: Matunga, Msambeni, Kinango and Lungalunga			
Wards	20			
Dominant economic activity	Agriculture, forestry and fishing		Coconut, Mango, Cashew nut	
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	41.1		14	
Poverty gap	10.4		17	
Poverty severity	3.6		23	
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	4		3	
No. of health facilities Level 3	11		10	
No. of health facilities Level 2	111		53	

Source: Commission on Revenue Allocation (CRA) Reports

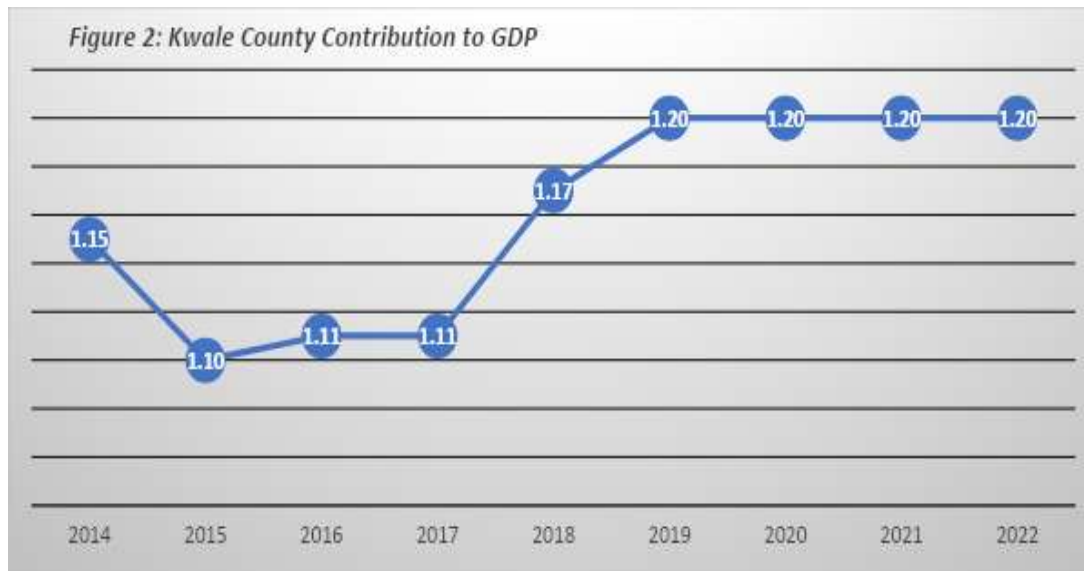
## **2.0 County Budget and Economic Performance**

### **i. Gross County Product (GCP)**

1. Kwale County contributes 1.2 % on average to the Country's Gross Domestic Product. The County's Gross County Product has had an upward trend as per Figure 1



Source: KNBS

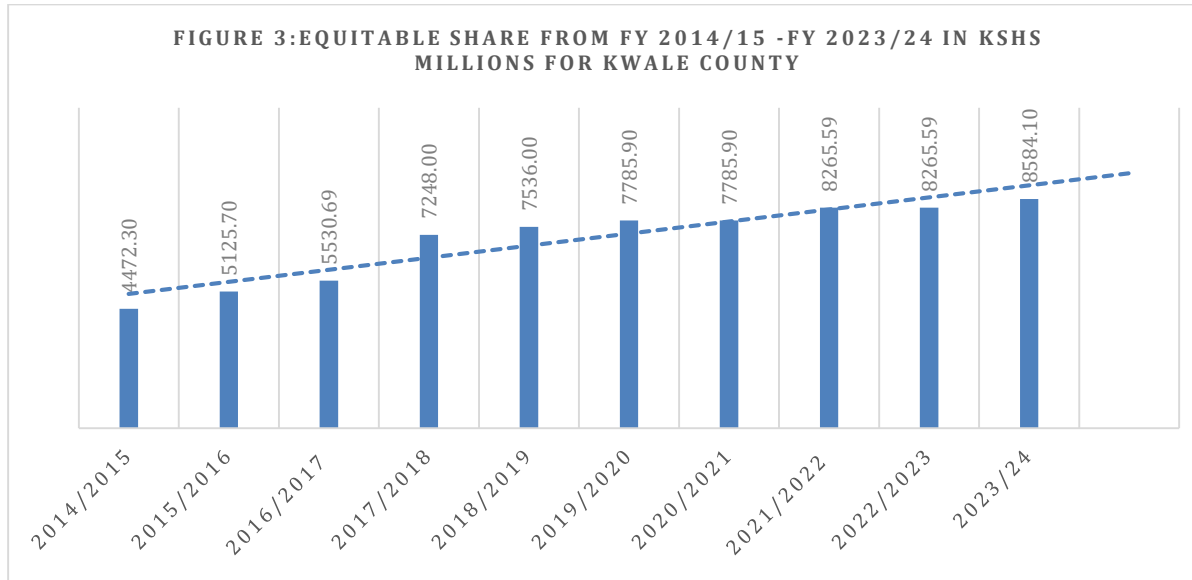


Source: KNBS

ii. Revenue

a) Equitable share

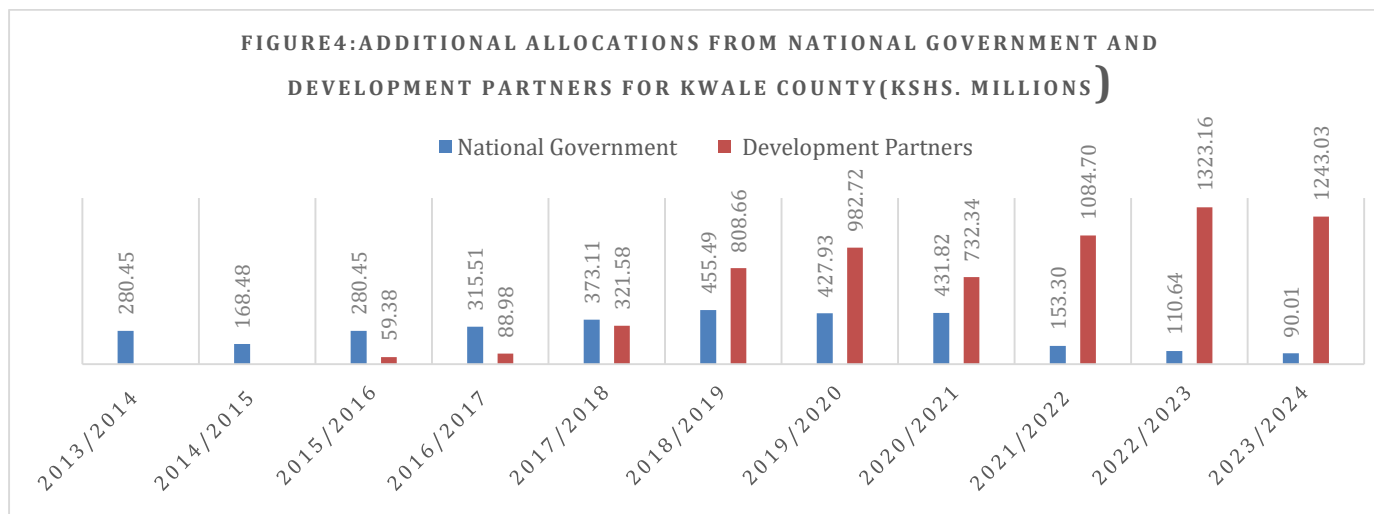
2. County of Kwale has received a total of **Ksh70, 599,769,641** from FY 2014/15 to FY 2023/24 as equitable share as shown in Figure 3.



Source: COB reports

b) Additional Allocations from National Government and development Partners.

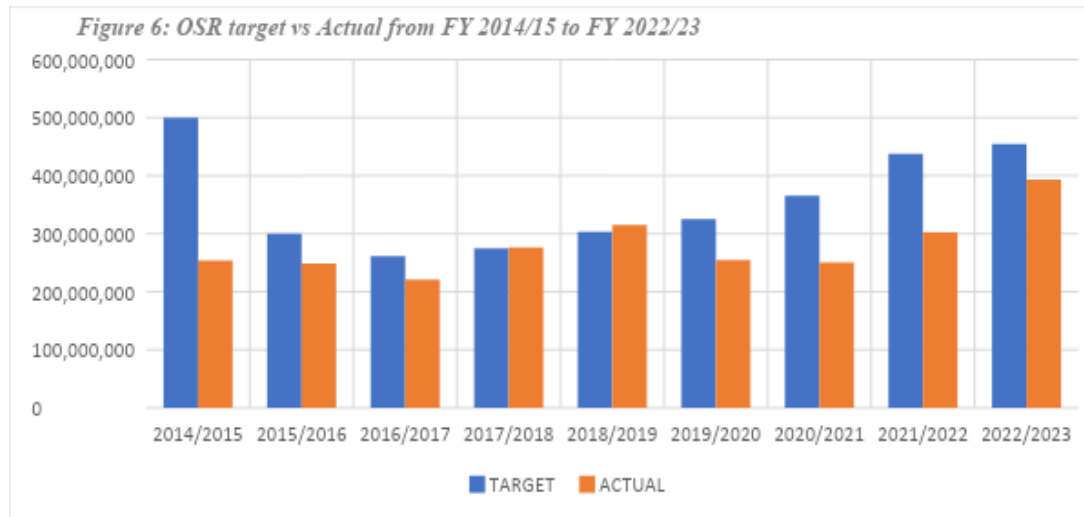
3. Kwale county has received a total of **Ksh2,997,157,692** in form of additional conditional allocations from National Government and a total of **Ksh6,644,534,680** from development partners in form of loans and grants from FY 2013/14 to FY 2023/24. The respective allocation per financial year is as shown in Figure 4



Source: COB reports

**c) Own source Revenue (OSR)**

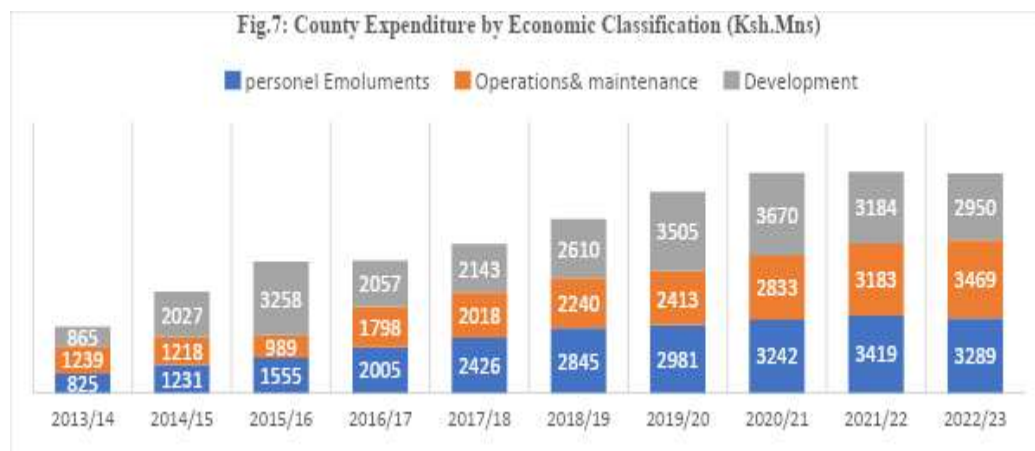
4. Kwale County has generated resources lower than the set targets apart from FY 2017/18 and FY 2018/19 with the highest collection being in financial year 2022/23 at **Ksh392,952,872** as per Figure 6.



Source: COB reports

**iii. Expenditure**

5. Expenditure on development has grown over the years with the highest expenditure at Ksh3,670 million in FY 2020/21. Expenditure on operations and personnel emoluments have also been on an upward trend.



Source: COB reports

#### iv. Overview of FY 2023/24 Budget for Kwale County

The County's approved supplementary budget for the FY 2023/24 is Ksh14.98 billion, comprising of Ksh7.25 billion (48.4 per cent) and Ksh7.73 billion (51.6 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 25.6 per cent compared to the previous financial year when the approved budget was Ksh11.93 billion and comprised of Ksh4.87 billion towards development expenditure and Ksh7.06 billion for recurrent expenditure.

Table 2: Overview of FY 2023/24 Budget for Kwale County

	Amount (Ksh. Millions)	% share
<b>Development Budget</b>	7,250	48.4%
<b>Recurrent Budget</b>	7,730	51.6%
<b>Total Budget</b>	<b>14,980</b>	100%
<b>Financed By;</b>		
<b>Equitable Share</b>	8,580	57.3%



<b>Conditional Grants</b>	3,740	25%
<b>Bal from 2022/23 FY</b>	2,060	13.7%
<b>Own Source Revenue</b>	600	4%

Source: COB reports

6. Table 3 shows the List of projects with the highest Expenditure for FY 2023/24 for Kwale County

<b>Table 3: Kwale County, List of Development Projects with the Highest Expenditure for FY 2023/24</b>							
No	Sector	Project Name	Project Location	Contract Sum {Ksh. }	Budget (Ksh.)	Amount paid as at 31 <sup>st</sup> Dec 2023(Ksh.)	Implementation Status {% }
1.	Water Services	Water and Sanitation Project Grant	Kwale HQ	-	900,000,000	220,003,130	24
2.	Assembly	Assembly complex-Proposed External Works	Tsimba-Golini Ward	156,399,413	1,474,461	154,924,952	99
3.	Assembly	Assembly complex-Fittings & Fixtures	Tsimba-Golini Ward	136,525,897	474,104	136,051,793	100
4.	Executive Services	Construction of Governor Residence	Tsimba/Golini	183,403,077	11,840,486	124,239,639	-
5.	Social services	Construction of Kwale stadium	Kwale	102,429,001	102,429,001	85,866,697	84

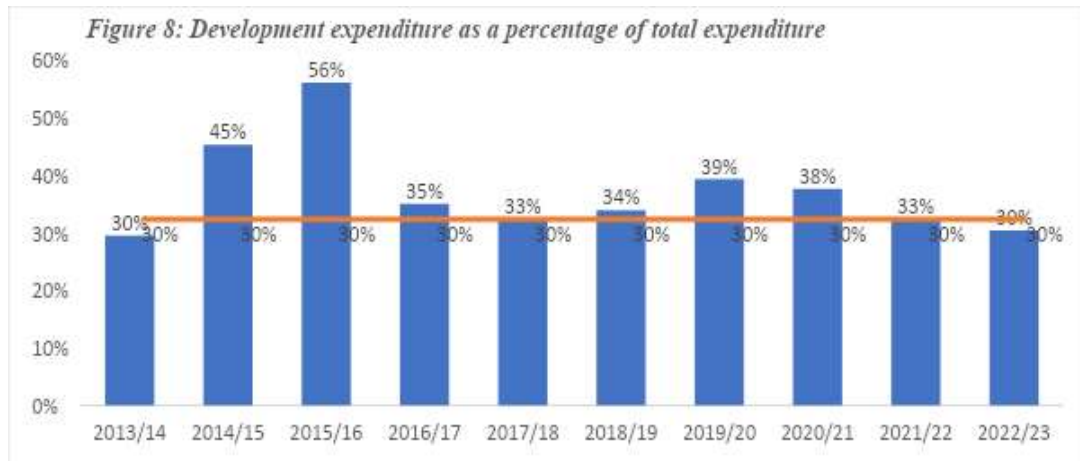
6.	Water Services	Construction of Bofu Dam (Minimum budget requirement for phase I- -Kshs 80,000,000)	Kasemeni Ward	68,082,925	68,082,925	68,078,459	100
7.	Trade	Construction of fruit processing plant in Shimba Hills Phase I - Kubo south	Kubo South Ward	67,794,770	6,913,445	67,694,998	100
8.	Assembly	Assembly Complex-Mechanical Works	Tsimba-Golini Ward	69,486,668	14,469,656	55,017,012	79
9.	Trade	Proposed construction of Lemba (Diani) market	Ukunda	46,730,483	271,072	46,730,483	100
10.	Education	Completion of Works at Kwale Teaches Training College Phase II in Kinango Sub-county (Hostel and Administration block)	Puma	46,091,843	46,091,843	46,052,094	100
<b>Totals</b>				<b>876,944,077</b>	<b>,152,046,993</b>	<b>1,004,659,257</b>	

Source : COB

### 3.0 County Fiscal Risk Profile

#### a) Development expenditure as a % of total expenditure

7. Kwale county has over the years complied with the requirement of spending 30% of total budget on development. The highest expenditure on development was in FY 2015/16 at 56% as per Figure 8.



Source: COB reports

#### b) Expenditure on wages and benefits as % of Total Revenue

8. County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Kwale County has been compliant with this requirement over the years as per Figure 9



Source: COB reports

#### c) Pending Bills and Outstanding Pension Debts

9. In the first half of FY 2023/24, pending bills amounting to Ksh95.05 million were settled. Therefore, as of 31<sup>st</sup> December 2023, the outstanding amount was

Ksh173.12 million which is reduction from the Figure of Ksh268 million as at 30<sup>th</sup> June 2023.

FY	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Amt (Millions)</b>	1,874	1,447	990	1,830	2,663	2,840	2,294	2,583	268

Source: COB reports

	Principal Debt (Kshs)	Total accrued Interest (Kshs)	Defunct LAs (Kshs)	Actuarial Deficit (Kshs)	<b>Total Debt (Kshs)</b>
<b>LAPFUND</b>	-	40,126,742	-	-	40,126,742
<b>LAPTRUST</b>	53,981.10	592,563.93	-	1,843,427.00	2,489,972
<b>County Pension Fund</b>	7,671,791.80	3,020,984.96	-	-	10,692,776
<b>TOTAL</b>					<b>53,309,490</b>

Source: COB reports

**d) Accountability: Audit Opinions.**

10. The Auditor General has audited the financial statements of Kwale County and rendered opinions as per Table 5 and 6 over the years.

2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Disclaimer</b>	Disclaimer	Disclaimer	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified

Source: OAG reports

<b>2016/17</b>	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Adverse</b>	Qualified	Qualified	Qualified	Qualified	Qualified

Source: OAG reports.

### County 003: Kilifi County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Kilifi County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

Table 1: General Information				
County Headquarter	Kilifi			
Regional bloc	Jumuia ya Kaunti za Pwani			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,109,735	8	1,453,787	7
Rural	825,481	9	1,059,899	7
Urban	284,254	9	393,888	9
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	121,527	122,824	244,351
	6-14	184,036	185,401	369,437
	15-35	281,638	252,809	534,447
	36-60	118,135	110,581	228,716
	61+	44,326	32,468	76,794
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	200,524	16	298,472	14
Rural	128,401	17	185,754	16

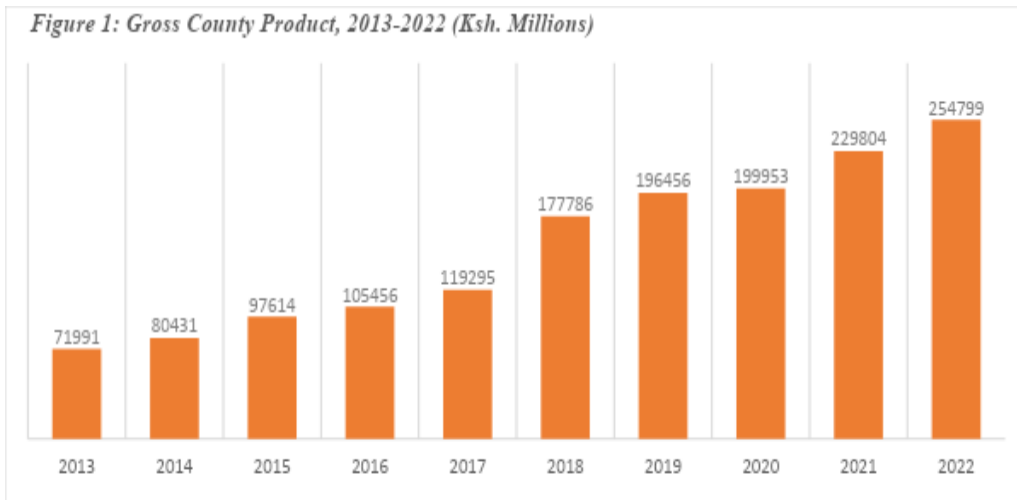
Urban	72,123	9	112,718	9
Households size	5.6	5	4.9	9
Surface area (Sq. km)	12,610		12,610	
Population Density (people per sq. km)	88	30	116	30
Sub counties	9			
Constituencies	7			
Wards	35			
Dominant economic activity	Agriculture, forestry and fishing		Coconut, Mango, Cashew nut	
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	48.4		8	
Poverty gap	12.6		9	
Poverty Severity	4.9		13	
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	5		9	
No. of health facilities Level 3	19		31	
No. of health facilities Level 2	126		175	

Source: Commission on Revenue Allocation (CRA) Reports

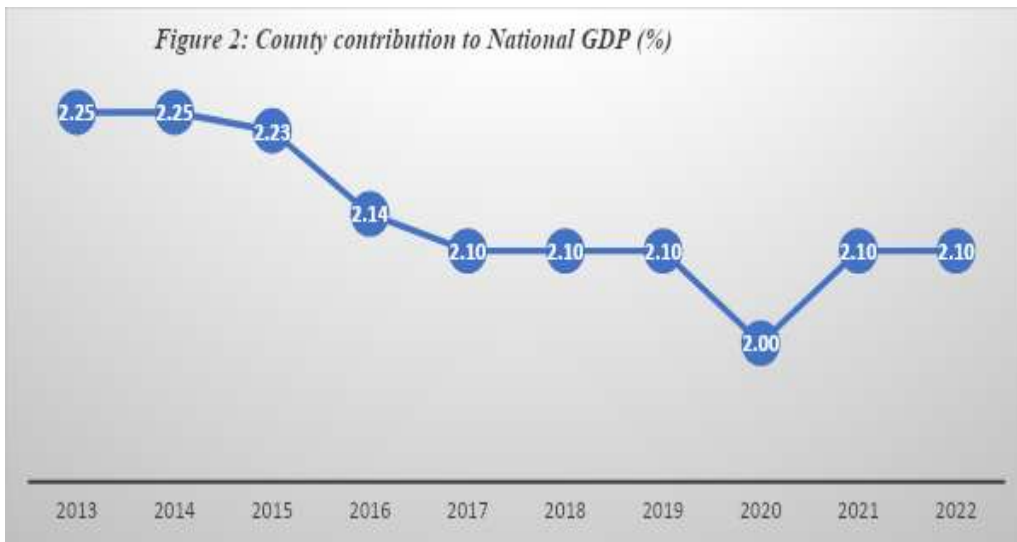
## 2.0 County Budget and Economic Performance

### i. Gross County Product (GCP)

1. Kilifi County contributes 2.14 % on average to the Country's Gross Domestic Product. The County's Gross County Product has had an upward trend as per Figure 1.



Source: KNBS



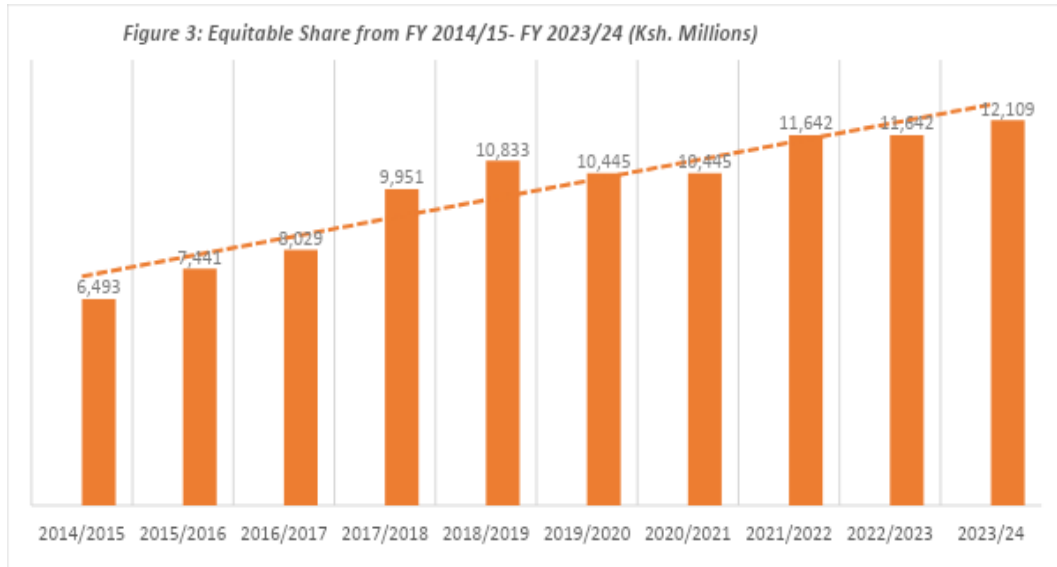
Source: KNBS

### ii. Revenue

#### a) Equitable share

2. County of Kilifi has received a total of **Ksh99,028,325,568** from financial year 2014/15 to FY 2023/24 as equitable share as shown in Figure 3

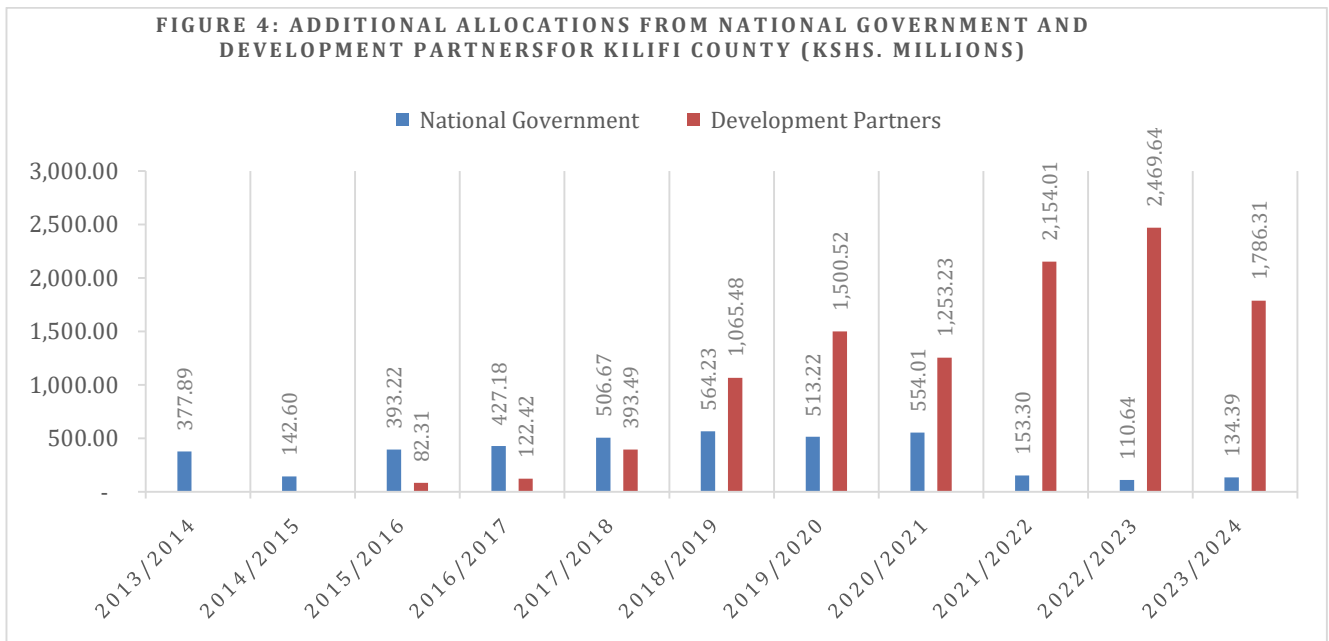




Source: KNBS

**b) Additional Allocations from National Government and development Partners.**

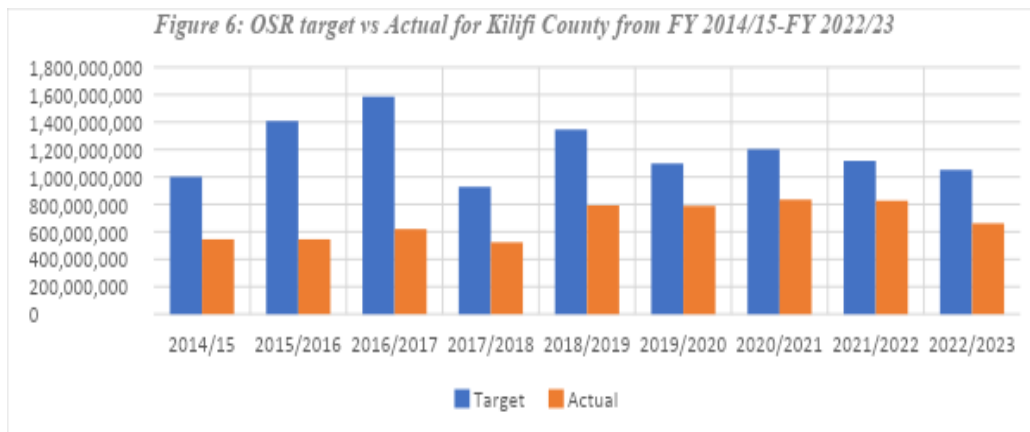
3. Kilifi county has received a total allocation of **Ksh3,742,941,569** in form of additional conditional allocations from National Government and a total of **Ksh10,827,409,512** from development partners in form of loans and grants from FY 2013/14 to FY 2023/24 and an unconditional grant of **Ksh950,062,289.87** from minerals royalties in FY 2023/24. The respective allocation per financial year is as shown in Figure 4.



Source: COB reports

**c) Own source Revenue (OSR)**

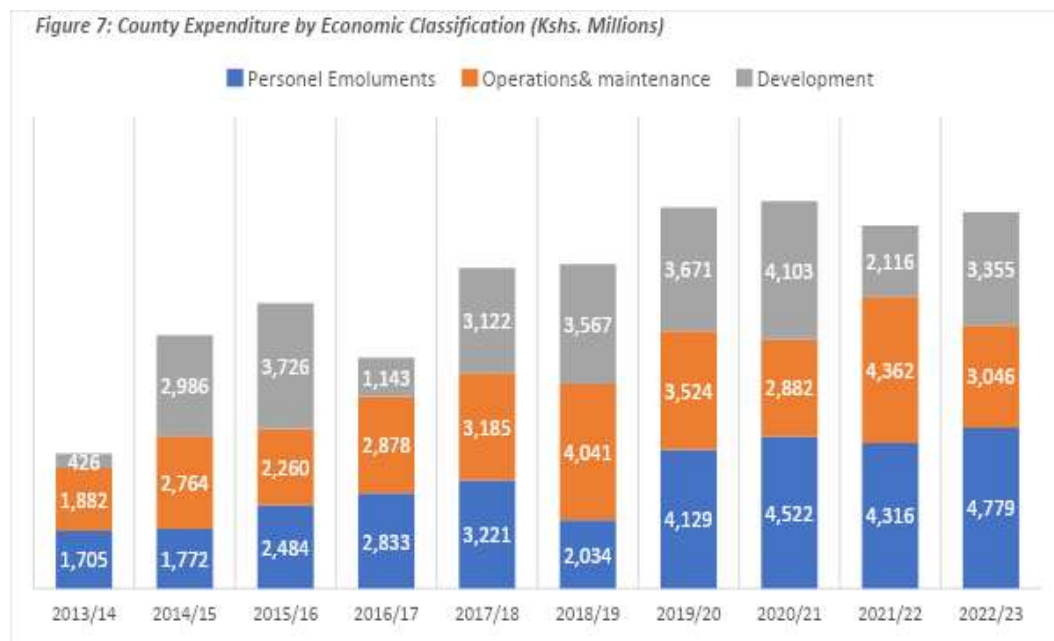
4. Kilifi County has generated resources lower than the set targets over the years with the highest collection being in the financial year 2020/21 at **Ksh833,845,292** as per Figure 6.



Source: COB reports

**iii. Expenditure**

5. Expenditure on development has varied over the years with the highest expenditure at Ksh4,103 million in FY 2020/21. Expenditure on operations, development and personnel emoluments are as per Figure 7.



Source: COB reports

iv. Overview of FY 2023/24 Budget for Kilifi County

<b>Table 2: Overview of FY 2023/24 Budget for Kilifi County</b>		
	Amount (Ksh. Millions)	% share
<b>Development Budget</b>	8,130	43.4%
<b>Recurrent Budget</b>	10,610	56.6%
<b>Total Budget</b>	<b>18,740</b>	100%
<b>Financed By;</b>		
<b>Equitable Share</b>	11,910	63.6%
<b>Facilities Improvement Fund (FIF)</b>	200	1.1%
<b>Conditional Grants</b>	2,520	13.4%
<b>Bal from FY 2022/23</b>	2,520	13.4%
<b>Own Source Revenue</b>	1,590	8.5%

Source: COB reports

6. The Table 3 shows the list of development projects with the highest expenditure for FY 2023/24 for Kilifi County.

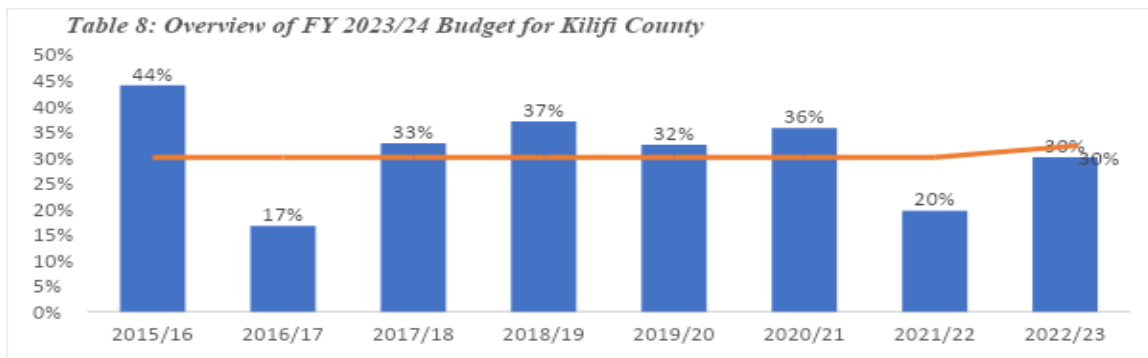
<b>Table 3: Kilifi County, List of Development Projects with the Highest Expenditure for FY 2023/24</b>						
<b>No.</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (Kshs.)</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023 (Kshs)</b>	<b>Implementation status (%)</b>
1	Blue Economy	Construction of Shore Protection Wall at Ngomeni	Ngomemi	73,000,000	5,206,412	7.1
2	Water	Upgrade of Mwavumbo pumping station	Mariakani	15,991,934	7,000,000	43.8
3	Youth & Sports	Talent search programme	County wide	12,220,538	4,803,500	39.3
4	Water	Bodoi Pipeline	Garashi	5,000,000	4,999,999.00	100.0
5	Water	Mazeras Booster Pump	Rabai Kisurutini	5,000,000	4,999,999.00	100.0
6	Water	Maintenance and repair of 10 No. Boreholes in Sabaki Ward	Sabaki	5,000,000	4,999,999.00	100.0
7	Water	Maintenance and repair of 8 No. Boreholes in Matsangoni Ward	Matsangoni	4,000,000	3,999,999.00	100.0
8	Water	construction of Makonje Mare water pipeline	Sokoke	3,998,638	3,998,638	100.0
9	Water	Water Pipeline Mazia Mairi - Nasoro ECDE	Bamba	2,998,937	2,998,937	100.0
10	Water	Gongoni Water Pipeline connection	Gongoni	2,500,000	2,500,000	100.0
<b>Totals</b>				<b>129,710,047</b>	<b>45,507,483</b>	

Source: COB reports

### 3.0 County Fiscal Risks

#### a) Development Expenditure as a percentage of total expenditure

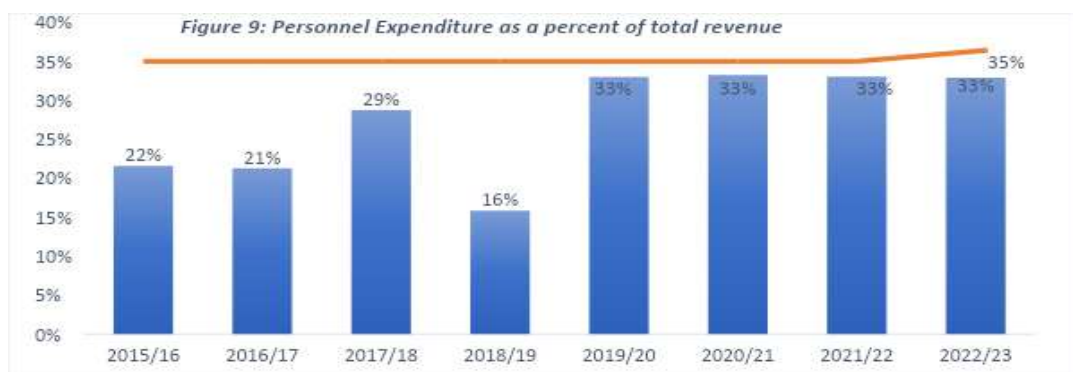
7. A further analysis of development expenditure by the County indicates that the County did not comply with the requirement of spending 30% of total budget to development expenditure in FY 2016/17 and FY 2021/22. The highest expenditure on development was in FY 2015/16 at 44% as per Figure 8.



Source: COB reports

#### b) Recurrent Expenditure as a percentage of total Revenue.

8. County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Kilifi County has been compliant with this requirement over the years as per Figure 9



Source: COB reports

**c) Pending Bills and Outstanding Pension Debts**

**Table 3: Pending Bills for Kilifi County as at 30<sup>th</sup> June of the respective Financial Year.**

FY	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Amount (Millions)</b>	269.26	1,546.36	819.83	1,224.71	1,140.95	1,135.42	1,987.97	1,480.09	2,194.76

Source: OAG reports

9. In the first half of FY 2023/24, pending bills amounting to Ksh1.77 billion were settled, consisting of Ksh1.02 billion for recurrent expenditure and Ksh751.43 million for development programmes. Therefore, as of **31<sup>st</sup> December 2023**, the outstanding amount was Ksh1.35 billion.

**Table 4: Pending Pension debt as at 31st March, 2024**

<b>Outstanding Pension Debt as at 31<sup>st</sup> March,2024</b>					
	Principal Debt	Total accrued Interest	Defunct LAs	Actuarial Deficit	Total Debt
<b>LAPFUND</b>	30,602,232	784,943,727	33,363,760		834,112,420
<b>LAPTRUST</b>	3,109,120	35,975,643.36		15,232,391.00	54,317,154.37
<b>County Pension Fund</b>	1,429,291.62	2,350,334.04		-	3,779,625.66
<b>Total</b>					<b>892,209,200</b>

Source: Pension Fund reports.

**4.0 Accountability: Audit Opinions.**

10. The Auditor General has audited the financial statements of Kilifi County and rendered opinions as per Table 5 over the years.

**Table 5: Audit Opinions for Kilifi County Executive**

2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Disclaimer</b>	Disclaimer	Disclaimer	Qualified	Adverse	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports.

**Table 6: Audit Opinions for Kilifi County Assembly**

2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Disclaimer</b>	Adverse	Qualified	Qualified	Unqualified	Qualified

Source: OAG reports

### County 004: Tana River County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Tana River County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

Table 1: General Information				
County Headquarter	Hola			
Regional bloc	Frontier Counties Development Council & Jumuia ya Kaunti za Pwani			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	240,075	44	315,943	44
Rural	204,010	42	240,221	43
Urban	36,065	46	75,722	35
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	31,530	32,969	64,499
	6-14	43,325	45,013	88,338
	15-35	54,019	51,164	105,183
	36-60	21,824	22,892	44,716
	61+	6,692	6,507	13,199
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	47,525	45	68,242	44
Rural	39,644	42	48,345	43

Urban	7,881	46	19,897	37
Households size	5.1	12	4.7	12
Surface area (Sq. km)	38,437		38,437	
Population Density (people per sq. km)	6	45	8	46
Sub counties	3			
Constituencies	3			
Wards	15			
Dominant economic activity	Agriculture, forestry and fishing		Mango, Coconut, Cashew Nut	
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	55.4		7	
Poverty gap	18.2		5	
Poverty severity	8.8		5	
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	3		0	
No. of health facilities Level 3	3		4	
No. of health facilities Level 2	51		26	

Source: Commission on Revenue Allocation (CRA) Reports

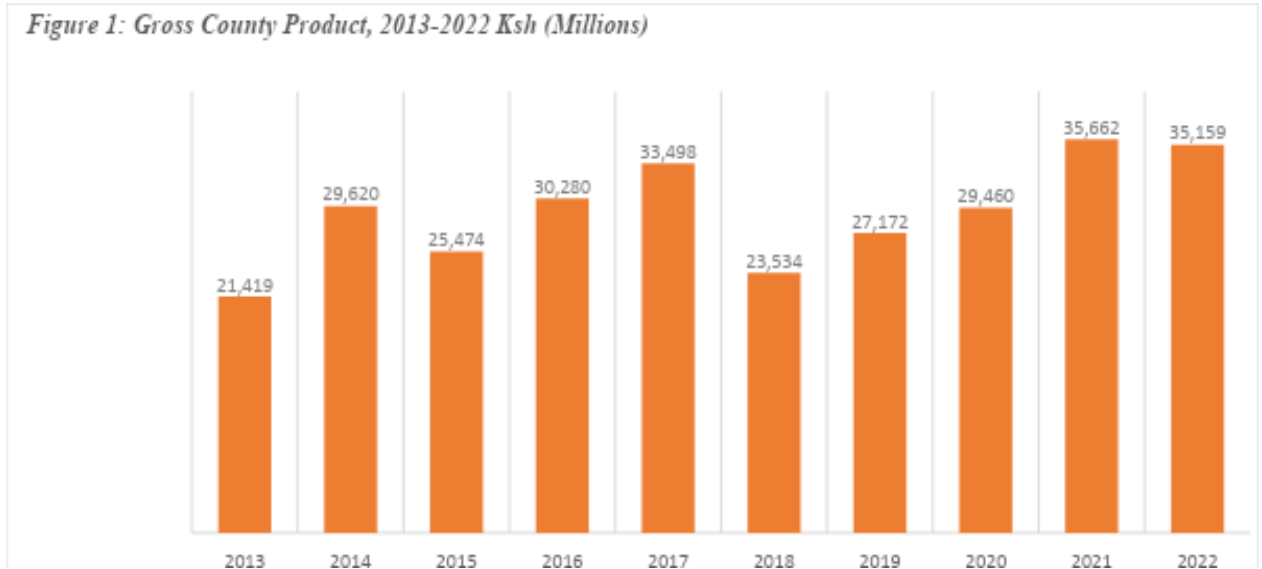


## 2.0 County Budget and Economic Performance

### i. Gross County Product (GCP)

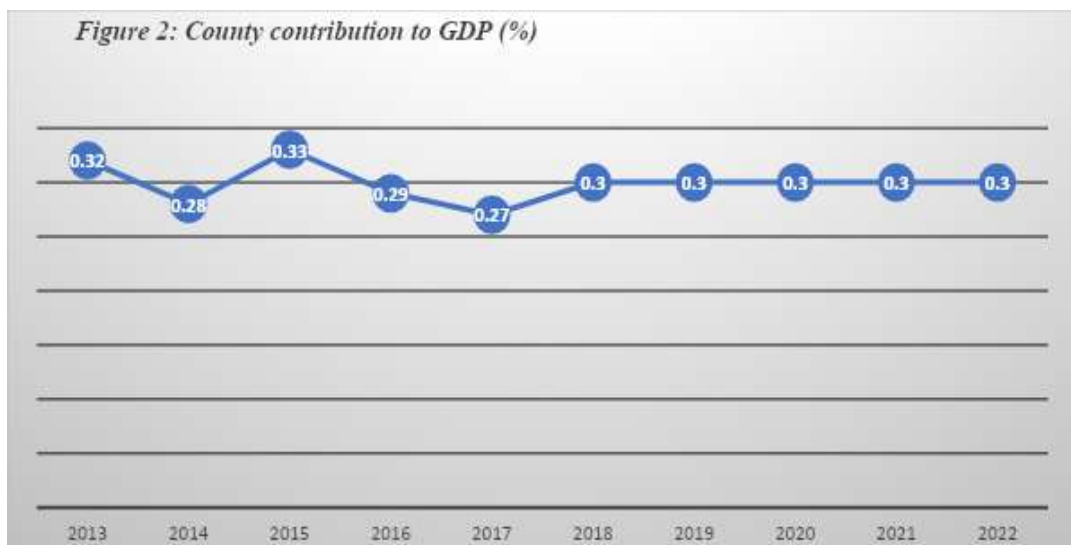
1. County contributes 0.30 % on average to the Country's Gross Domestic Product.  
The trend for County's Gross County Product is as per Figure 1.

Figure 1: Gross County Product, 2013-2022 Ksh (Millions)



Source: KNBS

Figure 2: County contribution to GDP (%)

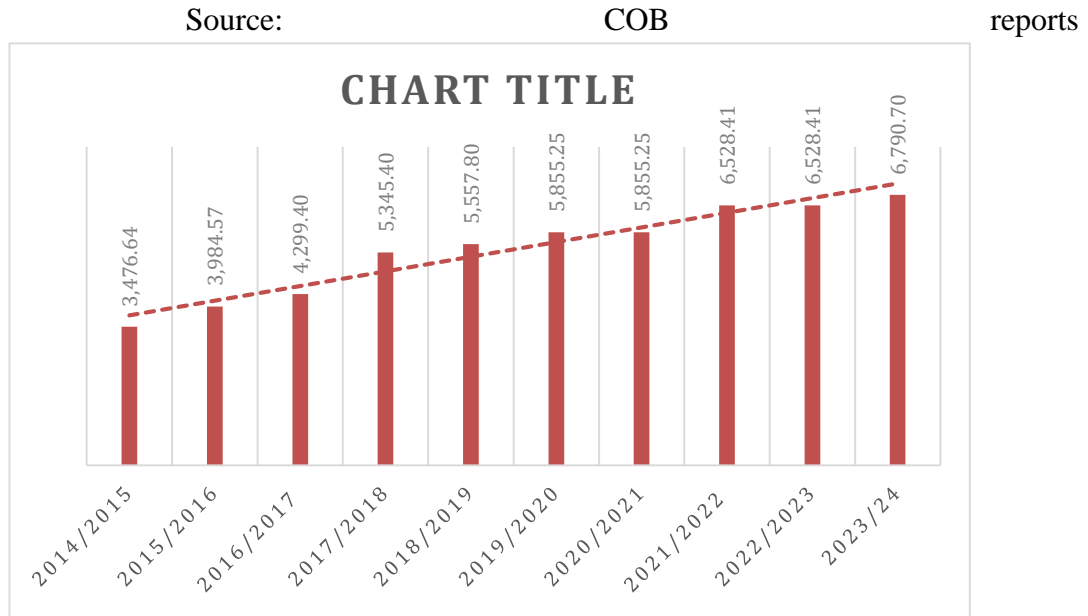


Source: KNBS

### ii. Revenue Analysis

#### a) Equitable share

2. County of Tana River has received a total of Ksh54,221,832,698 from the financial year 2014/15 to FY 2023/24 as equitable share as shown in Figure 3.

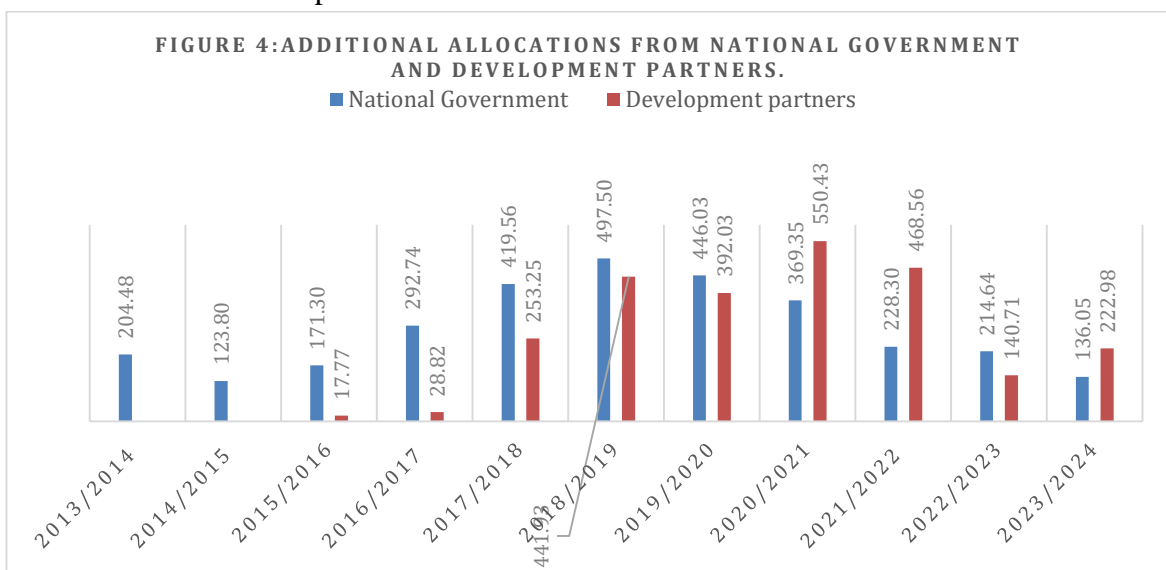


Source: COB reports.

**b) Additional Allocations from National Government and development Partners.**

3. Tana River county has received a total of Ksh**2,967,688,136** in form of additional conditional allocations from National Government and a total of **Ksh2,516,486,091** from development partners in form of loans and grants from FY 2013/14 to FY 2023/24. The respective allocation per financial year is as shown in Figure 4

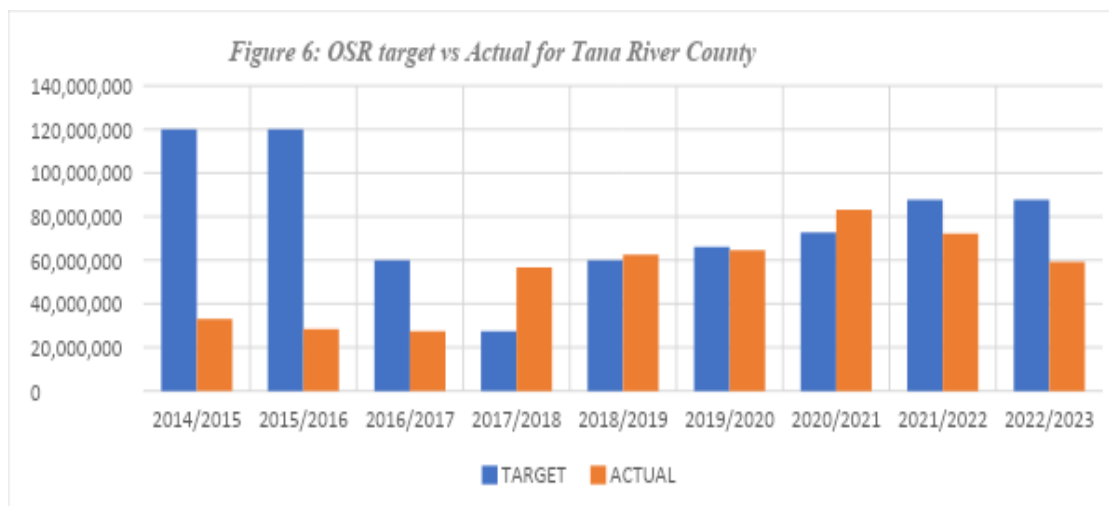
Source: COB reports



Source: COB reports

**c) Own source Revenue (OSR)**

- Tana River County has in some years generated resources lower than the set targets. The highest collection being in financial year 2020/21 at **Ksh83,075,805** as per Figure 6 .



Source: COB reports

**iii. Expenditure**

- Expenditure on development has varied over the years with the highest expenditure at Ksh 2,250 million in FY 2015/16. Expenditure on operations and personnel emoluments are as per Figure 7.



Source: COB reports

**iv. Overview of FY 2023/24 Budget for Tana River County**

- The County’s approved budget for the FY 2023/24 was Ksh8.87 billion, comprising Ksh3.65 billion (41.2 per cent) and Ksh5.22 billion (58.8 per cent) allocation for development and recurrent programmes, respectively. The approved budget estimates represented an increase of 11.0 per cent compared to

the previous financial year when the approved budget was Ksh7.98 billion, comprising Ksh2.51 billion (31.5 per cent) and Ksh5.47 billion (68.5 per cent) allocation for development and recurrent programmes.

**Table 2: Overview of FY 2023/24 Budget for Tana River County**

	Amount (Ksh. Millions)	% share
<b>Development Budget</b>	3670	41.2
<b>Recurrent Budget</b>	5220	58.8
<b>Total Budget</b>	<b>8870</b>	100
<b>Financed By;</b>		
<b>Equitable Share</b>	6,790	76.6%
<b>Facilities Improvement Fund (FIF)</b>	3.95	0.04%
<b>Conditional Grants</b>	872.98	9.8%
<b>Bal from FY 2022/23</b>	1,110	12.5%
<b>Own Source Revenue</b>	92.67	1%

Source: COB reports

7. Table 3 shows the list of development projects with the Highest Expenditure for FY 2023/24

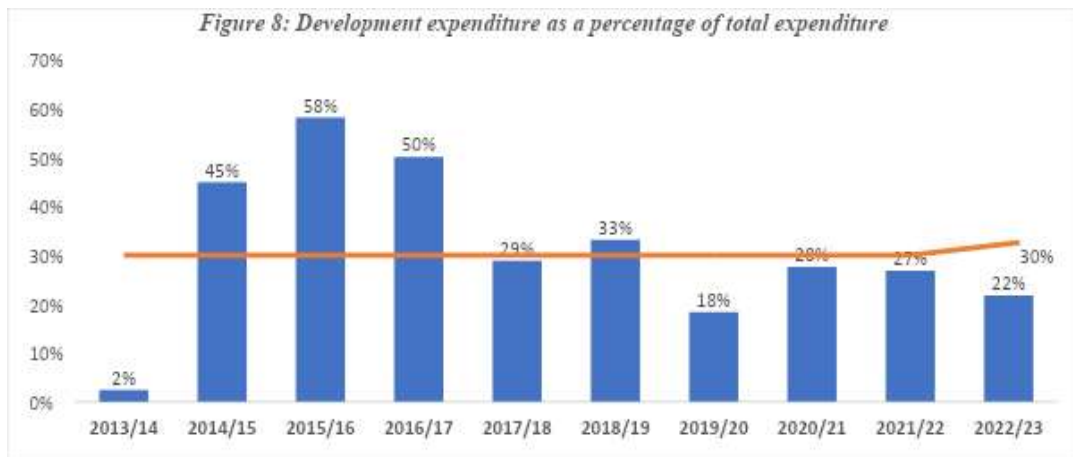
<b>Table 3: Tana River County, List of Development Projects with the Highest Expenditure for FY 2023/24</b>						
<b>No</b>	<b>Sector</b>	<b>project name</b>	<b>project location</b>	<b>contract sum (Kshs.)</b>	<b>Amount paid as 31<sup>st</sup> Dec 2023(Ksh.)</b>	<b>implemen- tation status (%)</b>
1	Roads	Proposed rehabilitation of Madogo market access roads to cabro standards	Madogo	79,982,000.00	79,982,000.00	100.00
2	Roads	Proposed rehabilitation of Gamba Sailoni Road.	Gamba	76,653,372.00	76,653,372.00	100.00
3	Roads	Construction of roads - other	Madogo	62,040,000.00	62,040,000.00	100.00
4	Roads	Proposed rehabilitation of b89-handlamp to cabro standard.	Handampya	57,282,402.40	57,282,402.40	100.00
5	Roads	Construction of buildings – H/O	Hola	56,802,834.80	56,802,834.80	100.00
6	Roads	Rehabilitation of b89-handampya to cabro standard	Mikinduni	53,646,959.00	53,646,959.00	100.00
7	Hospital	Construction of mini-hospitals	County Wide	50,000,000.00	50,000,000.00	100.00
8	Roads	Construction of roads- H/O	Hola	46,211,896.90	46,211,896.90	100.00
9	Water	drilling and equipping of borehole	Wayu	42,006,770.00	42,006,770.00	100.00
10	Roads	proposed rehabilitation of Bura township roads to bitumen standards	Bura	41,057,620.00	41,057,620.00	100.00

Source: COB reports

### 3.0 County Fiscal Risk Profile

#### a) Development Expenditure as a percentage of total expenditure

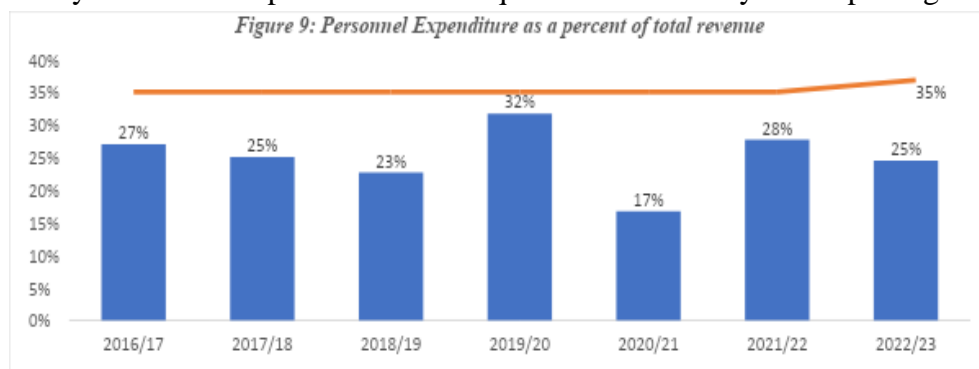
8. A further analysis of the development expenditure of the County indicates that the county did not comply with the requirement of spending 30% of total budget to development expenditure in some years. The highest expenditure on development was in FY 2015/16 at 58% as per Figure 8.



Source: COB reports

#### b) Recurrent Expenditure as a percentage of total revenue.

9. County Governments are required under Regulation 25 (1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Tana River County has been compliant with this requirement over the years as per Figure 9.



Source: COB reports

**c) Pending Bills and Outstanding Pension Debts**

10. In the first half of FY 2023/24, pending bills amounting to Ksh534.36 million were settled, consisting of Ksh204.86 million for recurrent expenditure and Ksh329.50 million for development programmes. Therefore, as of 31<sup>st</sup> December 2023, the outstanding amount was Ksh1.63 billion.

**Table 3: Pending Bills as at 30<sup>th</sup> June for respective FY for Tana River County from FY 2014/15-FY 2022/23**

FY	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Amt (Millions)	0	684.7	946.03	946.03	1,382.11	1,157.28	1,337.98	970.02	2,131.78

Source: COB reports

**Table 4: Outstanding pension debt as at 31st March, 2024**

	Principal (Kshs.)	Debt	Total accrued Interest (Kshs.)	Total Debt (Kshs.)
<b>LAPFUND</b>	2,439,727		-	2,439,727
<b>LAPTRUST</b>	263,031.30		246,595.72	509,627
<b>County Pension Fund</b>	14,256,015.20		13,365,224.26	27,624,239
<b>Total</b>				<b>30,573,593</b>

Source: COB reports

**d) Accountability: Audit Opinions.**

11. The Auditor General has audited the financial statements of Tana River County and rendered opinions as per Table 5 over the years.

**Table 5: Audit Opinions for Tana River County Executive from FY 2013/14-FY 2021/22**

2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<sup>1</sup> Disclaimer	<sup>2</sup> Adverse	Adverse	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified

Source: OAG reports

<sup>1</sup> This is the worst opinion where the auditor was unable to obtain enough information to warrant an opinion.

<sup>2</sup> Means that although the financial transactions are recorded, the Auditor-General may be unsatisfied with significant amounts of expenditure.



<b>Table 6: Audit Opinions for Tana River County Assembly from FY 2016/17-FY 2021/22</b>					
<b>2016/17</b>	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Qualified</b>	Qualified	Qualified	Qualified	Qualified	Qualified

Source: OAG Reports

### County 005: Lamu County Factsheet

*This Fact sheet provides a summary of key budgetary and economic information for Lamu County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### 1.0 County General Profile

Table 1: General Information				
County Headquarter	Lamu			
Regional bloc	Frontier Counties Development Council & Jumuia ya Kaunti za Pwani			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	101,539	47	143,920	47
Rural	81,301	44	105,474	45
Urban	20,238	47	38,446	43
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	11,042	11,618	22,660
	6-14	16,314	16,983	33,297
	15-35	24,247	28,468	52,715
	36-60	12,455	15,045	27,500
	61+	3,754	3,986	7,740
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	22,554	47	37,963	47

Rural	17,725	44	27,749	45
Urban	4,829	47	10,214	44
Households size	4.6	26	4.2	25
Land area (Sq. km)	6,253.3		6,253.3	
Population Density (people per sq. km)	16	40	23	39
Sub counties	2			
Constituencies	2			
Wards	10			
Dominant economic activity	Agriculture, forestry and fishing	Cashew nut, Mango, Coconut		
<b>Socio-Economic outcomes</b>				
<b>Health</b>				
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>		
No. of health facilities Level 5 / 6	0	0		
No. of health facilities Level 4	3	2		
No. of health facilities Level 3	3	4		
No. of health facilities Level 2	32	15		
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>		

Bed density per 10,000 population	10	30
Health-workers per 10,000 population	25	5
<b>Education</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centers	136	55
Primary schools	109	28
Secondary schools	21	3
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	244	117
Primary schools	942	343
Secondary schools	325	29
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	26	25
Primary schools	30	12
Secondary schools	22	11

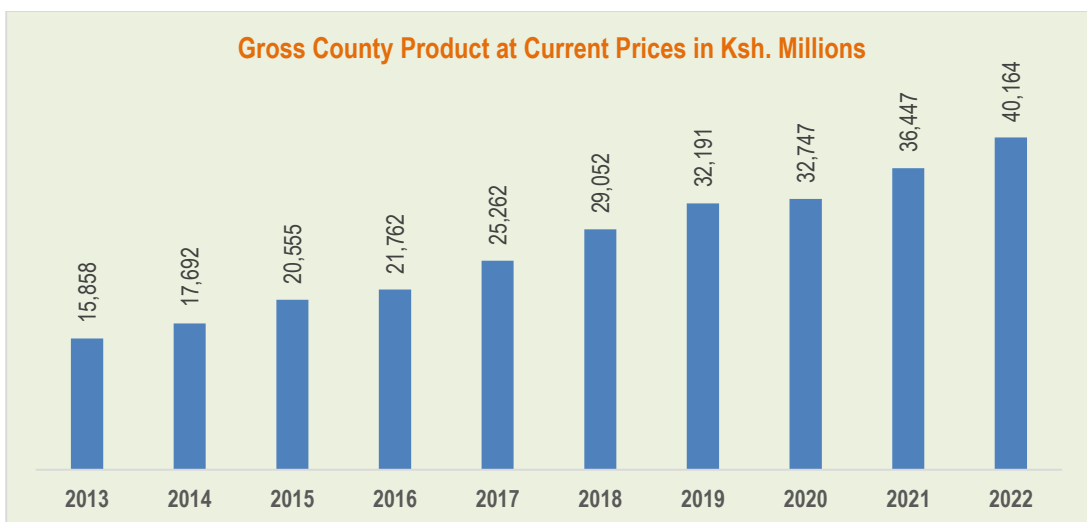
**Source:** CRA County Factsheets and KNBS reports

## 2.0 County Budget and Economic Performance

### i. Gross County Product (GCP)



Source: KNBS



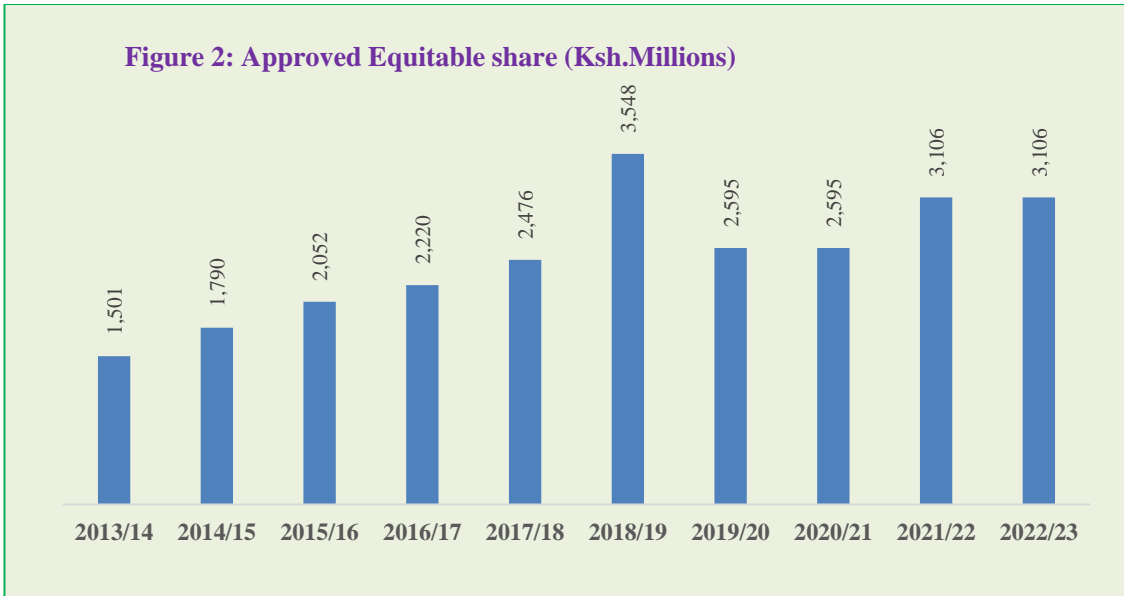
Source: KNBS

### ii. Revenues

The major sources of revenue for the county are equitable share and additional allocations from the national government's share.

Notably, over the past 10 years the county received a cumulative total of Ksh24.99 billion as equitable share (despite reported arrears of 8.6% and 8% for the FYs 2019/20 and FY 2021/22 respectively), and Ksh2.05 billion as additional allocation from the national government's share over the period.

The county also received additional allocations from development partners of Ksh1.63 billion and collected Ksh860 million as OSR over the period.



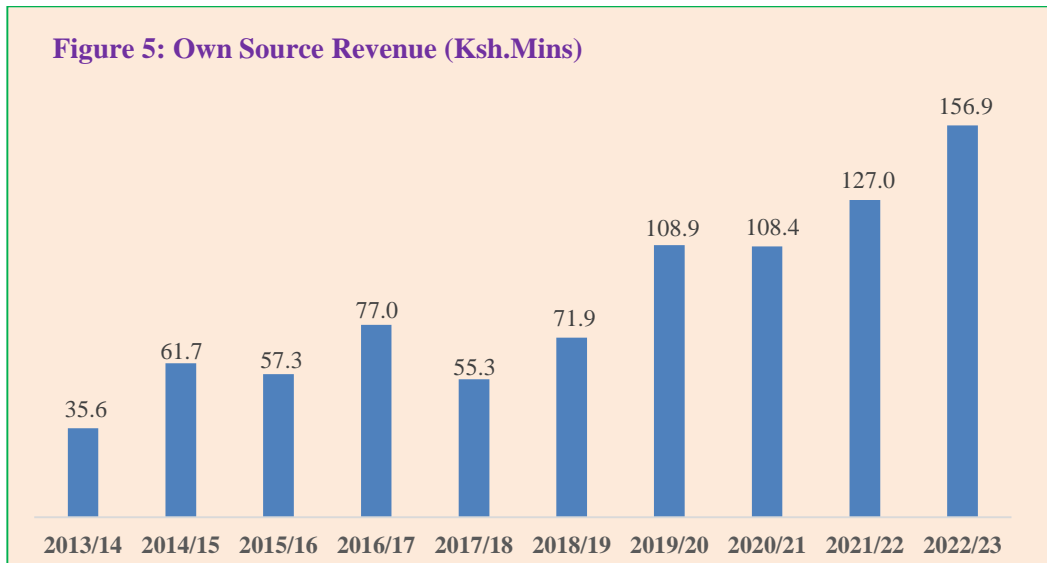
**Source:** Controller of Budget Reports



**Source:** Controller of Budget Reports



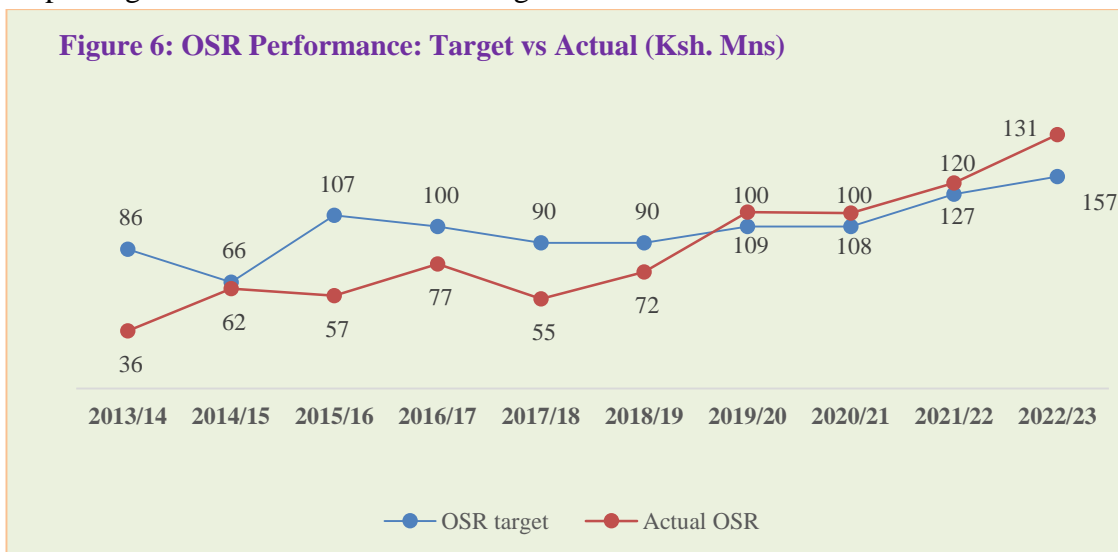
**Source:** Controller of Budget Reports



**Source:** Controller of Budget Reports

### Performance of OSR

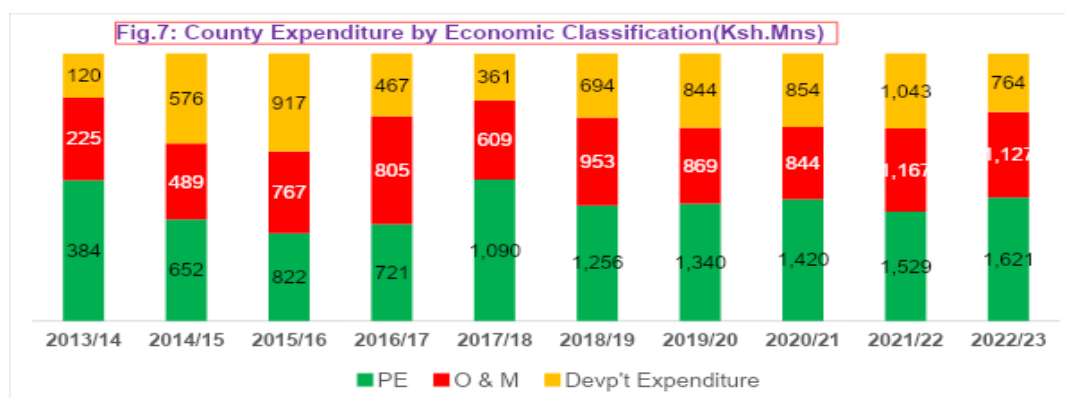
The county did not meet its OSR target until FY 2019/20. However, there was a great improvement from FY 2019/20 where the county has been among the few counties surpassing their own source revenue targets.



**Source:** Controller of Budget Reports

### iii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 43% of the total expenditure over the past ten years. Expenditures on operations averaged 31% of the total expenditure while development expenditure averaged about 25.7% over the period.



**Source:** Controller of Budget Reports

#### iv. Overview of FY 2023/24 Budget and Projects

The County's approved budget for the FY 2023/24 was Ksh4.59 billion, comprising Ksh1.9 billion (41.4 per cent) and Ksh2.69 billion (58.6 per cent) allocation for development and recurrent programmes respectively. Table 2 provides a list of key projects with the highest expenditure for the county.

<b>Table 2: List of Lamu County projects for the FY 2023/24 with the highest expenditure</b>						
No	Sector	Project Name	Project Location	Contract sum (Kshs)	Amt paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation status (%)
1	County Executive and PSM	Construction of sub-county headquarters offices county contribution	Faza	48,644,051	35,365,894	73%
2	County Executive and PSM	Construction of Governors Residence	County HQS	27,000,000	13,499,921	50%
3	Water & Energy	Manda Yawi-Raskitau Water Project	Shella	15,000,000	11,076,144	74%
4	Lamu Municipality	Cabro Paving at Hindi	Hindi	8,400,000	8,397,690	100%
5	Water & Energy	Basuba water project	Basuba	15,000,000	6,955,464	46%
6	Lamu Municipality	Cabro Paving at Mkunumbi	Mkunumbi	10,000,000	5,445,852	54%
7	Lamu Municipality	Renovation of Faza Social Hall	Faza	5,000,000	4,927,564	99%



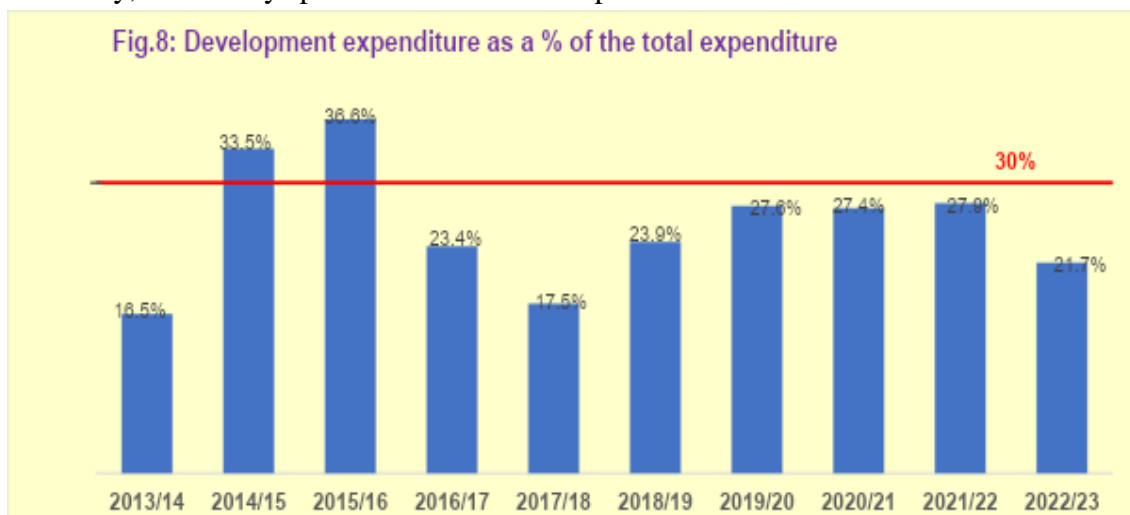
8	Water & Energy	Kiwayu Chandani water project and pump station house	Kiunga	4,500,000	4,062,780	90%
9	Land, Physical Planning, & Urban Development	Digitization of Land Records	County Wide	10,000,000	3,971,840	40%
10	Land, Physical Planning, & Urban Development	Planning and surveying of Witu village	Witu	10,000,000	3,880,000.00	39%
<b>Totals</b>				<b>153,544,051</b>	<b>97,583,149</b>	<b>64%</b>

Source: Controller of Budget Reports

### 3.0 County Fiscal Risk Profile

#### i. Development expenditure as a percentage of total expenditure

Since devolution, the county has not been meeting the statutory threshold of spending at least 30% of the total budget on development except during FY 2014/15 and FY 2015/16. Notably, the county spent 21.7% on development in the FY 2022/23.

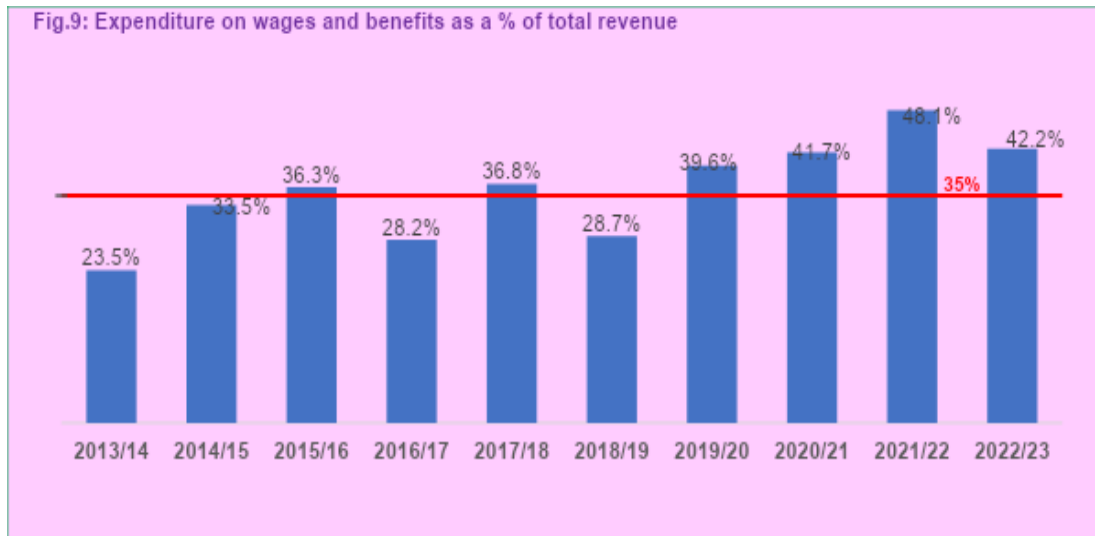


Source: Controller of Budget Reports

#### ii. Expenditure on wages and benefits as a % of total Revenue

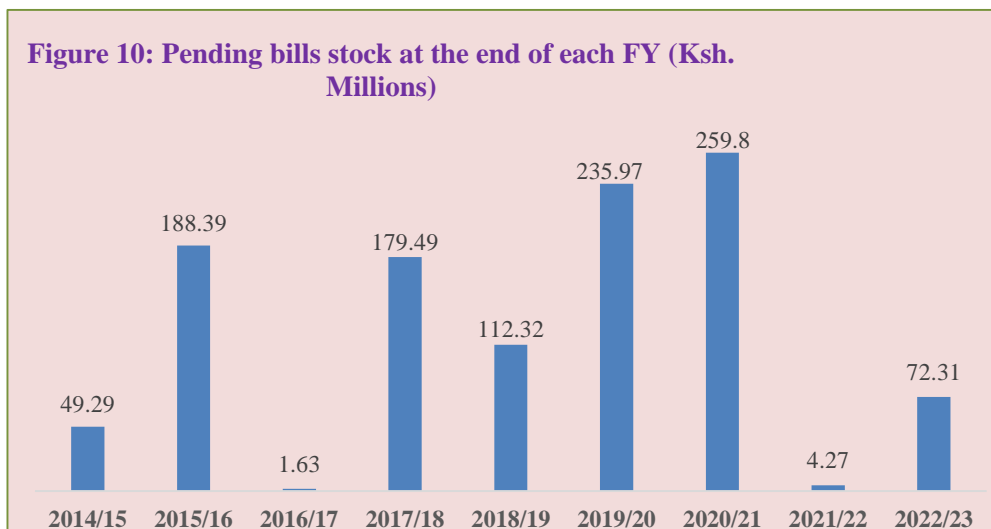
The county has been spending more than 35% of its revenue on personnel emoluments since FY 2019/20 to FY 2022/23. This is in contravention of Regulation 25 1(b).

However, there is notable compliance to this principle in a number of FYs during the early years of devolution.



**Source:** Controller of Budget Reports

### iii. Pending Bills as at 30<sup>th</sup> June of each year



**Source:** Controller of Budget Reports

### Outstanding Pension Arrears

**Table 3: Outstanding Pension Arrears as at 31st March.2024**

S/No	Description	Amounts in Ksh. as at 31 <sup>st</sup> March.2024
1	LAPTRUST	-
2	COUNTY PENSION FUND	612,691.95
3	LAPFUND	21,780,174

<b>TOTALS</b>	<b>22,392,865.95</b>
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**Source:** Retirement Benefits Authority (RBA)

**iv. Audit Opinions for the County over time**

*Table 4: Summary of Audit opinions for Lamu County Assembly & County Executive*

<b>FY</b>	<b>County Executive</b>	<b>County Assembly</b>
<b>2013/14</b>	Disclaimer	
<b>2014/15</b>	Disclaimer	
<b>2015/16</b>	Disclaimer	
<b>2016/17</b>	Disclaimer	Disclaimer
<b>2017/18</b>	Disclaimer	Adverse
<b>2018/19</b>	Qualified	Qualified
<b>2019/20</b>	Qualified	Qualified
<b>2020/21</b>	Adverse	Adverse
<b>2021/22</b>	Qualified	Qualified
<b>2022/23</b>	Qualified	

**Source:** Office of the Auditor General

### County 006: Taita Taveta County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Taita Taveta County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

<b>Table 1: General information</b>				
<b>County Headquarter</b>	<b>Mwatate</b>			
Regional bloc	<b>Jumuia ya Kaunti za Pwani</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	284,657	43	340,671	43
Rural	235,092	40	246,897	42
Urban	49,565	43	93,774	30
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	22,989	23,186	46,175
	6-14	34,603	35,104	69,707
	15-35	58,660	61,783	120,443
	36-60	36,892	41,084	77,976

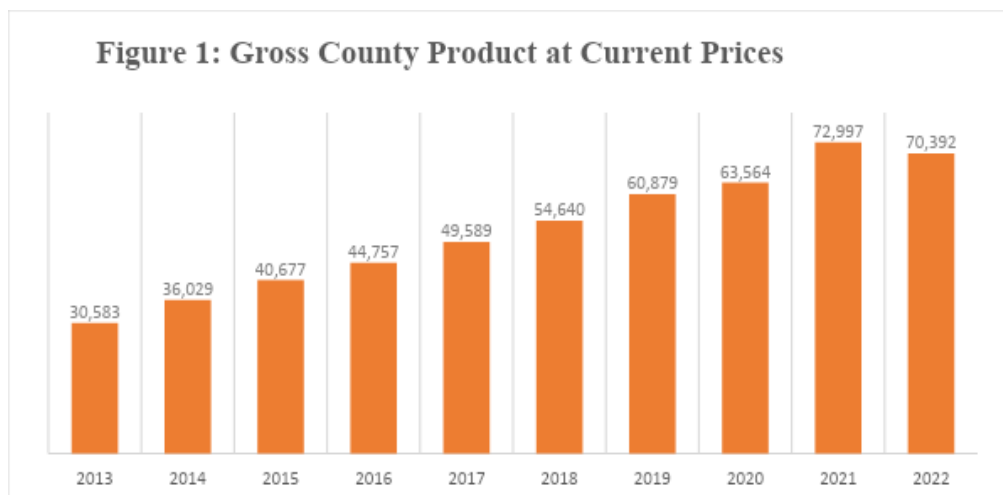
	61+	14,182	12,178	26,360
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	71,383	42	96,429	42
Rural	57,496	39	66,940	40
Urban	13,887	41	29,489	29
Households size	4	37	3.6	35
Surface area (Sq. km)	17,084		17,084	
Population Density (people per sq. km)	17	39	20	40
Sub counties	(4) Mwatate, Voi, Wundanyi, Taveta			
Constituencies	4			
Wards	20			
Dominant economic activity	Agriculture, forestry, fishing		Coconut, Mango, Cashew nut	

Source: CRA County Fact Sheet 2019

## 2.0 County Budget and Economic Profile

### i. Economic Performance

1. Taita Taveta County contributes 1.2% on average to the Country's Gross Domestic Product. The County's Gross County Product at current prices reveals an upward trend as per Figure 1 below.

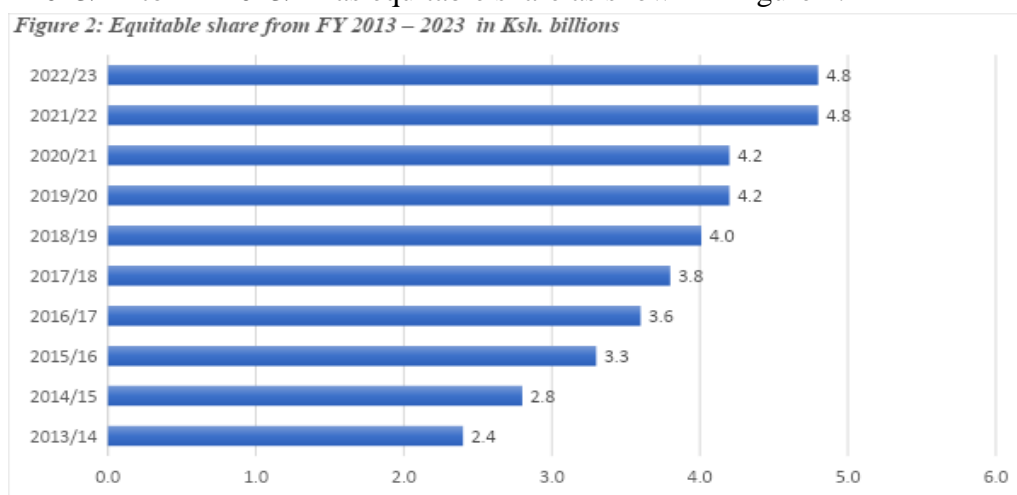


Source: KNBS

### Revenue Analysis

#### a) Equitable share

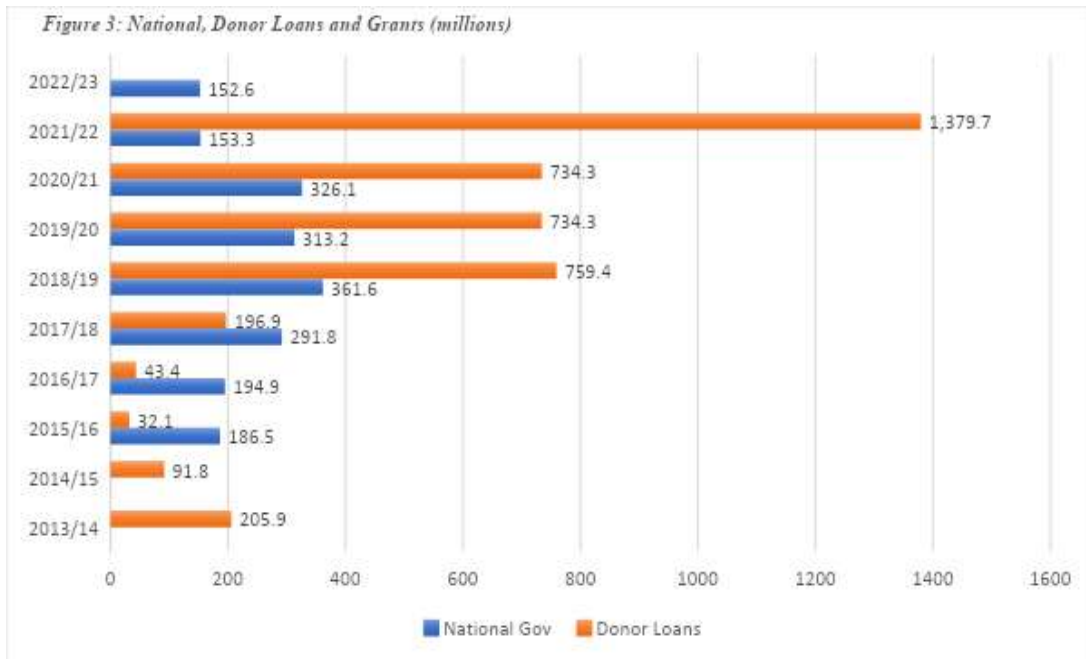
2. County of Taita Taveta has received a total of **Ksh35.88 billion** from the FY 2013/14 to FY 2023/24 as equitable share as shown in Figure 2.



Source: Division of Revenue Acts.

#### b) Additional Allocations: Unconditional and Conditional grants from National Government and development Partners.

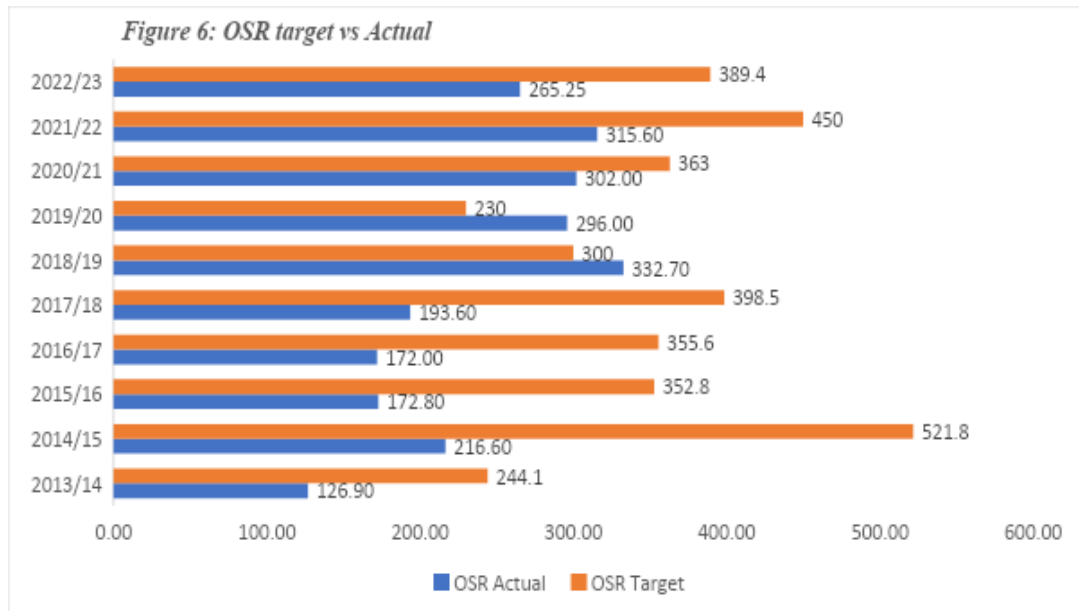
3. Taita Taveta has received a total of **Ksh1.98 billion** as allocations from the National Government, and **Ksh 4.1 billion** from donor loans and grants.



Source: Controller of Budget reports

**c) Own source Revenue (OSR)**

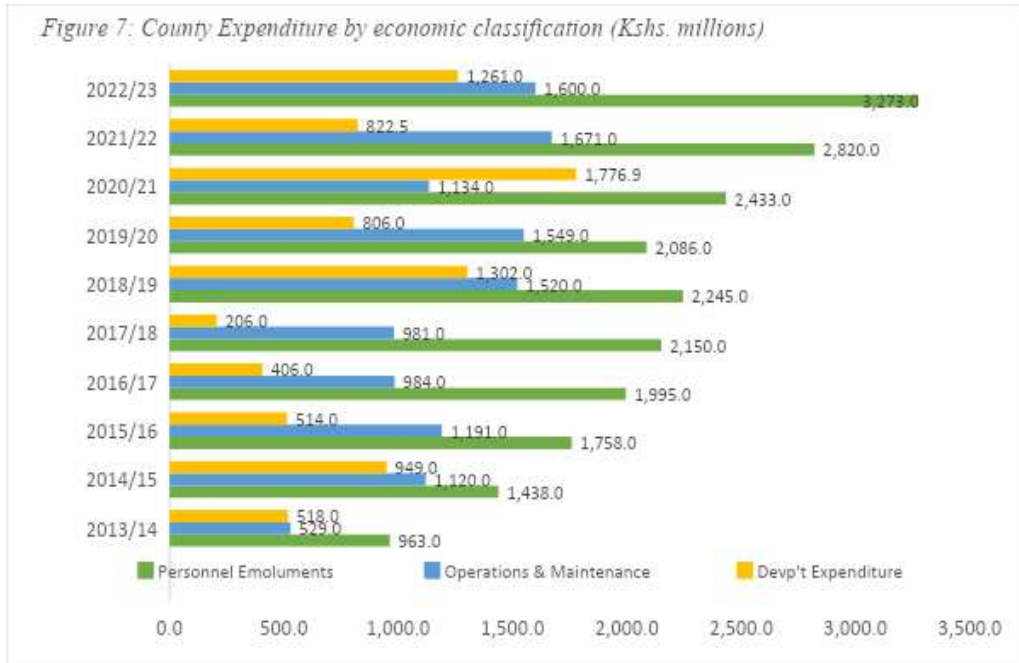
- Taita Taveta County has generated resources of Ksh2.4 billion since FY 2013/14 – FY 2022/23. OSR collection has underperformed its target of Ksh3.6 billion for the period under review.



Source: Controller of Budget reports

### 3.0 County Fiscal Risk Profile

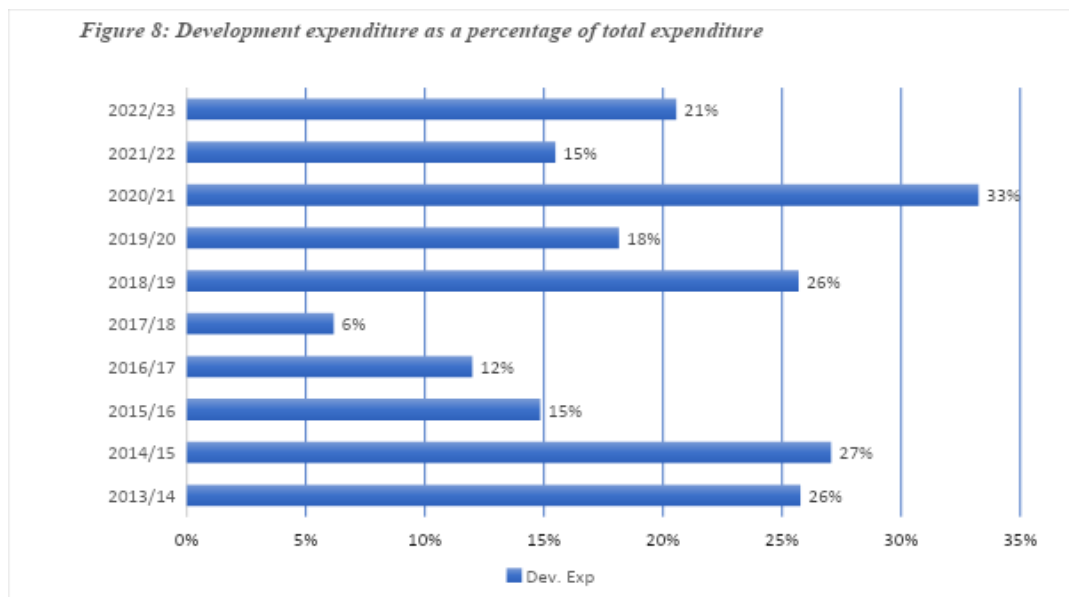
5. Expenditure on development has grown over the years from the Ksh.2 billion in FY 2013/14 to Ksh.6.1 billion in FY 2022/23. Expenditure on operations and personnel emoluments have also been on an upward trend.



Source: Controller of Budget reports

#### a) Development Expenditure

6. A further analysis of the development expenditure of the County indicates that the county has over the years complied with the requirement of spending at least 30% of the total budget on development expenditure. The County of Taita Taveta has failed to meet the threshold as per Figure 8, However, in FY 2020/21 the County surpassed the target to attain 33.2%

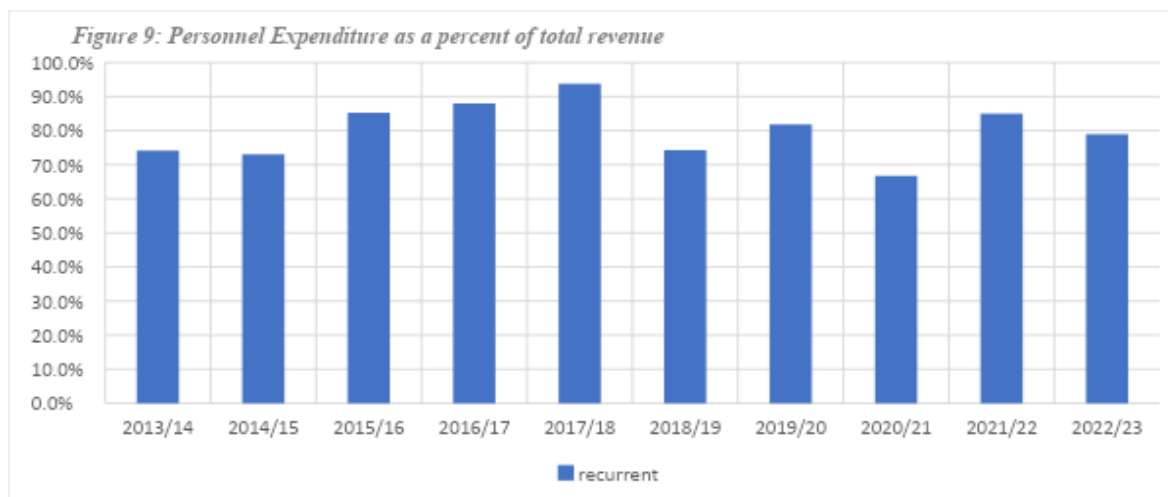




Source: Controller of Budget reports

**b) Recurrent Expenditure.**

7. County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Taita Taveta County has not been compliant with this requirement over the years as per Figure 9



Source: Controller of Budget reports

### c. Overview of FY 2023/24 Budget and Projects

The County approved Supplementary budget for the FY 2023/24 is Ksh7.30 billion, of which Ksh2.32 billion (31.9 per cent) for development and Ksh4.97 billion (68.1 per cent) for recurrent expenditure.

**Table 2: List of Capital Projects for FY 2023/24**

No.	Sector	Project Name	Project Location	Budget (Ksh)	Amount Paid as at 31 <sup>st</sup> Dec 2023	Paid (%)
1	Finance	Pending Bills	County Wide	261,236,568	94,499,338	36%
2	Water	Locally Led Climate Action Programme (Climate Change) WB	County Wide	11,000,000	11,000,000	100%
3	Lands	Kenya Informal Settlement Improvement Project - World Bank	County Wide	40,000,000	30,000,000	75%
4	Agriculture	WB - National Agriculture Value Chain Development Project	County Wide	250,000,000	67,192,729	27%
5	County Assembly	Construction of County Assembly Chamber	Wundanyi	78,220,389	15,599,965	20%

	<b>TOTAL</b>			<b>640,456,957</b>	<b>218,292,032</b>	<b>34%</b>
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Source: Controller of Budget reports

**d. Historical Pending Bills (millions)**

<b>Table 3: Historical County Executive pending Bills in Ksh. Millions</b>								
<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
--	295.5	709.3	281.3	239.6	199.4	705.5	744	1.033

Source: Controller of Budget reports

**4.0 Accountability: Audit Opinions.**

8. The Auditor General has audited the financial statements of Taita Taveta County and rendered opinions as per Table 4 over the years.

<b>Table 4: Audit Opinions for the County Executive</b>								
<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
<b>Disclaimer</b>	Disclaimer	Disclaimer	Disclaimer	Adverse	Qualified	Qualified	Qualified	Qualified

Source: OAG reports

<b>Table 5: Outstanding Pension Contributions ( Ksh.millions)</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Defunct</b>	<b>Total Debt</b>
<b>LAP Fund</b>	159,815,629	112,111,699	1,597,866	273,525,194
<b>Local Authorities Pension Fund</b>	8,064,226.65	3,666,452.48	3,997,699.00	15,728,378.13
<b>County Pension Fund</b>	226,349,776.05	61,958,382.38	-	288,308,158.43
<b>Total Arrears</b>				<b>577,561,730.56</b>

Source: COB

## County 007: Garissa County Fact Sheet

### 1.0 County General Profile

*This fact sheet provides a summary of key budgetary and economic information for Garissa County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

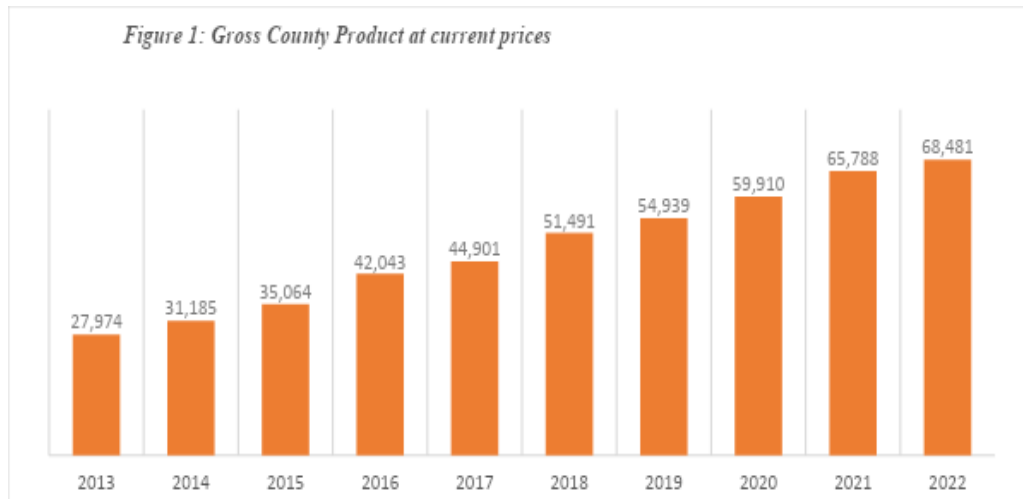
Table 1: General information				
County Headquarter	Garissa			
Regional bloc	Frontier Counties Development Council			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	623,060	31	841,353	29
Rural	481,670	29	620,463	25
Urban	141,390	19	210,890	11
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	67,467	71,046	138,513
	6-14	109,241	135,741	244,982
	15-35	149,908	183,243	333,151
	36-60	47,954	58,388	106,342
	61+	7,773	10,553	18,326

	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	76,353	41	141,394	36
Rural	51,381	40	103,697	35
Urban	24,972	28	37,697	21
Households size	6.3	4	6.1	3
Surface area (Sq. km)	44,175		17,084	
Population Density (people per sq. km)	14	41	19	41
Sub counties	7			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture, Forestry			
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	49.2	24	65.5	5
Poverty gap	20.3	16	24.1	4
Poverty severity			2.7	4

Source: CRA reports

## 2.0 County Budget and Economic Profile

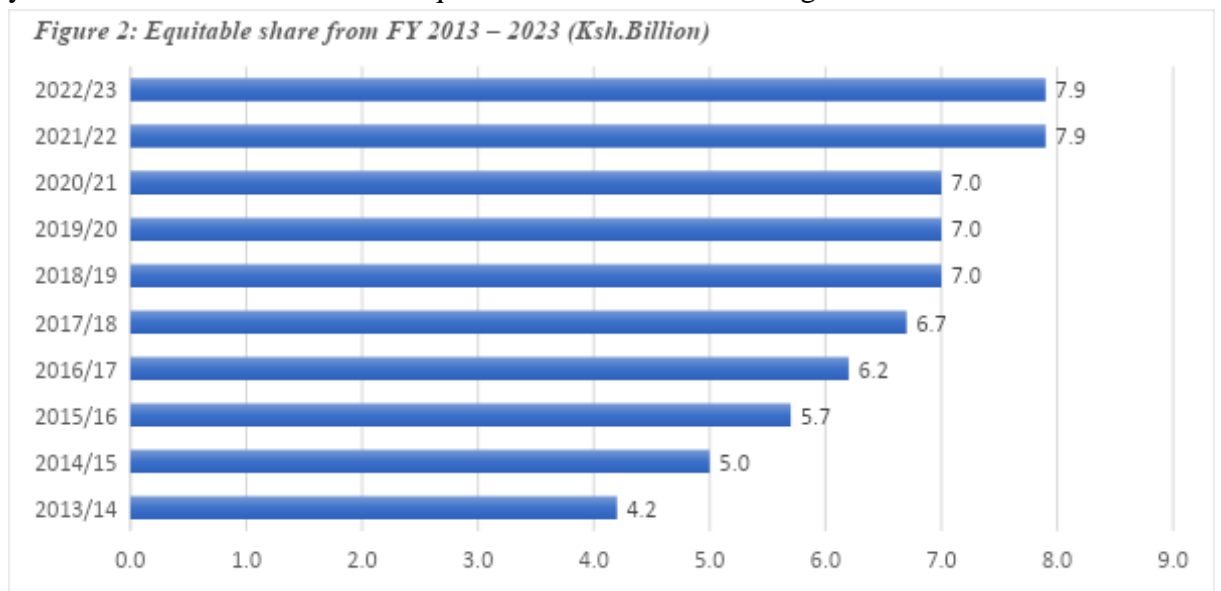
1. Garissa County contributes 1.2 % on average to the Country's Gross Domestic Product. The County's Gross County Product at current prices reveals an upward trend as per Figure 1 below.



Source: KNBS

### a) Equitable share

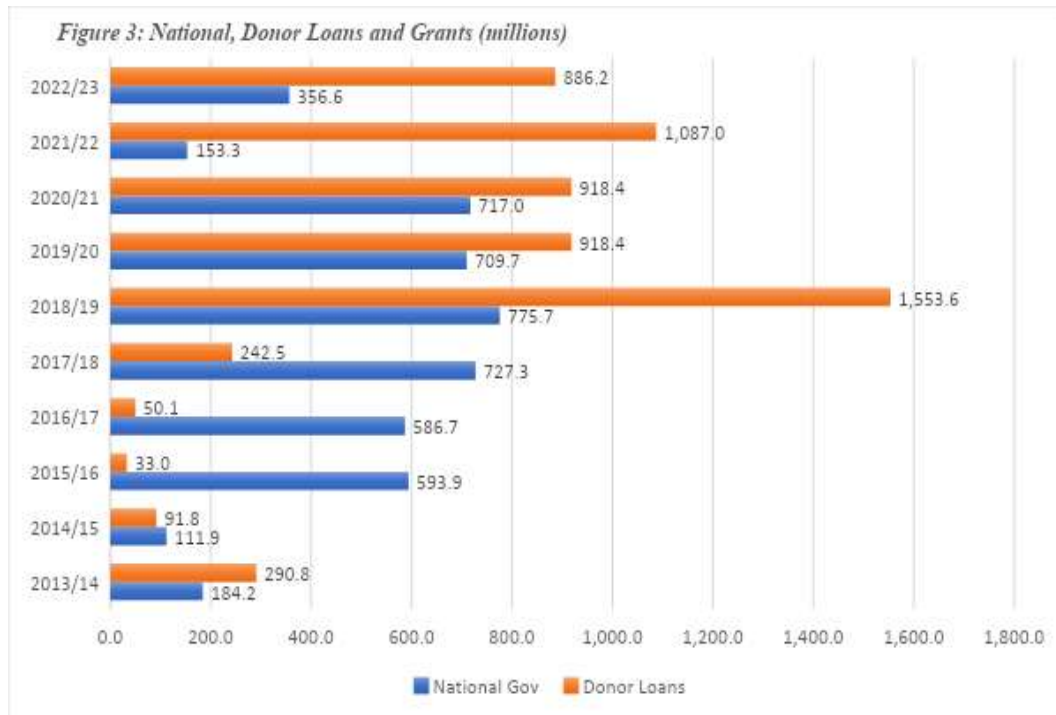
2. County of Garissa has received a total of **Ksh35.88 billion** from the financial year 2013/14 to FY 2023/24 as equitable share as shown in Figure 2.



Source: Division of Revenue Acts

**b) Additional Allocations: unconditional and Conditional grants from National Government and Development Partners.**

3. Garissa has received a total of **Ksh4.9 billion** as allocations from the National Government, and **Ksh.6.07 billion** from donor loans and grants

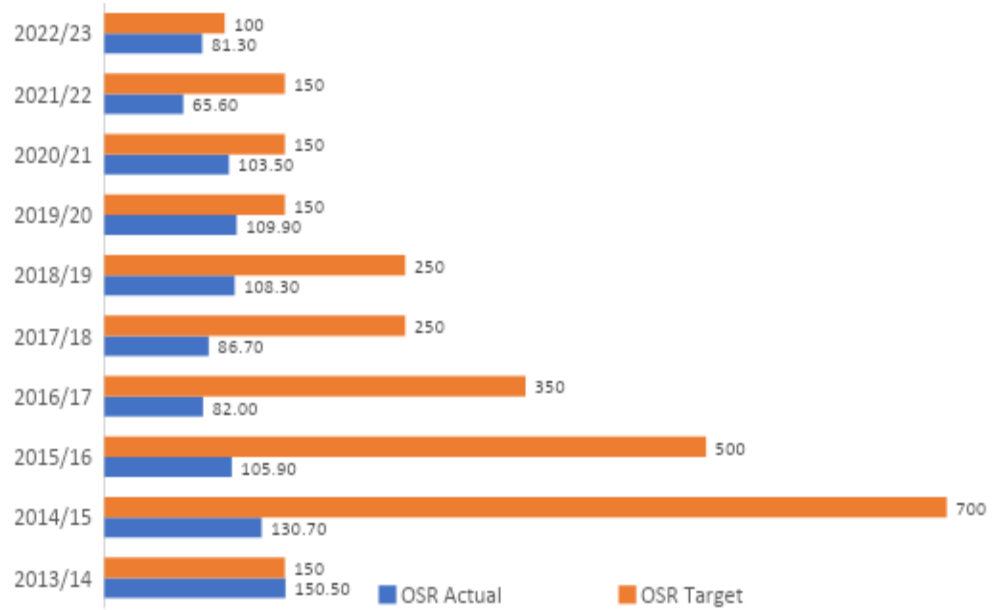


Source: Controller of Budget reports

**c) Own source Revenue (OSR)**

4. Garissa County has generated a total of **Ksh909.9 Million** since FY 2013/14 – FY

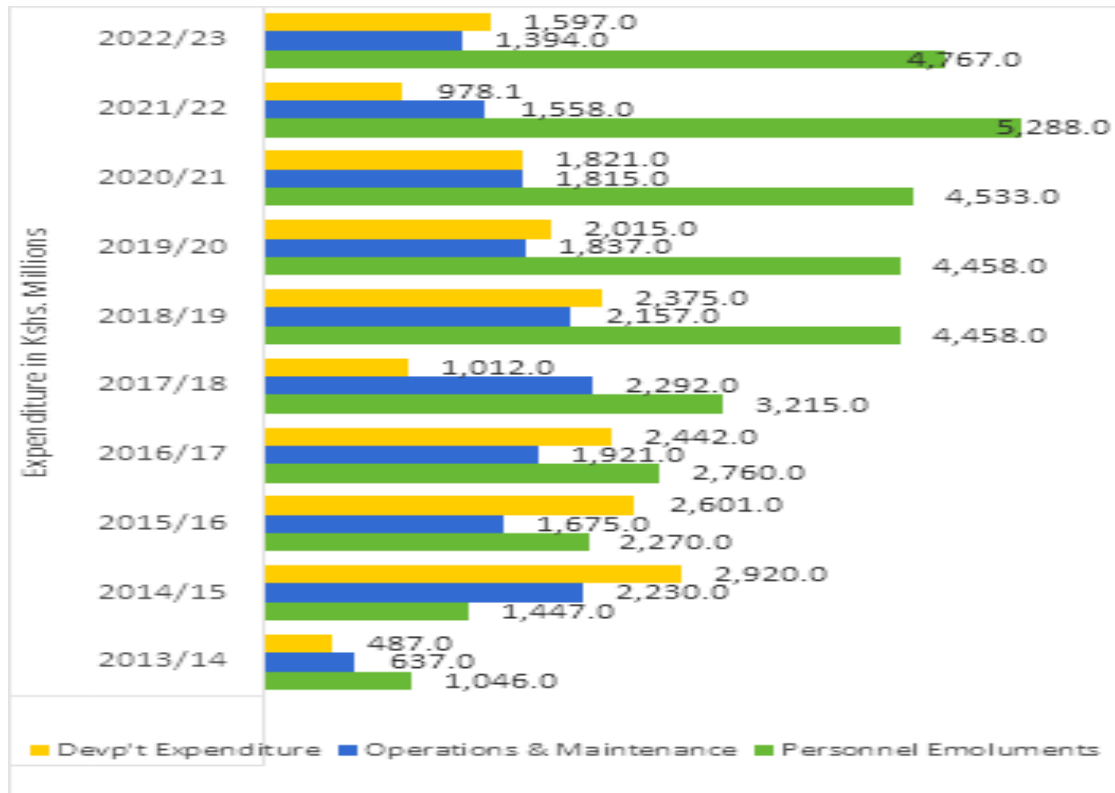
Figure 6: OSR target vs Actual



2022/23, against a target of **Ksh2.9** Billion within the same time frame.

Source: Controller of Budget reports

### 3.0 County Fiscal Risk Profile

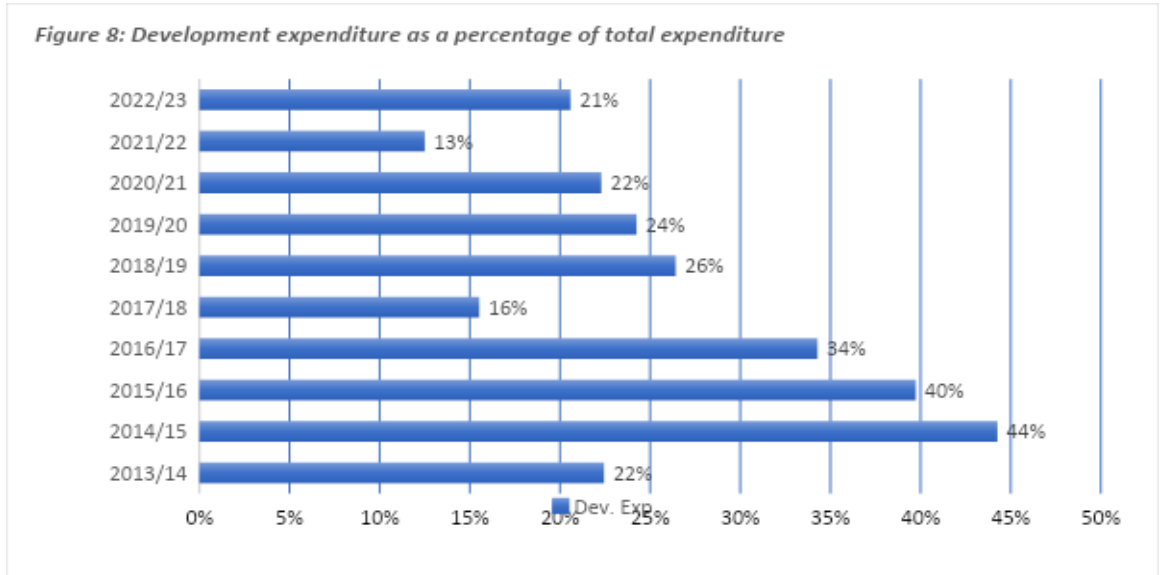


Source: COB reports



**a) Development Expenditure**

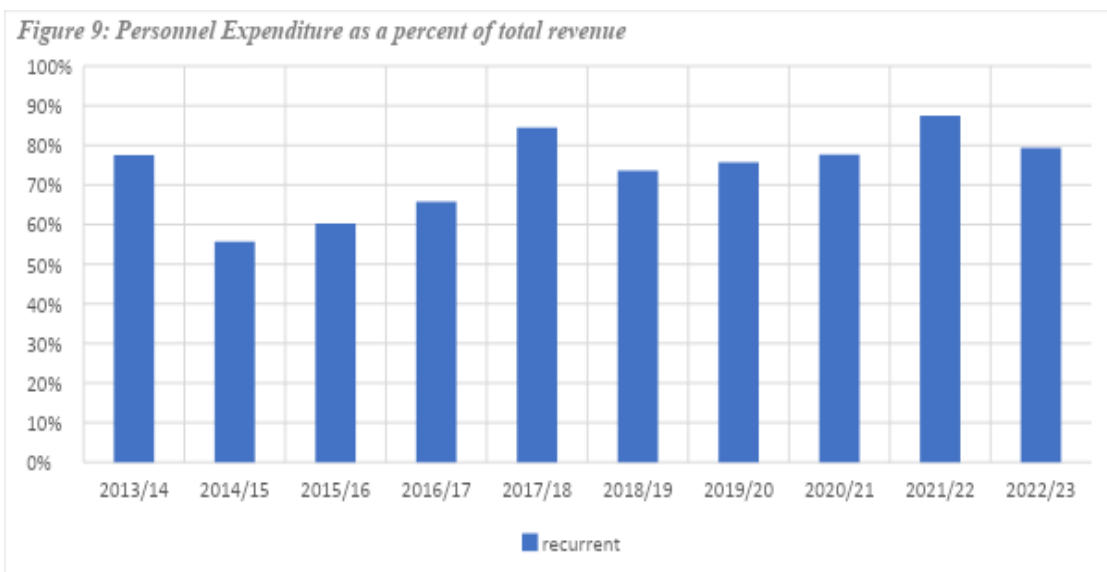
5. The following was noted from an analysis of development expenditure for the County of Garissa it is notable that between FY 2014/15 – FY 2016/17 the county had development expenditure above 30% of the allocation as per the PFM regulations. However, since then, the county’s development expenditure has been below 30%.



Source: Controller of Budget reports

**b) Recurrent Expenditure**

6. County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Below is a figure outlining the number of times the county has breached the threshold.



Source: Controller of Budget reports

### c. Overview of FY 2023/24 Budget and Projects

The County's approved supplementary budget for FY 2023/24 was Ksh10.53 billion, comprising Ksh4.08 billion (38.8 per cent) for development, while Ksh6.45 billion (61.2 per cent) for recurrent expenditure.

<b>Table 2: List of Capital Projects for FY 2023/24</b>						
<b>S/N</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Budget (Ksh)</b>	<b>Amount Paid as at 31<sup>st</sup> Dec 2023</b>	<b>Paid (%)</b>
1	County Executive	Qone Modogashe Pipeline Project	Lagdera	438,400,586	62,000,000	80%
2	County Executive	Bula Madina Bitumen	Garissa Township	97,809,866	97,809,866	100%
3	County Executive	Moit Water Park	Ijara	19,782,600	19,782,600	100%
4	County Executive	Construction of Masonry Perimeter Fence	Garissa Township	41,804,474	41,804,474	100%
5	County Executive	Proposed of power up grade at County Referral Hospital	Garissa Township	13,519,800	13,519,800	100%
6	County Executive	Construction of 250,000 litres of underground water storage	Garissa Township	12,214,452	12,214,452	100%
7	County Executive	Proposed Borehole Development and Assorted Works at ADC	Garissa Township	29,474,594	29,474,594	100%

8	County Assembly	Construction of Buildings Construction of Additional office Block extension	Assembly Headquarters	98,570,082	80,565,592	80%
9	County Executive	Proposed Construction of New Access Roads at Soko Mugdi Market Center	Garissa Township	65,632,234.50	65,632,234.5	100%
	<b>TOTAL</b>			<b>817,208,688.5</b>	<b>422,803,612.5</b>	<b>59%</b>

Source : Controller of Budget reports

#### Historical Pending Bills (Ksh.millions)

<b>Table 3: Historical Pending Bills (Ksh.millions)</b>								
2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
2,169	460.0	310.5	446.8	980.1	619.64	876.9	870.8	1,441.7

Source: Controller of Budget reports

<b>Table 4: Outstanding Pension Contributions (millions)</b>				
	Principal	Interest	Defunct	Total Debt
<b>LAPFUND</b>	120,001	29,658,138	-	29,778,138
<b>LAPTRUST</b>	7,134,455.70	5,389,563.15	1,818,221	14,342,239.85
<b>COUNTY PENSION FUND</b>	257,222,028	194,312,562.08	-	451,534,590.08
<b>TOTAL ARREARS</b>				<b>495,654,967.93</b>

Source: Pension Fund Reports

**4.0 Accountability: Audit Opinions.**

7. The Auditor General has audited the financial statements of Garissa County and rendered opinions as per Table 5 over the years.

<b>Table 5: Audit Opinions</b>								
<b>2013/14</b>	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Disclaimer</b>	Qualified	Qualified	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General reports

### County 008: Wajir County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Wajir County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

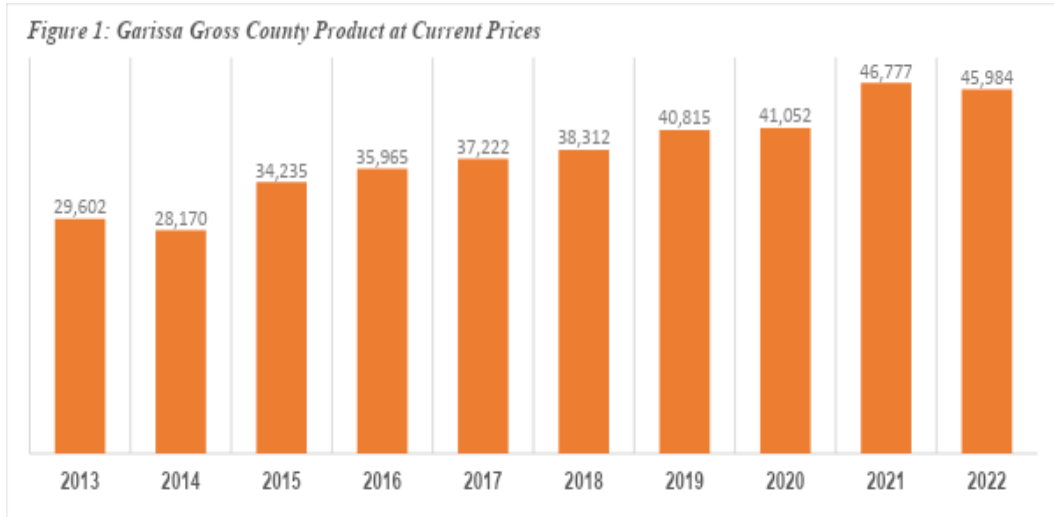
Table 1: General information				
<b>County Headquarter</b>	<b>Wajir</b>			
Regional bloc	Frontier Counties Development Council			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	661,941	29	781,263	30
Rural	570,641	21	604,089	27
Urban	91,300	30	177,174	15
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	73,695	74,079	147,774
	6-14	113,817	131,048	244,865
	15-35	132,577	147,647	280,224
	36-60	39,818	53,085	92,903
	61+	5,932	9,514	15,446
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

Households	88,700	39	127,932	37
Rural	74,494	36	97,276	37
Urban	14,206	40	30,656	27
Households size	7.5	2	6.2	2
Surface area (Sq. km)	56,686		56,686	
Population Density (people per sq. km)	12	43	14	43
Sub counties	8			
Constituencies	(6) Wajir North, Eldas, Tarbaj, Wajir West, Wajir East, Wajir South			
Wards	30			
Dominant economic activity	Agriculture, Forestry and Fishing			

Source: CRA County Factsheet, 2019

**2.0 County Budget and Economic Profile**

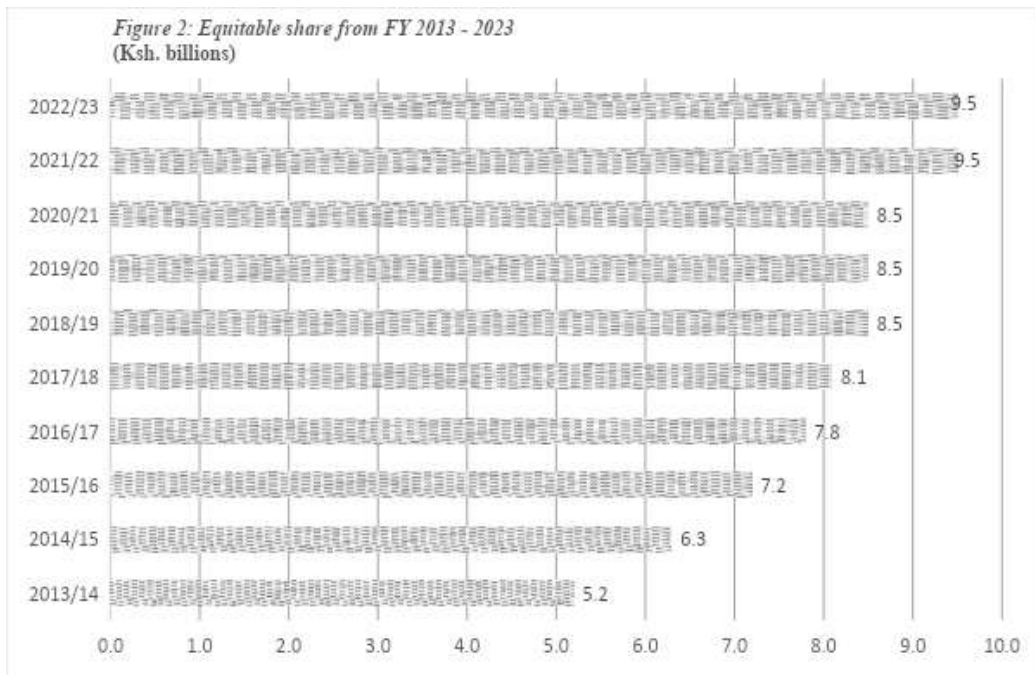
1. Wajir County contributes .05 % on average to the Country’s Gross Domestic Product. The County’s most active economic activity involves livestock production accounting to as much as 48% of total economic production.



Source: KNBS

**a) Equitable share**

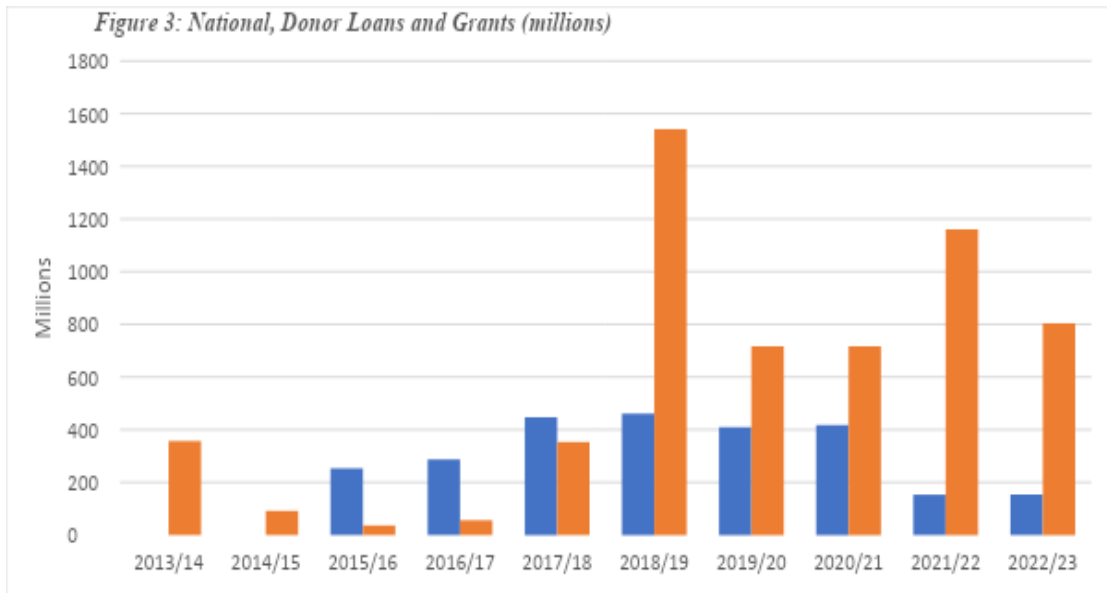
2. County of Wajir has received a total of Ksh89.1 billion from the FY 2013/14 to FY 2023/24 as equitable share as shown in Figure 2.



Source: Division Of Revenue Acts

**b) Additional Allocations: Unconditional and Conditional grants from National Government and development Partners.**

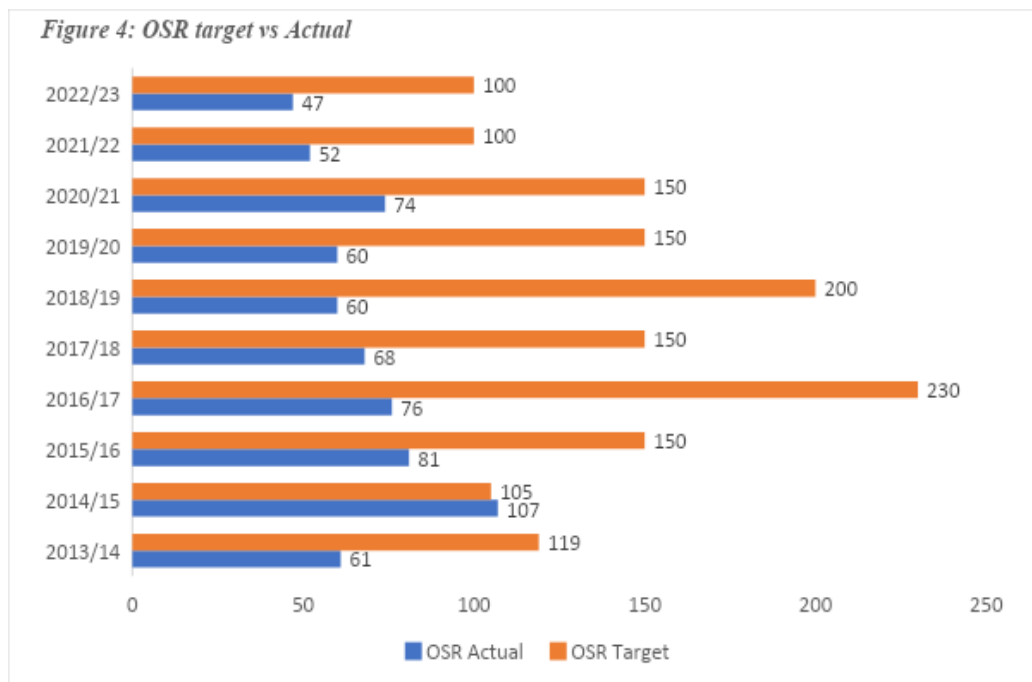
3. Wajir has received a total of **ksh8.4 billion** as additional allocations from the National Government and donor support programmes from FY 2013/14 – FY 2022/23.



Source: Controller of Budget reports

**c) Own source Revenue (OSR)**

4. Wajir County has generated resources of **Ksh686 million** since FY 2013/14 – FY 2022/23. Against a cumulative target of **Ksh1.45 billion** in the same time frame.

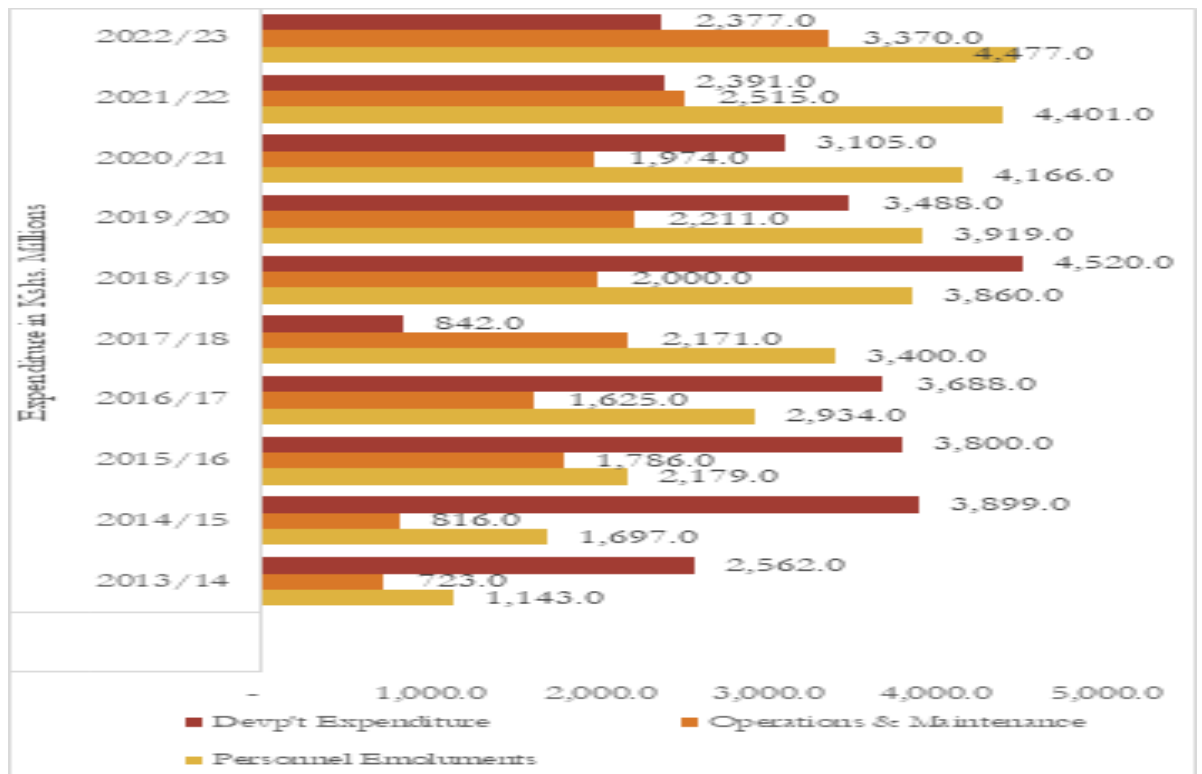


Source: Controller of Budget reports



### 3.0 County Fiscal Risk Profile

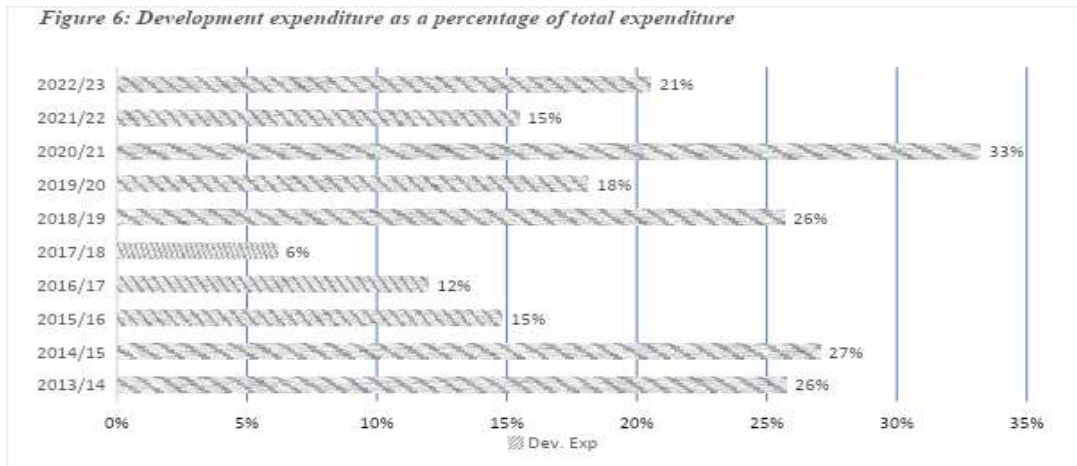
5. Expenditure on development has declined over the years from a peak of Ksh4.5 billion in FY 2018/19 to Ksh2.3 billion in FY 2022/23. However, Expenditure on operations and personnel emoluments have been on an upward trend as detailed below.



Source: COB reports

#### a) Development Expenditure

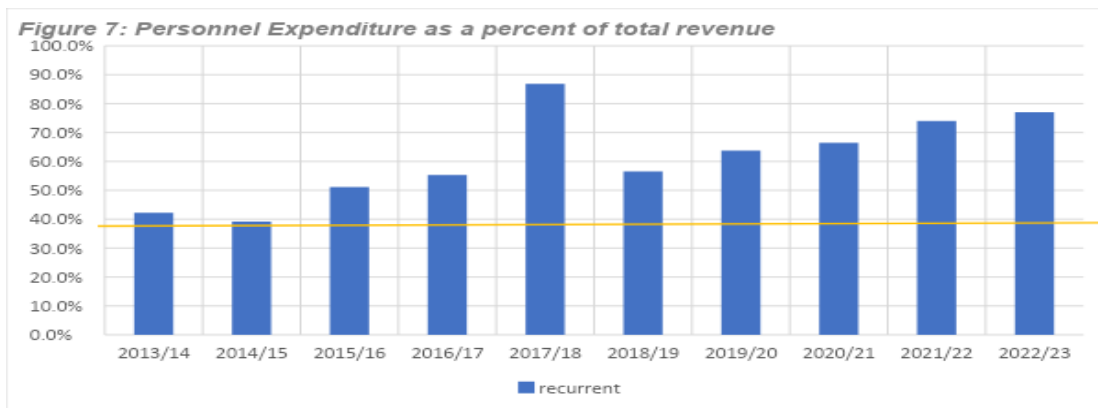
6. A further analysis of the development expenditure of the County indicates that the county has over the years not complied with the requirement of spending at least 30% of the total budget on development expenditure. The County failed to meet the threshold as per Figure 8 However, in FY 2020/21 the County complied and allocated 33.2% of the total allocation to development.



Source: Controller Of Budget reports

**b) Recurrent Expenditure.**

7. County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Wajir County exceeded the threshold in the years under review



Source: Controller of Budget reports

**c. Overview of FY 2023/24 Budget and Projects**

The County approved budget for FY 2023/24 was Ksh12.14 billion consisting of Ksh3.88 billion (32 per cent) for development and Ksh8.26 billion (68 per cent) of recurrent programmes.

<b>Table 2: List of Capital Projects for FY 2023/24</b>						
<b>NO</b>	<b>SECTOR</b>	<b>PROJECT NAME</b>	<b>PROJECT LOCATION</b>	<b>BUDGET (Ksh)</b>	<b>AMOUNT PAID AS AT 31<sup>ST</sup> DEC 2023</b>	<b>Paid (%)</b>
1	Public Works	Non – residential buildings extra works & and furnishing for county assembly	Wajir Town	77,655,780	77,655,780	100%
2	Health	Construction of accident & Emergency center at WCRH (3 <sup>rd</sup> payment)	Wajir	60,400,140	60,400,140	100%
3	Agriculture	Construction of 60,000m3 water pan at Arbajahan in Wajir-west sub county	Arbajahan	59,933,605.39	59,600,027.27	100%
4	Water	Purchase of crawler excavator and wheel loader	Wajir	44,150,000	44,150,000	100%
5	Health	A&E Center at WCRH (2 <sup>nd</sup> payment)	Wajir Town	38,308,010	38,308,010	100%
6	Roads	Construction of perimeter walling at Wajir waste disposal	Wajir Town	33,701,530	33,701,530	100%
7	Agriculture	Construction of 60,000m3 water pan at Alio Ismail in Wajir-South sub-county	Alio Ismail	59,600,027.27	59,600,027.27	100%
<b>Total</b>				<b>373,749,092.2</b>	<b>373,749,092.2</b>	<b>100%</b>

Source: COB reports

**d. Historical Pending Bills (Ksh millions)**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>County Executive</b>	112.1	--	409.3	2,619.5	228.4	1,833.2	1,402	3,468.5

Source: Controller of Budget reports

	Principal	Interest	Defunct	Total Debt
<b>LAPFUND</b>	58,769,200	413,149,309	13,452,989	485,371,498
<b>LOCAL AUTHORITIES PENSION FUND</b>	569,664.90	2,997,502.03	228,518	3,795,684.93
<b>COUNTY PENSION FUND</b>	492,146,149.72	406,881,646.18	-	899,027,795.90
<b>TOTAL ARREARS</b>				<b>1,388,194,978.83</b>

Source: Controller of Budget reports

**4.0 Accountability: Audit Opinions.**

8. The Auditor General has audited the financial statements of Wajir County and rendered opinions as per Table 5 over the years.

2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Qualified</b>	Qualified	Adverse	Qualified	Disclaimer	Qualified	Qualified	Qualified	Adverse

Source: Office of the Auditor General reports

## County 009: Mandera County Fact Sheet

### A. County Profile

*This fact sheet provides a summary of key budgetary and economic information for Mandera County including information relating to expenditure and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

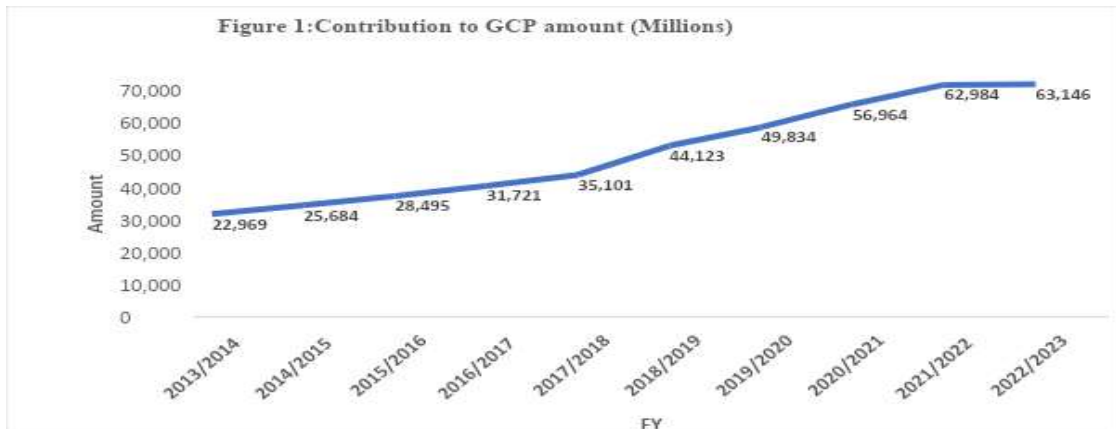
Table 1: General Information				
County Headquarter	Mandera			
Regional bloc	Frontier Counties Development Council			
Demographic data	2009	County Rank	2019	County Rank
Population	1,025,756	10	867,457	27
Rural	846,554	7	596,990	28
Urban	179,202	15	270,467	10
Population distribution (2019 Census)	Age	Female	Male	Total
	0-5	102,316	88,487	190,803
	6-14	141,668	143,252	284,920
	15-35	142,663	148,379	291,042
	36-60	38,986	45,339	84,325
	61+	6,811	9,516	16,327

	2009	Rank	2019	Rank
Households	125,580	31	125,763	38
Rural	102,932	28	85,481	39
Urban	22,648	30	40,282	20
Households size	8.2	1	7.0	1
Surface area (Sq. km)	25,991		25,991	
Sub counties	7			
Constituencies	6			
Wards	30			
Dominant economic activity	Pastoralism			

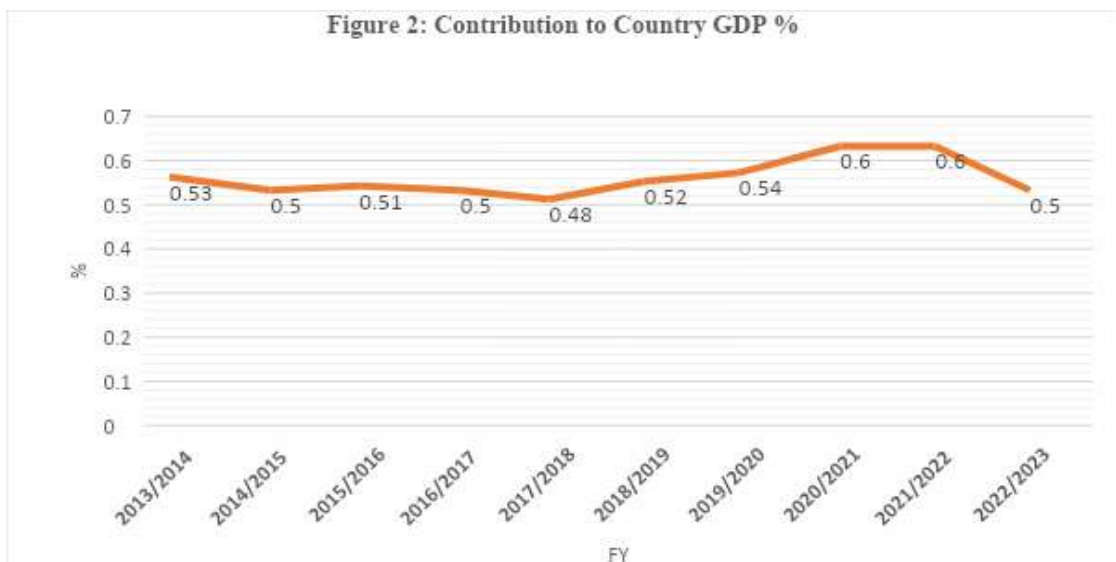
**Source:** CRA report

## B. County Budget and Economic profile

### 1. County contribution to GDP and GCP



Source: KNBS

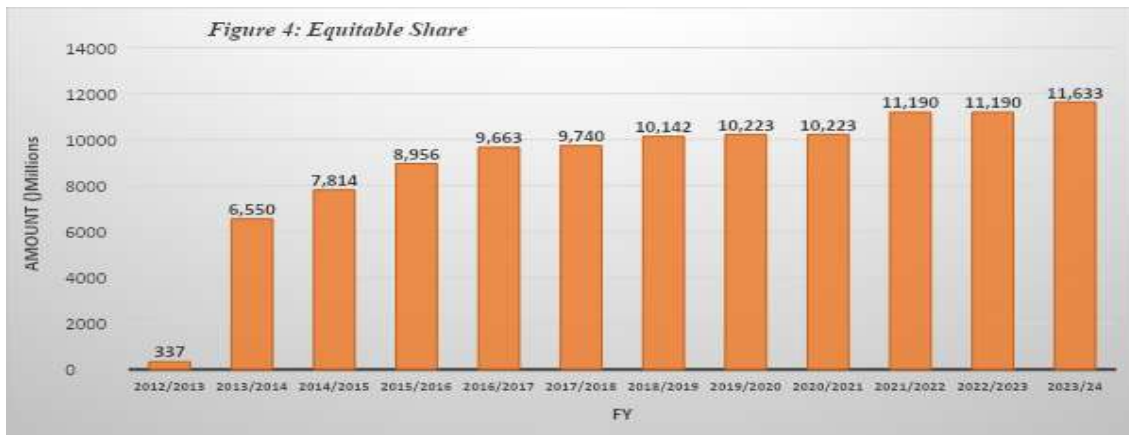


Source: KNBS

## 2. Revenues

### 1. Equitable Share Allocations

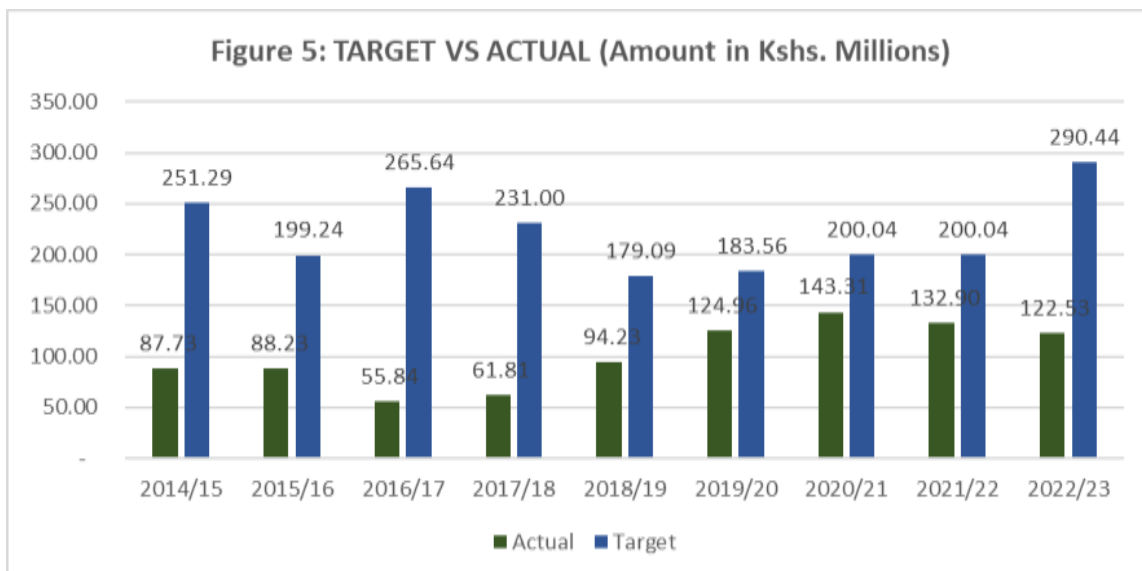
1. Over the last 10 years, the total money allocated to Mandera county as an equitable share was Ksh107.661 billion.



Source: COB reports

## 2. Own Source Revenue (OSR)

- Over the last ten years the performance of own source revenue has been below the target and keeps on fluctuating as shown in the figure 5. FY 2016/17 recorded the lowest amount of revenue collected while FY 2020/21 recorded the highest revenue collected.

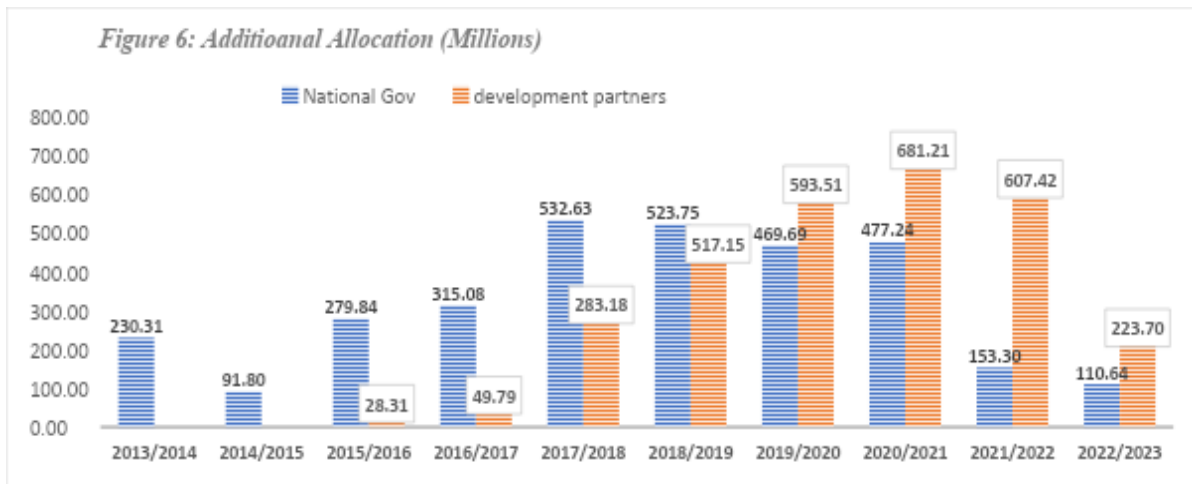


Source: COB reports

## 3. Additional Allocations

- The total additional allocations are both from conditional allocation by the national government and from development partners.

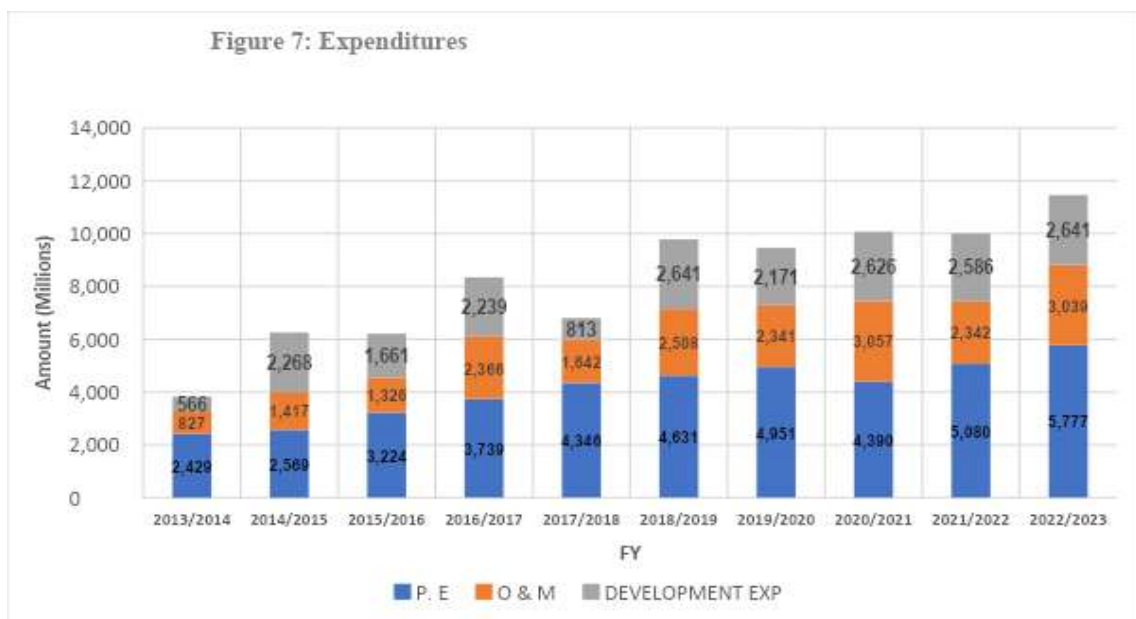




Source: COB reports

#### 4. County Expenditure

- Over the years the Mandera County total expenditure had increased from Ksh3.445 billion in FY 2013/14 to Ksh11.856 billion in FY 2022/23.



Source: COB reports

#### 5. Overall, FY 2023/2024 County Budget

- The County's approved budget for the FY 2023/24 was Ksh13.01 billion, comprising Ksh7.97 billion (61.2 per cent) and Ksh5.04 billion (38.8 per cent) allocation for development and recurrent programmes, respectively.

<b>Table 2: List of the Key projects for FY 2023/24</b>						
<b>S/N</b>	<b>sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (Kshs)</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023 (Kshs)</b>	<b>Implementation status (%)</b>
1	Agriculture	Construction of Slaughter House in Elwak	Elwak	104,959,824	83,762,213	79.8
2	Water Services	Desilting of Qonqay and Chachabole Earthpan	Mandera West	18,457,300	18,457,300	100.0
3	Water Services 18,186,700	Desilting of Didkuro 2, Danish and Omar Jillow Earthpans	Mandera West	18,186,700	18,186,700	100.0
4	Water Services	Proposed Construction of 60,000M3 Chame Earth Pan	Banisa	31,877,040	14,750,000	46.3
5	Water Services	Proposed Construction of 60,000M3 Silkin Earth Pan	Banisa	31,277,000	14,700,000	47.0
6	Health	Proposed Construction of KMTC In Mandera East	Mandera East	11,123,509	11,123,509	100.0
7	Water Services	Proposed Construction of 60,000M3 Fino Earth Pan	Lafey	31,273,000	10,600,000	33.9
8	Health	Renovation and Alteration works of the Dental Unit Block at MCRH	Mandera East	10,000,000	10,000,000	100.0
9	Water Services	Desilting of Kosaye Earthpan	Banisa	10,000,000	10,000,000	100

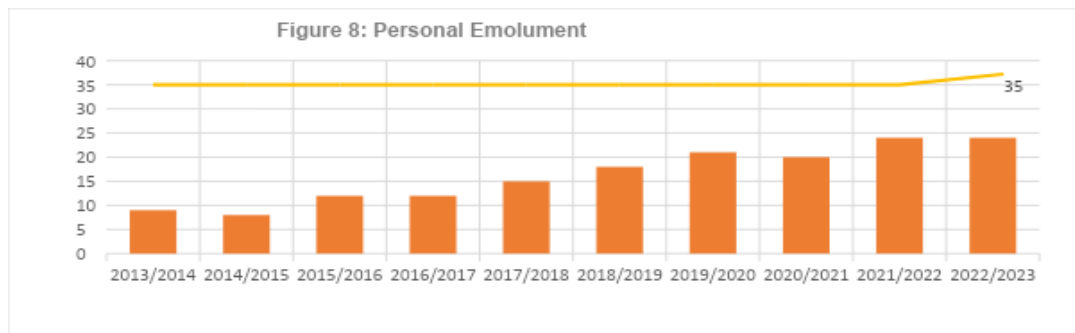
10	Health	Proposed Construction of KMTTC - Additional Works in Mandera East	Mandera East	5,000,000	5,000,000	100
<b>Totals</b>				<b>272,154,373</b>	<b>196,579,722</b>	<b>72.2</b>

Source: COB reports

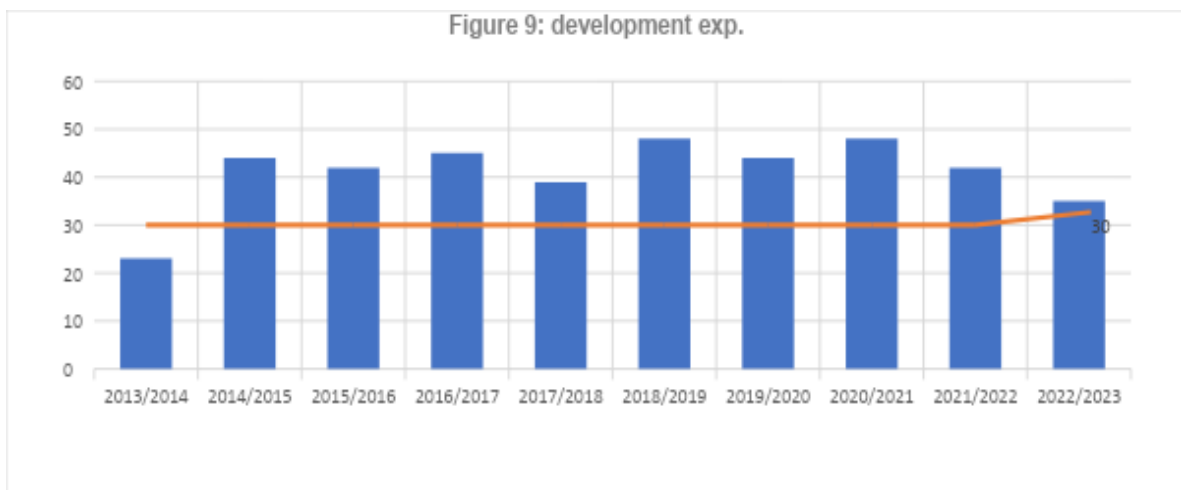
### C. County Fiscal Risk Profile

#### i. Personal Emolument & Development Expenditure

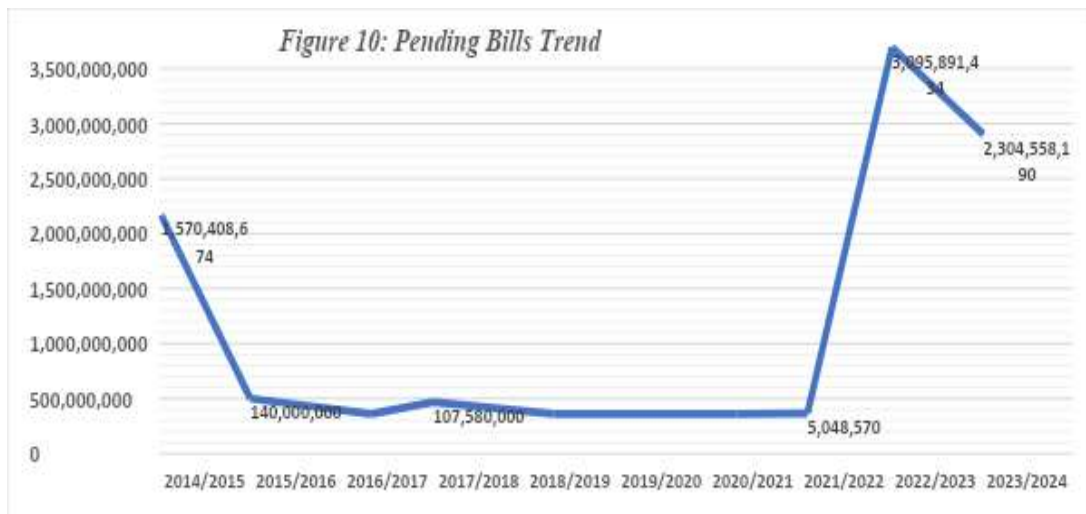
- PFM Act, 2012 requires that the development expenditure should be at least 30% of the total expenditure. Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 percent of the County's total revenue.



Source: COB reports



8. Pending Bill as at December 2023 was Ksh2,304,558,190.



Source: COB reports

### iii. Outstanding Remittances

Table 3: OUTSTANDING REMITTANCES				
FY 2023 - 2024				
Total Debt Status Report As at 31st March, 2024				
LAPFUND	LAPTRUST	COUNTY FUND	PENSION	TOTAL
16,819,934	13,819,171.85	128,385,396.43		159,024,502.28

Source: Retirements Benefits Authority(RBA)

### iv. Audit Opinion

9. The auditor general audited books of account for the county and provide opinions on the management of public funds which is summarized in Table 4 :

Table 4: Summary of Audit opinions										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Audit Opinion CE</b>	Disclaimer	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	ADVERSE	Qualified
<b>Audit Opinion CA</b>				Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports

### County 010: Marsabit County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Marsabit County including information relating to expenditure and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### **A. County Profile**

*Marsabit county is located in northern Kenya and it's the second largest county after Turkana County. The county border (Turkana, Samburu, Wajir and Isiolo counties).*

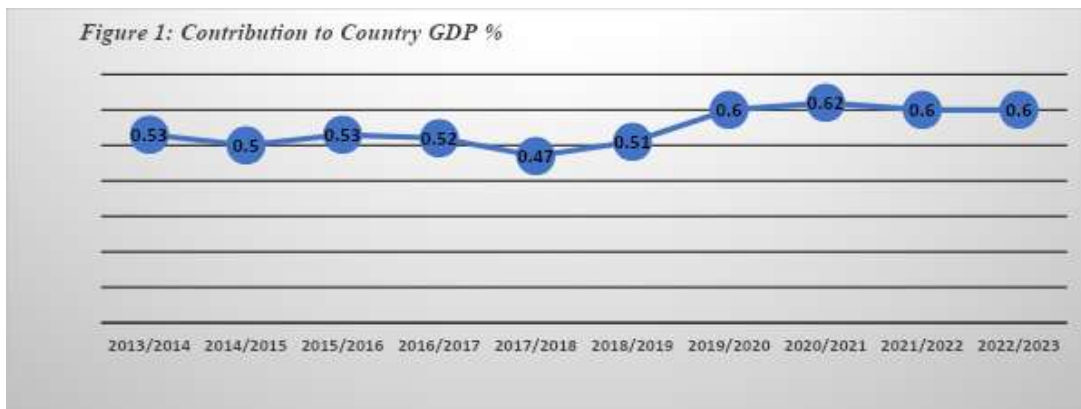
<b>Table 1: General Information</b>				
<b>County Headquarter</b>	<b>Marsabit</b>			
Regional bloc	<b>Frontier Counties Development Council</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	291,166	42	459,785	40
Rural	226,551	41	352,546	40
Urban	64,615	38	107,239	28
Population distribution (2019 Census)	<b>Age</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	41,669	43,228	84,897
	6-14	62,758	68,152	130,910
	15-35	77,174	91,839	169,013

	36-60	26,338	31,389	57,727
	61+	8,278	8,936	17,214
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	57,306	43	77,495	43
Rural	45,330	41	57,004	41
Urban	11,976	42	20,491	36
Households size	5.1	8	6.0	4
Surface area (Sq. km)	70,961		70,961	
Sub counties	7			
Constituency	4			
Wards	20			
Main Economic activities	Livestock rearing			

Source: CRA reports

## B. County Budget and Economic profile

### I. County contribution to G.D.P and G.C.P



Source: KNBS



Source: KNBS

## II. Revenues

### a. Equitable Share Allocations

- Over the last 10 years, the total money allocated to Marsabit county as an equitable share was Ksh64.6 billion. The chart below shows allocation of the equitable share from FY 2013 to FY 2023.



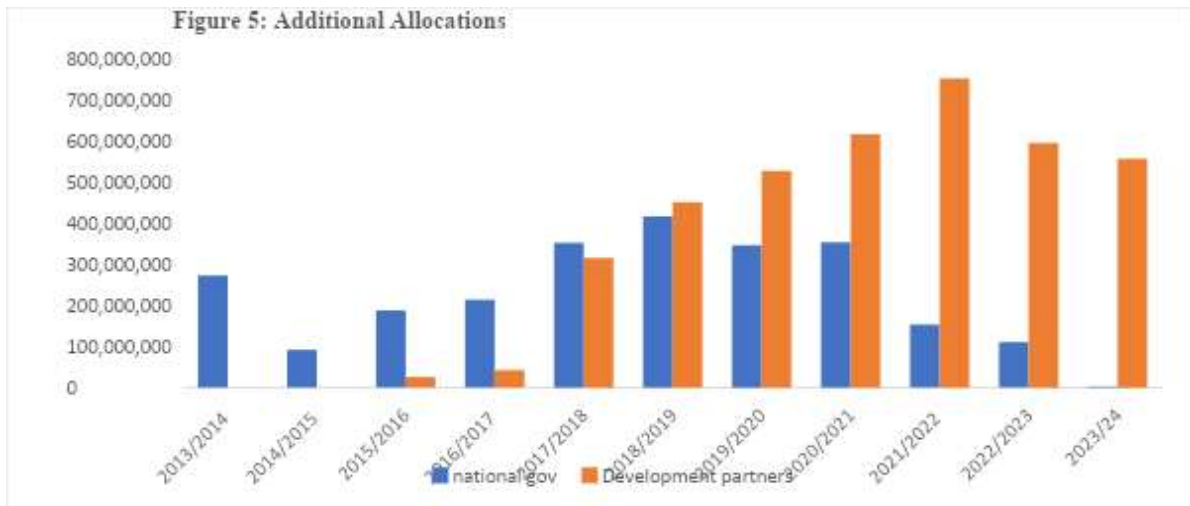
Source: COB

**2. Own Source Revenue (OSR)**

- 2. Over the last five years the performance of own source revenue has been below the target and keeps on fluctuating.

**3. Additional Allocations**

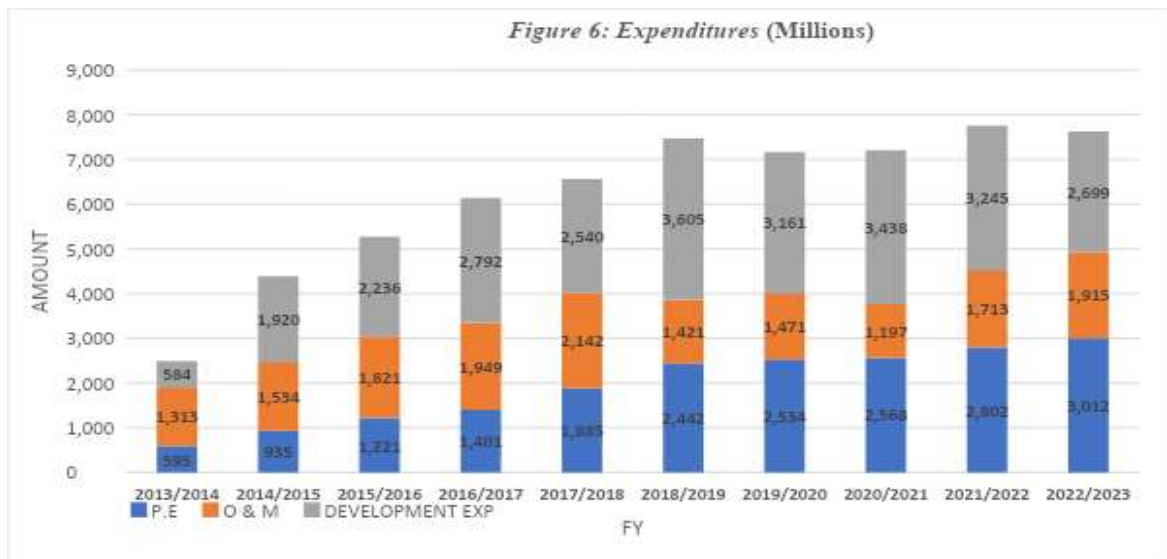
- 3. The total additional allocations are both from conditional allocation by the national government and from development partners. Over the last 10 years, Marsabit County received Ksh6,387,224,479 which comprises Ksh2,500,958,174 From National Government and Ksh3,886,266,305 From development partners.



Source: COB reports

**4. County Expenditure**

- 4. Over the years the Marsabit County total expenditure had increased from Ksh2.492 billion in FY 2013/14 to Ksh7.626 billion in FY 2022/23.



Source: COB reports



## 5. Overall, 2023/2024 County Budget

5. The County's approved supplementary budget for the FY 2023/24 is Ksh9.42 billion, comprising Ksh4.32 billion (45.9 percent) and Ksh5.10 billion (54.1 per cent) allocation for development and recurrent programmes respectively.

<b>Table 2: List of the Key projects for FY 2023/24</b>						
<b>S / N</b>	<b>sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (Kshs)</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023 (Kshs)</b>	<b>Implementation status (%)</b>
1	Executive	Drought Mitigation project	Countywide	536,712,933	449,955,543	84
2	Roads	upgrading of Moyale town roads to bitumen standard	Moyale	61,875,057	61,875,057	<b>100</b>
3	Water	Rehabilitation of pipelines within Marsabit Town	Marsabit Town	10,000,000	6,000,000	60
4	Water	Drilling of a borehole at Lolkurkur Borehole	Lolkurkur	4,499,900	4,499,900	100
5	Water	Drilling of Bori Junction Borehole	Bori	4,287,660	4,287,660	100
6	Health and Medical services	Supply and delivery of three phase Transformer	Sololo	4,178,581	4,178,581	100
7	Health	Proposed refurbishment at Jaldesa Dispensary	Saku	3,599,000	3,599,000	100

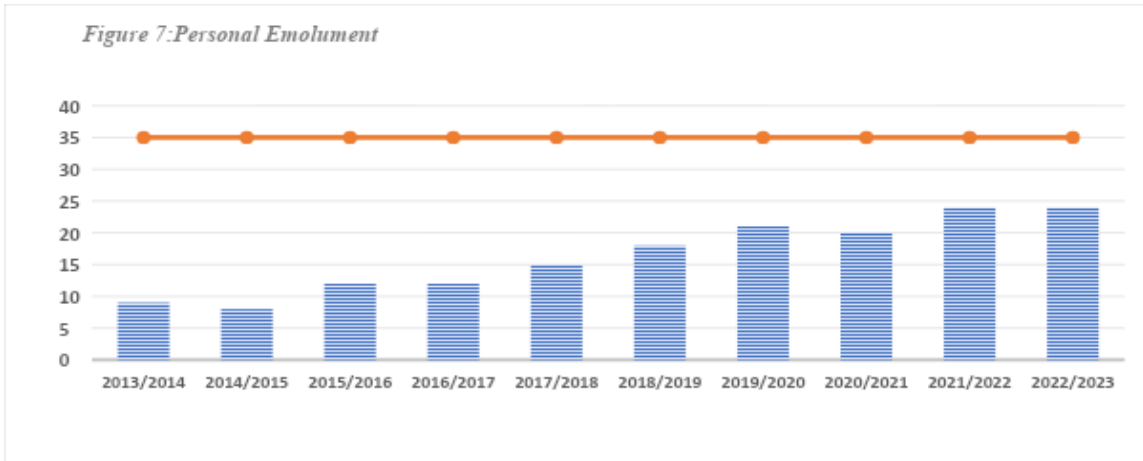
8	Health	Construction of guardhouse and fencing of Rengumo borehole	Laisamis	3,497,800	3,497,800	100
9	Water and natural resources	Nana Community Water project	Moyale	4,947,150	4,947,150	100
10	Executive	Refurbishment work at North Horr Sub County	NORTH HERR	1,999,990	1,999,990	100
11	Executive	Construction of 2no Double Door pit latrine at Walda Complex secondary	WALDA	1,500,000	1,500,000	100
<b>Totals</b>				<b>727,098,071</b>	<b>546,340,681</b>	<b>75.1</b>

Source: COB reports

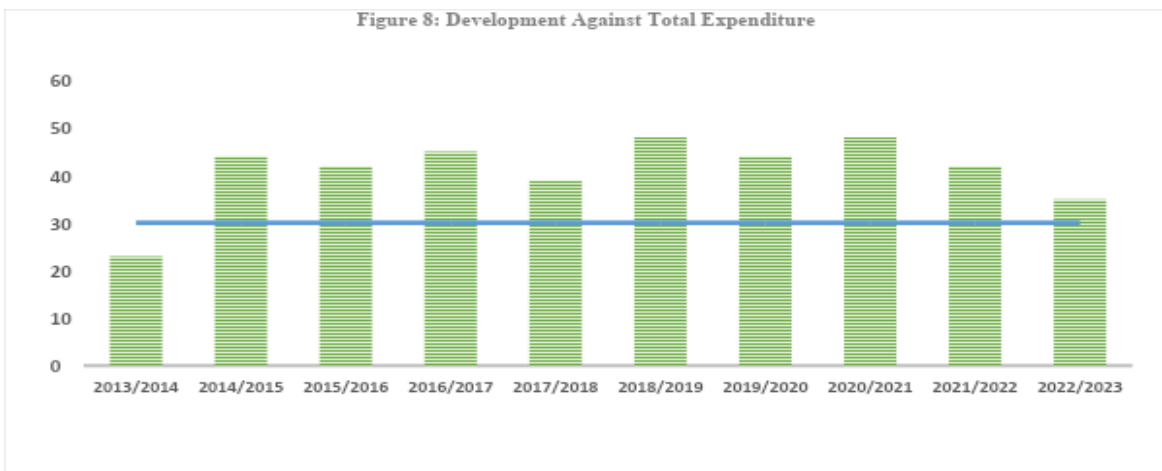
### **C. County Fiscal Risk Profile**

#### **i. Personal Emolument & Development Expenditure**

6. PFM Act, 2012 requires that the development expenditure should be at least 30% of the total expenditure. Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 percent of the County's total revenue.



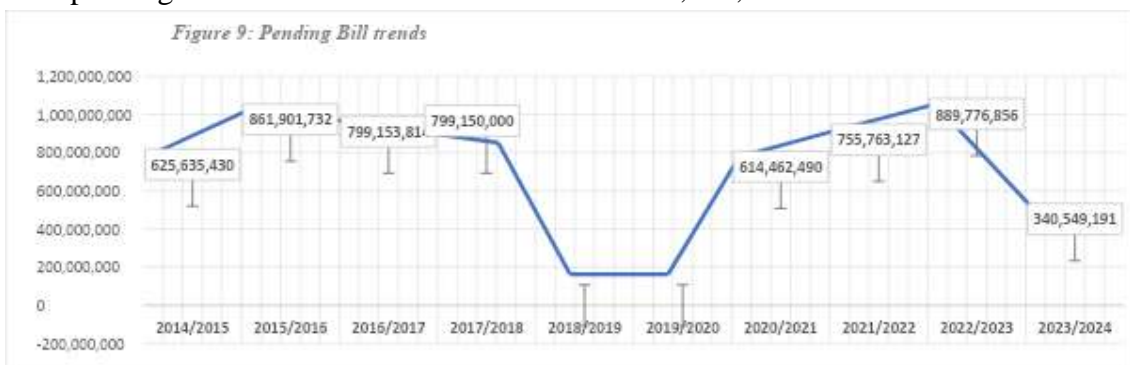
Source: COB reports



Source: COB reports

**ii. Pending Bills**

7. According to the Controller of Budget report as at end of financial year 2022/23, the total accumulated pending bill for the county was Ksh889,776,856. In addition, the total pending bills as at December 2023 was Ksh340,549,191.



Source: COB reports

**iii. Outstanding Pension Remittances**

<b>Table 3: Outstanding Remittances</b>			
<b>2023 - 2024 Financial Year</b>			
<b>Total Outstanding Remittances Status Report As at 31<sup>st</sup> March, 2024</b>			
<b>LAPFUND</b>	<b>LAPTRUST</b>	<b>COUNTY PENSION FUND</b>	<b>TOTAL</b>
<b>323,542,977</b>	<b>147,488.70</b>	<b>199,817,096.90</b>	<b>523,507,562.6</b>

Source: Pension Fund reports

**iv. Audit Opinion**

8. The auditor general audited books of account for the county and provide opinions on the management of public funds which is summarized in Table 4 :

<b>Table 4: Audit opinion for County Executive (CE) and County Assembles (CA)</b>										
	<b>2013/ 14</b>	<b>2014 /15</b>	<b>2015 /16</b>	<b>2016 /17</b>	<b>2017 /18</b>	<b>2018 /19</b>	<b>2019 /20</b>	<b>2020 /21</b>	<b>2021 /22</b>	<b>2022 /23</b>
<b>C E</b>	Disclai mer	Adver se	Adver se	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Adver se	Qualif ied	Qualif ied
<b>C A</b>				Qualif ied	Adver se	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied

Source: Office of the Auditor General Reports

### County 011: Isiolo County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Isiolo County including information relating to expenditure and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### **A. County Profile**

1. Isiolo county is located in northern Kenya with the local topography being arid or semi-arid low plains. Three different National Game Reserves are located in Isiolo County: Bisanadi National Reserve, Buffalo Springs National Reserve and Shaba National Reserve.

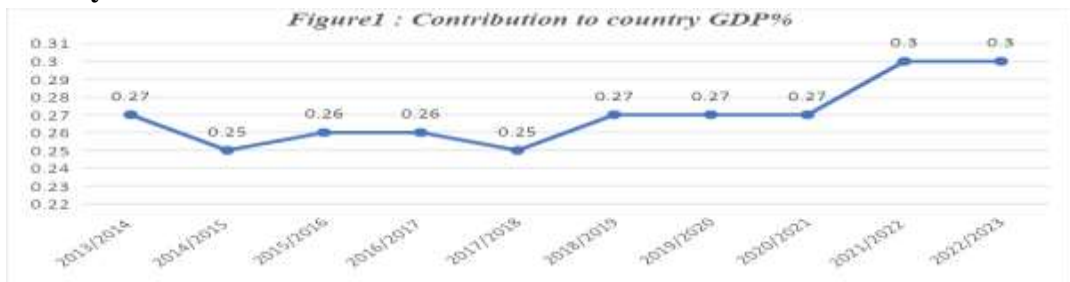
<b>Table 1: General Information</b>				
<b>County Headquarter</b>	<b>Isiolo</b>			
Regional bloc	<b>Frontier Counties Development Council</b>			
<b>Demographic data</b>	<b>2009</b>	<b>County Rank</b>	<b>2019</b>	<b>County Rank</b>
Population	143,294	46	268,002	46
Rural	80,370	45	142,333	44
Urban	62,924	40	125,669	24
Population distribution (2019 Census)	<b>Age</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	24,490	24,960	49,450
	6-14	34,183	37,043	71,226
	15-35	47,754	51,892	99,646

	36-60	16,937	20,103	37,040
	61+	5,119	5,511	10,630
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	31,618	46	58,072	46
Rural	16,949	45	28,824	44
Urban	14,669	39	29,248	30
Households size	4.6	27	5.0	7
Surface area (Sq. km)	25,336		25,336	
Sub counties	3			
Constituencies	2			
Wards	10			
Economic Activities	Pastoralism but also blended with crop farming, Bee keeping.			

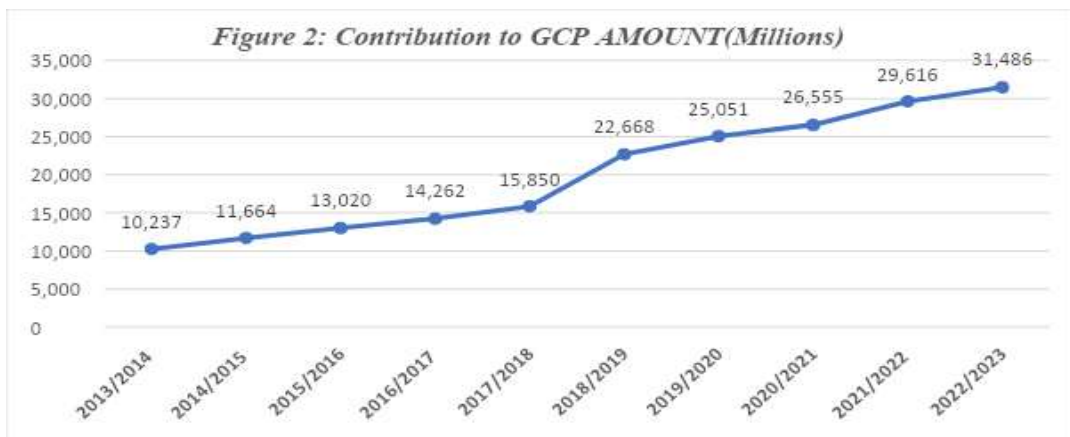
**Source: CRA report.**

**B. County Budget and Economic profile**

**1. County contribution to GDP and GCP**



Source: Controller of Budget reports

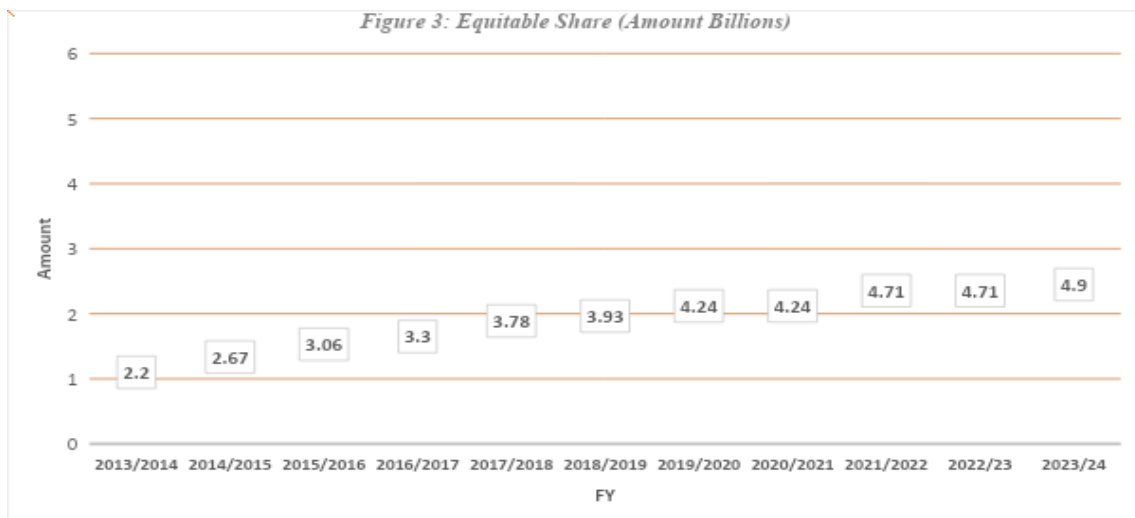


Source: Controller of Budget reports

**2. Revenues**

**i. Equitable Share Allocations**

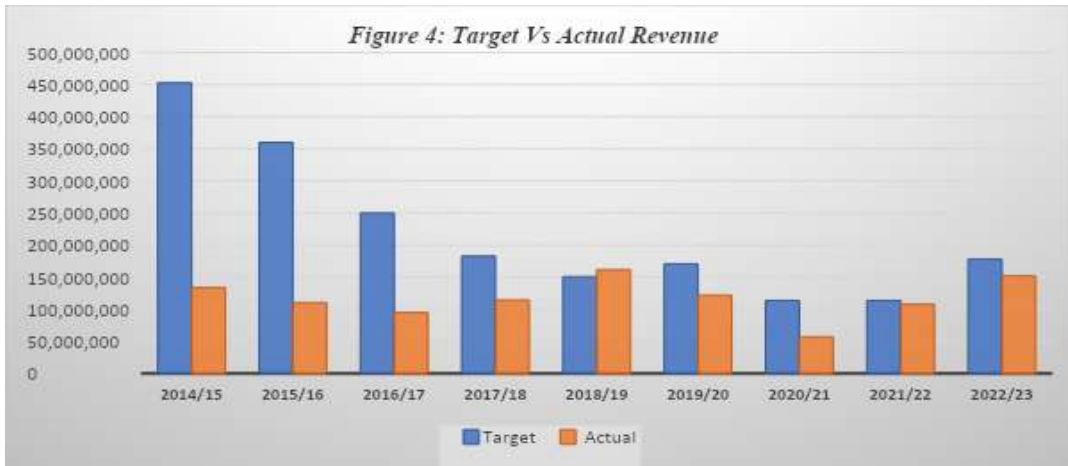
2. Over the last 10 years, the total money allocated to Isiolo county as an equitable share was Ksh39,523,589,319. The chart below shows allocation of the equitable share from FY 2013/14 to FY 2023/24.



Source: Controller of Budget reports

**ii. Own Source Revenue (OSR)**

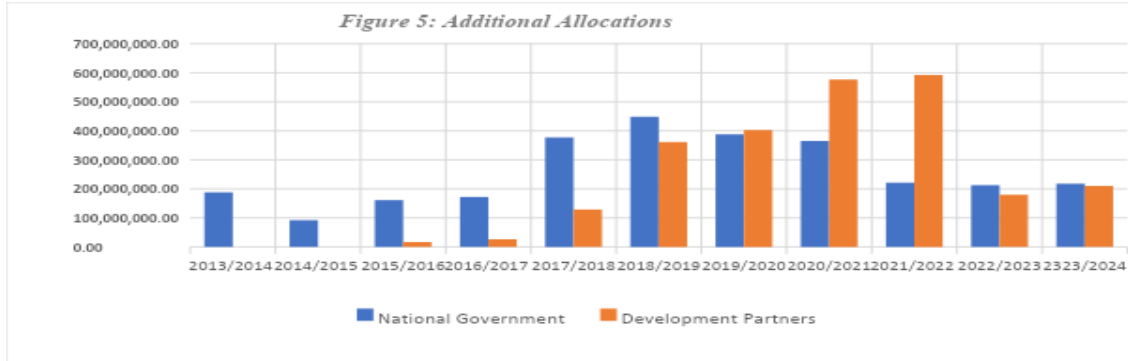
3. Over the last five years the performance of own source revenue has been below the target and keeps on fluctuating as shown in the Figure 4



Source: COB reports

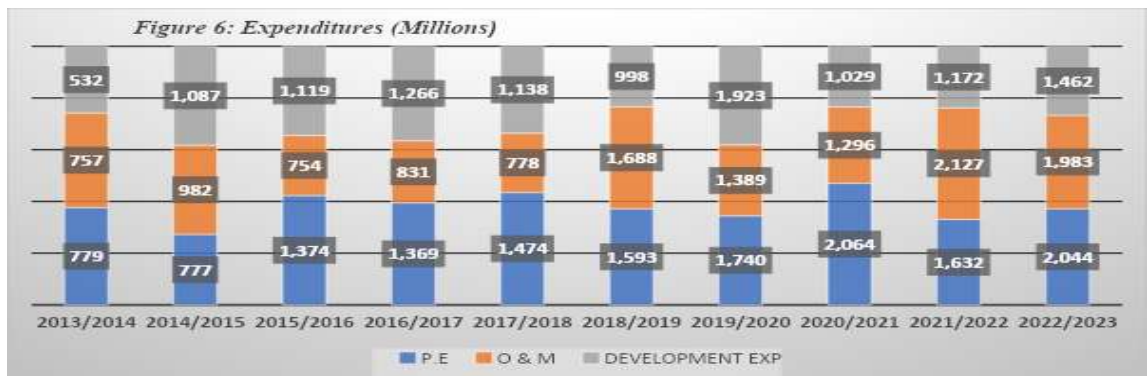
**iii. Additional Allocations**

4. The total additional allocations are both from conditional allocation by the national government and from development partners. Over the last 10 years, Isiolo county received Ksh4,910,583,646 which comprises Ksh2,625,499,454 From National Government and Ksh2,285,084,192 From development partners.



iv. Source: COB reports

**v. EXPENDITURE ANALYSIS**



Source: COB reports



**vi. Overall, FY2023/2024 County Budget**

5. The County's approved supplementary budget for the FY 2023/24 is Ksh5.75 billion, comprising Ksh1.74 billion (30.2 per cent) and Ksh4.01 billion (69.8 per cent) allocation for development and recurrent programmes respectively.

*Table 2: List of the Key projects for the FY 2023/24*

S/ N	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid as at 31 <sup>st</sup> Dec 2023 (Kshs)	Implementation status (%)
1	County Treasury and Economic Planning and Special Programme and ICT and Cohesion	Emergency fund	Wabera, Bullapesa, Burat, Oldonyiro, Ngaremara, Chari, Cherab, Garbatulla, Kinna, Sericho	110,000,000	50,000,500	45.5
2	Municipal Administration Isiolo	Market construction	Isiolo town	80,000,000	26,251,651	32.8
3	County Treasury and Economic Planning and Special Programme and ICT and Cohesion	Pending Bill	Headquarters	100,000,000	16,168,826	16.2
4	Environment and Climate Change	Financing Locally Led Climate Action (FLLoCA) B/f	Headquarters	11,000,000	11,000,000	100.0
5	County Treasury and Economic Planning and Special Programme and ICT and Cohesion	Pending bill	KRA Headquarters	68,287,942	9,755,420	14.3
6	Water, Energy, Environment and Natural Resources Management	2 Km pipeline works (rising main and distributions) for each of the borehole water supplies at Akadeli, Alango, Lakole, Attan, Bisan Biliqo, Malkagalla, Iresaboru, Oldonyiro, Kulamawe, Forosa, Gubadida-Charabdicha, Hawayee, Nyachis	Akadeli, Alango, Lakole, Attan, Bisan Biliqo, Malkagalla, Iresaboru, Oldonyiro, Kulamawe, Forosa, Gubadida-Charabdicha, Hawayee, Nyachis	12,000,000	7,271,676	60.6

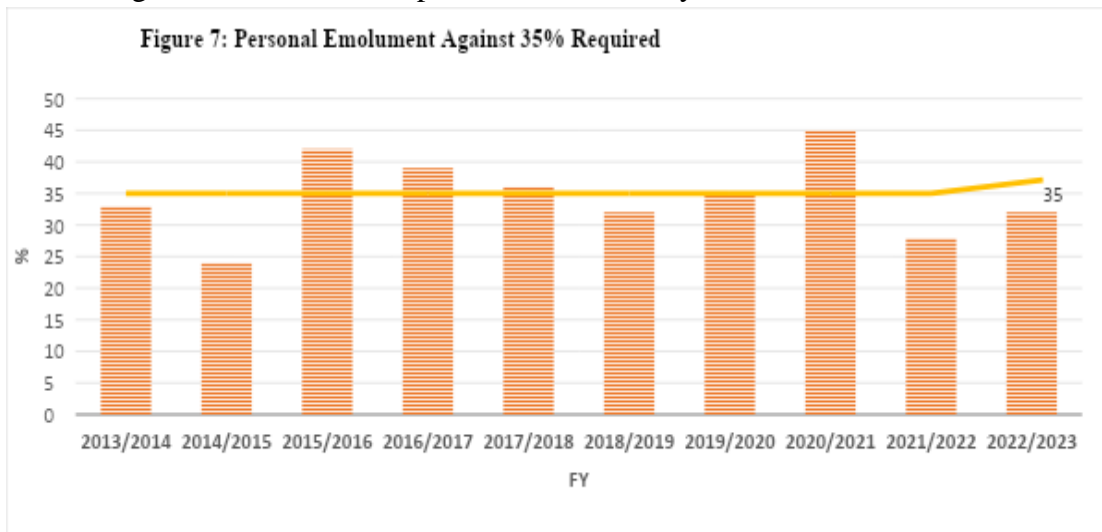
7	Health Services	Current Capital Grants (Danida)	Wabera, Bullapesa, Burat, Oldonyiro, Ngaremara, Chari, Cherab, Garbatulla, Kinna, Sericho	7,738,500	4,698,375	60.7
8	Water, Energy, Environment and Natural Resources Management	Drilling of new boreholes at Oldonyiro, Kulamawe, Forosa, Gubadida-Charabdicha, Hawayee, Nyachis	Oldonyiro (Narasha), Kulamawe, Forosa, Gubadida-Charabdicha, Hawayee, Nyachis	22,000,000	4,694,520	21.3
9	Health Services	Construction of Centre of excellence for maternal and child health services at ICTRH	Isiolo County Referral Hospital	10,084,886	4,658,954	46.2
10	Health Services	Construction of Specialist Clinics and offices (Pathology and ENT)	Isiolo County Referral Hospital	7,500,000	3,570,950	47.6
<b>Totals</b>				<b>428,611,328</b>	<b>138,070,872</b>	<b>32.2</b>

Source: COB reports

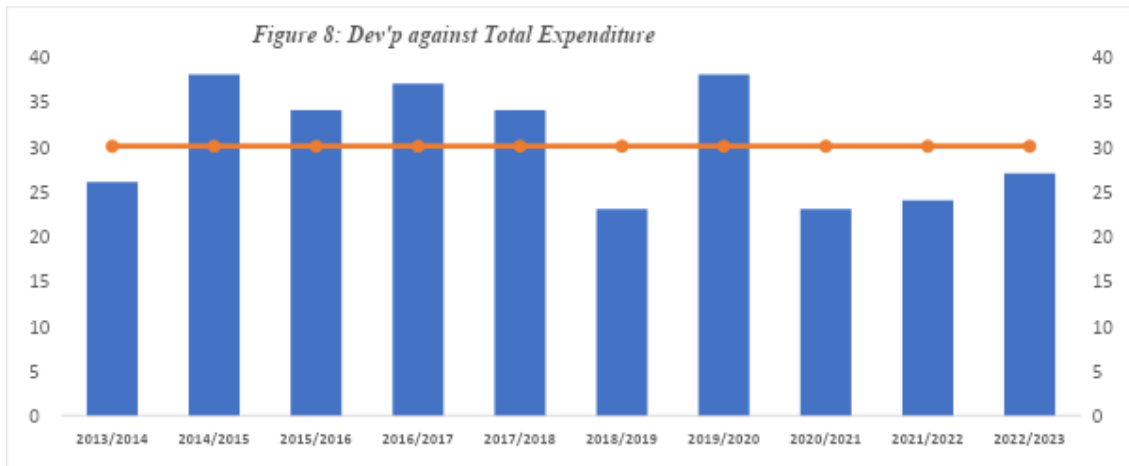
### C. County Fiscal Risk Profile

#### i. Personal Emolument & Development Expenditure

6. PFM Act, 2012 requires that the development expenditure should be at least 30% of the total expenditure. Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 percent of the County's total revenue.



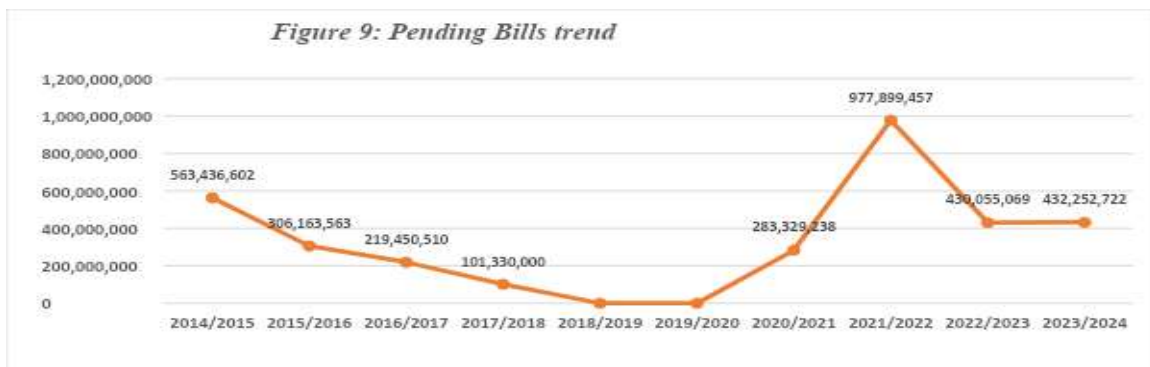
Source: Controller of Budget reports



Source: Controller of Budget reports

**ii. Pending Bills**

7. According to the Controller of Budget report for FY 2022/23, the total pending bills for the county was Ksh30,055,069. In addition, the total pending bills as at December 2023 was Ksh432,252,722.



Source: Controller of Budget reports

**iii. Outstanding Remittances**

<b>Table 3: OUTSTANDING REMITTANCES</b>			
<b>FY 2023 - 2024</b>			
<b>Total Outstanding Remittances as at 31<sup>st</sup> March, 2024</b>			
<b>LAPFUND</b>	<b>LAPTRUST</b>	<b>COUNTY PENSION FUND</b>	<b>Total</b>
1,649,628,365	4,421,792.07	31,676,953.01	<b>1,685,727,110.08</b>

Source: OAG Reports

**iv. Audit Opinion**

8. The auditor general audited books of account for the county and provide opinions on the management of public funds which is summarized in the Table below:

<b>Table 4: Audit Opinions for County Executive (CE) &amp; County Assembly (CA)</b>										
	<b>2013/ 14</b>	<b>2014 /15</b>	<b>2015 /16</b>	<b>2016 /17</b>	<b>2017 /18</b>	<b>2018 /19</b>	<b>2019 /20</b>	<b>2020 /21</b>	<b>2021 /22</b>	<b>2022 /23</b>
<b>C E</b>	Disclai mer	Qualif ied	Adver se	Adver se	Adver se	Adver se	Qualif ied	Qualif ied	Qualif ied	Qualif ied
<b>C A</b>				Qualif ied	Adver se	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied

Source: Auditor General Reports

## County 012: Meru County Fact Sheet

### A. County General Profile

*This fact sheet provides a summary of key budgetary and economic information for Meru County including information relating to expenditure and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

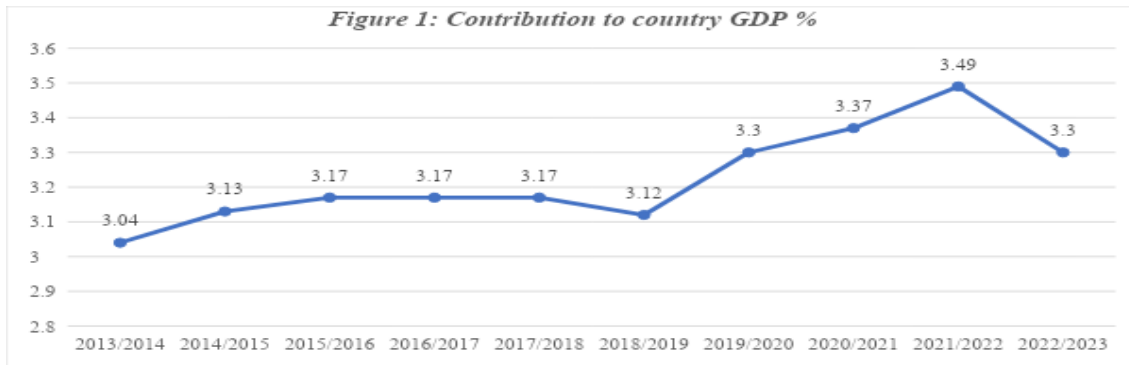
<b>Table 1: General Information</b>				
<b>County Headquarter</b>	<b>Meru</b>			
Regional bloc	<b>Mt. Kenya &amp; Aberdare's Regional Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>County Rank</b>	<b>2019</b>	<b>County Rank</b>
Population	1,356,301	6	1,545,714	6
Rural	1,249,445	2	1,406,796	3
Urban	106,856	25	138,918	20
Population Distribution (2019 Census)	<b>Age</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	101,724	103,007	204,731
	6-14	167,302	168,201	335,503
	15-35	284,097	277,151	561,248
	36-60	164,557	170,239	334,796
	61+	60,281	49,084	109,365
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	321,020	5	426,360	5

Rural	287,265	2	375,450	2
Urban	33,755	19	50,910	12
Households size	4.2	32	3.6	33
Surface area (Sq. km)	6,933		6,933	
Sub counties	13			
Constituencies	9			
Wards	45			
Dominant economic activity	Agriculture		Khat (Miraa), Avocado, Tea, Coffee	

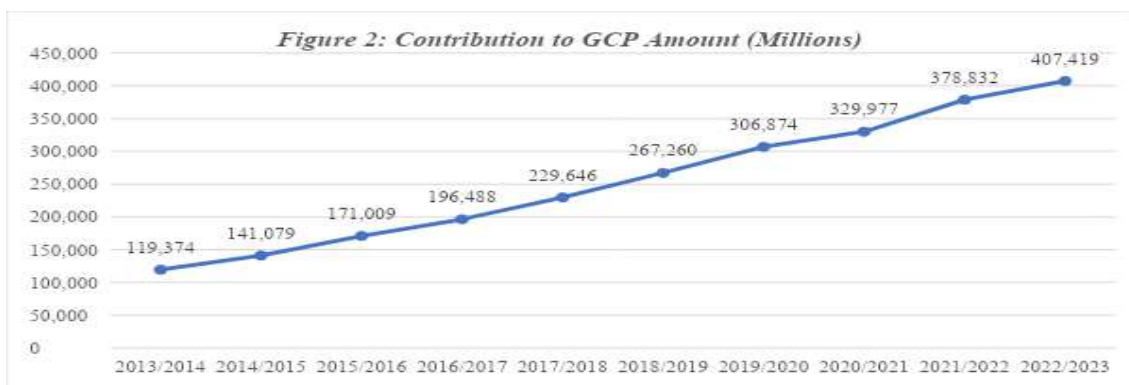
Source: CRA Reports (2019)

## B. County Budget and Economic profile

### a. County contribution to GDP and GCP



Source: KNBS

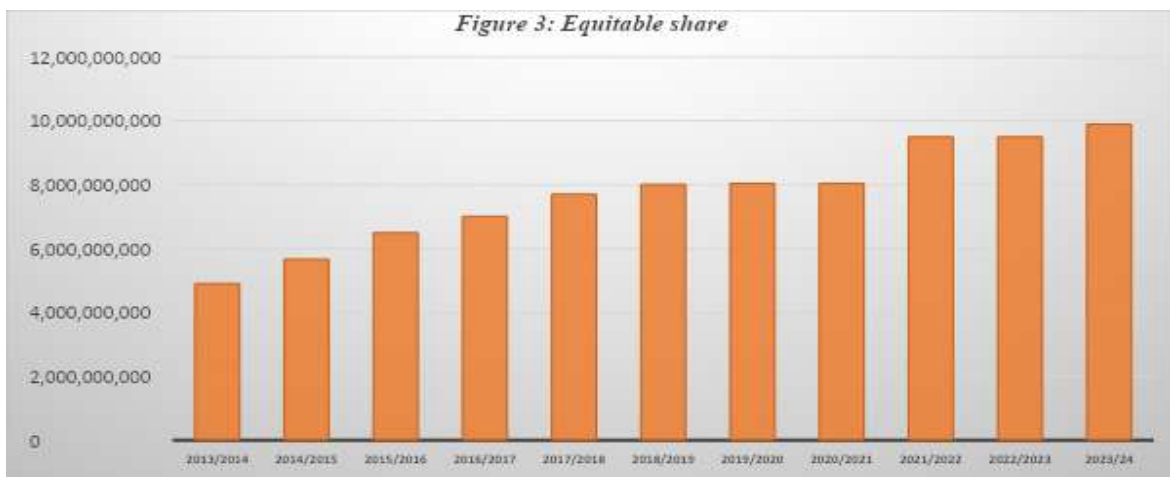


Source: KNBS

### b. Revenue

#### i. Equitable Share Allocations

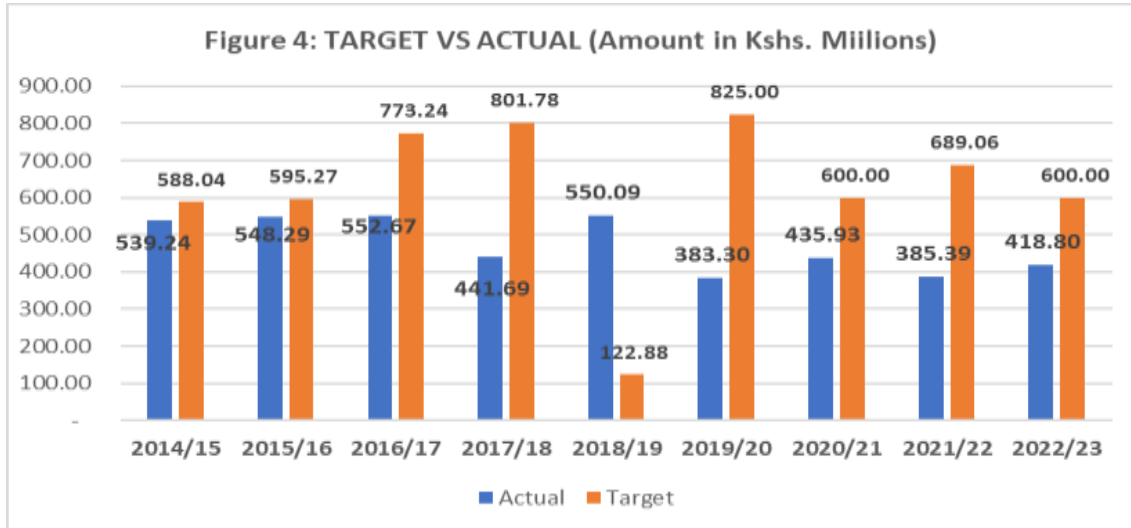
1. Over the last 10 years, the total money allocated to Meru County as an equitable share was Ksh84,732,660,017 billion. The figure 3 shows allocation of the equitable share from FY 2013/14 to FY 2023/24.



Source: Controller of Budget reports

**ii. Own Source Revenue (OSR)**

2. Over the last ten years the performance of own source revenue has been below the target as shown in Figure 4.



Source: Controller of Budget reports

**iii. Additional Allocation**

3. The total additional allocations are both from conditional allocation by the national government and from development partners. Over the last 10 years, Meru County received Ksh16,080,383,153 which comprises Ksh7,269,040,168 From National Government and Ksh8,811,342,985 From development partners. Figure 5 shows additional allocations to Meru county.



Source: Controller of Budget reports



### c. Expenditures



Source: Controller of Budget reports

### d. Overall, 2023/2024 County Budget

- The County's approved budget for the FY 2023/24 was Ksh11.9 billion, comprising Ksh3.68 billion (30.9 per cent) and Ksh8.22 billion (69.1 per cent) allocation for development and recurrent programmes respectively.

S/N	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid as at 31 <sup>st</sup> Dec 2023 (Kshs)	Implementation status (%)
1	Health Services	Payment of projects in hospital facilities under FIF	All Facilities	-	113,642,402	76
2	Water, Irrigation, Environment & Natural Resources	Climate Change Action Co-funding	Countywide	59,882,428	59,882,428	100
3	Finance, ICT & Economic Planning	Procurement of a cashless revenue system	Headquarters	27,000,000	27,000,000	100
4	Human Resource	Legal fees compensation for Leopard Rock	Headquarters	20,000,000	20,000,000	20
5	Energy	Purchase of Lighting equipment	Countywide	20,000,000	19,823,345	99
6	Roads & Transport	Maintenance of roads under the Mechanical Transport Fund	All Wards	100,000,000	15,000,000	15

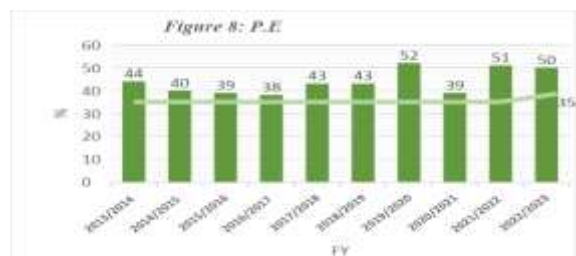
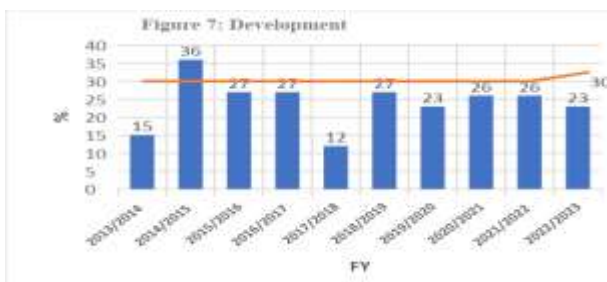
7	Meru Youth Service	Meru Youth Service annual intake facilitation and purchase of materials	Countywide	11,576,450	11,576,450	58
8	Roads & Transport	Payment for Grading & Gravelling Works in Antuambui Ward	Antuambui Ward	6,973,467	6,973,467	100
9	Agricultural Training Centre-Kaguru	Fencing of Kaguru ATC & Mitunguu AMS	Imenti South	6,534,916	6,534,916	33
10	Health Services	Payment for Proposed Construction of Athiru Ruujine Inpatient Ward	Athiru Ruujine	Not provided	6,074,153	100
<b>Totals</b>				<b>251,967,261</b>	<b>286,507,161</b>	<b>113.7</b>

Source: Controller of Budget reports

### C. County Fiscal Risk Profile

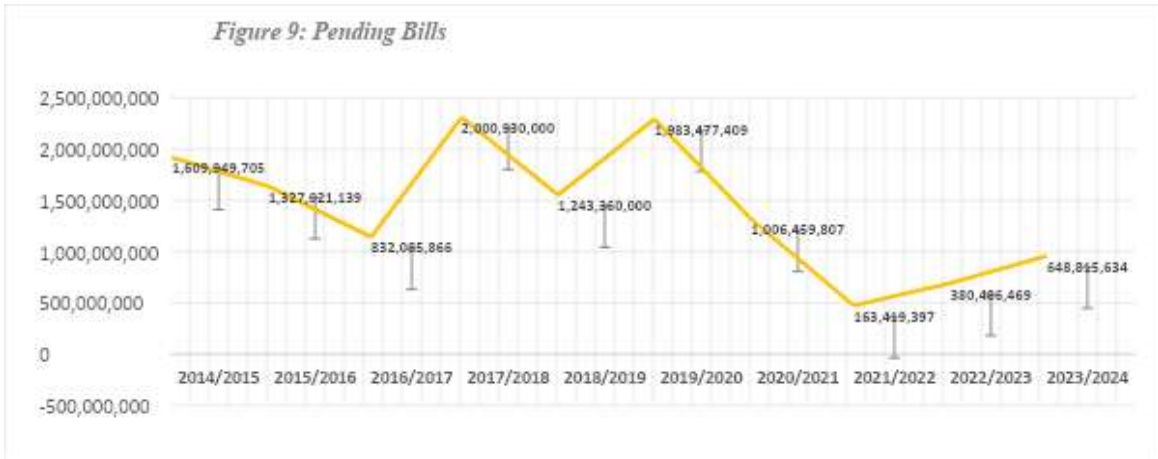
#### i. Personal Emolument & Development Expenditure

5. PFM Act, 2012 requires that the development expenditure should be at least 30% of the total expenditure. Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 percent of the County's total revenue.



#### ii) Pending Bills

9. According to the Controller of Budget report for FY 2022/23, the total pending bills for the county was Ksh380,486,469 million. In addition, the total pending bills as at December 2023 was Ksh648,815,634.



Source: Controller of Budget reports

**iii. Outstanding Remittances**

<i>Table 3: Outstanding Remittances: Debt Status Reports at 31st March, 2024</i>			
Financial Year 2023 - 2024			
LAPFUND	LAPTRUST	COUNTY PENSION FUND	TOTAL
1,357,544,889	20,758,628.93	121,809,454.82	1,500,112,972.75

Source: Pension Fund Reports

**iv. Audit Opinion**

10. The auditor general audited books of account for the county and provided opinions on the management of public funds which is summarized in the Table 4 :

<b>Table 4: Audit Opinions for the CE &amp; CA</b>										
	2013/ 14	2014 /15	2015 /16	2016 /17	2017 /18	2018 /19	2019 /20	2020 /21	2021 /22	2022 /23
<b>C E</b>	Disclai mer	Adver se	Adver se	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied
<b>C A</b>				Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied	Qualif ied

Source: Office of the Auditor General Reports

### County 013: Tharaka Nithi County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Tharaka Nithi County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years*

#### A. County General profile

**Table 1: County general profile**

General Information				
<b>County Headquarter</b>	<b>Kathwana</b>			
Regional bloc	<b>Mt. Kenya &amp; Aberdares Regional Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	365,330	41	393,177	42
Rural	284,539	39	360,434	39
Urban	80,791	36	32,743	44
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	24,355	24,441	48,796
	6-14	41,232	41,682	82,914
	15-35	69,172	66,506	135,678
	36-60	45,013	45,118	90,131
	61+	19,629	16,012	35,641

	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	89,075	38	109,860	40
Rural	66,926	37	97,949	36
Urban	22,149	32	11,911	43
Households size	4.1	36	3.6	36
Surface area (Sq. km)	2,639		2,639	
Population Density (people per sq. km)	138	27	153	27
Sub counties	6			
Constituencies	3			
Wards	15			
Dominant economic activity	Agriculture, forestry and fishing		Coffee, Mango, Avocado	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	48.7	25	23.6	40
Poverty gap	12	33	3.8	44
Poverty severity			1	45

<b>Socio-economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	0
No. of health facilities Level 4	4	8
No. of health facilities Level 3	15	7
No. of health facilities Level 2	78	69
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	24	5
Health-workers per 10,000 population	34	1
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	432	125
Primary schools	433	105
Secondary schools	147	10
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>

ECDE centres	802	273		
Primary schools	3,852	776		
Secondary schools	1,784	135		
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>		
ECDE centres	23	17		
Primary schools	23	13		
Secondary schools	26	15		
	2019	Rank		
Public Primary schools connected to electricity (%)	82.9	31		
<b>Water &amp; Sanitation</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing safe drinking water (%)	48.2	27	59.1	23
Households accessing improved sanitation (%)	60.6	26	86.7	15
<b>Energy</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing electricity (%)	8.4	25	35.3	25
<b>Roads</b>	<b>2019</b>	<b>Rank</b>		
Rural Access Index (RAI)-%	76	22		
<b>ICT</b>	<b>2019</b>	<b>Rank</b>		

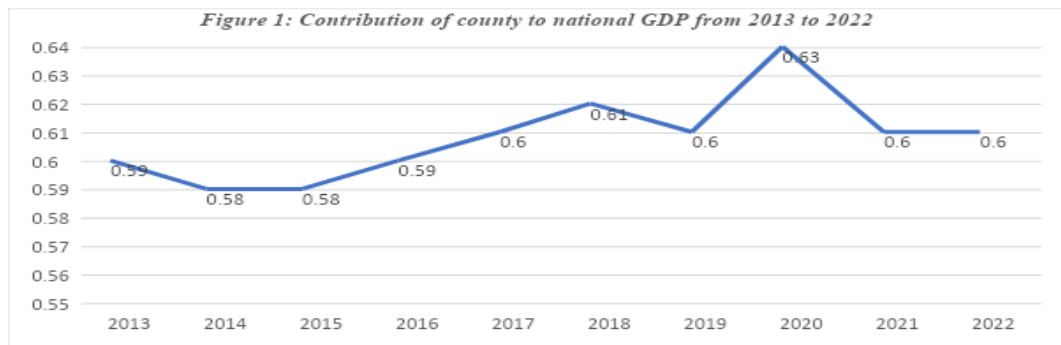
Population accessing internet (%)	12.1	18
Population owning mobile phones (%)	51.3	15

Source: Controller of Budget reports

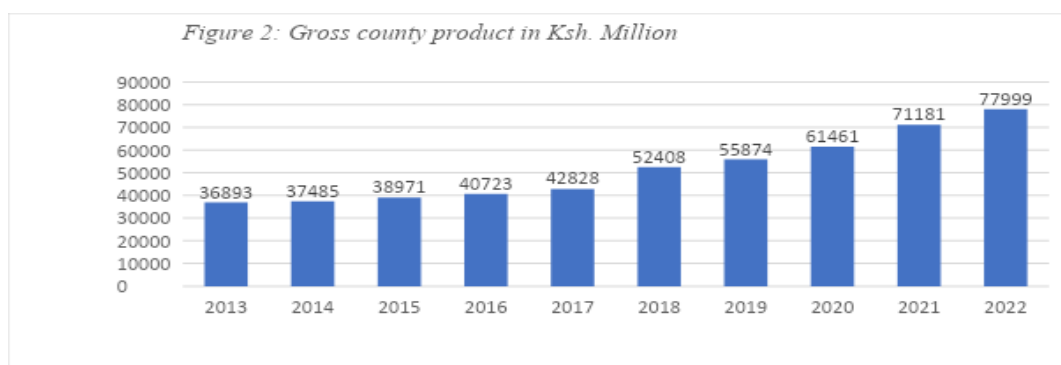


## B. County budget and Economic Performance

### i. County contribution to the national GDP



Source: KNBS



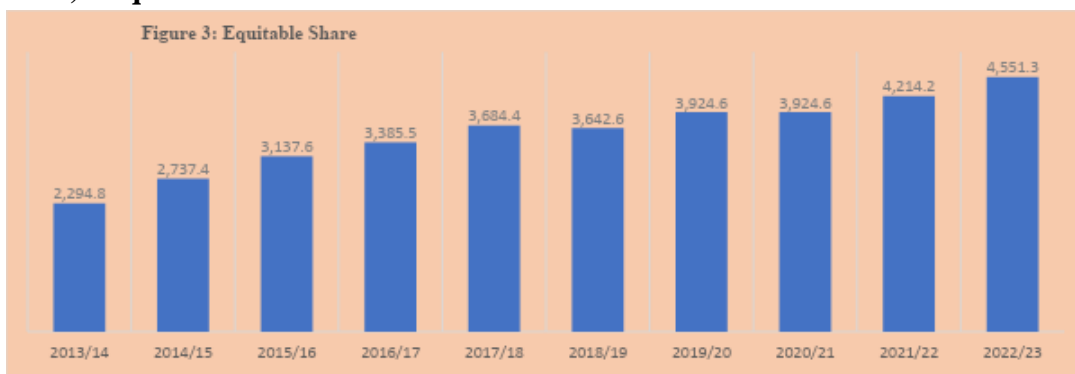
Source: KNBS

### ii. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Notably, over the past 10 years the county received a cumulative total of Ksh35.497 billion as equitable share and Ksh1.862 billion in OSR.

In addition, the county also received additional allocations both from the national government's share and from development partners amounting to Ksh5.151 billion over the period. This information is summarized under Figure 3,4 and 5 as follows;

#### a) Equitable share



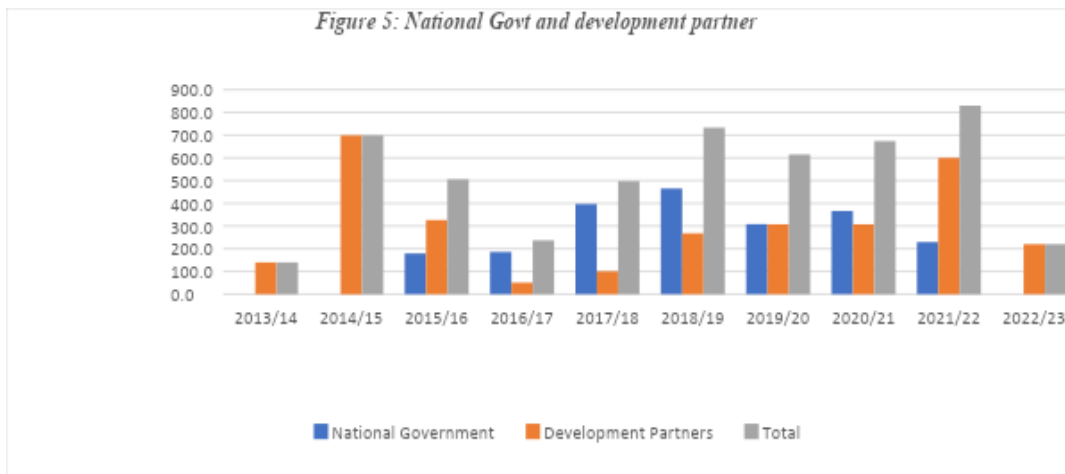
Source: Controller of Budget reports

**b) Own source Revenues**



Source: Controller of Budget reports

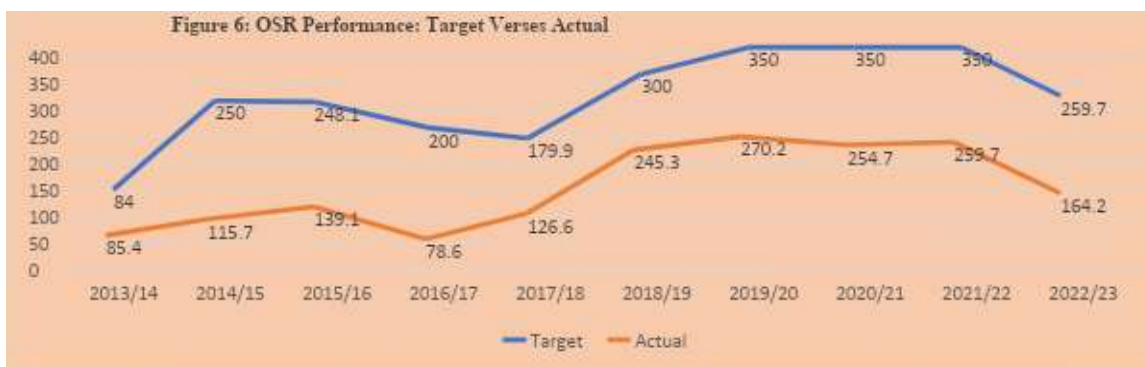
**c) Additional allocations**



Source: Controller of Budget reports

**The realism of OSR projections by the county**

The county has never met its OSR target since FY 2014/15 pointing to unrealistic projections which may result into budgeting for revenues that will not be realized and contributing to pending bills. The information is represented by Figure 6 and the percentage of the OSR achieved in Table 2.



Source: Controller of Budget reports

Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% achieved	101.7	46.3	56.1	39.3	70.4	81.8	77.2	72.8	74.2	63.2

Source: Controller of Budget reports

### iii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 51.6% of the total expenditure over the past ten years. Expenditure on operations have also been on an upward trend while development expenditure averaged only about 21.6% over the decade.



Source: Controller of Budget reports

### iii) Overview of FY 2023/24 Budget for Tharaka Nithi County

The County's approved FY 2023/24 budget was Ksh6.32 billion, comprising Ksh2.52 billion (39.9 per cent) and Ksh3.8 billion (60.1 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 7.3 per cent compared to the FY 2022/23 when the approved budget was

Ksh13.70 billion and comprised Ksh4.40 billion towards development expenditure and Ksh9.30 billion for recurrent expenditure.

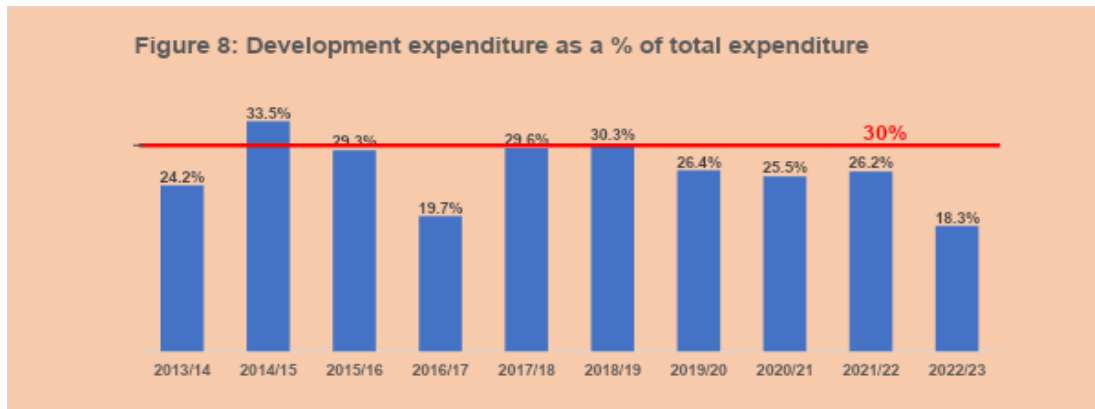
<b>Table 3: Overview of FY 2023/24 Budget for Tharaka Nithi County</b>		
	Amount (Ksh. Billions)	% share
<b>Development Budget</b>	2.52	39.9%
<b>Recurrent Budget</b>	3.80	60.1%
<b>Total Budget</b>	<b>6.32</b>	100%
<b>Equitable Share</b>	4.38	69.3%
<b>Conditional Grants</b>	1.54	24.4 %
<b>Own Source Revenue</b>	0.4	6.3 %

Source: Controller of Budget reports

### C. Counties' Fiscal Risk Profile

#### i. Development expenditure as a % of total expenditure

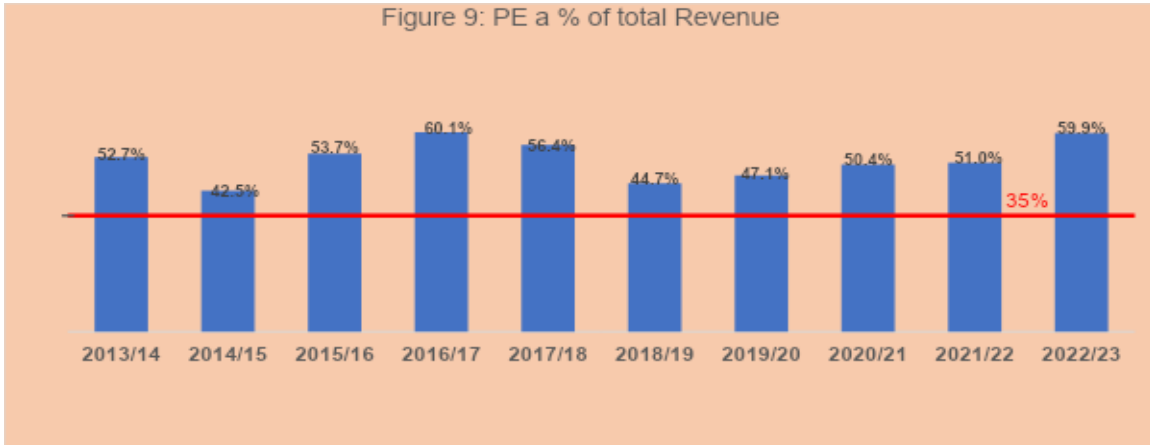
The county has not been meeting the requirement to spend at least 30% of the total expenditure on development except for FY 2014/15 and FY 2018/19 where the county spent 33.5% and 30.3% respectively. Notably, the county spent 5.4 % on development in the FY 2013/14 which is far below the 30% statutory threshold but the actual expenditures have increased over the years with FY 2022/23 recording 20 % actual amount of resources to development.



Source: Controller of Budget reports

**ii. Expenditure on wages and benefits as a % of total revenue**

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from FY 2013/14 –FY 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2016/17 where the county spent 60.1% of its revenue on wages and benefits.



Source: COB Report

**Pending Bills, pension arrears and Auditor generals’ opinion**

The county has pending bills that have accumulated over the years of Ksh753,821,267 as of 30<sup>th</sup> June 2023. Further the county has not remitted pension contribution to staff amounting to Ksh**576,982,954.9** as of august 2023 from the three different pension funds as illustrated under Table 4 and Table 5 below.

County	Pending Bills in Kenya Shillings (Ksh.) Pending Bills in Millions								
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Tharaka</b>	815,57	750,28	275,14	260.	333.	379,16	327,38	585,63	753,82
<b>Nithi</b>	7,617	4,845	2,604	78	21	5,058	2,440	4,776	1,267

Source: Controller of Budget reports

Pension	Pension Arrears (Ksh.) as of 30 <sup>th</sup> August 2023
Lap trust	62,357,389.7
Lap fund	493,270,278

County pension fund (CPF)	21,355,287.17
<b>Total</b>	<b>576,982,954.9</b>

Source: Controller of Budget reports

Table 6 gives a summary of the audit opinion by the auditor general on the financial statement of the county executive.

<b>Table 6: Audit opinion for Tharaka Nithi County for FY 2013/14-FY 2022/23</b>										
	2013 /14	2014 /15	2015 /16	2016 /17	2017 /18	2018 /19	2019 /20	2020 /21	2021 /22	2022 /23
County Executive	Disclaimer	Adverse	Adverse	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Adverse	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Controller of Budget reports

<b>List of Development Projects with the Highest Expenditure</b>						
No	Sector	Project Name	Location	Budget (Kshs)	Amount Paid as at 31 <sup>st</sup> Dec 2023 (Kshs)	Implementation Status (%)
1	Agriculture	Crop Subsidy	Countywide	82,505,900	80,280,000	97.3
2	Roads, Infrastructure and Public Works	Maintenance and Improvement of Ward Roads	Countywide	118,298,571	67,236,389	56.8
3	Roads, Infrastructure and Public Works	Tarmacking of Mitheru Kaanwa Road	Mitheru/Mariani	60,000,000	57,620,000	96

Source: Controller of Budget reports

4	Roads, Infrastructure and Public Works	Tarmacking of Karandini-Kithioroni Road,	Magumoni	50,000,000	47,535,215	95.1
5	Roads, Infrastructure and Public Works	Bridges and Footbridges	Countywide	45,000,000	43,718,684	97.2
6	Environment and Natural Resources Management	Crop subsidy-Climate Change Fund	Countywide	30,000,000	25,715,603	85.7
7	Roads, Infrastructure and Public Works	Tarmacking of Cheera - Ruguti Road	Mugwe	25,000,000	22,595,176	90.4
8	County Assembly	Construction of Speakers Residence	Kathwana	34,709,617	20,799,266	60
9	Water and Irrigation	Drilling and solar powering communal boreholes	Countywide	32,500,000	20,335,216	62.6
10	Roads, Infrastructure and Public Works	Proposed construction of the Governor's office at Kajuki	Igambang'ombe	20,063,700	20,063,700	100
	<b>Total</b>			<b>498,077,788</b>	<b>405,899,249</b>	

### County 014: Embu County Fact Sheet

*This Fact Sheet summarizes key budgetary and economic information for Embu County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### A. County General profile

<b>Table 1: General Information</b>				
<b>County Headquarter</b>	<b>Embu</b>			
Regional bloc	<b>Mt. Kenya &amp; Aberdares Regional Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	516,212	37	608,599	36
Rural	432,813	34	532,675	33
Urban	83,399	33	75,924	34
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	36,154	37,189	73,343
	6-14	58,034	59,007	117,041
	15-35	107,827	111,092	218,919
	36-60	74,576	75,337	149,913
	61+	27,773	21,579	49,352
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>



Households	132,080	29	182,743	28
Rural	106,920	26	154,594	25
Urban	25,160	26	28,149	31
Households size	3.9	39	3.3	41
Surface area (Sq. km)	2,818		2,818	
Population Density (people per sq. km)	183	25	216	25
Sub counties	6			
Constituencies	4			
Wards	20			
Dominant economic activity	Agriculture, forestry and fishing		Khat (Miraa), Coffee, Macadamia	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	42	34	28.2	37
Poverty gap	14.2	27	6.4	38
Poverty severity			2.3	38
<b>Socio-economic outcomes</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	1		0	

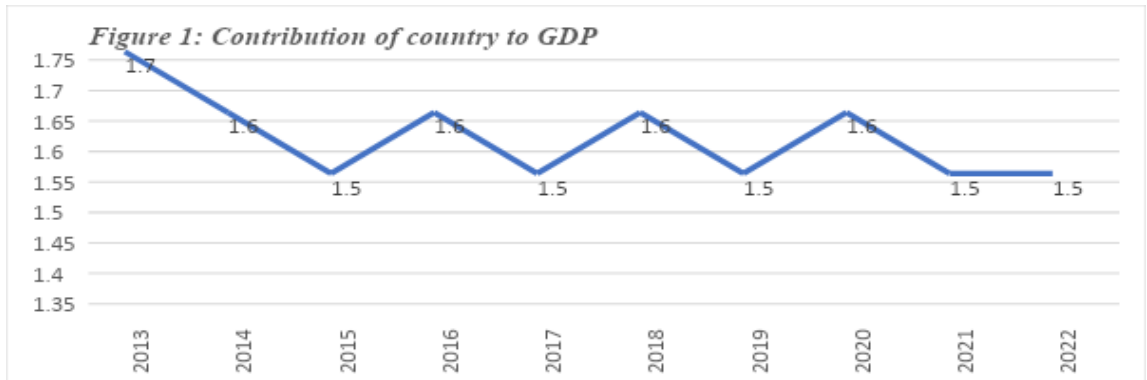
No. of health facilities Level 4	4	3
No. of health facilities Level 3	10	24
No. of health facilities Level 2	89	87
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	26	4
Health-workers per 10,000 population	21	11
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	396	210
Primary schools	385	134
Secondary schools	197	15
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	484	402
Primary schools	3,694	1,120
Secondary schools	2,155	150
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	36	15

Primary schools	27	21
Secondary schools	25	15

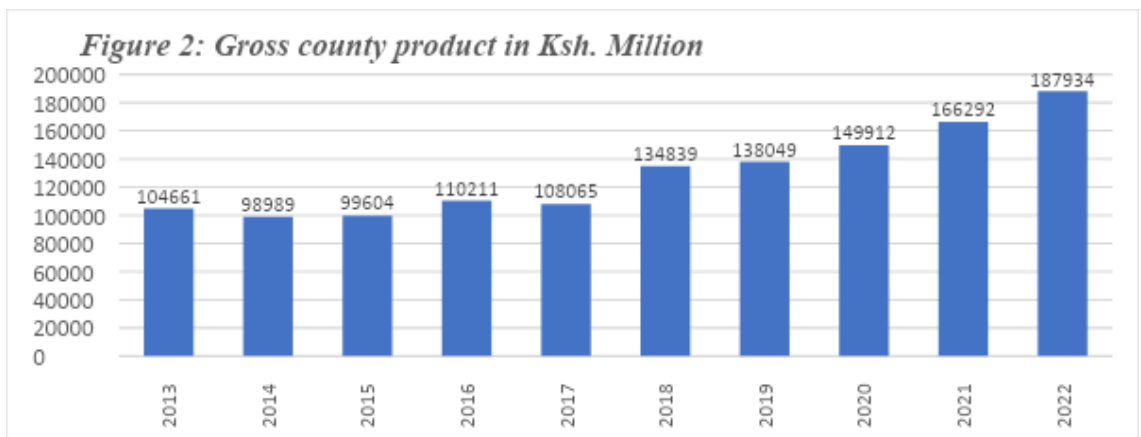
Source: CRA

## B. Overview of economic and budgetary information

### i. Gross County Product



Source: KNBS



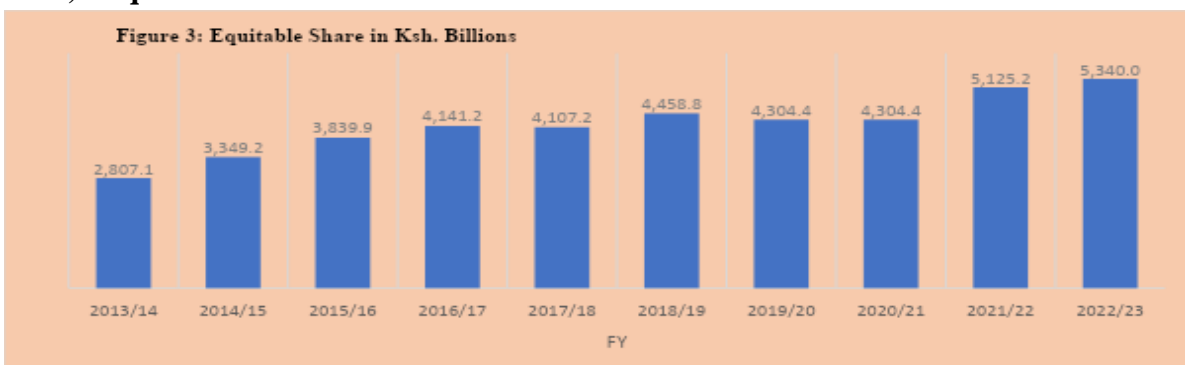
Source: KNBS

### ii. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Notably, over the past 10 years the county received a cumulative total of Ksh41.777 billion as equitable share and Ksh4.075 billion in OSR.

In addition, the county also received additional allocations both from the national government's share and from development partners amounting to Ksh6.975 billion over the period. The information is summarized by Figure 3, 4 and 5 as shown.

#### a) Equitable share



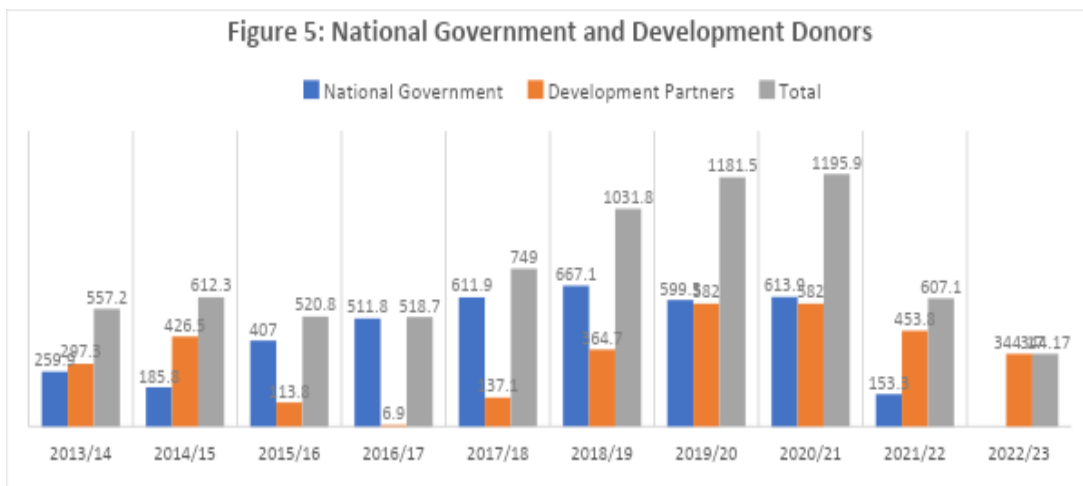
Source: Controller of Budget reports

**b) Own Source Revenue**



Source: Controller of Budget reports

**c) Additional allocation from national government and development partners**



Source: Controller of Budget reports

**Realism of OSR projections by the county**

The county has never met its OSR target since devolution pointing to unrealistic projections which may result into budgeting for revenues that will not be realized and contributing to pending bills. The information is summarized in Figure 6 and Table 2.



Source: Controller of Budget reports

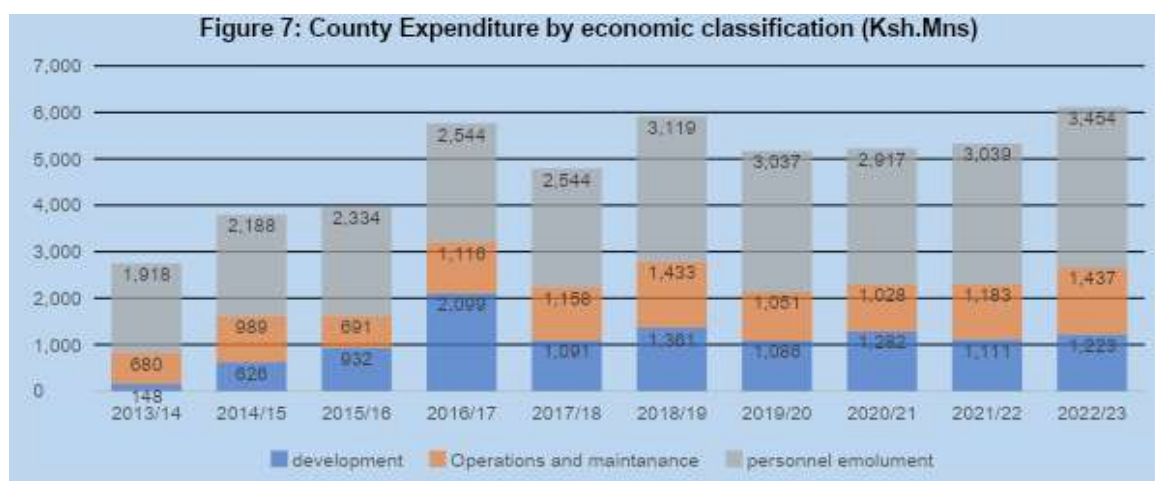
**Table 2: Percentage of the OSR achieved**

Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Percentage achieved	25.6	53.6	62.9	51.8	63.7	66.3	55.4	40.0	43.8	71.4

Source: COB reports

### iii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 56% of the total expenditure over the past ten years. Expenditure on operations have also been on an upward trend while development expenditure averaged about 21.4% over the decade.

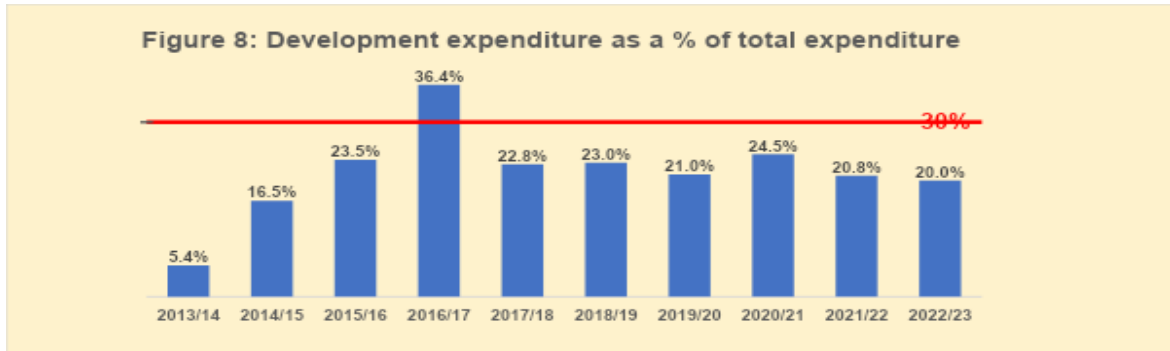


Source: Controller of Budget reports

## C. County Fiscal Risk Profile

### i. Development expenditure as a % of total expenditure

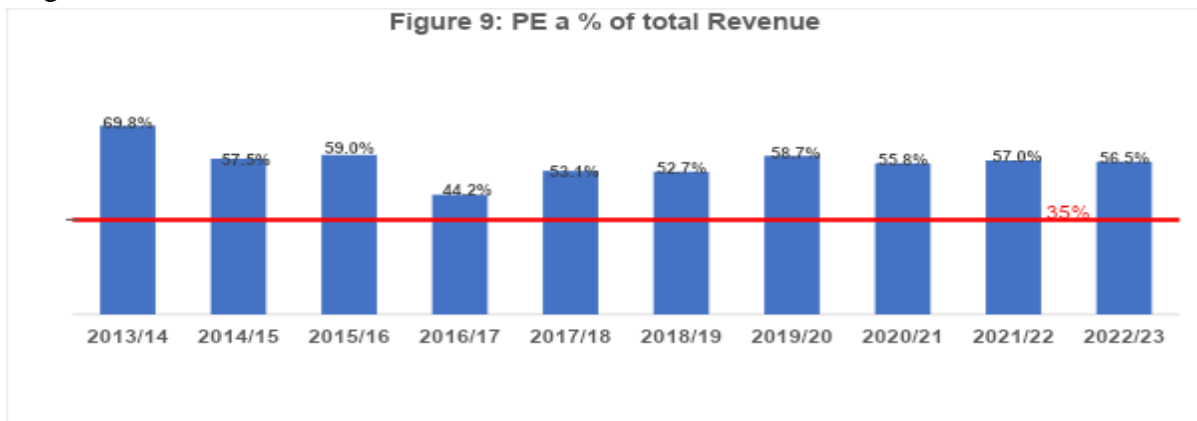
The county has not been meeting the requirement to spend at least 30% of the total expenditure on development except for FY 2016/17 where the county spent 36.5%. Notably, the county spent 5.4% on development in the FY 2013/14 which is far below the 30% statutory threshold but the actual expenditures have increased over the years with FY 2022/23 recording 20% actual amount of resources to development.



Source: Controller of Budget reports

**ii. Expenditure on wages and benefits as a percentage of total revenue**

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from FY 2013/14 –FY 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2013/14 where the county spent 69.8% of its revenue on wages and benefits.



Source: Controller of Budget reports

**iii. Pending Bills and Auditor generals’ opinion**

The county has pending bills that have accumulated over the years of Ksh. 1,369,209,011 as of 30<sup>th</sup> June 2023. Further the county has not remitted pension contribution to staff amounting to Ksh.577,091,265 as of August 2023 from the three different pension funds as illustrated under Table 3 .

<b>Table 3: Pension arrears as of 30<sup>th</sup> August 2023</b>	
<b>Pension</b>	<b>Pension Arrears (Ksh.) as of 30<sup>th</sup> August 2023</b>
Lap trust	43,139,701.77
Lap fund	382,698,916
County pension fund (CPF)	151,252,647.27
<b>Total</b>	<b>577,091,265</b>

Source: Pension Fund reports.

Table 4 gives a summary of the audit opinion by the auditor general on the financial statement of the county executive.

<b>Table 4: Audit opinion for Embu County for FY 2013/14- FY 2022/23</b>										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Disclaimer	Adverse	Adverse	Adverse	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: OAG reports

<b>Embu County, List of Development Projects with the Highest Expenditure</b>							
No.	Sector	Project Name	Location	Contract Sum	Budget (Kshs)	Amount as at 31 <sup>st</sup> Dec 2023(Kshs)	Implementation Status (%)
1	County Assembly	Construction of the County Assembly Office Complex	Kirimari	349,707,102	65,500,000	156,613,100	44.8
2	Trade Tourism Investment and Industrialization	Construction of the County Aggregation Industrialization Park	Mavuria	100,000,000	100,000,000	100,000,000	100



3	Embu Municipal Board	Upgrading to bitumen Standards of First Bus Parks Embu-Runyenjes Stage	Kirimari	44,000,000	44,000,000	44,000,000	100
4	Climate Change Unit	Purchase of Water Borehole Drilling Equipment	County Wide	32,000,000	32,000,000	32,000,000	100
5	Public Service and Administration	Renovations, Alterations of the County Headquarters Block, Finishes to Offices at Second Floor Administration Block Lift and Procurement Block Phase 2	Kirimari	20,854,804	20,854,804	19,935,530	95.6
6	Infrastructure, Public Works, Housing and Energy	Construction of Stalls, Sheds and Ablution Block at the Relocated Embu Market	Kirimari	42,000,000	42,000,000	19,500,000	46.4
7	Agriculture, Livestock, Fisheries and Co-operative Development	Construction of Water Pans	County Wide	20,000,000	20,000,000	19,460,232	97.3
8	Agriculture, Livestock, Fisheries and Co-	Coffee Revitalization Programme	County Wide	64,004,229	64,004,229	18,655,069	29.1

	operative Development						
9	County Assembly	Renovation of County Assembly Chambers	Kirimari	18,999,790	4,000,000	18,062,254	95.1
10	Youth Empowerment, Sports, Gender, Culture, Children and Social Services	Youth Financial Management Empowerment Programmes	County Wide	9,000,000	9,000,000	16,680,726	185.3
	<b>Total</b>			<b>700,295,925</b>	<b>401,359,033</b>	<b>444,906,911</b>	

Source: Controller of Budget reports

### County 015: Kitui County Fact Sheets

*This Fact Sheet provides a summary of key budgetary and economic information for Kitui County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### A. County General Profile

<b>Table 1: Kitui County's General Information</b>				
<b>County Headquarter</b>	<b>Kitui</b>			
Regional bloc	<b>South Eastern Kenya Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,012,709	11	1,136,187	14
Rural	873,216	6	1,082,168	6
Urban	139,493	20	54,019	40
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	76,426	77,697	154,123
	6-14	143,379	146,606	289,985
	15-35	202,518	188,954	391,472
	36-60	113,421	97,420	210,841
	61+	51,401	38,322	89,723
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

Households	205,880	13	262,942	15
Rural	172,359	9	243,692	8
Urban	33,521	20	19,250	38
Households size	4.9	15	4.3	23
Surface area (Sq. km)	30,497		30,497	
Population Density (people per sq. km)	33	37	37	37
Sub counties	18			
Constituencies	8			
Wards	40			
Dominant economic activity	Agriculture, forestry and fishing		Mango, Avocado, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	63.5	13	47.5	12
Poverty gap	22.1	12	13.4	12
Poverty severity			5.3	15
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	39.4		15	

Poverty gap	12.5	10
Poverty severity	5.7	9
<b>Socio-economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	0
No. of health facilities Level 4	14	6
No. of health facilities Level 3	52	27
No. of health facilities Level 2	230	83
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	7	41
Health-workers per 10,000 population	15	19
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,874	345
Primary schools	1,463	157

Secondary schools	483		11	
<b>No. of teachers</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	3,006		718	
Primary schools	10,142		1,126	
Secondary schools	3,420		101	
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	21		6	
Primary schools	31		15	
Secondary schools	29		15	
	<b>2019</b>		<b>Rank</b>	
Public Primary schools connected to electricity (%)	62.6		35	
<b>Water &amp; Sanitation</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing safe drinking water (%)	27.2	44	38.5	42
Households accessing improved sanitation (%)	54.0	30	78.5	28
<b>Energy</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing electricity (%)	4.8	38	17.2	42

<b>Roads</b>	<b>2019</b>	<b>Rank</b>
Rural Access Index (RAI)-%	56.0	31
<b>ICT</b>	<b>2019</b>	<b>Rank</b>
Population accessing internet (%)	7.2	38
Population owning mobile phones (%)	42.9	25

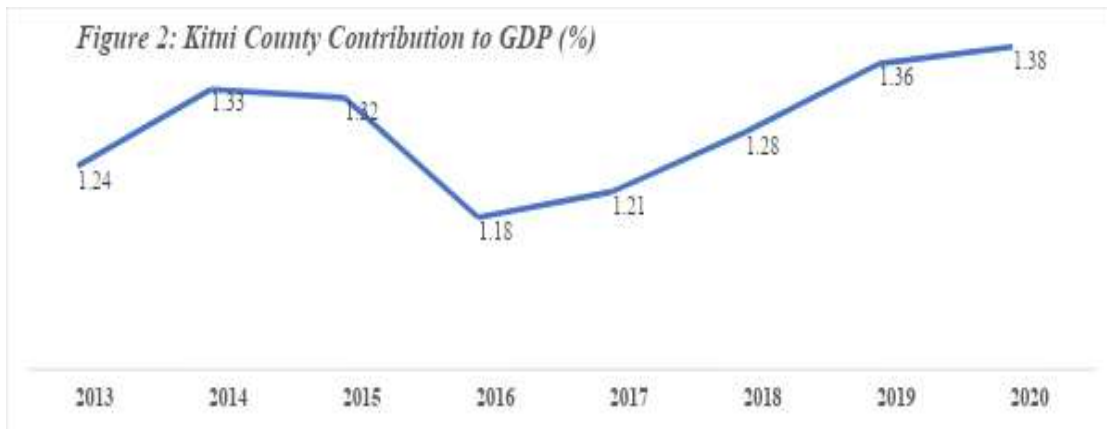
Source: CRA Reports

## B. County Budget and Economic Profile

### i. County Gross Product



Source: KNBS

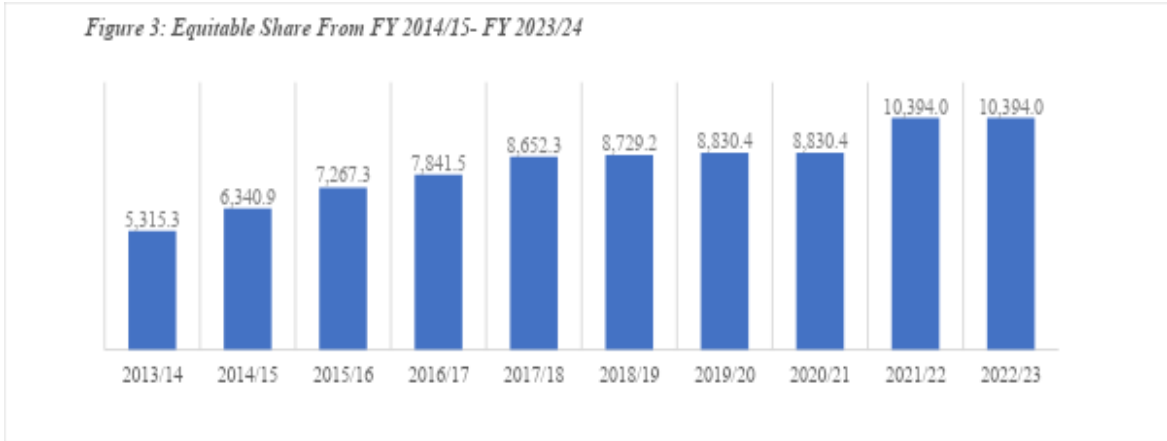


Source: CRA Reports

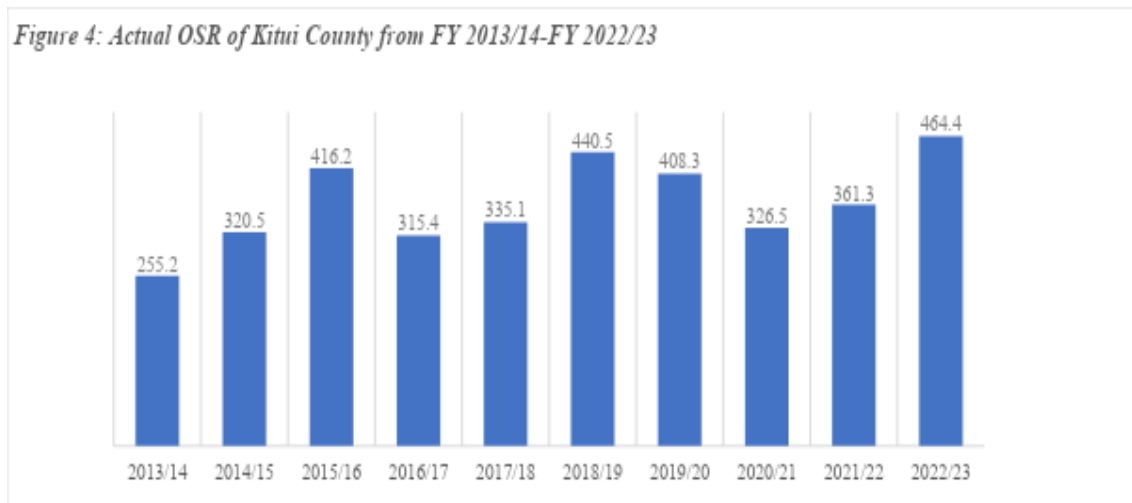
### ii. Revenue

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Notably, over the past 10 years the county received a cumulative total of Ksh82.6 billion as equitable share and Ksh3.64 billion in OSR. In addition, the County also received additional allocations, both from the National Government and development partners, amounting to Ksh2.7 billion and Ksh4.5 billion respectively over the period





Source: COB Reports



Source: COB Reports

**iii. Realism of OSR projections by the County**

With the exception of FY 2022/23, the county has never met its OSR target since devolution pointing to unrealistic projections. Notably, in the FY 2022/23 the county surpassed its OSR target by Ksh44.4 Million.



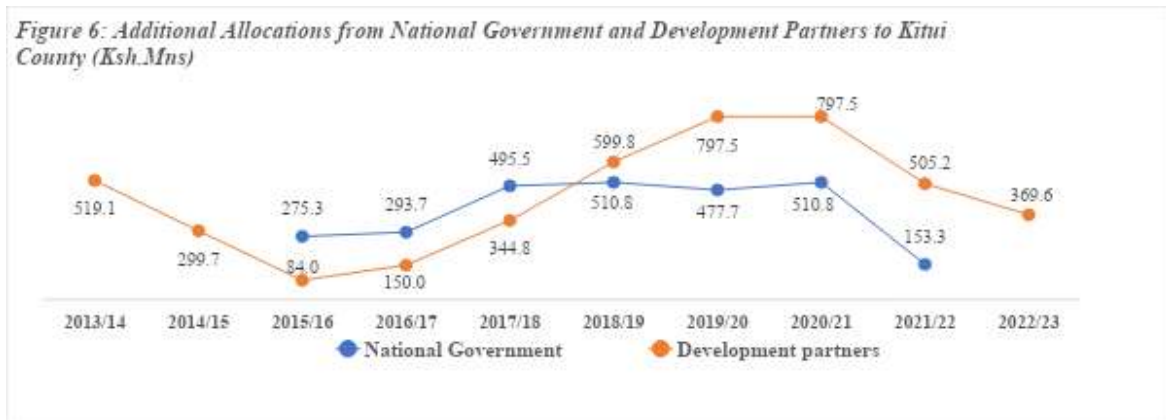
Source: COB Reports

<b>Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Kitui County</b>										
Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% achieved	35.8	49.3	68.4	47.2	57.9	55.2	68	54.4	45.2	110.60

Source: Controller of Budget reports

#### iv. Additional Allocations

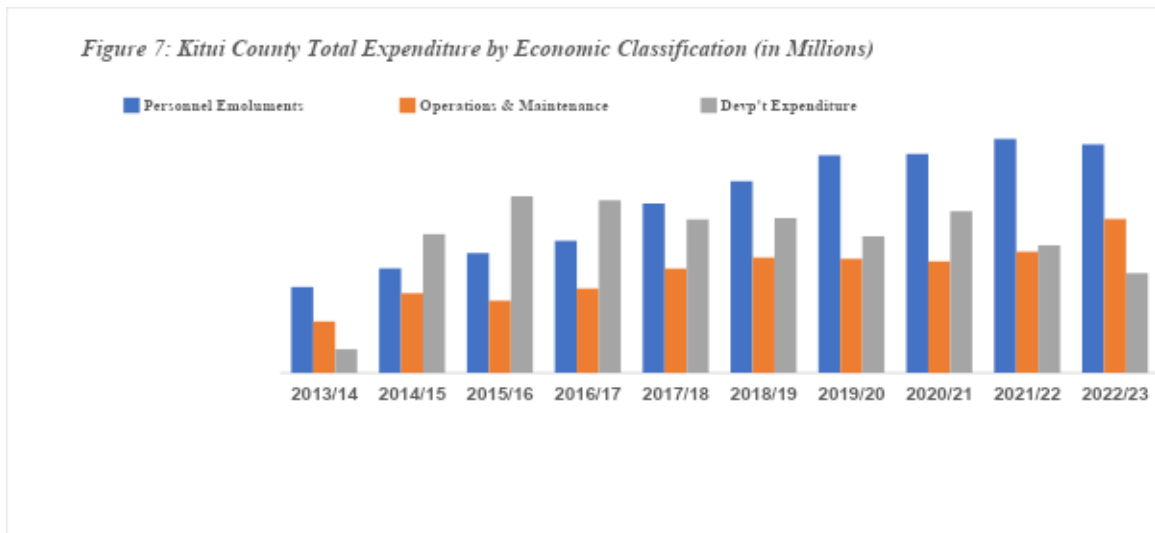
Kitui county has received additional allocations from the National government and development partners to complement different programs and projects. The actual spending for additional allocations from year to year is as shown below.



Source: Controller of Budget reports

#### Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 43% of the total expenditure over the past ten years. Expenditure on operations averaged about 25% while development expenditure averaged only about 33% over the decade.

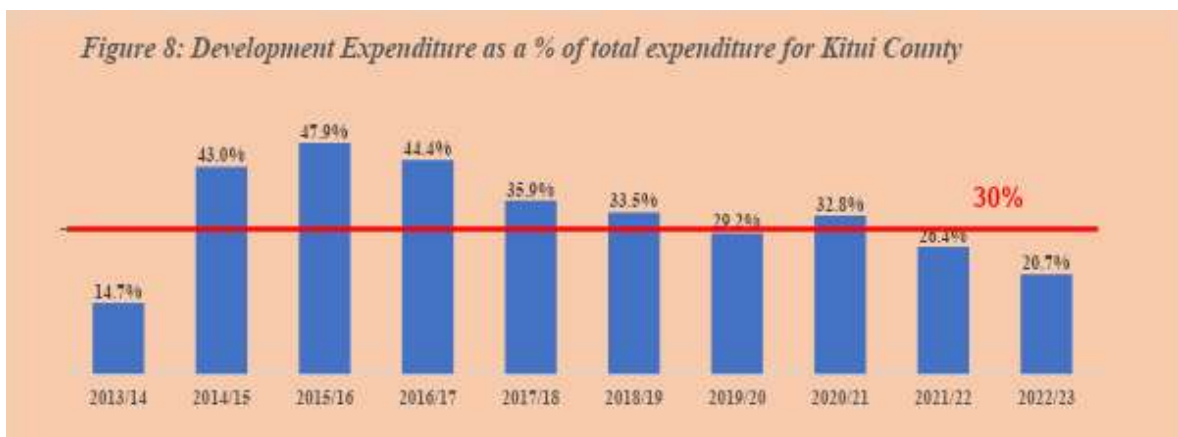


Source: Controller of Budget reports

### C. County Fiscal Risk Profile

#### i. Development expenditure as a percentage of total expenditure

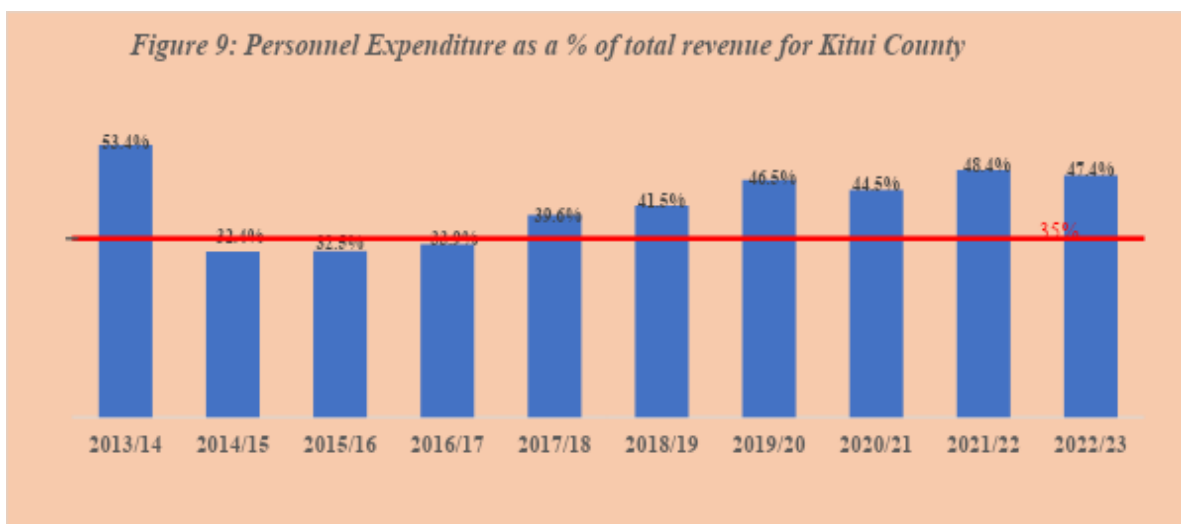
With the exception of FY 2013/14, FY 2019/20, FY 2021/22 and FY 2022/23, the County has been meeting the requirement to spend at least 30% of the total expenditure on development hence contravening the PFM Act and the regulations. Notably, the county spent 21% on development in the FY 2022/23 which is below the 30% statutory threshold.



Source: Controller of Budget reports

#### Expenditure on wages and benefits as a percentage of total revenue

With the exception of FY 2014/15 - FY 2016/17 County spent above the 35% threshold of total revenues on wages and benefits for all the financial years from FY2013/14 - FY2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2013/14 where the county spent 53.4% of its revenue on wages and benefits.



Source: Controller of Budget reports

## ii. Audit Opinion

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Kitui county has had the following audit opinion from their relevant financial statements over the years.

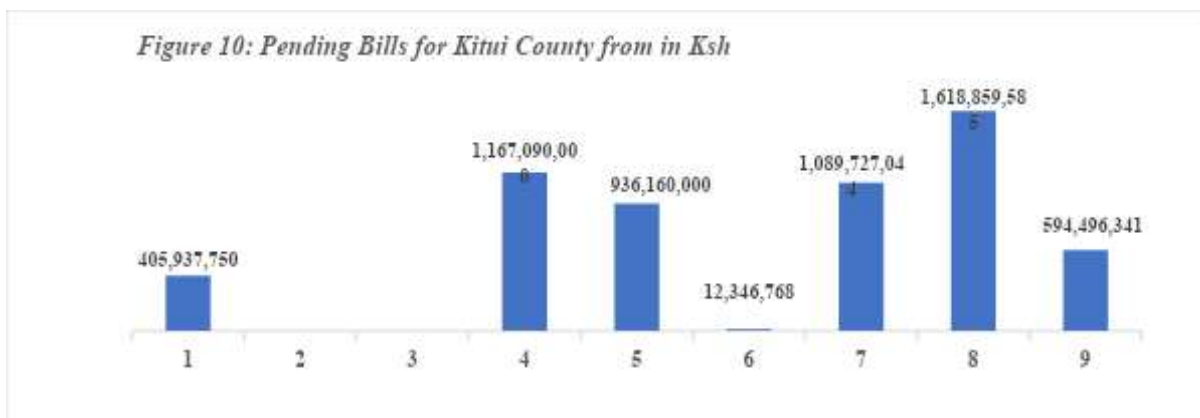
**Table 3: Audit Opinions for Kitui County (FY 2013/14- FY 2022/23)**

DETA ILS	2013 /14	2014 /15	2015/ 16	2016/ 17	2017 /18	2018/ 19	2019/ 20	2020 /21	2021 /22	2022 /23
<b>Count y Executive</b>	Adverse	Adverse	Disclaimer	Disclaimer	Qualified	Disclaimer	Disclaimer	Qualified	Qualified	Qualified
<b>Count y Assembly</b>				Qualified	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports

## Pending Bills

The county has accumulated pending bills amounting to Ksh388.67 million as at 31<sup>st</sup> December 2023. The pension pending bills amounted to Ksh124,697,857 as at 31<sup>st</sup> August 2023.



Source: Controller of Budget reports

**Table 4: Outstanding Pension Debt as at 31<sup>st</sup> August 2023 In Ksh**

DETAILS	Contribution Areams	Accrued Interest	Actuarial Deficit	Defunct LAs	Total Debt
LAPTRUST	-	10,117,451.19	9,130,674.00	-	19,248,125.19
CPF	-	31,416,106.45	-	-	31,416,106.45
LAPFUND	24,471,824	797,214,405	-	31,868,378	853,554,606

Source: Pension Fund Reports

**Kitui County, List of development projects with the highest expenditure for the first half of FY2023/24**

No	Sector	Project Name	Location	Contract Sum	Amount Paid as at 31 <sup>st</sup> Dec 2023 (Kshs)	Implementation Status (%)
1	Water and Irrigation	Payment for the supply and delivery of drilling materials for the Mwingi region	Mwingi west	6,023,439	6,023,439	100
2	Water and Irrigation	Payment for construction of KwaKaavu 2 sand dam in Ngomeni	Mwingi North	6,846,446	6,846,446	100

3	Water and Irrigation	Payment for construction of Rehabilitation of Ngomane sand dam	Kitui South	8,659,129	8,659,129	100
4	Water and Irrigation	Payment for construction of Kithayoni sand dam	Mwingi North	9,300,344	9,300,344	100
5	Water and Irrigation	Payment for construction of Kwa Katune Sand Dam	Mwingi North	10,000,000	10,000,000	100
6	Water and Irrigation	Payment of Nduni borehole drilling	Kitui East	10,689,612	10,689,612	100
7	Water and Irrigation	Payment of Timboni intake upgrade and pipeline interconnections	Timboni	14,458,861	14,458,861	100
8	Water and Irrigation	Payment for supply and delivery of solar, submersible and acrider several pumps	Kitui Central	15,273,322	15,273,322	100
9	Water and Irrigation	Payment for the supply and delivery of drilling materials for Mwingi region	Mwingi North	18,637,826	18,637,826	100
10	Water and Irrigation	Payment for solarization and pipe line construction of Kwa Waita borehole in Kanziko/Simisi ward	Kitui South	23,235,651	23,235,651	100
<b>TOTAL</b>				<b>123,124,630</b>	<b>123,124,630</b>	

Source: Controller of Budget reports

### County 016: Machakos County Fact Sheet

*This Fact Sheet provides a summary of key budgetary and economic information for Machakos County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

A. County profile				
Table 1: County General Information				
<b>County Headquarter</b>	<b>Machakos</b>			
Regional bloc	<b>South Eastern Kenya Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,098,584	9	1,421,932	8
Rural	529,825	24	1,007,854	10
Urban	568,759	5	414,078	8
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	87,157	89,250	176,407
	6-14	141,836	145,390	287,226
	15-35	266,331	267,184	533,515
	36-60	156,292	162,199	318,491
	61+	59,569	46,672	106,241
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

Households	264,842	8	402,466	6
Rural	115,264	20	259,497	7
Urban	149,578	5	142,969	7
Households size	4.2	34	3.6	39
Surface area (Sq. km)	6,208		6,208	
Population Density (people per sq. km)	177	26	235	22
Sub counties	9			
Constituencies	8			
Wards	40			
Dominant economic activity	Agriculture, forestry and fishing		Mango, Avocado, Coffee	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	59.6	15	23.3	41
Poverty gap	19.8	17	5.7	41
Poverty severity			2.2	40
Old Age Dependency Ratio	8.5		15	
Child Dependency Ratio	54.9		43	

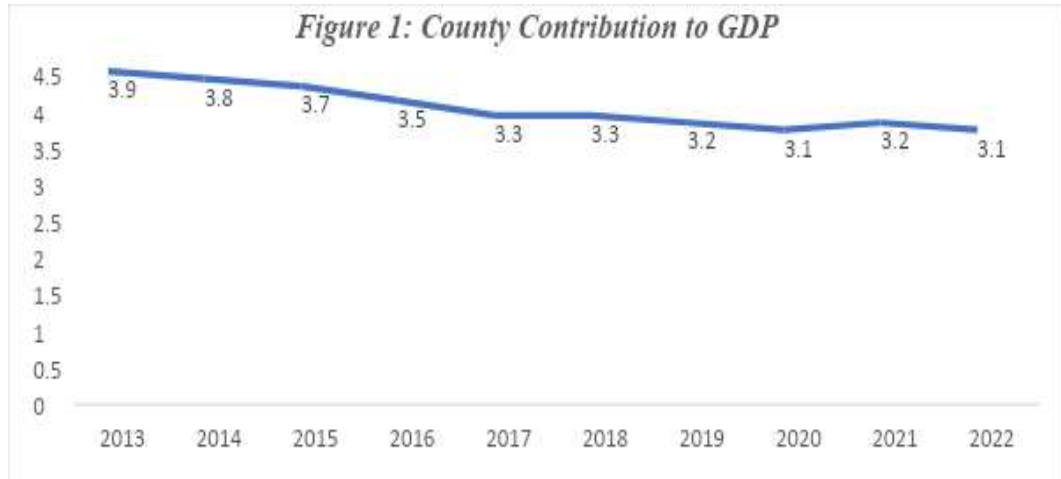


<b>Socio-economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	1	0
No. of health facilities Level 4	7	15
No. of health facilities Level 3	29	39
No. of health facilities Level 2	150	199
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	19	10
Health-workers per 10,000 population	18	16
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,125	2,300
Primary schools	852	350
Secondary schools	361	99
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>

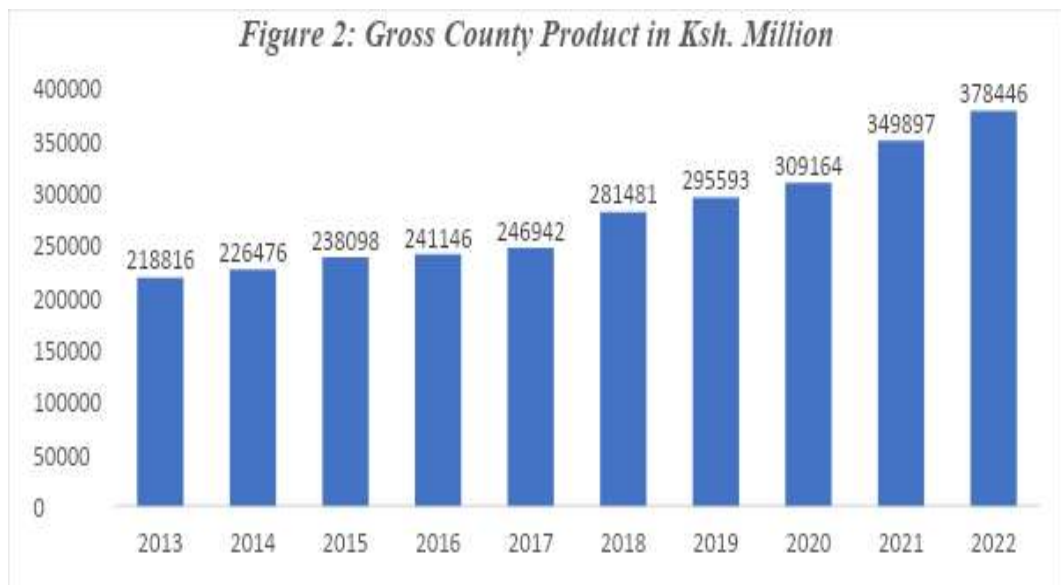
ECDE centres	970	4,010
Primary schools	8,179	2,381
Secondary schools	3,824	860
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	33	13
Primary schools	29	19
Secondary schools	27	16

## B. Overview of budgetary information

### i. Gross County Product



Source: KNBS



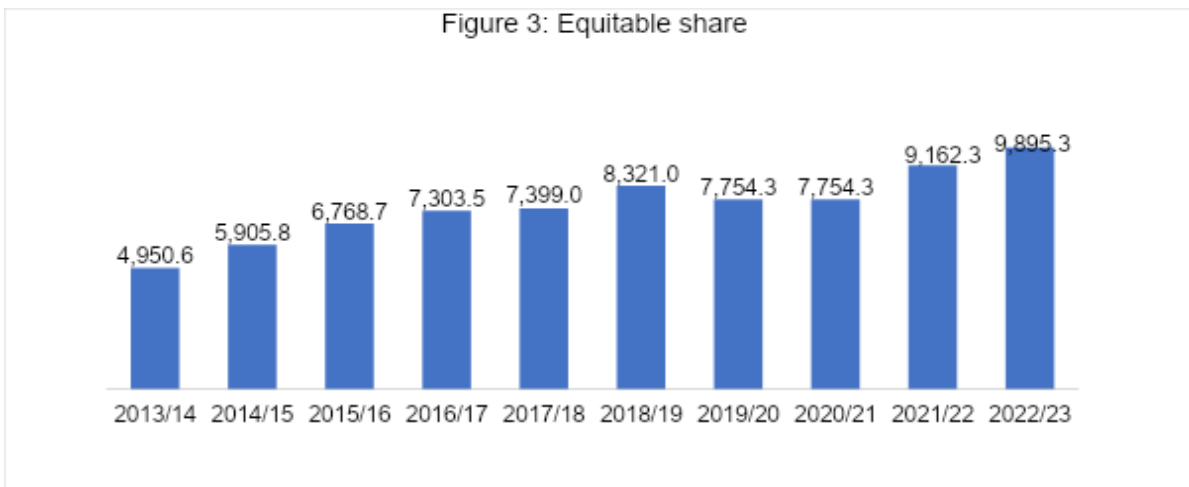
Source: KNBS

### ii. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Distinctly, over the past 10 years the county received a cumulative total of Ksh75 billion as equitable share and Ksh13 billion in own source revenue (OSR).

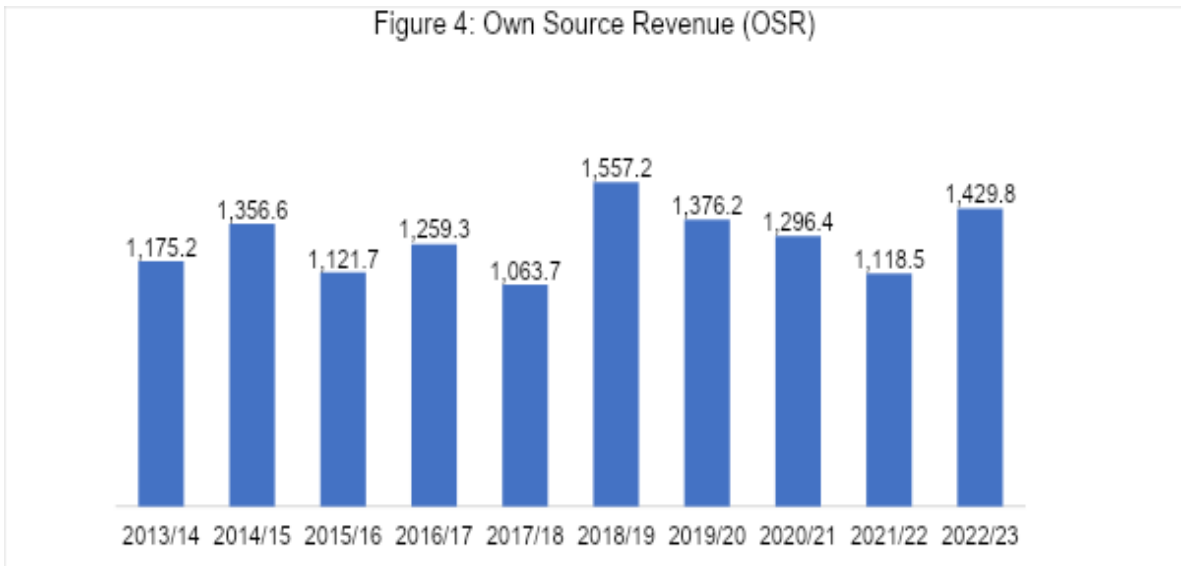
In addition, the county also received allocations of Ksh5 billion from the national government's share and donor loans and grants from development partners of Ksh6 billion over the period.

**a) Equitable share**



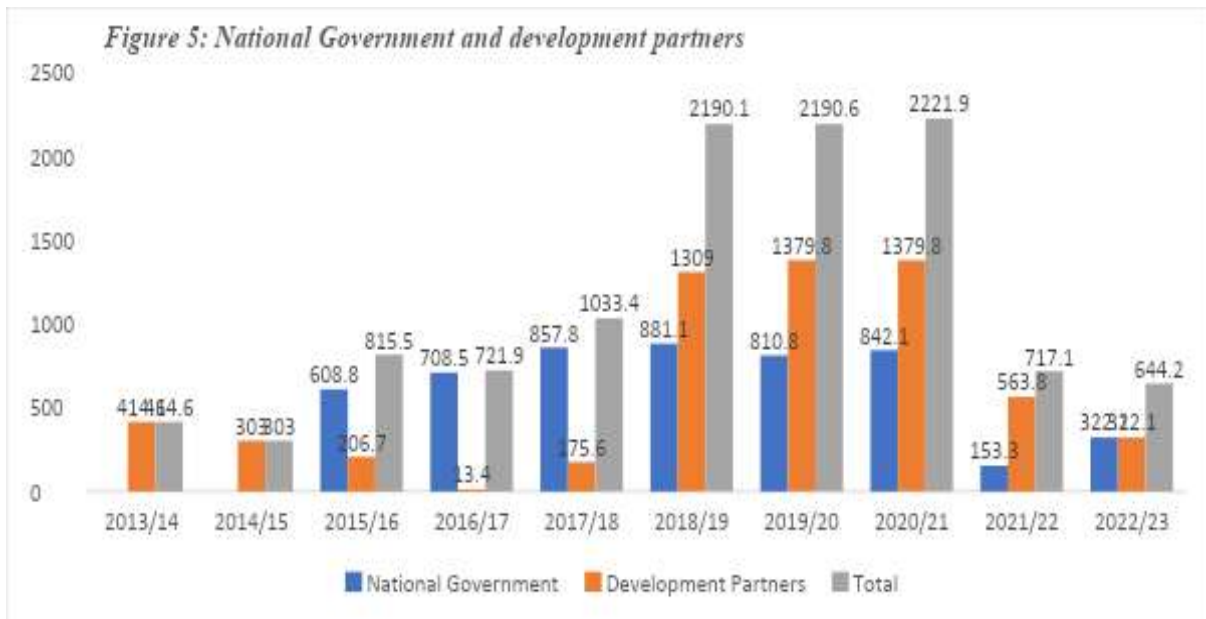
Source: Controller of Budget reports

**b) Own Source Revenue**



Source: Controller of Budget reports

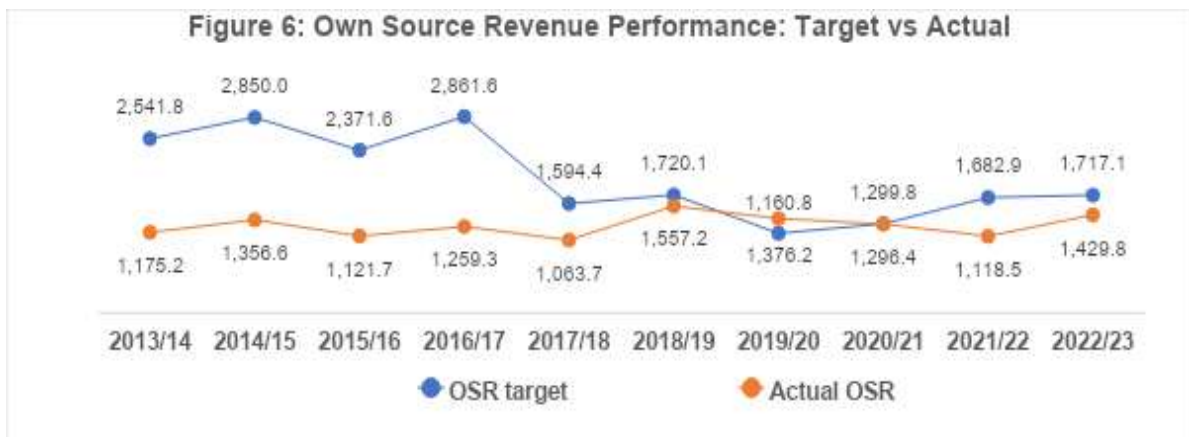
**c) Additional Allocations from National Government and Development Partners**



Source: Controller of Budget reports

**Realism of OSR projections by the county**

The county has never met its OSR target since devolution except in FY 2019/20 and FY 2021/22. Notably, in the FY 2022/23 the county missed its OSR target by Ksh287.3 million.



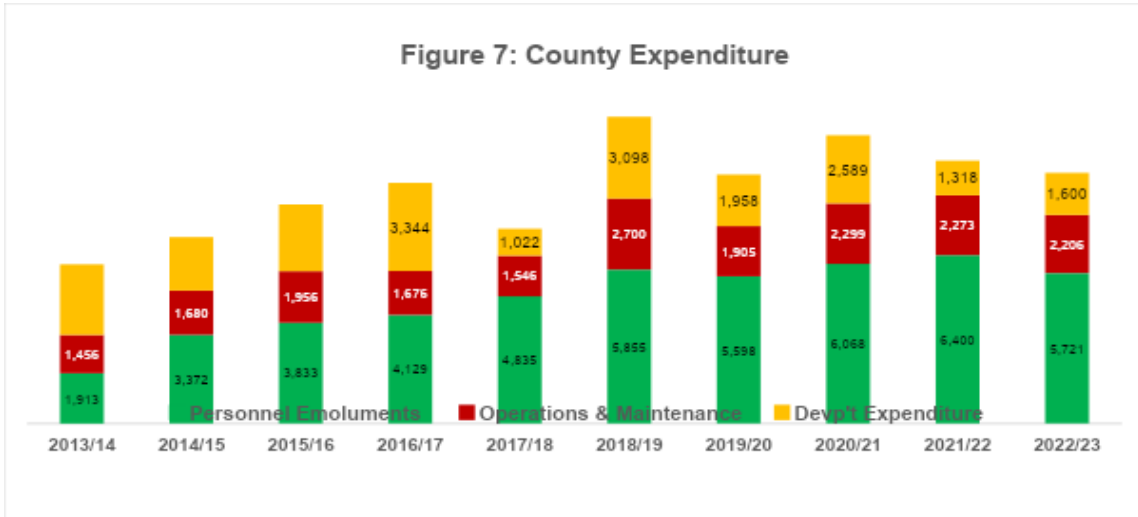
Source: Controller of Budget reports

Table 2: Performance of OSR of the target achieved										
Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% achieved	46.2	47.6	47.3	44	66.7	90.5	84.3	99.7	66.5	83.3

Source: Controller of Budget reports

**iii. Expenditures**

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 49% of the total expenditure over the past ten years. Expenditure on operations have been on uptrends and downtrends over the decade while development expenditure averaged about 25% of the total expenditure over the decade.

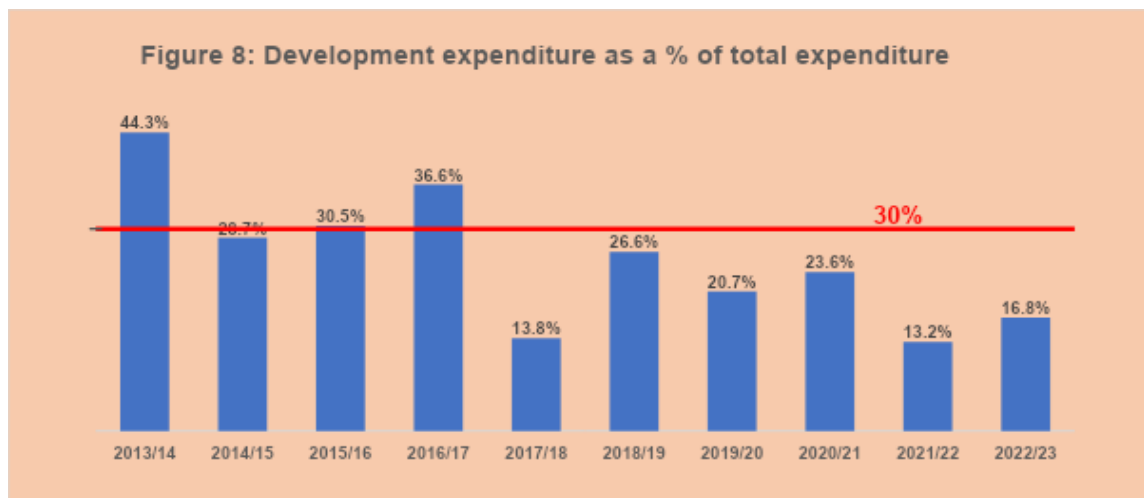


Source: Controller of Budget reports

**C. County Fiscal Risk Profile**

**i. Development expenditure as a % of total expenditure**

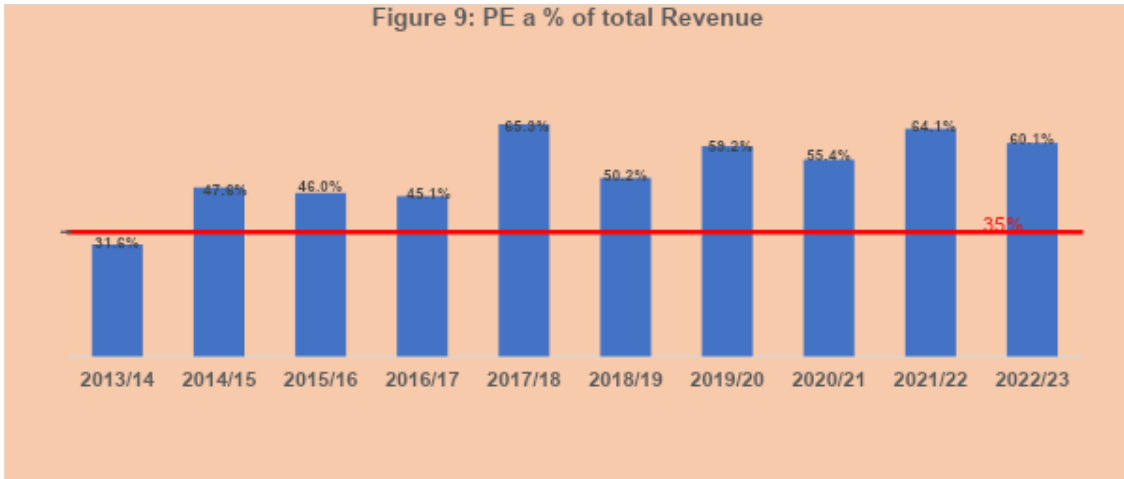
With the exception of FY 2013/14, FY 2015/16 and FY 2016/17, the county has not been meeting the requirement to spend at least 30% of the total expenditure on development hence contravening the PFM Act and the regulations. Notably, the county spent 16.8% on development in the FY 2022/23 which is far below the 30% statutory threshold and making it among the counties using the lowest amount of resources to development. However, this was an improvement in FY 2021/22 by 3.6%



Source: Controller of Budget reports

**ii. Expenditure on wages and benefits as a % of total revenue**

With the exception of FY 2013/14, the county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from FY 2014/15 –FY 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2017/18 where the county spent 65.3% of its revenue on wages and benefits. There is however a slight decrease in the FY 2022/23 from FY2021/22 by 4%.



**iii. Pending Bills and Auditor generals’ opinion**

The county has pending bills that have accumulated over the years of Ksh2,586,692,116 as of 30<sup>th</sup> June 2023. Further the county has not remitted pension contribution to staff amounting to Ksh1,161,750,346.24 as of August 2023 from the three different pension funds as illustrated under Table 3 .

<b>Pension</b>	<b>Pension Arrears (Ksh.) as of 30<sup>th</sup> August 2023</b>
Lap trust	127,569,958.77
Lap fund	853,554,606
County pension fund (CPF)	180,625,781.47
<b>Total</b>	<b>1,161,750,346.24</b>

Source: Pension Fund reports.

Table 4 gives a summary of the audit opinion by the auditor general on the financial statement of the county executive

<i>Table 4: Audit opinion for Machakos County for FY 2013/14- FY 2022/23</i>										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Disclaimer	Disclaimer	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Adverse	Adverse	Adverse	Qualified	Qualified	Qualified	Qualified

<b>Table 5: List of Development Projects with the Highest Expenditure</b>							
No	Project Name	Department	Location	Budget (Kshs)	Expenditure as at 31 <sup>st</sup> Dec 2023 (Kshs)	Absorption Rate (%)	
1	Routine Maintenance and Re-carpeting of Access Roads	Transport	Various Sub counties	296,671,041	275,925,499	93	
2	Construction of Kyai Dam and Equipping, Powering and Reticulation of Boreholes	Water	Various Sub counties	100,832,010	87,449,232	87	
3	Construction of Office Block, Boundary Wall, Community Recreation Centre and Renovation of Office	Transport	Various Sub counties	105,000,000	61,819,826	59	



4	Re-carpeting of Masaku Avenue Road Mwala Market Road Storm Water Drainage System and Repair of Potholes	Transport	Various counties	Sub	62,688,606	58,044,831	93
5	Supply and Delivery of Plant, Equipment Spares and Services Parts	Transport	Various counties	Sub	56,880,424	50,957,543	90
6	Supply and Installation of Solar Floodlights and 40 Concrete Posts for Market Floodlights and Payment of Streetlight Electricity Bills	Eergy	Various counties	Sub	73,770,071	49,741,762	67
7	Supply of Software System	Health	Various counties	Sub	45,000,000	44,885,921	100
8	Supply of Water Tanks, Installation and Extension of Ngalalya Water Project from Kisukioni to Tala Market and Installation, and Extension of Water Pipelines	Water	Various counties	Sub	56,600,000	44,809,493	79
9	Completion of Office Block for Transport Roads and Public Works, Renovation of Offices	Transport	Various counties	Sub	40,500,000	39,698,555	98
10	Supply and Delivery of Laptops, Tablets and other related items	ICT	Machakos		40,925,375	34,672,080	85
	<b>Total</b>				<b>878,867,527</b>	<b>748,004,742</b>	

Source: Controller of Budget reports

### County 017: Makueni County Fact Sheet

*This Fact Sheet provides a summary of key budgetary and economic information for Makueni County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### A. County General Profile

<b>Table 1: County General Information</b>				
<b>County Headquarter</b>	<b>Wote</b>			
Regional bloc	<b>South Eastern Kenya Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	884,527	18	987,653	21
Rural	781,335	12	910,577	13
Urban	103,192	27	77,076	33
	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
Population distribution (2019 Census)	0-5	58,018	59,558	117,576
	Jun-14	111,966	114,678	226,644
	15-35	172,667	177,083	349,750
	36-60	106,120	101,191	207,311
	61+	49,167	37,177	86,344
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	186,946	18	244,669	19

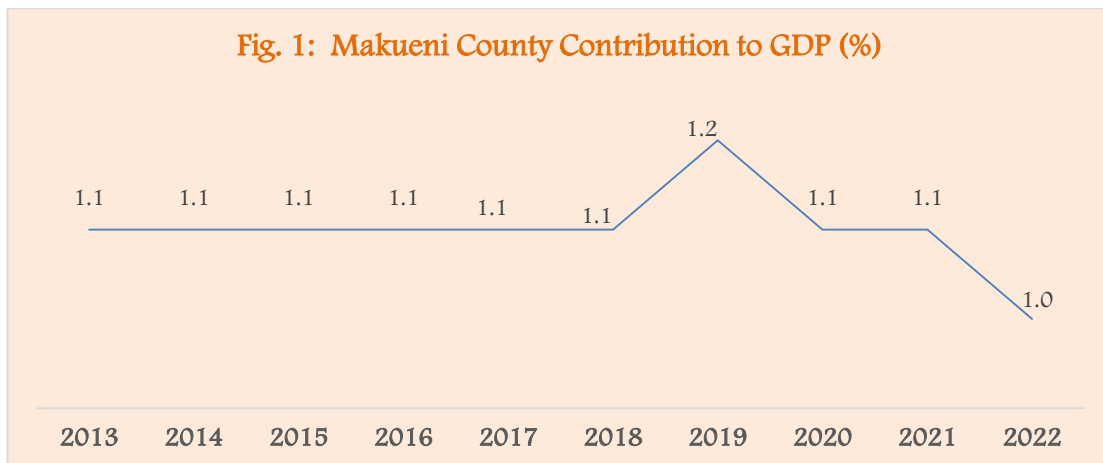
<b>Table 1: County General Information</b>				
Rural	160,517	10	217,610	11
Urban	26,429	25	27,059	32
Households size	4.7	19	4	28
Surface area (Sq. km)	8,009		8,009	
Population Density (people per sq. km)	110	29	121	29
Sub counties	9			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture, forestry and fishing		Mango, Avocado, Citrus	
<b>Socio-Economic outcomes</b>				
<b>Health</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	13		6	
No. of health facilities Level 3	39		19	
No. of health facilities Level 2	186		82	
<b>Health infrastructure and Personnel</b>	<b>2019</b>		<b>Rank</b>	
Bed density per 10,000 population	12		27	

<b>Table 1: County General Information</b>		
Health-workers per 10,000 population	13	25
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,268	204
Primary schools	902	139
Secondary schools	390	27
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,940	371
Primary schools	8,176	1,165
Secondary schools	3,788	247
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	22	14
Primary schools	29	14
Secondary schools	29	12

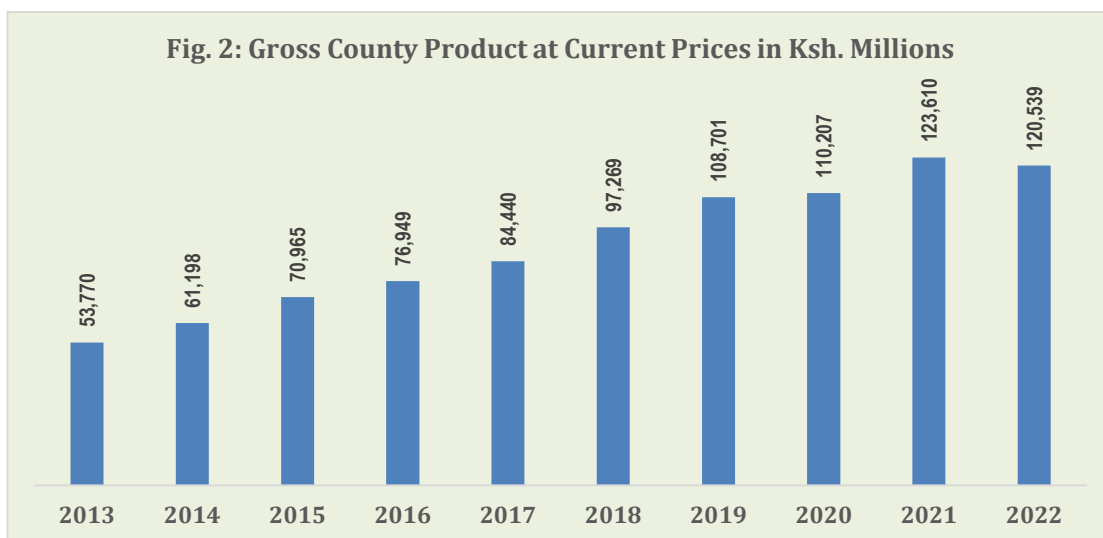
**Source:** CRA County Factsheets and KNBS reports

## B. County Economic & Budget Profile

### i. Economic Performance



Source: KNBS, GCP Reports

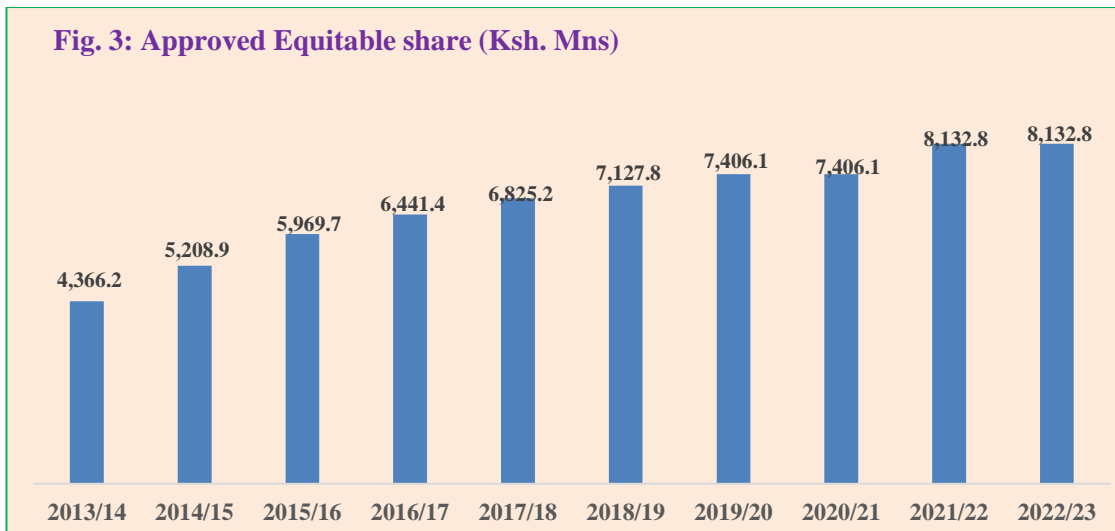


Source: KNBS, GCP Reports

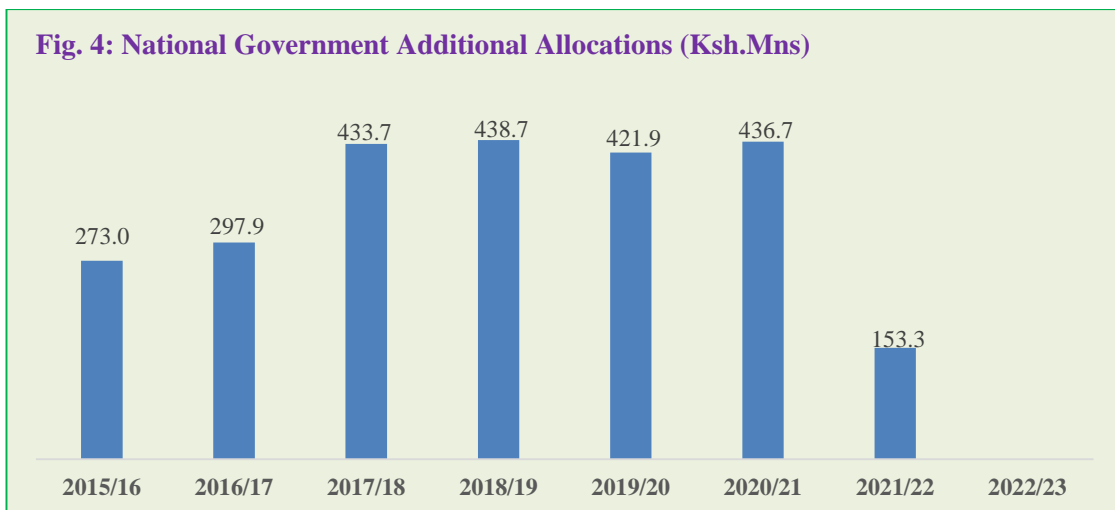
### ii. Revenues

The equitable share is the major source of revenue to the county. The county also gets a significant amount of revenue from loans and grants from development partners and its own source revenue (OSR).

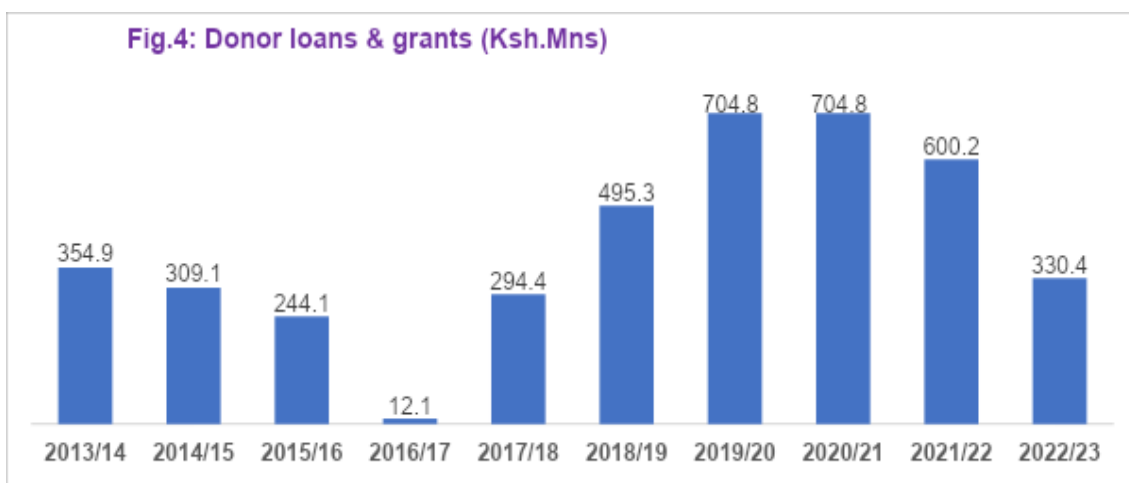
Notably, over the past 10 years the county received a cumulative total of Ksh67 billion as equitable share (despite reported arrears of 8.6% and 8% for the FY2019/20 and FY 2021/22 respectively), Ksh4.05 billion from donor loans and grants, Ksh4 billion from its OSR and Ksh2.5 billion additional allocation from the national government's share over the period.



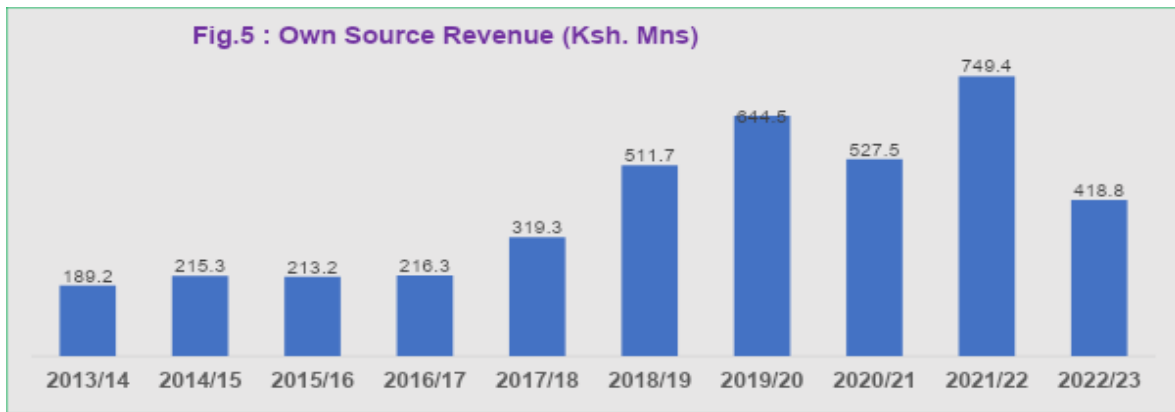
**Source:** Controller of Budget Reports



**Source:** Controller of Budget Reports



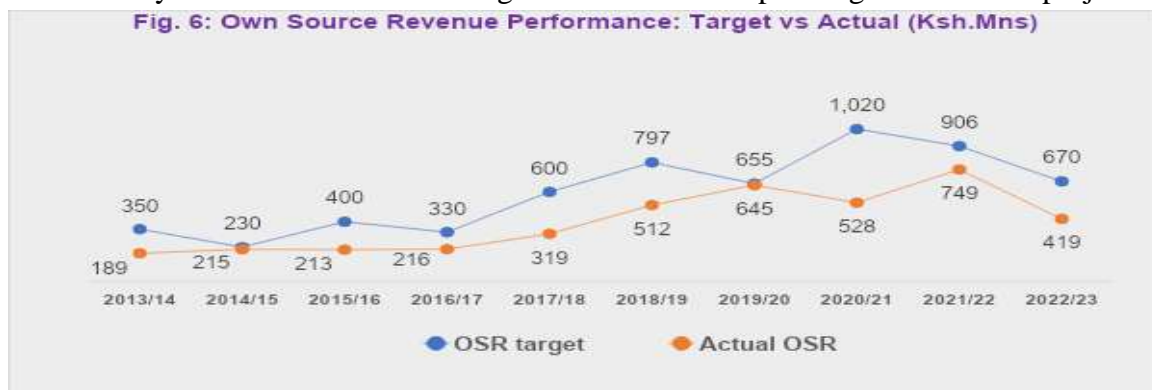
**Source:** Controller of Budget Reports



**Source:** Controller of Budget Reports

### Performance of OSR

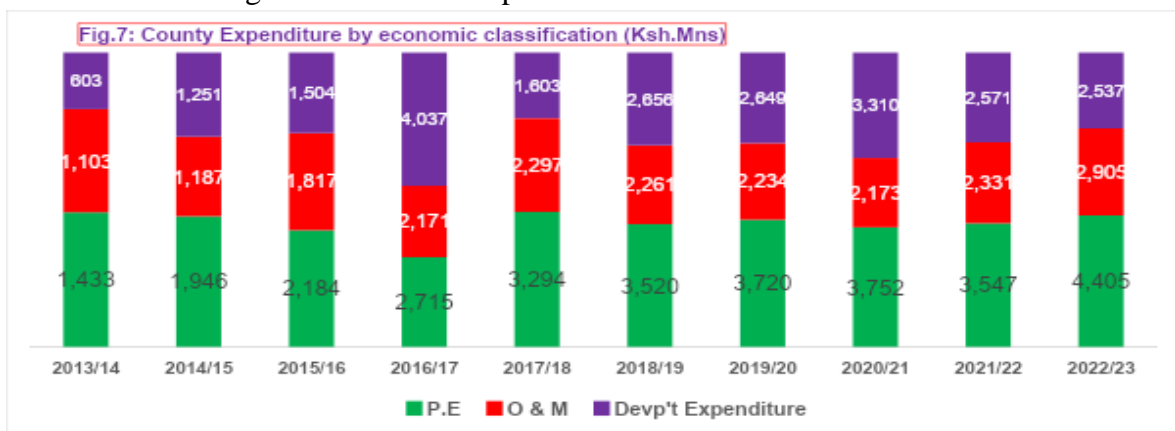
The county has never met its OSR target since devolution pointing to unrealistic projections.



**Source:** Controller of Budget Reports

### iii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging 41.8% of the total expenditure over the past ten years. Development expenditure averaged 29.7% while expenditure on operations and maintenance averaged 28.5% over the period.



**Source:** Controller of Budget Reports

#### iv. Overview of FY 2023/24 Budget and Projects

The approved supplementary budget for the county for FY 2023/24 was Ksh11.17 billion, comprising Ksh3.55 billion (31.8 per cent) allocation for development programmes and Ksh7.62 billion (68.2 per cent) for recurrent programmes.

<b>Table 2: Makueni County List of Development Projects with the Highest Expenditure</b>						
No	Sector	Project Name	Project Location	Supplementary Budget Estimates	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation status (%)
1	Health	Universal health care programme	County wide	100,000,000	60,000,000	60%
2	Transport	Rural Electrification Programme- REREC Matching grant	County wide	30,000,000	29,892,665	99.6%
3	Education	CTTI Development and Capitation	HQ	20,553,968	10,421,647	50.7%
4	Lands	Makueni Climate Fund Board & CCIS FLLoCA Matching Grant	Countywide	20,906,480	10,382,071	49.7%
5	Agriculture	Agriculture extension programme	HQ	14,000,000	4,820,000	34.4%
6	Makueni Fruit Development Authority	Fruit production Puree	HQ	13,549,224	4,763,601	35.2%
7	Agriculture	Establishment of low pest zones	Countywide	15,000,000	4,352,070	29.0%
8	Water	Rehabilitation of Kambu-Kiteng'ei Water Project- Rehabilitation of tanks, distribution lines and revival of closed kiosks - KIMAWASCO	Mtito Andei	4,000,000	4,000,000	100%
9	Water	Makueni Rural Water Board (MARUWAB) Operational- ization	Headquarters	4,700,000	1,198,818	25.5%
10	Emali-Sultan	Emali-Sultan Municipality Spatial Plan	Emali-Sultan	10,000,000	9,999,999	100%



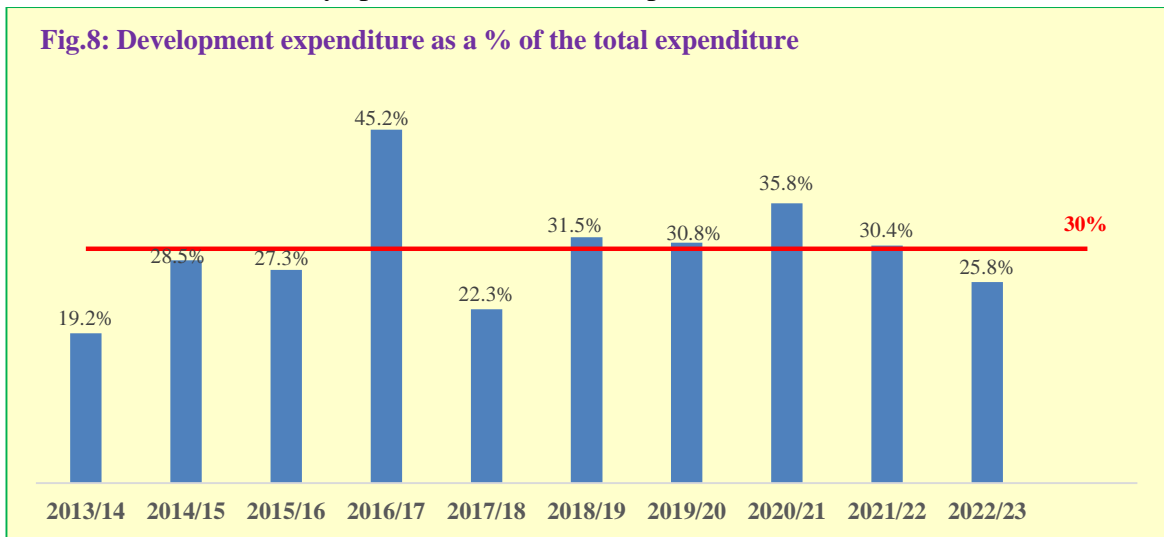
No	Sector	Project Name	Project Location	Supplementary Budget Estimates	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation status (%)
	Municipality		Municipality			
<b>Totals</b>				<b>232,709,672</b>	<b>139,830,871</b>	<b>60.1%</b>

Source: Controller of Budget Reports

### C. County Fiscal Risks Profile

#### i. Development expenditure as a % of total expenditure

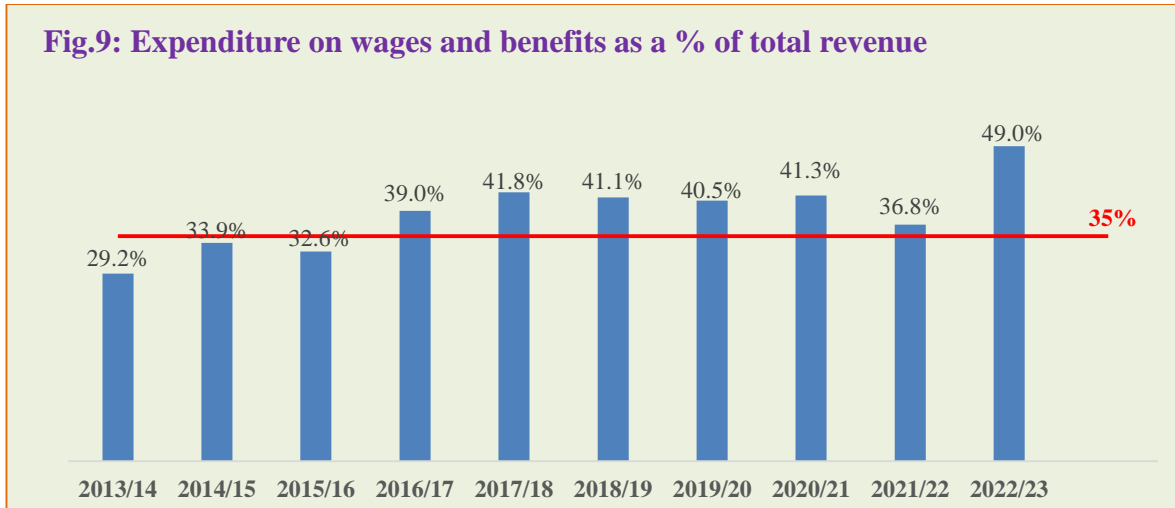
The county has met the requirement to spend at least 30% of the total expenditure on development for several FYs except in the early years of devolution, FY 2017/18 and FY 2022/23 where the county spent 25.8 % on development.



Source: Controller of Budget Reports

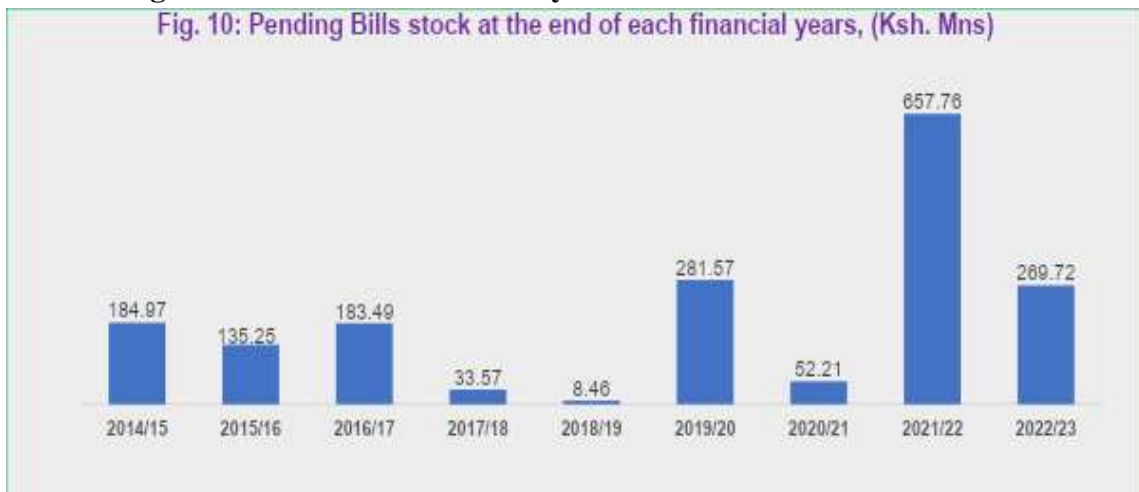
#### ii. Expenditure on wages and benefits as a % of total Revenue

Since FY 2016/17 to FY 2022/23, the county has been spending above the 35% threshold of total revenues on wages and benefits in contravention of Regulation 25 1(b). However, in the early years of devolution (FY 2013/14 to FY 2015/16), the county was complying with the requirement.



Source: Controller of Budget Reports

iii. Pending Bills as at 30<sup>th</sup> June of each year



Source: Controller of Budget Reports

**Outstanding Pension Arrears**

**Table 3: Outstanding Pension Arrears in Ksh.**

S/No	Description	Outstanding remittances as a 31 <sup>st</sup> March. 2024
1	LAPTRUST	-
2	COUNTY PENSION FUND	-
3	LAP FUND	228,289,310
<b>TOTALS</b>		<b>228,289,310</b>

Source: Retirement Benefits Authority (RBA)

**iv. Audit Opinions for the County**

<b>Table 4: Audit Opinions for Makueni County</b>		
<b>FY</b>	<b>Audit Opinion</b>	
	<b>County Executive</b>	<b>County Assembly</b>
<b>2013/14</b>	Disclaimer	
<b>2014/15</b>	Adverse	
<b>2015/16</b>	Qualified	
<b>2016/17</b>	Qualified	Adverse
<b>2017/18</b>	Unqualified	Qualified
<b>2018/19</b>	Qualified	Qualified
<b>2019/20</b>	Qualified	Qualified
<b>2020/21</b>	Qualified	Qualified
<b>2021/22</b>	Qualified	Qualified
<b>2022/23</b>	Qualified	

**Source:** Office of the Auditor General

### County 018: Nyandarua County Fact Sheet

*This fact sheet provides a summary of key budgetary and economic information for Nyandarua County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### A. County General Profile

**Table 1: The County's general information**

General Information				
County Headquarter	Ol Kalou			
Regional bloc	Mt. Kenya & Aberdares Regional Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	596,268	33	638,289	33
Rural	481,217	30	571,754	31
Urban	115,051	24	66,535	37
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	41,534	42,670	84,204
	6-14	70,371	73,189	143,560
	15-35	108,240	107,175	215,415
	36-60	77,650	71,647	149,297
	61+	25,451	20,337	45,788
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	144,262	27	179,686	29
Rural	113,773	22	156,437	23
Urban	30,489	22	23,249	34
Households size	4.1	35	3.6	37
Surface area (Sq. km)	3,245		3,245	
Population Density (people per sq. km)	184	24	194	26
Sub counties	8			

Constituencies	5			
Wards	25			
Dominant economic activity	Agriculture, forestry and fishing		Avocado, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	46.3	31	34.8	27
Poverty gap	17.5	21	7.2	36
Poverty severity			2.3	39
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	29.8		32	
Poverty gap	5.9		38	
Poverty severity	1.8		40	
<b>Socio-economic outcomes</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	2		3	
No. of health facilities Level 3	24		6	
No. of health facilities Level 2	56		83	

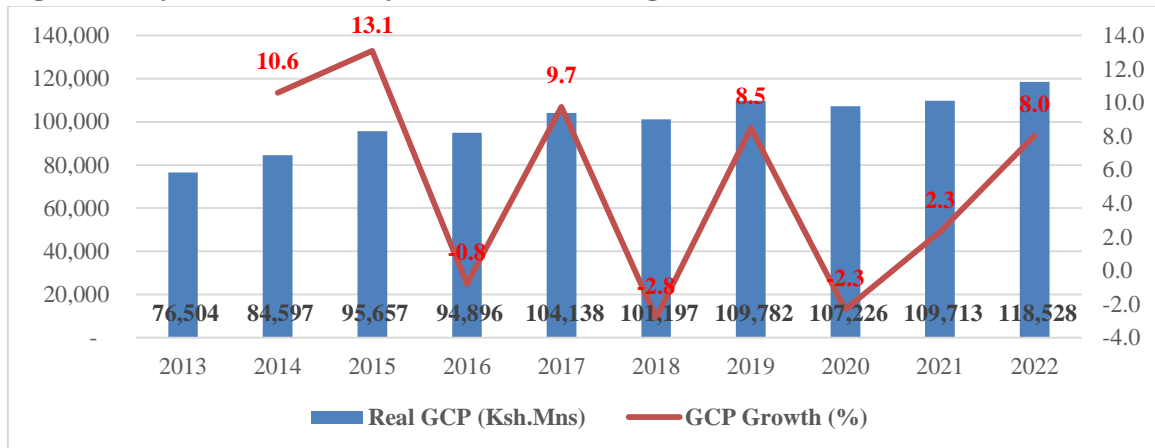
Source: Commission on Revenue Allocation (CRA).

## B. Nyandarua County Budget and Economic Performance

### i. Economic performance and key facts

Nyandarua County's real economic output increased from Ksh76.5 billion in 2013 to Ksh118.5 billion in 2022. The GCP growth trends show non-constant growth across the period. The highest growth rate was recorded in 2015 (13.1%) and the lowest growth in the years 2016 (-0.8%), 2018 (-2.8%) and 2020(-2.3%). The decline in the GCP growth in the three years is attributed to poor performance in the agricultural sector as well as the effects of the COVID-19 pandemic especially in 2020 that affected activities in the service sector.

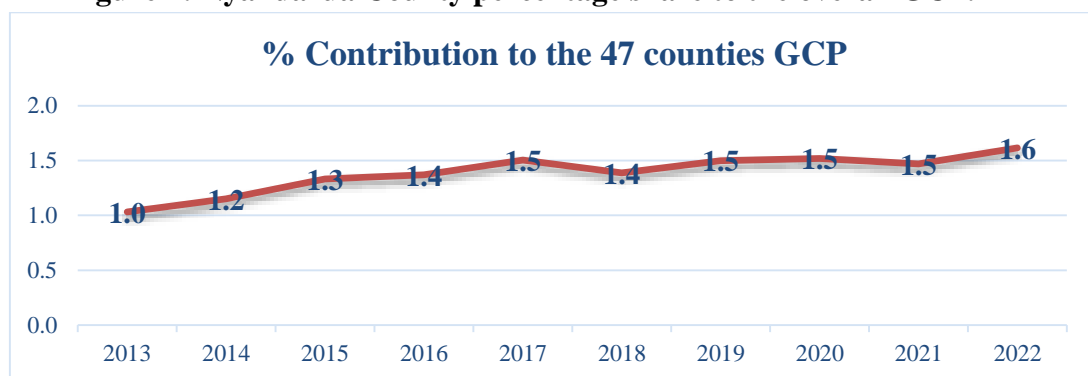
**Figure 1: Nyandarua County real GCP and its growth (%) between 2013-2022.**



Source: KNBS.

Nyandarua County contributes on average 1.4 percent to the Kenyan's Gross Domestic Product (GDP) as well as to the overall GCP for the 47 counties. This is attributed to agricultural production activities in the county, which account for about 72 % of its total GCP and 4.5% of the overall agricultural sector of the GDP.

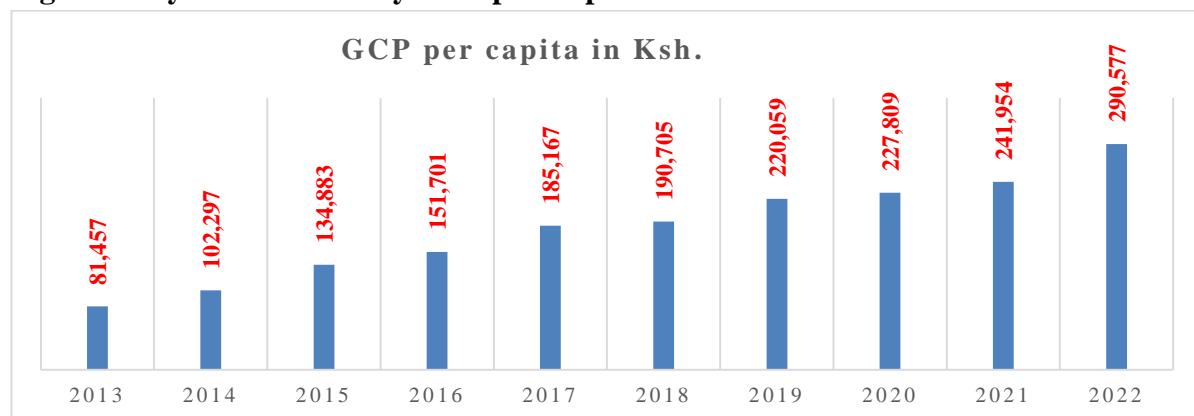
**Figure 2: Nyandarua County percentage share to the overall GCP.**



Source: KNBS.

Nyandarua County GCP per capita averaged at Ksh182,661 in the last ten (10) years. The highest GCP per Capita was recorded in 2022 of Ksh290,577. This was above the national GDP per capita of Ksh264,077 realized in 2022.

**Figure 3: Nyandarua County GCP per Capita between 2013 to 2022.**



Source: KNBS.

**ii. Revenue received by the County over the years.**

The county has received a total of **Ksh52.7 billion** between FY 2012/13 and FY 2022/23. Out of this Ksh47.3 billion was received as Equitable Share of Revenue Raised Nationally, Ksh2.5 billion as conditional grants from the National Government's share of revenue, and Ksh2.8 billion as loans and grants from development partners.

**Table 2: Nyandarua County Revenues (Ksh. million)**

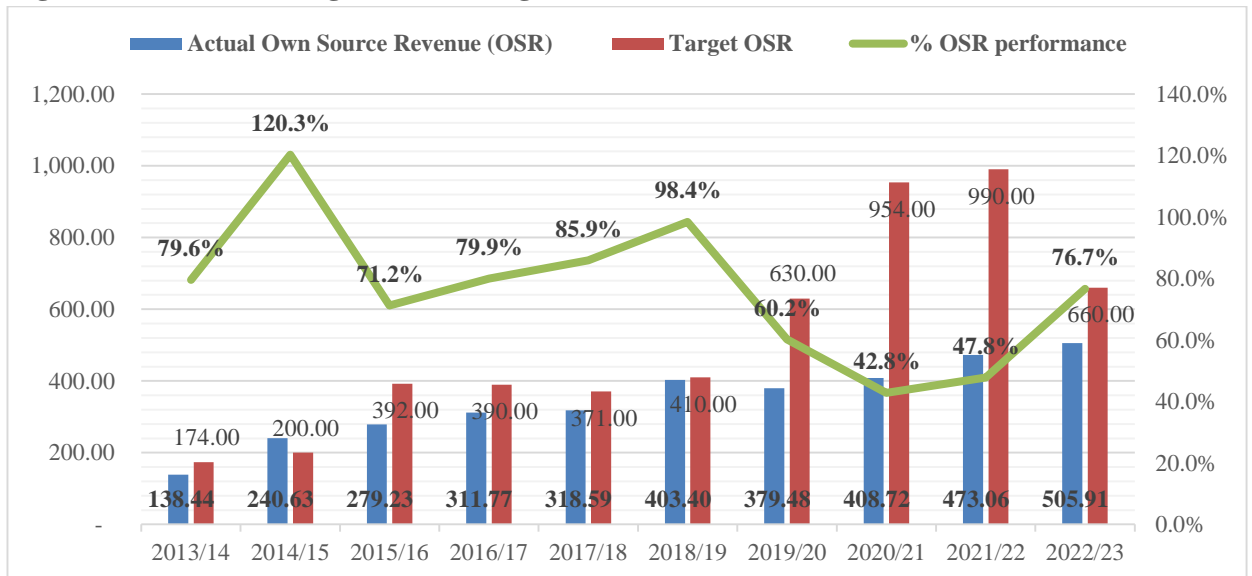
FY	County Equitable share	National Government Conditional Grants	Loans and Grants from Donors	Total
2012/13	162.2	61.6	-	223.8
2013/14	3,150.2	-	284.9	3,435.1
2014/15	3,758.3	-	145.8	3,904.1
2015/16	4,307.1	215.1	91.9	4,614.1
2016/17	4,647.4	226.8	9.4	4,883.6
2017/18	4,771.6	459.6	166.5	5,397.7
2018/19	4,929.8	503.2	406.6	5,839.6
2019/20	4,874.1	442.0	377.5	5,693.6
2020/21	4,874.1	371.9	377.5	5,623.5
2021/22	5,670.4	228.3	683.9	6,582.6
2022/23	6,124.1	-	287.6	6,411.7
<b>Total</b>	<b>47,269.3</b>	<b>2,508.5</b>	<b>2,831.6</b>	<b>52,609.4</b>

Source: Controller of Budget.

**iii. Own source revenue (OSR) generation**

The performance of the own source revenue (OSR) has been on average above 70 percent of the projected collection. A deviation from this trend was experienced in FYs 2020/21 and 2021/22 where the actual receipts were below the target by over 50 percent at 57.2% and 52.2% respectively (underperformance).

**Figure 4: Actual OSR against the Target for FY 2013/14 to FY 2022/23(Ksh. millions).**

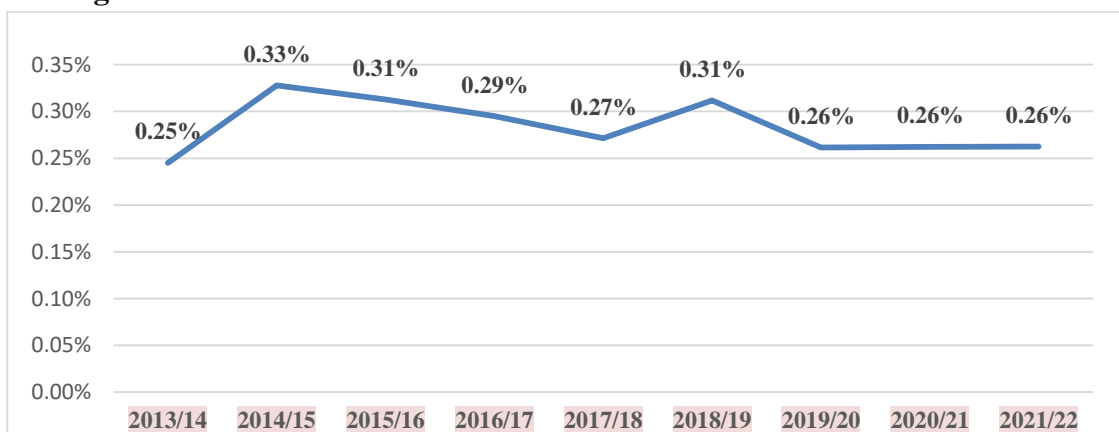


Source: Controller of Budget.

Revenue streams that contribute the highest towards the OSR in Nyandarua include; Hospital fees (37%), Single business permits (20%), produce cess (10%), and liquor licenses (7%).

The own-source revenue collection as a share of GCP maintained an average of 0.28 percent. The highest performance was recorded in FY 2014/15 (0.33%) and FY 2015/16(0.31%). In FYs 2019/20,2020/21 and 2021/22 the OSR share of GCP remained constant at 0.26%. This implies that there is a significant relationship between GCP growth and revenue collection.

**Figure 5: Own Source Revenue as a Share of GCP**



Source: PBO Computations.

### C. Nyandarua County Fiscal Risks

#### i. Nyandarua County adherence to fiscal responsibility principles on wages and development expenditures.

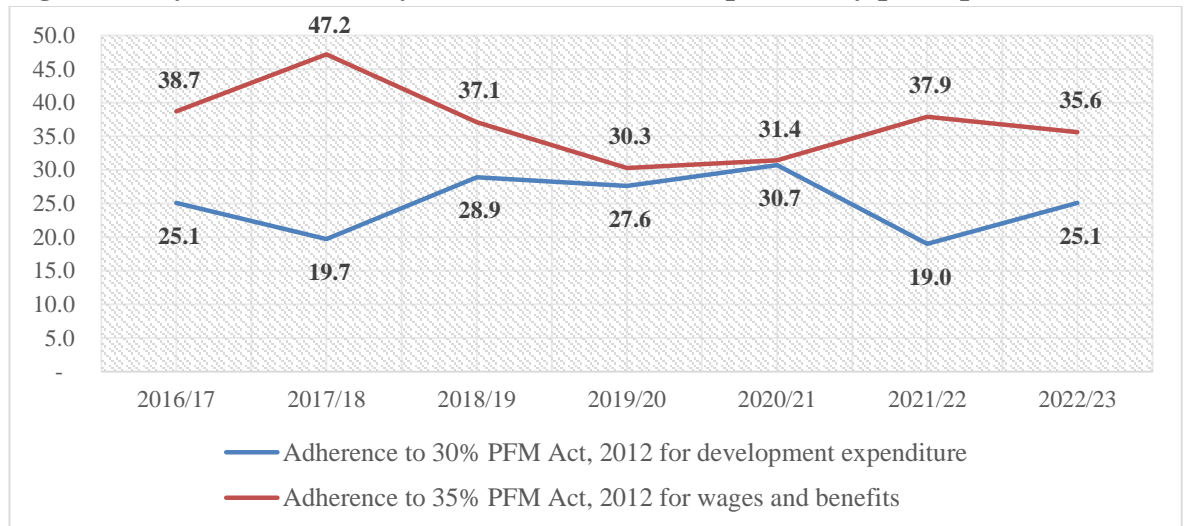
The Public Finance Management Act, 2012 sets out limits which expenditure on wages shall not exceed. It provides that the country government’s expenditure on wages and benefits for its public officers shall not exceed thirty-five (35) percent of the county’s total revenue.



Further actual expenditure on development is required to be at least thirty percent of the county’s total budget. (PFMA, 2012 107(2).)

The county has been in breach of the provisions of regulation 25 (1) (b) of the PFM (County Governments) Regulations, 2015 in all years since FY 2016/17 concerning expenditure on personnel emoluments. Further, there has been no compliance on the 30% of the actual expenditure being expended on development.

**Figure 6: Nyandarua County adherence to fiscal responsibility principles**

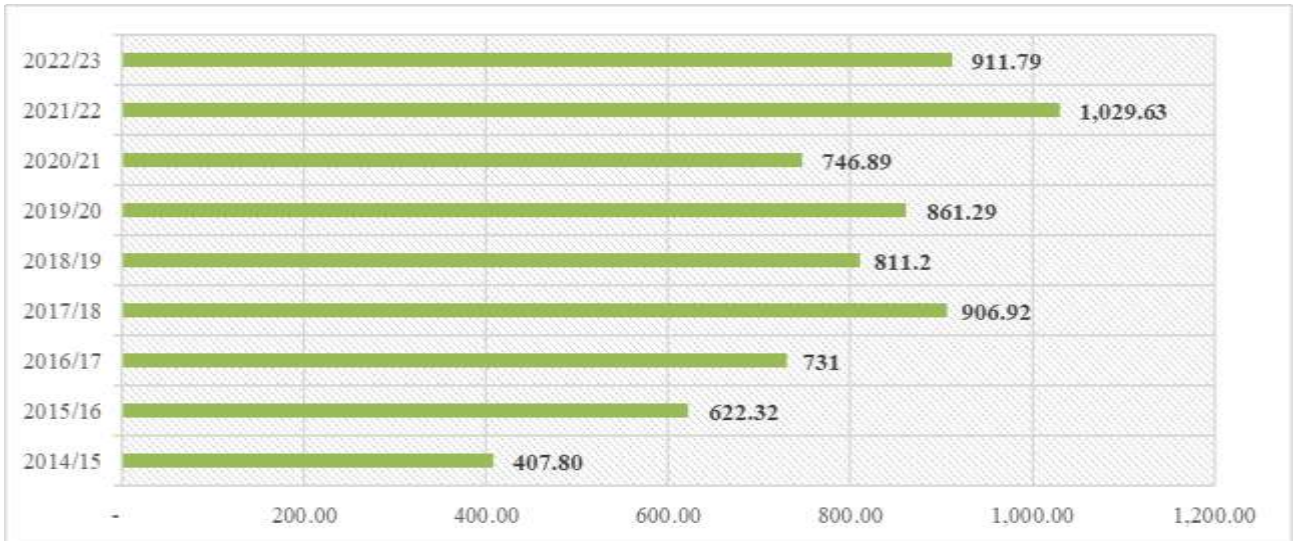


Source: COB

**ii. Pending Bills**

The county accumulation of pending bills has been on rise, increasing from Ksh407 million in FY 2014/15 to Ksh1,029 million in FY 2021/22. On average the pending bills have been above Ksh780 million every year, equivalent to the recurrent budget of the County Assembly. The continuous accumulation of pending bills every financial year hampers smooth budget implementation.

**Figure 7: Trends of pending bills for FY 2014/15 to FY 2022/23(Ksh.mns)**



Source: Controller of Budget reports

Other pending bills include the outstanding remittances to the LAPFUND, LAPTRUST, and COUNTY PENSION FUND. The outstanding total debt as of 31<sup>st</sup> March 2024 as tabulated.

**Table 2: Outstanding Pension Arrears**

SN	Description	Outstanding total debt as of 31st March. 2024
1	LAPTRUST	20,736,398
2	COUNTY PENSION FUND	7,736,804
3	LAP FUND	11,749,702
<b>Total</b>		<b>40,222,904</b>

Source: Retirement Benefits Authority (RBA)

**iii. Audit opinions of Nyandarua County between FY 2013/14 to FY 2022/23.**

The audit of the county financial statement has resulted in a qualified opinion in most of the financial years. It is only in FY 2017/18 where the county audit report was rated as unqualified.

**Table 3: Nyandarua County Audit opinions from FY 2013/14 to FY 2022/23.**

SN	Financial year	County Executive	County Assembly
1	2013/14	Adverse Opinion	
2	2014/15	Adverse Opinion	
3	2015/16	Qualified Opinion	
4	2016/17	Qualified Opinion	Qualified Opinion
5	2017/18	Unqualified Opinion	Qualified Opinion
6	2018/19	Qualified Opinion	Qualified Opinion
7	2019/20	Adverse Opinion	Adverse Opinion
8	2020/21	Qualified Opinion	
9	2021/22	Qualified Opinion	
10	2022/23	Qualified Opinion	Qualified Opinion

Source: Office of the Auditor-General

**D. Overview of the FY 2023/24 Nyandarua County budget.**

Nyandarua County government-approved budget for the FY 2023/24 is Ksh8.21 billion. The budget is proposed to increase by 23.3 percent (Ksh1.55 billion) compared to the actual expenditures of the previous financial year (2022/23), in which the actual budget was Ksh6.66 billion.

Revenue projections to fund the budget include receipts from the equitable share of Ksh5.91 billion, additional conditional allocations of Ksh1.32 billion, and generations from own sources of Ksh985 million. The equitable share recorded a decrease of 3.6% (Ksh218 million), while additional conditional allocations and ordinary own source revenue improved by Ksh1.03 billion and Ksh479.1 million respectively.

The county's total expenditure for FY 2023/24 of Ksh8.21 billion comprises Ksh4.53 billion (55.2%) allocated to recurrent expenditure, Ksh2.7 billion (32.8%) for development expenditures, and Ksh985.9 million (12%) as transfers to the county assembly. The high recurrent allocations are meant for the compensation of employees of Ksh2.25 billion and Ksh2.281 billion for operations and maintenance.

**Table 4: Summary of County revenues and Expenditures for FY 2021/22 to FY 2023/24**

FY	Actual		Projection	Change from FY 2022/23
	2021/22	2022/23	2023/24	
<b>Total revenue</b>	6,586,889,302	6,990,998,008	8,212,458,670	1,221,460,662
<b>Equitable Share of revenue</b>	5,216,808,686	6,124,079,770	5,905,976,056	(218,103,714)
<b>Conditional Additional Allocations</b>	252,340,586	287,620,283	1,321,482,614	1,033,862,331
<b>Own Source Revenue (OSR)</b>	473,061,809	505,913,306	985,000,000	479,086,694
<b>Other Sources of revenue (unspent balance).</b>	644,678,221	73,384,649	-	(73,384,649)
<b>Expenditure by Economic Classification</b>				
<b>Total budget/expenditure</b>	5,883,135,522	6,656,379,220	8,212,458,670	1,556,079,450
<b>Recurrent Expenditure</b>	4,077,384,366	4,176,553,143	4,531,132,601	354,579,458
<b>OW Compensation to Employees</b>	2,143,911,202	2,155,551,410	2,250,000,000	94,448,590
<b>OW Operations and Maintenance</b>	1,933,473,164	2,021,001,733	2,281,132,601	260,130,868
<b>Development Expenditure</b>	1,028,865,908	1,583,709,253	2,695,387,265	1,111,678,012
<b>County Assembly</b>	776,885,248	896,116,824	985,938,804	89,821,980
<b>OW Development</b>	87,545,008	89,432,510	115,500,000	26,067,490
<b>Deficit/Surplus</b>	703,753,780	334,618,788	-	(334,618,788)

Source: COB and PBO computations.

Main capital expenses undertaken across eight (8) departments of the county executive as well as at the county assembly.

**Table 5: Major development projects for FY 2023/24.**

SN	County Department	Major Projects	Proposed Amount (Ksh.)
1	Finance, Economic Planning & ICT	County Funds	15,000,000
2	Health Services	Health facilities upgrading and Construction	149,214,388
3	Education, Children, Gender Affairs, Culture & Social Services	Construction of 23 ECDE Centres, 11 toilets in ECDE Centres, and Furniture equipping in 22 centres	35,899,376
		Construction of 4 VTCs and equipping with modern tools and equipment	38,026,578
4	Tourism, Industrialization, Cooperative Development & Trade	Construction of 4 Market stalls and Construction of 1 new modern Market	21,400,000
		Industrial and Enterprise Development; Promotion of Cottage industries, Capacity building of SMEs	511,000,000
		Development of biking and jogging trails, parking lots, information Centres and Completion of a heated swimming pool at OL Kalaou Arboretum	30,016,831
5	Water, Environment, Climate Change & Natural Resources	Drilling of 14 water boreholes, Installation of solar powered equipment for 8 boreholes, Water piping in 27 water projects, and Construction of 2 water towers	182,800,000
		Climate change resilience programs and Natural resource conservation	215,749,054
6	Transport, Energy & Public Works	upgrading and maintaining existing earth roads to all-weather roads and opening new roads through county road work machinery and contracted works (250 Km per ward). Construction of boda boda sheds	484,239,900
		Construction of the County Headquarters.	235,907,102
		Alternative energy technologies (flood mast, transformers and Streeting lighting	31,400,000
7	Lands, Physical Planning & Urban Development	Development of valuation roll, Digitization of land registry and issuance of Title deeds	29,200,000
		Construction of drainage system and improvement of slum infrastructure	57,500,000

SN	County Department	Major Projects	Proposed Amount (Ksh.)
		Municipalities development; O'kalou, Engineer and Mairo-Inya	24,500,000
8	Agriculture, Livestock & Fisheries	Purchase and distribute 65 improved dairy cows, 800 goats, 8000 poultry and 1000 piglets. Distribution of Climate smart fodder seedlings and Construction and equipping of Poultry units	141,210,000
		Purchase and distribute 21,000 bags of subsidized fertilizers, 144 tonnes of Certified seeds, 10,000 certified pyrethrum seedlings, and 10,000 certified fruit seedlings.	469,424,036
9	County Assembly	Construction of an Office Block	30,000,000

Source: COB & Nyandarua County PBB FY 2023/24.

### County 019: Nyeri County Fact Sheet

*This Fact Sheet provides a summary of key budgetary and economic information for Nyeri County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### A. County general profile

**Table 1: Nyeri County General information**

General Information				
County Headquarter	Nyeri			
Regional bloc	Mt. Kenya & Aberdares Regional Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	693,558	27	759,164	31
Rural	524,216	25	608,409	26
Urban	169,342	17	150,755	18
	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	43,282	44,358	87,640
Population distribution (2019 Census)	6-14	67,592	69,467	137,059
	15-35	125,082	124,648	249,730
	36-60	106,632	102,682	209,314
	61+	42,252	33,128	75,380
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	202,298	15	248,050	18
Rural	147,804	13	190,313	15
Urban	54,494	12	57,737	10
Households size	3.4	45	3.1	44
Surface area (Sq. km)	3,337		3,337	
Population Density (people per sq. km)	208	22	228	23
Sub counties	10			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture, forestry and fishing		Coffee, Macadamia, Tea	

<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	32.7	40	19.3	46
Poverty gap	11.6	36	2.4	47
Poverty severity			0.5	47
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	15.5		46	
Poverty gap	3		46	
Poverty severity	0.8		47	
<b>Socio-economic outcomes</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	2		0	
No. of health facilities Level 4	4		7	
No. of health facilities Level 3	23		20	
No. of health facilities Level 2	110		254	
<b>No of schools</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	314		171	
Primary schools	390		162	
Secondary schools	221		21	

Source: CRA County Factsheet

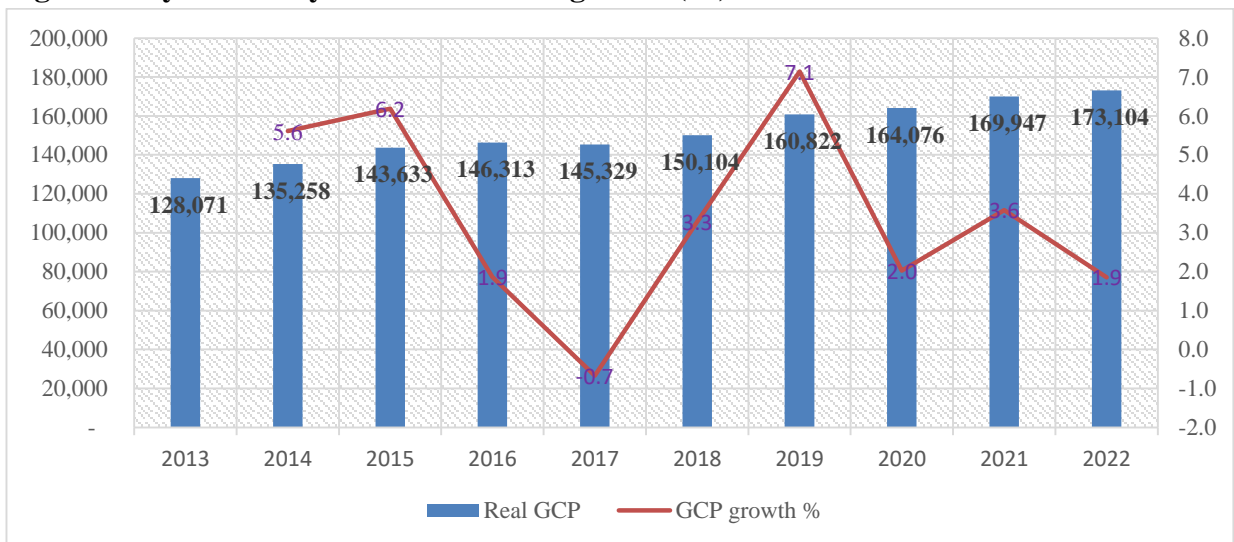


## B. County Economic & Budget Profile

### i. Economic Performance.

The county's economic growth displays inconsistent growth across the years. The highest GCP growth was recorded in 2019 (7.1%) and the worst performance was experienced in 2017 (-0.7%). The growth has remained consistently low, averaging at 2.5% in the last three years.

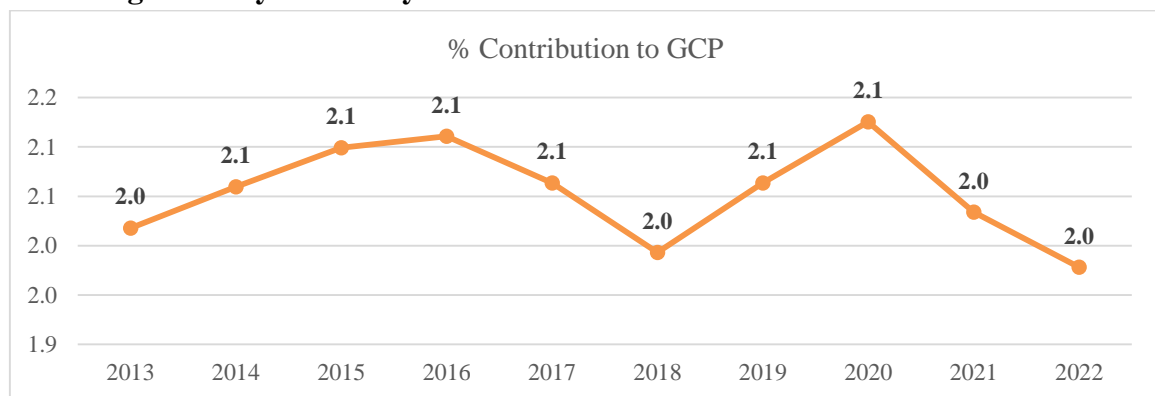
**Figure 1: Nyeri County real GCP and its growth (%) between 2013-2022.**



Source: KNBS.

Nyeri County contributes on average 2.1% to the overall GCP for the 47 counties. The major economic activity in the county is agricultural production contributing 33% to its county GCP and 3.3% to the overall agricultural sector of Kenya's Gross domestic product (GDP).

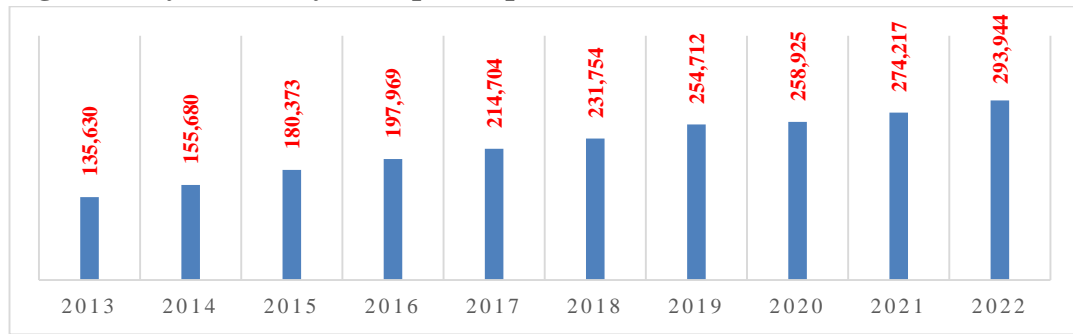
**Figure 2: Nyeri County share of GCP**



Source: KNBS.

Nyeri County GCP per capita has increased significantly since 2013 from Ksh135,360 to Ksh293,944 by the end of 2022. The GCP per capita recorded in 2022 by the County was above the average national GDP per capita of Ksh264,077.

**Figure 3: Nyeri County GCP per Capita between 2013 to 2022**



Source: KNBS.

**ii. Revenue performance over the years.**

The county has received a total of **Ksh58.5** billion between FY 2012/13 and FY 2022/23. Out of this Ksh49.8 billion was received as Equitable Share of Revenue Raised Nationally, Ksh5.1 billion as conditional grants from the National Government’s share of revenue, and Ksh3.5 billion as loans and grants from development partners.

**Table 2: Nyeri County Revenues (Ksh. million)**

FY	County Equitable share	National Government Conditional Grants	Loans and Grants from Donors	Total
2012/13	167.6	61.6	-	229.2
2013/14	3,254.2	382.1	435.0	4,071.3
2014/15	3,882.4	197.6	316.9	4,396.9
2015/16	4,449.2	619.1	182.9	5,251.2
2016/17	4,800.8	641.5	11.5	5,453.8
2017/18	4,952.8	749.1	92.8	5,794.7
2018/19	5,024.0	782.6	464.0	6,270.6
2019/20	5,412.2	762.2	541.8	6,716.2
2020/21	5,412.2	754.4	541.8	6,708.4
2021/22	6,228.7	153.3	680.3	7,062.3
2022/23	6,228.7	-	279.3	6,508.0
<b>Total</b>	<b>49,812.8</b>	<b>5,103.5</b>	<b>3,546.3</b>	<b>58,462.6</b>

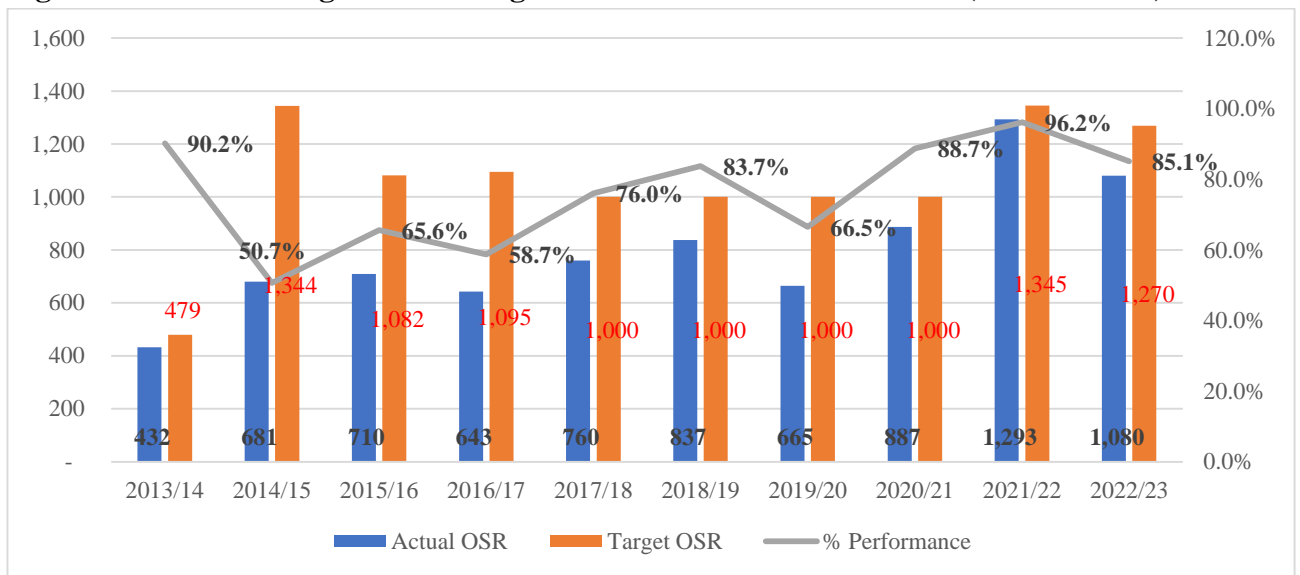
Source: Controller of Budget reports

**iii. Own source revenue (OSR) generation**

The actual own source revenue (OSR) collection has been above 50 percent of the targeted collection in all the years. Despite this, the actual collection has not followed a fairly predictable path since some years the receipts would go beyond 90% of the target and in other years below two-thirds of the target. The collections have grown by over 150% from FY 2013/14 when the receipts were Ksh432.2 million to Ksh1,080.2 million in FY 2022/23.

Top revenue streams contributing to the own source revenue for the county are; Hospital services (43%), Single business permits (18%), liquor licenses (10%), land rates (8%) and agricultural produce cess (7%).

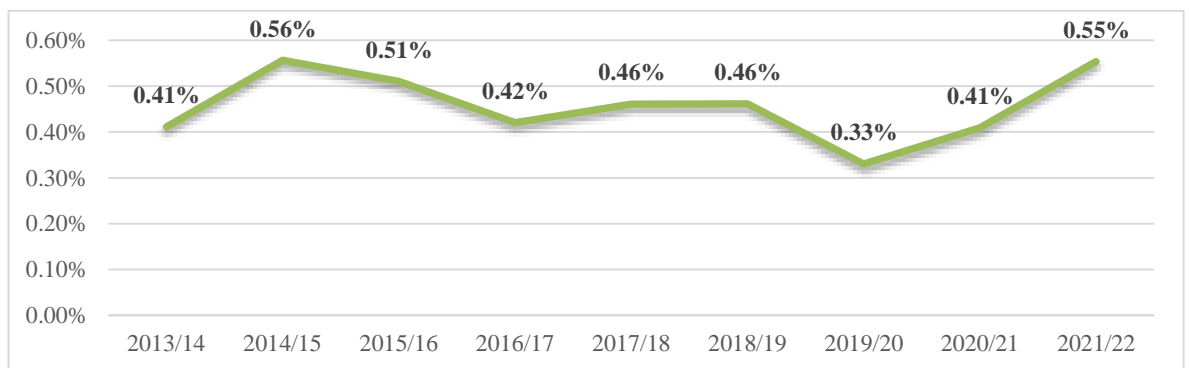
**Figure 4: actual OSR against the Target for FY 2013/14 to FY 2022/23 (Ksh. millions).**



Source: Controller of Budget reports

The own-source revenue collection as a share of GCP has remained below 1% across the years. Further, there has been no relation between the collections and changes in the GCP. For instance, in FY 2019/20, the GCP grew by 7.1 %, while the OSR share of GCP dropped from 0.46 % to 0.33%.

**Figure 5: Own Source Revenue as a share of GCP**



Source: PBO Computations.

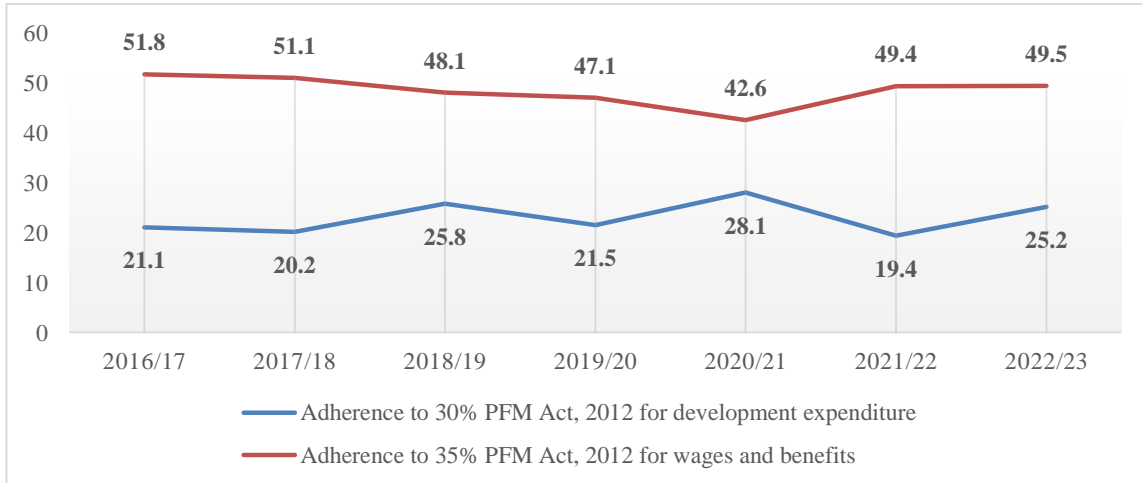
### C. Nyeri County Fiscal Risks

#### i. Nyeri County adherence to fiscal responsibility principles on wages and development expenditures.

The Public Finance Management Act, 2012 sets out limits which expenditure on wages shall not exceed. It provides that the country government’s expenditure on wages and benefits for its public officers shall not exceed thirty-five (35) percent of the county’s total revenue. Further actual expenditure on development is required to be at least thirty percent of the county’s total budget. (PFMA, 2012 107(2).)

The county has been in breach of the provisions of regulation 25 (1) (b) of the PFM (County Governments) Regulations, 2015 in all years since FY 2016/17 concerning expenditure on personnel emoluments. Further, there has been no compliance on the 30% of the actual expenditure being expended on development.

**Figure 6: Nyeri County adherence to fiscal responsibility principles**

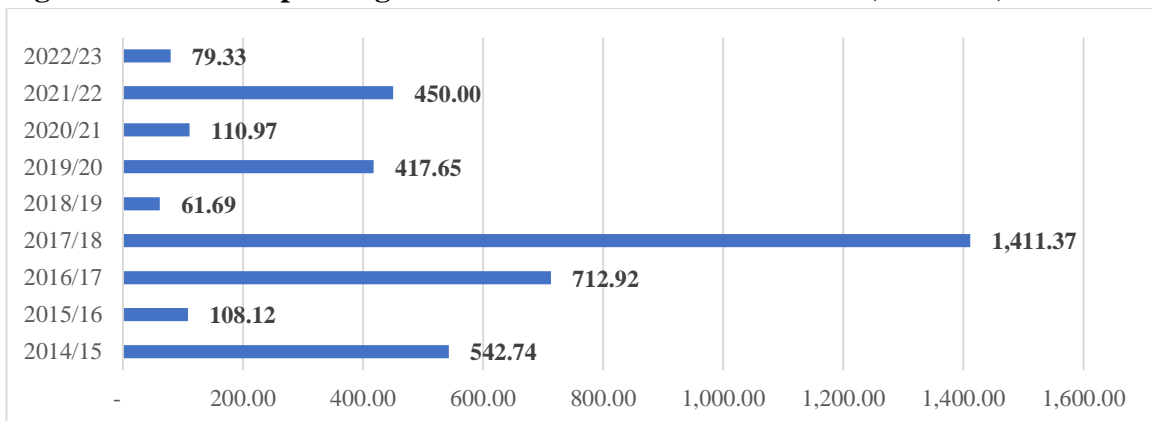


Source: Controller of Budget reports

**ii. Pending bills.**

The county's accumulation of pending bills has been historically low, with the highest outstanding debts recorded in FY 2017/18 of Ksh1.4 billion. In the last five (5) consecutive financial years the amounts have gone below Ksh500 million every year. In FY 2022/23 the outstanding pending bills by the end of the year stood at Ksh79.33 million, this was an improvement from the previous financial year when the pending bills were Ksh450 million.

**Figure 7: Trends of pending bills for FY 2014/15 to FY 2022/23(Ksh.mns).**



Source: Controller of Budget reports

The county's other pending arrears are towards the Local Authorities Pension Fund which amounts to Ksh397,674.

**Table 3: Outstanding Pension Arrears**

SN	Description	Outstanding total pension remittancies as at 31 <sup>st</sup> March. 2024
1	LAPTRUST	-
2	COUNTY PENSION FUND	-
3	LAP FUND	397,674
<b>TOTAL</b>		<b>397,674</b>

Source: Retirement Benefits Authority (RBA)

**iii. Audit opinions of Nyeri County between FY 2013/14 to FY 2022/23.**

**Table 4: Nyeri County Audit opinions from FY 2013/14 to FY 2022/23**

SN	Financial year	County Executive	County Assembly
1	2013/14	Disclaimer of opinion	
2	2014/15	Disclaimer of opinion	
3	2015/16	Adverse Opinion	
4	2016/17	Qualified Opinion	Qualified Opinion
5	2017/18	Qualified Opinion	Qualified Opinion
6	2018/19	Qualified Opinion	Qualified Opinion
7	2019/20	Qualified Opinion	Qualified Opinion
8	2020/21	Qualified Opinion	Qualified Opinion
9	2021/22	Qualified Opinion	Qualified Opinion
10	2022/23	Qualified Opinion	Qualified Opinion

Source: Office of the Auditor-General.

**D. Overview of the FY 2023/24 Nyeri County Budget.**

The County's approved budget for the FY 2023/24 is Ksh9.06 billion. The budget is proposed to increase by 32.6 percent (Ksh2.23 billion) compared to the actual expenditures of the previous financial year (2022/23), in which the actual budget was Ksh6.83 billion.

Revenue projections to fund the budget include receipts from the equitable share of Ksh6.49 billion, additional conditional allocations of Ksh764.9 million, and generations from own sources of Ksh800 million. Other sources include unspent balances from FY 2022/23 amounting to Ksh1,013 million.

The county's total expenditure for FY 2023/24 of Ksh9.06 billion comprises Ksh5.37 billion (59%) allocated to recurrent expenditure, Ksh2.83 billion (31%) for development expenditures, and Ksh855.7 million (9%) as allocation to the county assembly. The high recurrent allocations are meant for the compensation of employees of Ksh4.06 billion and Ksh1.32 billion for operations and maintenance.

**Table 5: Summary of County revenues and Expenditures for FY 2021/22 to FY 2023/24**

FY	Actual		Projection	Change from FY 2022/23
	2021/22	2022/23	2023/24	
Total revenue	7,786,573,387	7,914,620,005	9,064,083,055	1,149,463,050
Equitable Share of revenue	5,730,430,268	6,727,026,842	6,485,331,051	(241,695,791)
Conditional Additional Allocations	297,314,062	279,330,582	764,947,629	485,617,047
Own Source Revenue	948,313,629	610,656,883	800,000,000	189,343,117
Other Sources of Revenue (Unspent balance)	810,515,428	297,605,698	1,013,804,375	716,198,677
Expenditure by Economic Classification				
Total budget/expenditure	7,218,481,130	6,832,288,629	9,064,083,055	2,231,794,426
Recurrent Expenditure	5,080,615,077	4,380,470,397	5,379,662,834	999,192,437
OW Compensation to Employees	3,584,861,932	3,596,145,832	4,057,730,968	461,585,136
OW Operations and Maintenance	1,495,753,145	784,324,565	1,321,931,866	537,607,301
Development Expenditure	1,400,589,301	1,717,409,324	2,828,705,968	1,111,296,644
County Assembly	737,276,752	734,408,908	855,714,253	121,305,345
OW Development	2,776,460	995,384	50,000,000	49,004,616
Deficit/Surplus	568,092,257	1,082,331,376	-	(1,082,331,376)

Source: COB and PBO computations.

Development projects are scheduled to be implemented in the twelve county departments of the county executive as well as at the county assembly.

**Table 6: Major development projects for FY 2023/24.**

SN	County Department	Major projects/Key development activities	Proposed Amount (Ksh.)
1	Office of the Governor, the Deputy Governor, and the Office of the County Secretary	Construction of governor's residence (multi-year) and purchase of DG's official vehicle	48,000,000
		Construction of 3 ward offices and fencing of 2 Sub-County Offices	14,250,000
2	Finance, Economic Planning and ICT	Refurbishment of offices, Networking, and Cabling.	71,662,775
3	Lands, Housing, Physical Planning, and Urban Development	Refurbishment of 10 housing units, Construction of a new septic tank, and upgrading of infrastructure in 5 settlement schemes	208,563,046
4	Health Services	Administration, Planning, and General Support Services.	475,230,196
5	Gender, Youths, Social Services and Sports	Recreational and sporting services: Construction of stadia	27,752,011
		Disaster Management; Support to disaster victims	90,608,960
6	County Public Service and Solid Waste Management	Construction at dumpsite and Purchase of trucks and machinery	52,694,150
7	Agriculture, Livestock and Aquaculture Development	Agricultural and livestock Management: Renovation Offices, Procurement of 50 dairy Goats, 33,000 seedlings, 550 Tons of Manure, 8,000 2kg packets of rich in iron beans, 2,000 Irish potato seeds, 18,000 indigenous chicken.	198,775,651
		Veterinary Services: Purchase 1 vehicle, 5 Motorcycles, and rehabilitation of a slaughterhouse	23,059,360
		Fisheries Development and Management: Procurement of 300,000 fingerlings, 3- fiberglass motorized boats, 800 bags of fish feeds, 30 fish seing nets, and 65 fishpond cover nets.	24,315,146
		Coffee Improvement Program	255,000,000
8	Trade, Cooperatives, Culture and Tourism.	Develop 1 Industrial Park and special zones, Rehabilitate and maintain 5 Market Infrastructures, and Construct 1 Major Market.	269,372,757
		Capacity building of 55 co-operatives, preparation of Cooperative Alliance Day celebration.	26,000,000
9	Education and Training	ECDE Management: Procurement of learning and play materials for 22,000 children	70,247,036
		*County Bursary Fund-20,000 beneficiaries.	100,000,000
		Youth Training and Development: Renovation and reinforcement of Buildings to create business hubs in 3 VTC's, Renovation of Buildings and rebranding 10 VTCs, Provision of Tools and Equipment to 30 VTCs,	29,913,878

SN	County Department	Major projects/Key development activities	Proposed Amount (Ksh.)
10	Water, Environment, and Climate Change.	Purchase and issue 250-(10M <sup>3</sup> ) water tanks, construct 2 medium Dams, rehabilitate 2 water Pans, Sink and equip 3- New boreholes, and Construct -50km water pipeline.	115,298,008
		Environment and Climate Change; planting of 5,000 tree seedlings, installation of cooking stoves among other environmental management programs.	233,092,760
11	County Assembly	Office & Chamber refurbishment	50,000,000
12	Roads, Transport, Public Works, Infrastructure and Energy	County access and feeder road improvement-67 Kilometers	283,826,271
		Street Lighting: Installation of 3 transformers, enhance lighting in business premises, and markets to cover 32 Kms, install 160 High mast structures, Install 25 biogas plants.	280,448,245

Source: COB & Nyeri County Revised PBB for FY 2023/24.

*\*The County Bursary Fund targeting 20,000 beneficiaries is budgeted under recurrent expenditure.*



## County 020: Kirinyaga County Fact Sheet

*This Fact Sheet summarizes key budgetary and economic information for Kirinyaga County, including expenditures and revenues and adherence to key fiscal responsibility principles over the years.*

### A. County general profile

**Table 1: Kirinyaga County General information**

General Information				
County Headquarter	Kutus			
Regional bloc	Mt. Kenya & Aberdares Regional Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	528,054	36	610,411	35
Rural	445,627	33	474,187	36
Urban	82,427	34	136,224	21
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	34,082	34,456	68,538
	6-14	53,504	53,730	107,234
	15-35	105,255	103,674	208,929
	36-60	86,888	88,056	174,944
	61+	28,635	22,091	50,726
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	154,501	26	204,188	24
Rural	127,061	18	154,644	24
Urban	27,440	24	49,544	15
Households size	3.4	46	3.0	46
Surface area (Sq. km)	1,479		1,479	
Population Density (people per sq. km)	357	12	413	13
Sub counties	6			

Constituencies	4			
Wards	20			
Dominant economic activity	Agriculture, forestry and fishing		Coffee, Macadamia, Tea	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	25.2	45	20	44
Poverty gap	5.9	46	3.5	45
Poverty severity			1	46
<b>Socio-economic outcomes</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	4		12	
No. of health facilities Level 3	22		27	
No. of health facilities Level 2	45		159	
<b>No of schools</b>	<b>Public</b>		<b>Private</b>	
ECDE center's	198		216	
Primary schools	195		160	
Secondary schools	151		14	

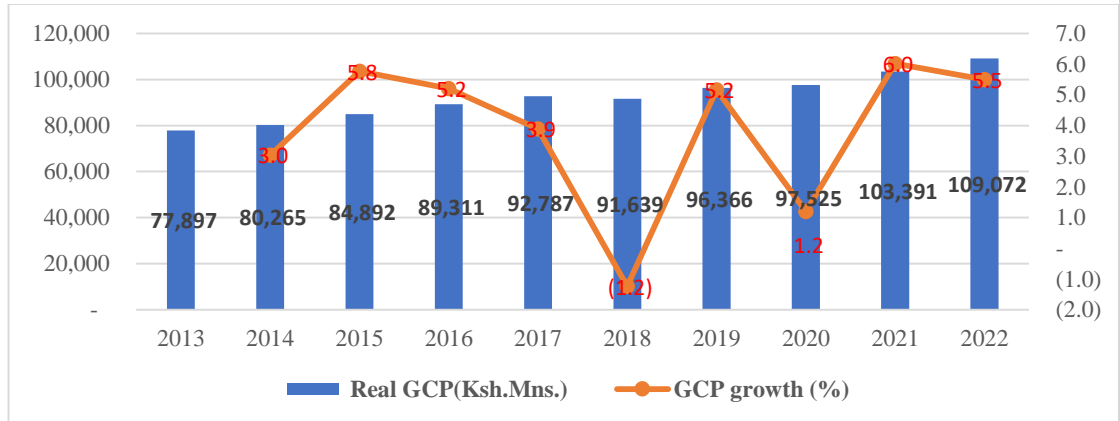
Source: Commission on Revenue Allocation.

**B. Kirinyaga County -County Economic and Budget Profile.**

**i. Economic Performance.**

Kirinyaga County's real economic output recorded a positive growth rate across the years except in 2018 when the growth was -1.2%. However, the growth trends remained non-constant across the period. Although the county received a growth decline in 2020 (1.2%), probably due to the Covid-19 pandemic the growth trends resumed in 2021 and 2022 where the growth rates were 6 % and 5.5 % respectively.

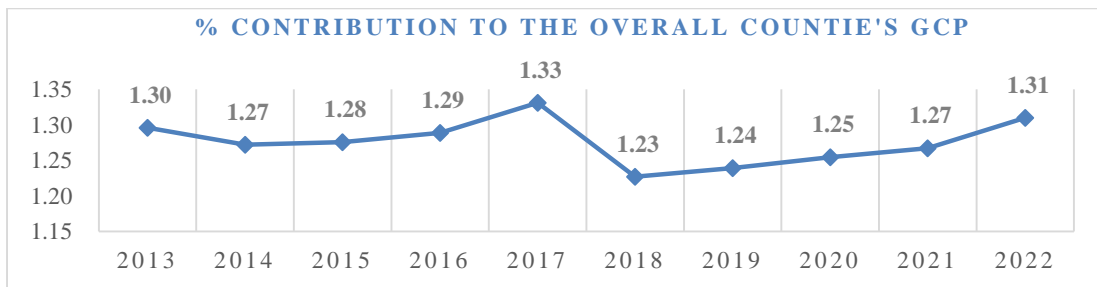
**Figure 1: Kirinyaga County real GCP and its growth (%) between 2013-2022**



Source: KNBS.

Kirinyaga County contributes about 1.3 % (the County’s share of GCP) to the Gross Value Added (the country’s GDP). The highest economic activity is agricultural production, which accounts for about 42.5 % of its total GCP and 2.3% of the overall agricultural sector of Kenya’s GDP.

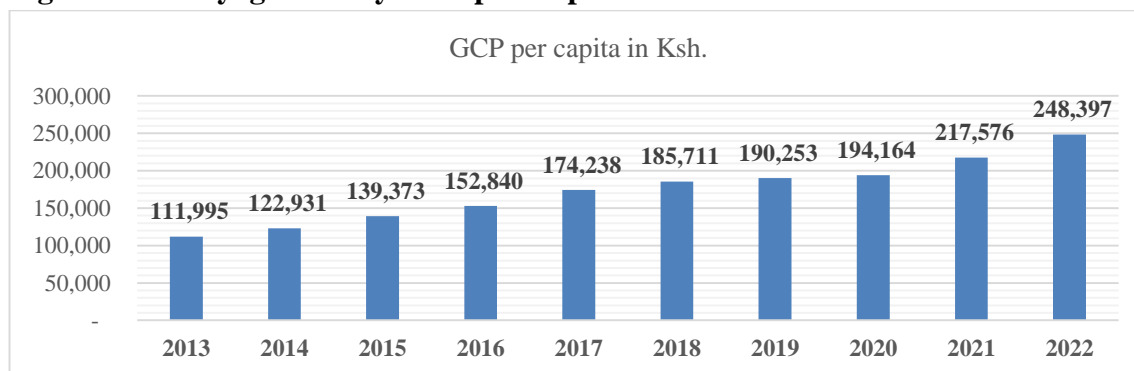
**Figure 2: Kirinyaga County percentage share to the overall GCP.**



Source: KNBS.

The County GCP per capita has improved by (122%) from 2013 (Ksh111,995) to 2022 (Ksh248,397). Averagely the year-to-year increase of the per capita has been above 9%, only in 2019 and 2020 when there were no significant changes. The GCP per capita recorded in 2022 (Ksh248,397) was slightly below the national average of Ksh264,077.

**Figure 3: Kirinyaga County GCP per Capita between 2013 to 2022.**



Source: KNBS.

**ii. Revenue received over the years.**

The county has received a total of Ksh45.7 billion between FY 2012/13 and FY 2022/23. Out of this Ksh40.6 billion was received as Equitable Share of Revenue Raised Nationally, Ksh1.9 billion as conditional grants from the National Government's share of revenue, and Ksh3.2 billion as loans and grants from development partners.

**Table 2: Kirinyaga County Revenues (Ksh. million)**

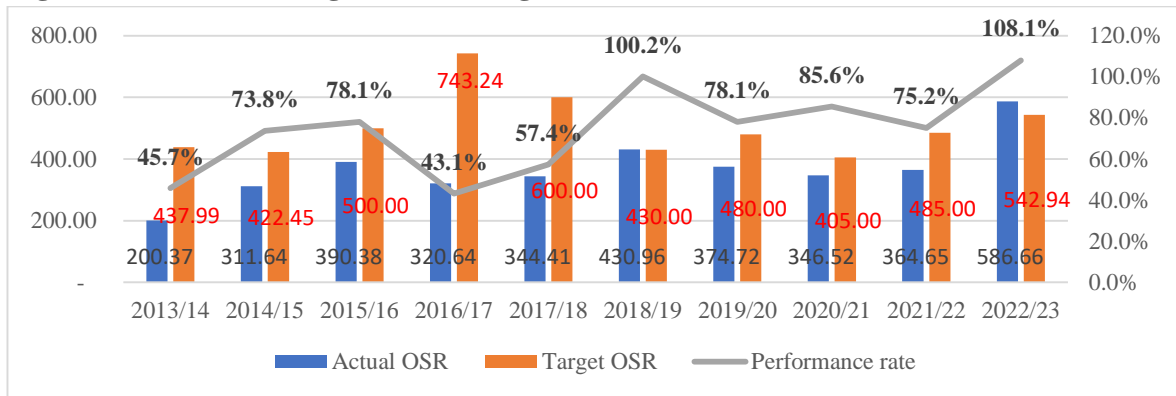
FY	County share	Equitable	National Government Conditional Grants	Loans and Grants from Donors	Total
2012/13		133.2	61.6		194.8
2013/14		2,587.9		242.1	2,830.0
2014/15		3,086.8		277.5	3,364.3
2015/16		3,538.2	203.7	336.8	4,078.7
2016/17		3,817.8	211.4	6.4	4,035.6
2017/18		4,409.2	295.1	136.2	4,840.5
2018/19		4,113.4	371.8	317.6	4,802.8
2019/20		4,241.1	298.1	521.9	5,061.1
2020/21		4,241.1	297.6	521.9	5,060.6
2021/22		5,196.2	153.3	573.6	5,923.1
2022/23		5,196.2		292.0	5,488.2
<b>Total</b>		<b>40,561.1</b>	<b>1,892.6</b>	<b>3,226.0</b>	<b>45,679.7</b>

Source: Controller of Budget Reports.

**iii. Own source revenue (OSR) generation.**

The performance of the own source revenue (OSR) has been on average above 80 percent of the projected collection in most of the years. Only in FYs 2013/14, 2016/17, and 2017/18, the performance rate went below average by performing at 45.7%, 43.1%, and 57.4% respectively. In FYs 2018/19 and 2022/23, the actual own source revenue as a proportion of the annual revenue target outperformed the target at 100.2% and 108.1% respectively.

**Figure 4: Actual OSR against the Target for FY 2013/14 to FY 2022/23(Ksh. millions).**

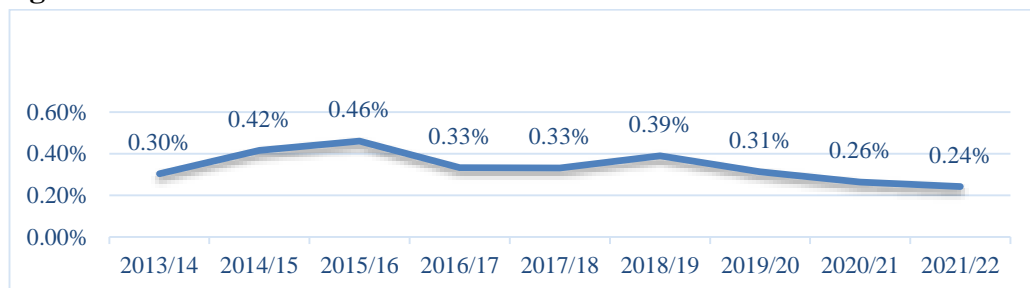


Source: Controller of Budget reports

The highest revenue sources are Health sector services (32.1%) of which Kerugoya Referral Hospital contributes about 25% of the total OSR receipts, Single business permits (18%), liquor licenses (10%), and property rates (8%).

The own-source revenue collection as a share of GCP has historically been below one-half percent (0.5%) in all financial years. The highest performance was recorded in FYs 2014/15 and 2015/16 when OSR as a share of GCP was above 0.4% at 0.42% and 0.46 % respectively. In the last three years to 2021/22, the average performance was below 0.3%.

**Figure 5: own source revenue as a share of GCP**



Source: PBO Computations.

### C. Kirinyaga County Fiscal Risks.

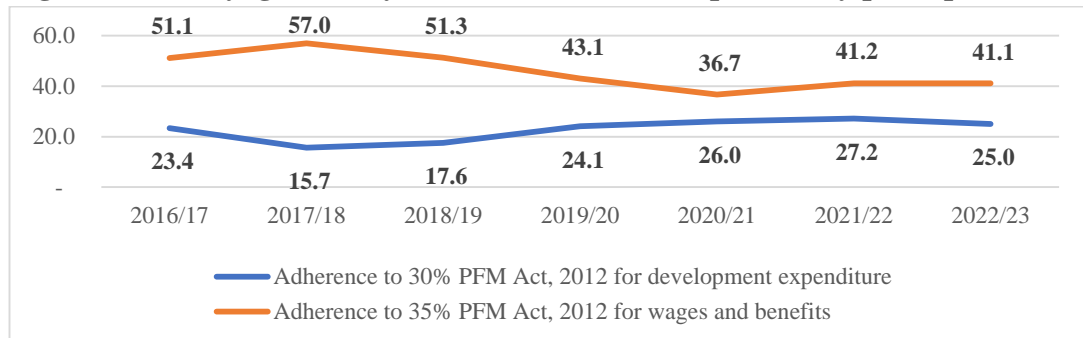
#### i. Kirinyaga County's adherence to fiscal responsibility principles on wages and development expenditures.

The Public Finance Management Act, 2012 sets out limits which expenditure on wages shall not exceed. It provides that the country government's expenditure on wages and benefits for its public officers shall not exceed thirty-five (35) percent of the county's total revenue. Further actual expenditure on development is required to be at least thirty percent of the county's total budget. (PFMA, 2012 107(2).)

The county has been in breach of the provisions of regulation 25 (1) (b) of the PFM (County Governments) Regulations, 2015 in all years since FY 2016/17 concerning expenditure on

personnel emoluments. The year the expenditure on wages and benefits came closer to the recommended limit was in FY 2020/21 when the actual expenditure on employee compensation was 36.7 % of the revenue. Further, there has been no compliance on the 30% of the actual expenditure being expended on development throughout the period under review.

**Figure 6: Kirinyaga County adherence to fiscal responsibility principles**

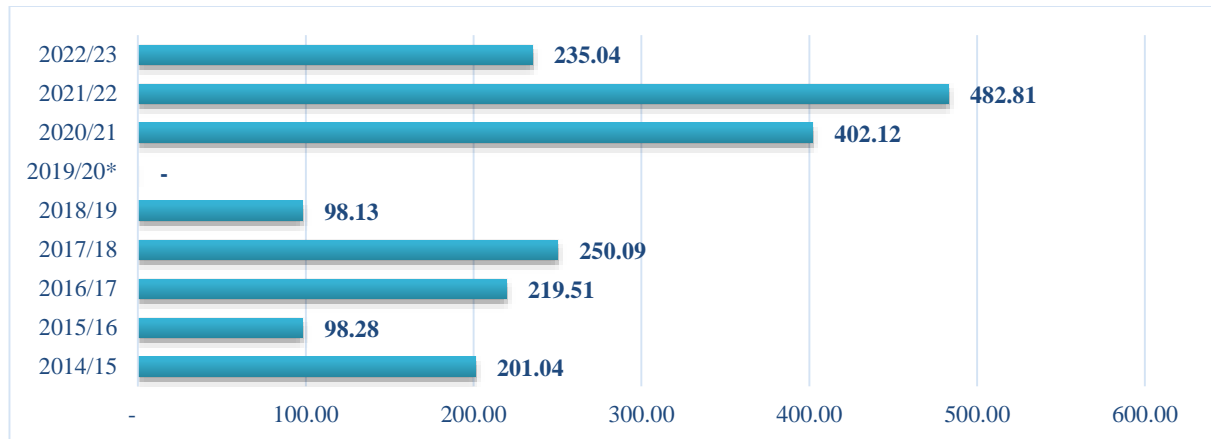


Source: Controller of Budget reports

**ii. Pending bills.**

The county accumulation of pending bills was recorded in all financial years, except in FY 2019/20 where the county did not submit information on the outstanding pending bills. The pending bills have remained inconsistent with some years the accumulations going above Ksh.400 million while other years recording below Ksh100 million. High debts were registered in FYs 2020/21 and 2021/22 where the accumulation was Ksh402.12 million and Ksh482.81 million respectively

**Figure 7: Trends of pending bills for FY 2014/15 to FY 2022/23(Ksh.Mn).**



Source: Controller of Budget reports

\*2019/20: The county did not submit information on the outstanding pending bill.

Other pending obligations include the outstanding remittances to the LAPFUND amounting to Ksh76.1 million and LAPTRUST Ksh29.5 million.

**Table 3: Outstanding Pension Arrears**

SN	Description	Outstanding total debt as of April, 2024
1	LAPTRUST	29,497,049
2	COUNTY PENSION FUND	0
3	LAP FUND	76,082,755
	<b>TOTAL</b>	<b>105,579,804</b>

Source: Retirement Benefits Authority (RBA).

**iii. Audit opinions of Kirinyaga County between FY 2013/14 to FY 2022/23.**

1. The audit of the county financial statement has resulted in a qualified opinion in most of the financial years.

**Table 5: Kirinyaga County Audit opinions from FY 2013/14 to FY 2022/23.**

SN	Financial year	County Executive	County Assembly
1	2013/14	Disclaimer of Opinion	
2	2014/15	Adverse Opinion	
3	2015/16	Qualified Opinion	
4	2016/17	Adverse Opinion	Qualified Opinion
5	2017/18	Qualified Opinion	Qualified Opinion
6	2018/19	Qualified Opinion	Qualified Opinion
7	2019/20	Qualified Opinion	Qualified Opinion
8	2020/21	Qualified Opinion	Qualified Opinion
9	2021/22	Qualified Opinion	Qualified Opinion
10	2022/23	Qualified Opinion	Qualified Opinion

Source: Office of the Auditor-General.

**D. Overview of the FY 2023/24 Kirinyaga County Budget.**

2. The County government-approved budget for the FY 2023/24 was Ksh7.24 billion. The budget increased by 12.3 percent (Ksh794.5 million) compared to the actual expenditures of the previous financial year (2022/23) which amounted to Ksh6.45 billion.
3. Revenue projections to fund the FY 2023/24 budget include receipts from the equitable share of Ksh5.42 billion (74.9%), additional conditional allocations of Ksh612.97 million (8.5%), and generations from own sources of Ksh550 million (7.6%). The equitable share is expected to improve by 4.1% (Ksh224 million), while additional conditional allocations by Ksh320.93 million. The own source revenue is estimated to decline by a margin of Ksh36.66 million from Ksh586.66 million in FY 2022/23 to Ksh550 million projection for FY 2023/24.
4. The county's total expenditure for FY 2023/24 of Ksh7.24 billion comprises Ksh4.12 billion (56.9%) allocated to county executive recurrent expenditure, Ksh2.63 billion (32.6%) for county executive development expenditures, and Ksh758.55 million (10.5%) as total allocation to the county assembly. The recurrent expenditures are towards the compensation of employees of Ksh2.62 billion and Ksh1.2 billion for operations and maintenance.

**Table 3: Summary of County revenues and Expenditures for FY 2021/22 to FY 2023/24**

FY	Actual		Projection	Change from FY 2022/23
	2021/22	2022/23	2023/24	
<b>Total revenue</b>	6,524,583,199	7,066,362,340	7,240,547,406	174,185,066
<b>Equitable Share of revenue</b>	4,780,483,716	5,196,177,952	5,420,217,528	224,039,576
<b>Conditional Additional Allocations</b>	293,664,804	292,028,555	612,966,500	320,937,945
<b>Own Source Revenue (OSR)</b>	364,653,724	586,660,639	550,000,000	(36,660,639)
<b>Other Sources of revenue (unspent balance)</b>	1,085,780,955	991,495,194	657,363,378	(334,131,816)
<b>Expenditure by Economic Classification</b>				
<b>Total budget/expenditure</b>	5,957,941,405	6,446,058,425	7,240,547,406	794,488,981
<b>Recurrent Expenditure</b>	3,697,060,321	4,154,431,628	4,118,123,551	(36,308,077)
<b>OW Compensation to Employees</b>	2,367,799,491	2,585,507,865	2,619,740,688	34,232,823
<b>OW Operations and Maintenance</b>	1,329,260,830	1,568,923,763	1,498,382,863	(70,540,900)
<b>Development Expenditure</b>	1,348,595,830	1,571,574,009	2,363,874,720	792,300,711
<b>County Assembly</b>	912,285,254	720,052,788	758,549,134	38,496,346
<b>OW Development</b>	274,891,923	38,417,169	85,229,460	46,812,291
<b>Deficit/Surplus</b>	566,641,794	620,303,915	(0)	(620,303,915)

Source: COB and PBO computations.



5. Development projects are proposed to be undertaken across ten (10) departments of the county executive as well as at the county assembly. The highest development allocations are in the departments of; Medical Services and Public Health-(25%), Agriculture, Livestock and Fisheries (21%), Transport and Infrastructure (14%) Cooperative Development Trade and Tourism (12%), taking up about three-quarters of the total development budget.

**Table 4: Departmental development programs for FY 2023/24**

SN	County Department	Description of Sub-Programme	Amount allocated (Ksh.)
1	County Assembly	Legislation and Oversight	85,229,460
2	Finance and Economic Planning	Finance Services	126,000,000
3	Medical Services and Public Health	Curative and Rehabilitative Services	605,258,331
4	Education	State Education Function Support-Tertiary Education	31,000,000
		Pre-Primary and Child Care Services	19,900,000
5	Agriculture, Livestock and Fisheries	Policy Strategy and Management of Agriculture- General Administration and Planning	524,997,954
6	Gender and Youth	Culture-Gender and Social Development	51,150,000
7	Sports Culture and Social Services	Development of Sports and Sports Facilities	21,520,000
8	Cooperative Development Trade and Tourism	Trade Development and Investment General Administration and Planning	285,700,000
9	Environment and Natural Resources	Water Supply Services- Water and Irrigation	161,843,333
		Environment Management and Protection	131,648,938
10	Lands, Housing and Urban Development	Land and Physical Planning-Town Zoning and Mapping	56,433,333
11	Transport and Infrastructure	Construction and Maintenance of Roads and Bridges	348,422,832
<b>Total budget for development</b>			<b>2,449,104,181</b>

Source: Controller of Budget Reports.

### County 021: Murang'a County Fact Sheet

*This Fact Sheet summarizes key budgetary and economic information for Murang'a County, including expenditures, revenues and adherence to key fiscal responsibility principles over the years.*

#### A. County General Profile

<b>Table 1: County General information</b>				
<b>County Headquarter</b>	<b>Murang'a</b>			
Area in Square meters	2,558.8 km <sup>2</sup>			
Boarders	To the north by Nyeri, South by Kiambu, West by Nyandarua & East by Kirinyaga, Embu, and Machakos.			
Regional Block	Mt. Kenya & Aberdares Regional Economic Block			
Demographic Data	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	942,581	14	1,056,640	18
Rural	808,787	10	938,213	12
Urban	133,794	22	118,427	15
Population distribution (2019 Census)	<b>Age Band</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	65,653	66,894	132,547
	6-14	103,660	106,316	209,976
	15-35	165,268	169,225	334,493
	36-60	135,361	132,863	268,224

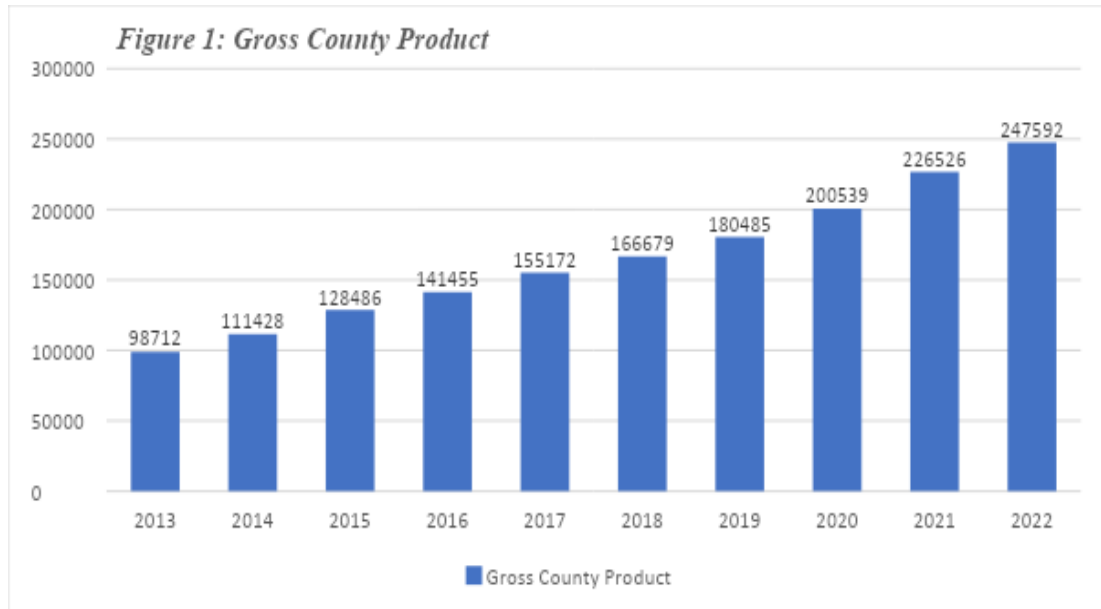
	61+	62,721	48,634	111,355
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	256,127	9	318,105	9
Rural	216,730	4	276,508	4
Urban	39,397	17	41,597	19
Households size	3.7	42	3.3	42
Surface area (sq. km)	2,559		2,559	
Population Density (People per sq. km)	368	11	419	12
Sub Counties	9			
Constituencies	7			
Wards	35			
Dominant Economic Activity	Agriculture (mainly Tea, Coffee, and Avocado) and Forestry			
Poverty Levels	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty Headcount	29.9	42	25.3	39
Poverty Gap	10.7	39	6	40
Poverty Severity			2.1	41

**Source:** Commission on Revenue Allocation County Fact Sheet Report (2019).

## B. County Budget and Economic Performance

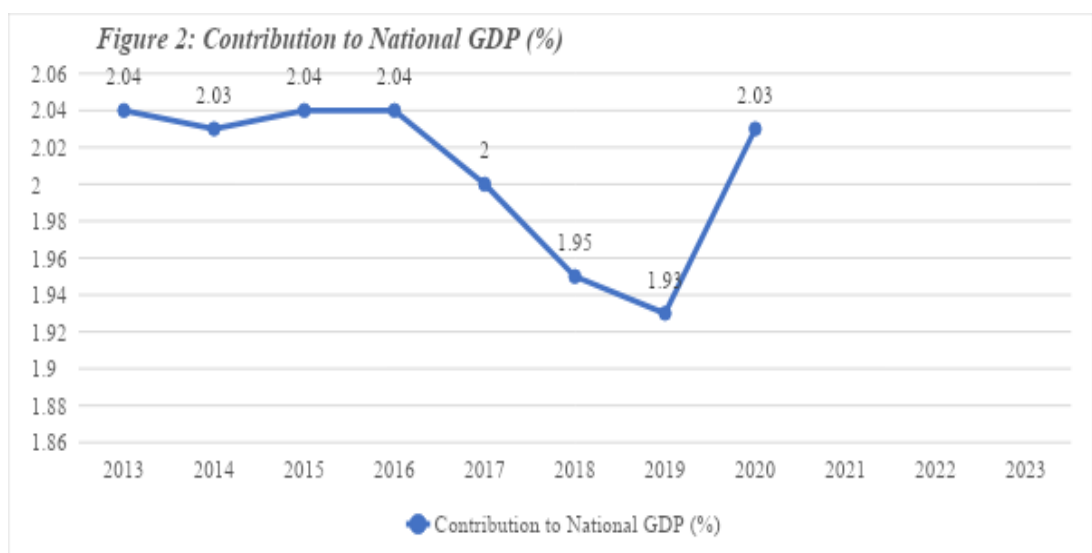
### i. Gross County Product

The Gross County Product (GCP) measures the size of a county's economy. The Figure 1 shows Murang'a County's Gross County Product at current prices over the years.



Source: Kenya National Bureau of Statistics - GCP Report 2021 and 2023

The contribution of Murang'a County to the National Gross Domestic Product is shown in figure 2.:



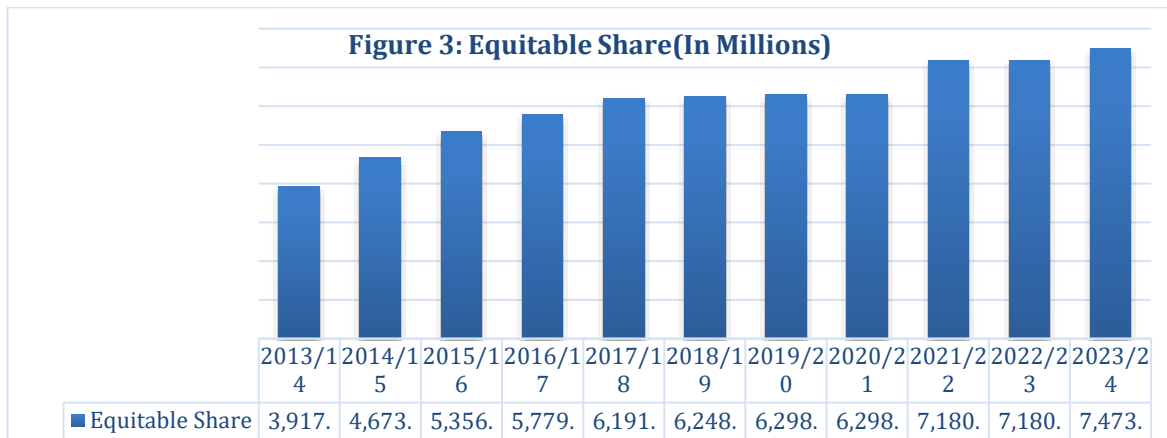
Source: CRA Reports (2019) and KNBS - GCP Report 2023

**ii. Revenues**

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Over the past 10 years, the county received a cumulative total of Ksh66.596 billion as equitable share and collected Ksh5.526 billion in OSR.

In addition, the county also received additional allocations from the national government and development partners amounting to Ksh2.4 billion and Ksh3.2 billion respectively over the period.

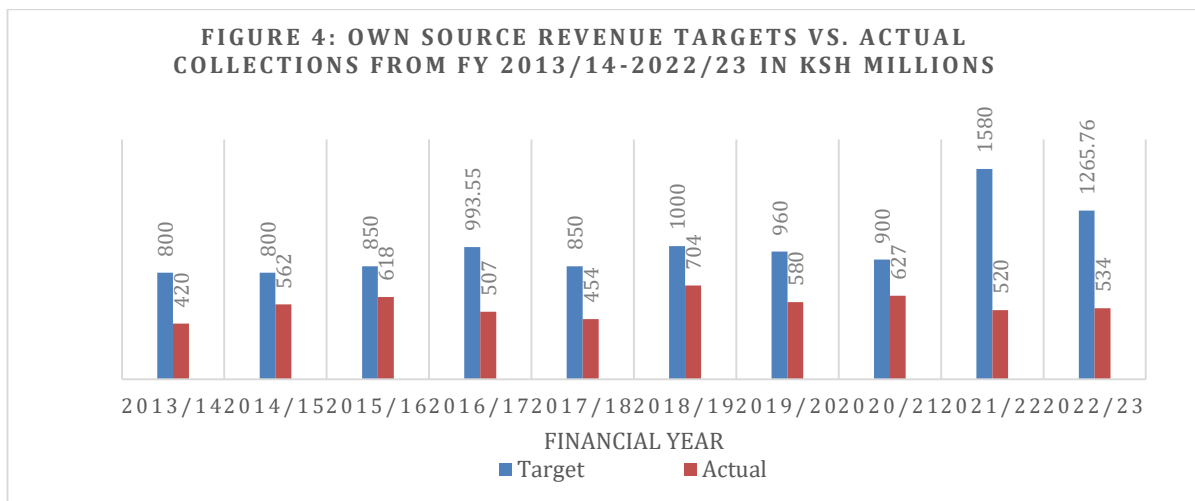
**a) Equitable Share of Revenue Raised Nationally.**



Source: Controller of Budget Reports

**b) Own Source Revenue**

Murang’a County Own Source Revenue targets against actual collections from FY 2013/14 to FY 2022/23



Source: Controller of Budget Reports

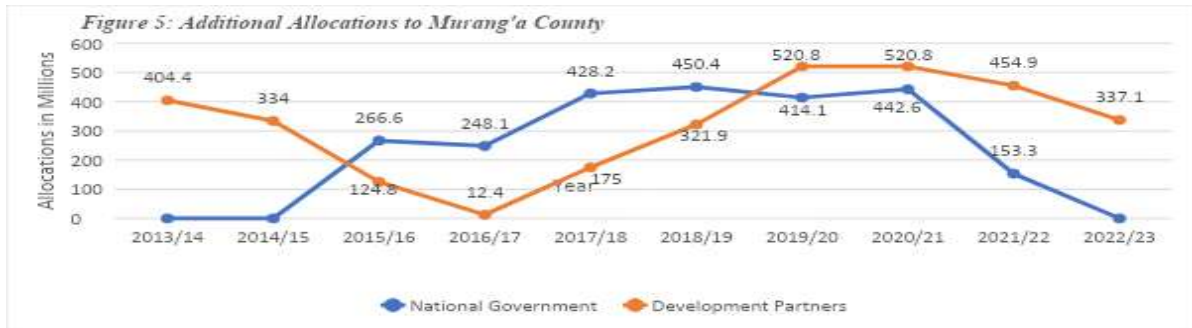
**Table 2: Percentage of OSR target achieved**

Year	2013/ 14	2014/ 15	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2021/ 22	2022/ 23
% achieved	52.50	70.30	72.70	51.00	53.40	70.40	60.40	69.70	32.90	42.20

Source: Controller of Budget Reports

**c) Additional Allocations**

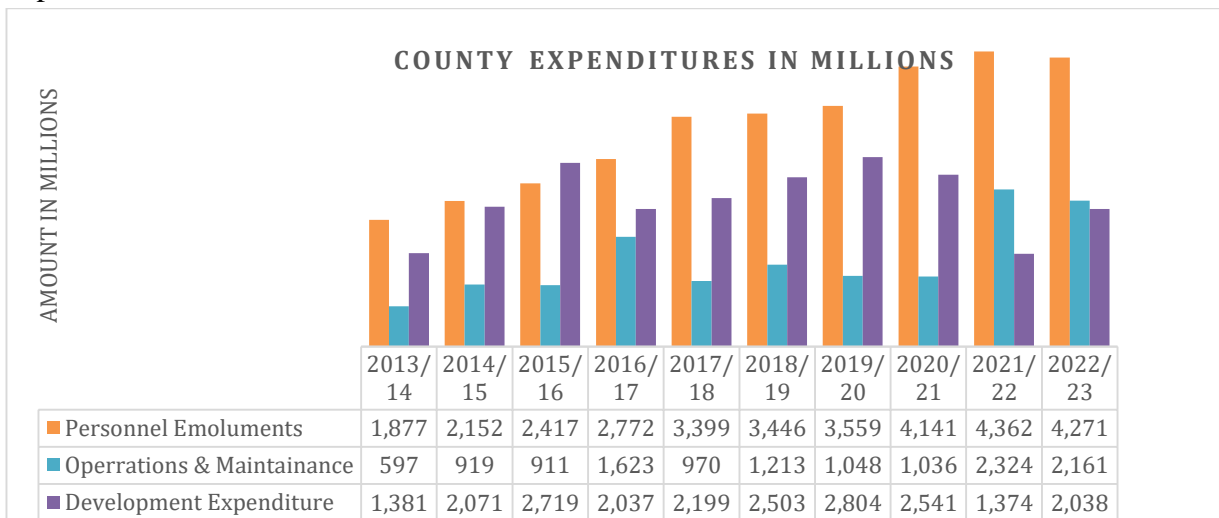
Murang’a County has received additional allocations from the National government and development partners to complement different programs and projects. The actual receipts and spending for additional allocations from year to year are shown below.



Source: Controller of Budget Reports

**iii. Expenditures**

Expenditure on personnel emoluments, operations & maintenance, and development expenditure is shown below:

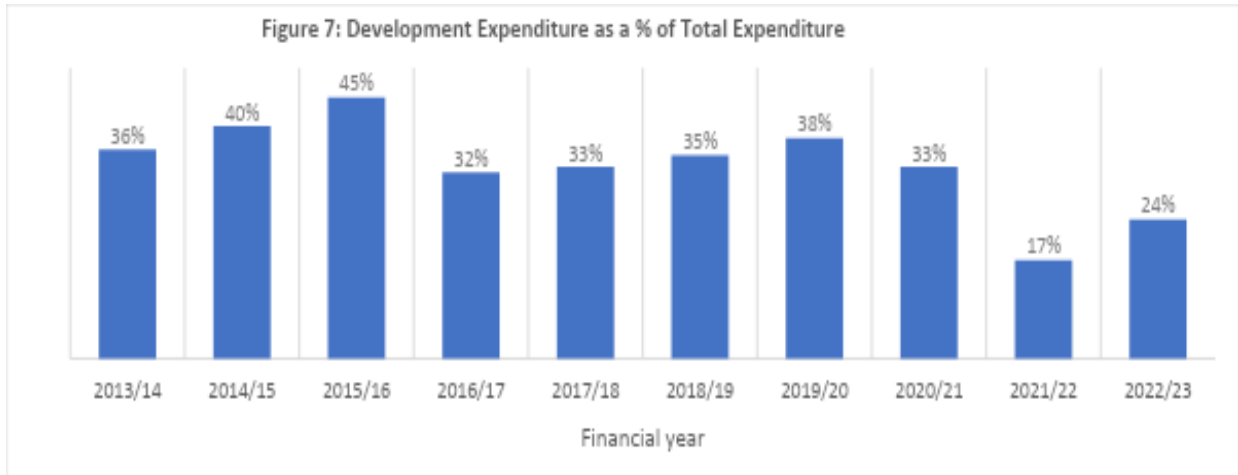


Source: Controller of Budget Reports

## C. County Fiscal Risk Profile

### Development expenditure as a percentage of total expenditure

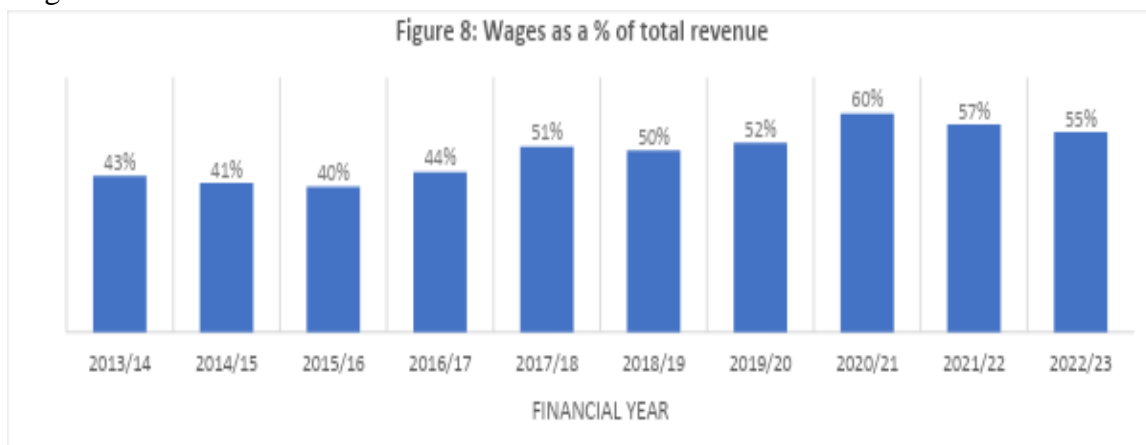
The County has not met the requirement to spend at least 30% of total expenditure on development from FY 2013/14 to FY 2020/21. Notably, the county spent 17% on development in FY 2021/22 and 24% in FY 2022/23 which is far below the 30% statutory threshold. Annex 1 shows key development projects for FY 2023/24.



Source: Controller of Budget Reports

### i. Expenditure on wages and benefits as a percentage of total revenue

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from FY 2013/14 to FY 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2020/21 where the county spent 60% of its revenue on wages and benefits.



Source: Controller of Budget Reports

### ii. Audit Opinion

The Auditor General in Kenya is mandated to oversee the use of resources in a prudent manner and within the set-out regulations. Murang'a county executive and assembly has had the following audit opinion from their relevant financial statements over the years.

**Table 3: Audit Opinions for Murang'a County Executive and County Assembly**

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
County Executive	Disclaimer	Disclaimer	Adverse	Adverse	Adverse	Qualified	Qualified	Adverse	Qualified
County Assembly				Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports

### iii. Pending Bills

The county has accumulated pending bills amounting to Ksh702.56 million as at Dec 31st FY 2023/24. The pension pending bill as at 31<sup>st</sup> March 2024 was Ksh1,129,672,091.35. The pending bills as at 30<sup>th</sup> June for each financial year since 2013/14 and as at 31<sup>st</sup> December 2023 are outlined below:

**Table 4: Murang'a County Pending Bills (in Ksh. millions)**

FY	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Dec 31, 2023
Amounts	-	1094.32	962.68	1,347.65	469	357	549.26	1,899.86	2,044.41	3,654.70	702.56

Source: Controller of Budget Reports

**Table 5: Key Development Projects in Murang'a County for FY 2023/24**

No	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid as at 31 <sup>st</sup> Dec 2023 (Kshs)	Implementation status (%)
1	Agriculture, Livestock and Fisheries	Agricultural Farm Input Subsidy fund	Countywide	250,000,000	100,000,000	40.0
2	Youth, Culture, Gender, Social Services & Sports	Murang'a Youth Service Programme	County Wide	115,000,000	60,000,000	52.2
3	Health and Sanitation	Mathioya Hospital	Mathioya	23,797,922	23,797,921.85	100



4	Health and Sanitation	Maternal health and infant support	MCRH	19,995,200	19,995,200	100
5	Health and Sanitation	Medical equipment's	Murang'a Level V Hospital	15,700,781	15,700,781	100.0
6	Energy Transport and Roads	Upgrading to Bitumen standard at Maragua, Kiharu, and Mathioya sub-counties	Maragua, Kiharu, Mathioya	60,275,191.50	15,315,901.25	25.4
7	Health and Sanitation	Maragua Level IV Hospital	Maragua Level IV Hospital	9,933,368.55	9,933,368.55	100.0
8	Energy Transport and Roads	Upgrading to Bitumen standard at Murarandia, Muguru ward	Murarandia, Muguru war	8,896,511	8,896,511	100.0
9	Environment, Natural Resources, Water and irrigation	Supply of Skip Loaders	County Wide	10,000,000	8,000,000	80.0
10	Energy Transport and Roads	Upgrading to Bitumen standard at Kigumo, Kandara & Gatanga sub-counties	Kigumo, Kandara, Gatanga	60,275,191.50	5,563,875	9.2
	<b>TOTAL</b>			<b>573,874,166</b>	<b>267,203,559</b>	

Source: Controller of Budget Reports for FY 2023/24- February.

### County 022: Kiambu County Fact Sheet

*This Fact Sheet summarizes key budgetary and economic information for Kiambu County, including expenditures, revenues, and adherence to key fiscal responsibility principles over the years.*

#### A. County Profile

<b>Table 1: County General Information</b>				
<b>County Headquarter</b>	<b>Kiambu</b>			
Area in Square meters	2,538.7 km <sup>2</sup>			
Boarders	Nairobi and Kajiado to the south, Machakos to the east, Murang'a to the north and northeast, Nyandarua to the northwest, and Nakuru to the west.			
Regional Block	Mt. Kenya & Aberdares Regional Economic Block			
Demographic Data	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,623,282	3	2,417,735	2
Rural	611,573	19	711,450	23
Urban	1,011,709	2	1,706,285	2
Population distribution (2019 Census)	<b>Age Band</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	162,238	164,943	327,181
	6-14	210,703	209,387	420,090
	15-35	527,002	483,018	1,010,020
	36-60	267,888	278,595	546,483

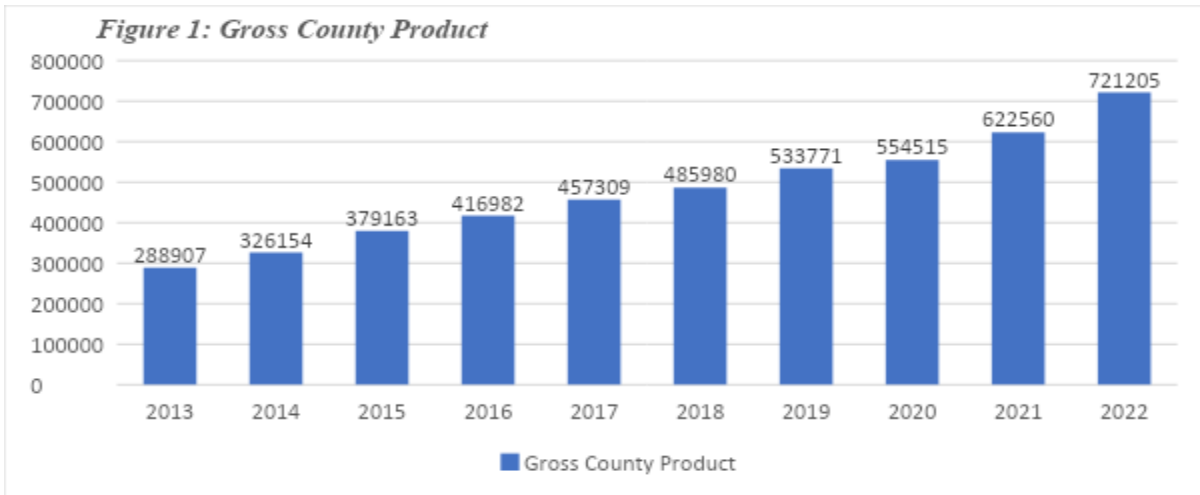
	61+	62,605	51,173	113,778
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	470,260	2	795,241	2
Rural	159,613	11	207,710	13
Urban	310,647	2	587,531	2
Households size	3.5	44	3.1	45
Surface area (sq. km)	2,543		2,543	
Population Density (People per sq. km)	638	6	952	5
Sub Counties	13			
Constituencies	12			
Wards	60			
Dominant Economic Activity	Agriculture (mainly Tea, Coffee, and Avocado) and Forestry			
Poverty Levels	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty Headcount	27.2	44	23.3	42
Poverty Gap	6.5	43	6.6	37
Poverty Severity			2.1	36

**Source:** Commission on Revenue Allocation County Fact Sheet Report (2019).

## B. Overview of Budgetary Information

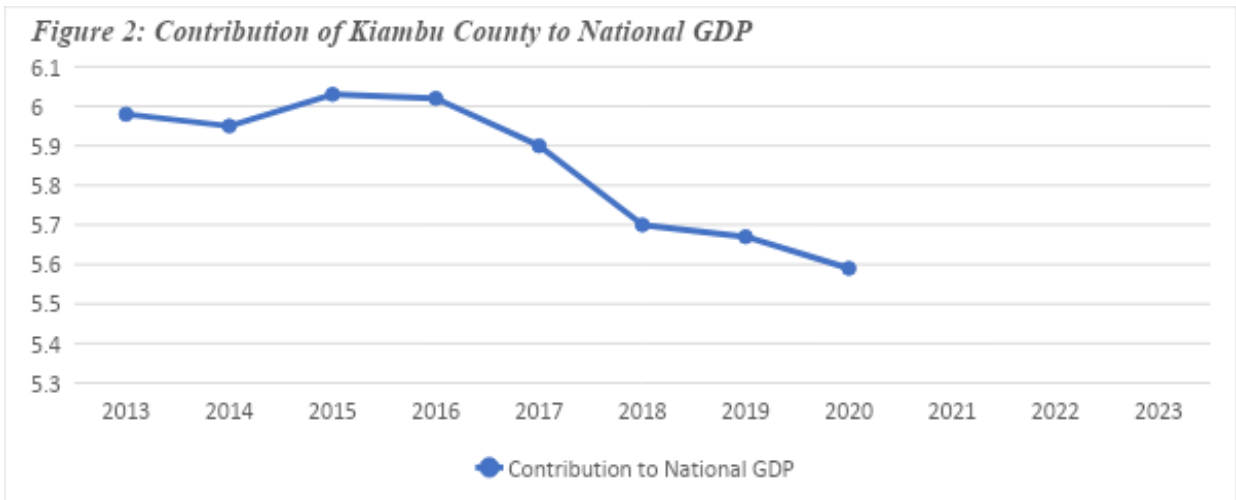
### i. Gross County Product

The Gross County Product (GCP) measures the size of a county's economy. The Table below shows Kiambu County's Gross County Product at current prices over the years.



Source: Kenya National Bureau of Statistics -Gross County Product Reports for 2021 and 2023

The contribution of Kiambu County to the National Gross Domestic Product is shown below:



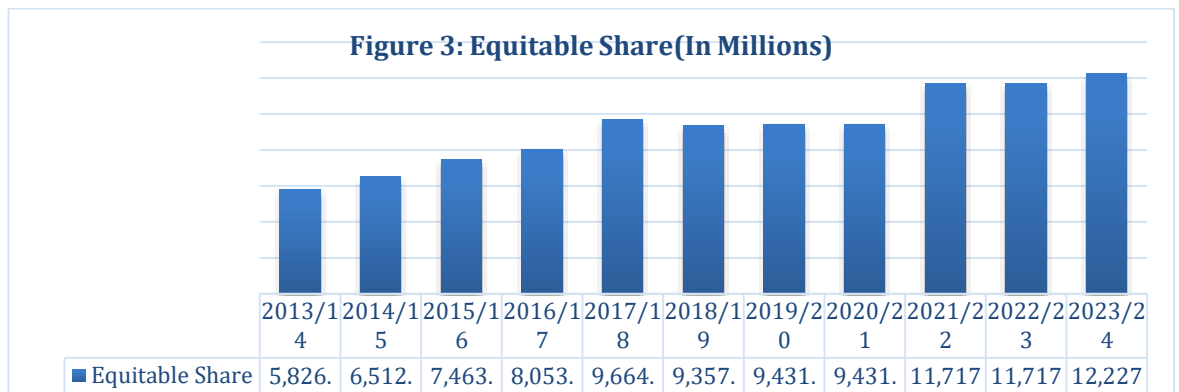
Source: CRA County Fact Sheets Report (2019).

### ii. Revenues

The county's major revenue sources are equitable share and its own source revenue (OSR). Over the past 10 years, the county received a total of Ksh101.42 billion (includes FY 2023/24 allocations) as equitable share and collected Ksh22.753 billion in OSR from FY 2013/14 to FY 2022/23.

In addition, the county also received additional allocations from the national government and development partners amounting to Ksh6.3 billion and Ksh9.09 billion respectively over the period.

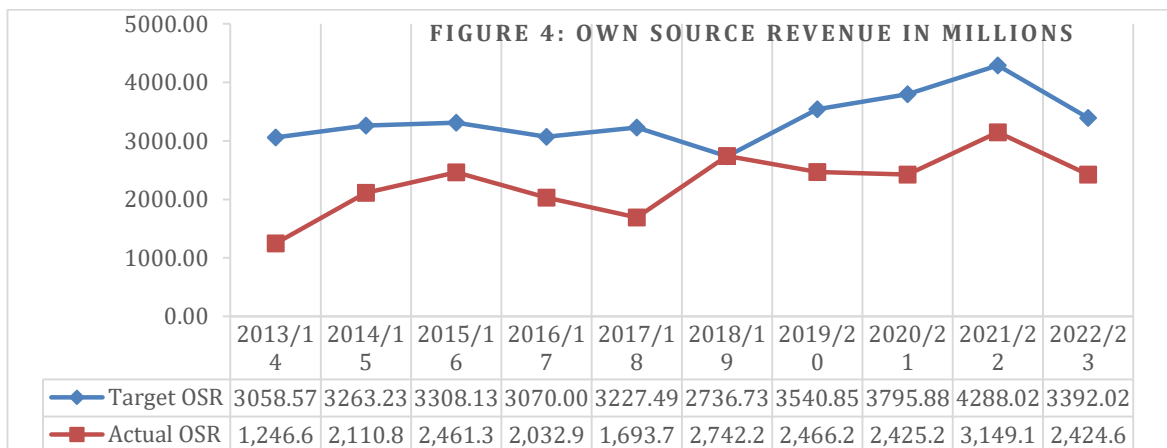
**a) Equitable Share**



Source: Controller of Budget Reports

**b) Own Source Revenue**

Kiambu County Own Source Revenue from FY 2013/14 to FY 2022/23



Source: Controller of Budget Reports

The county OSR target versus actual collections has been as follows for the financial years since FY 2013/14

<b>Table 2: Actual OSR as a % of the target</b>										
Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% Achieved	40.80%	64.70%	74.40%	66.20%	52.50%	100.20%	69.70%	63.90%	73.40%	71.50%

Source: Controller of Budget Reports.

**c) Additional Allocations**

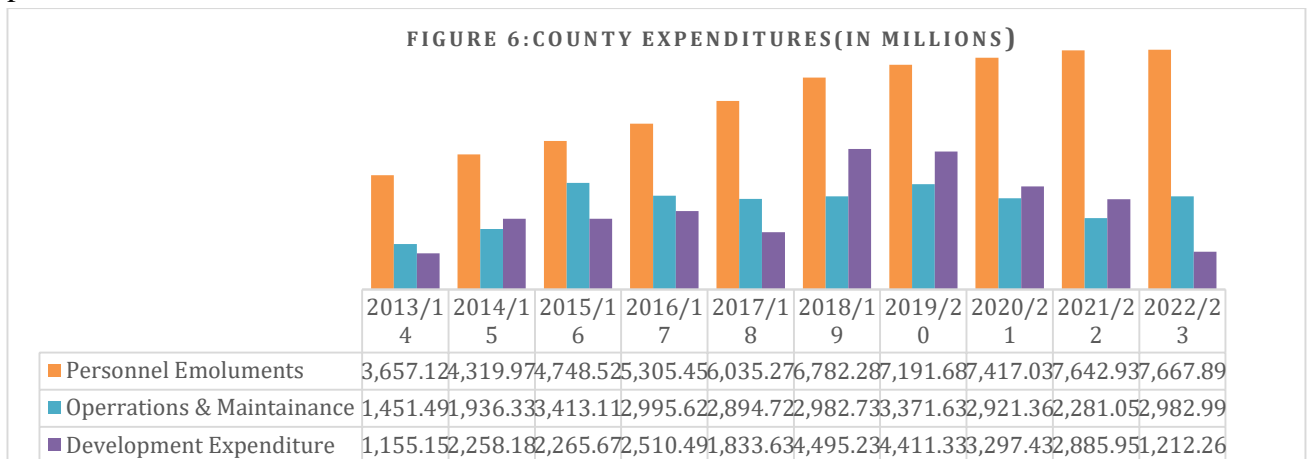
The actual spending for additional allocations from year to year is shown below.



Source: CRA County Fact Sheet Reports (2019) Controller of Budget Reports

**iii. Expenditures**

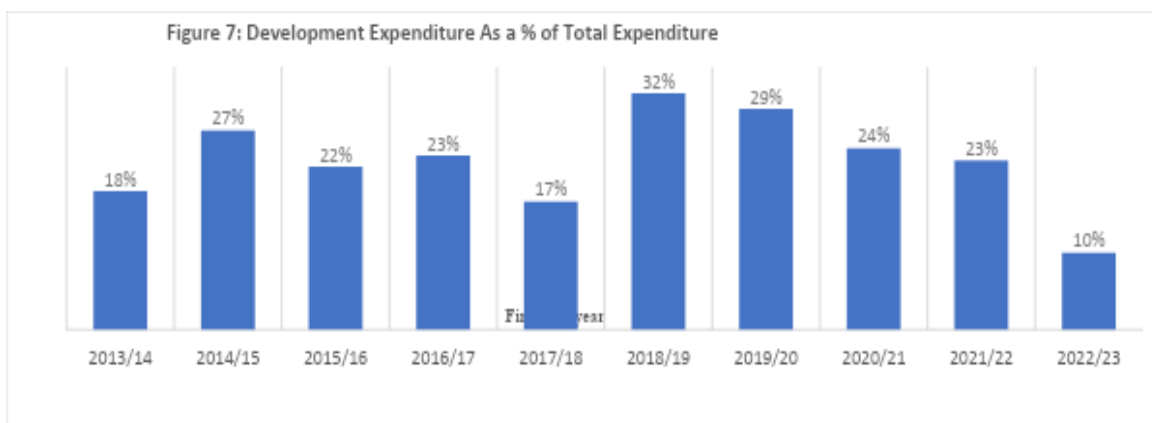
Expenditure on personnel emoluments, operations & maintenance, and development is presented below:



Source: Controller of Budget Reports

**i. Development expenditure as a percentage of total expenditure**

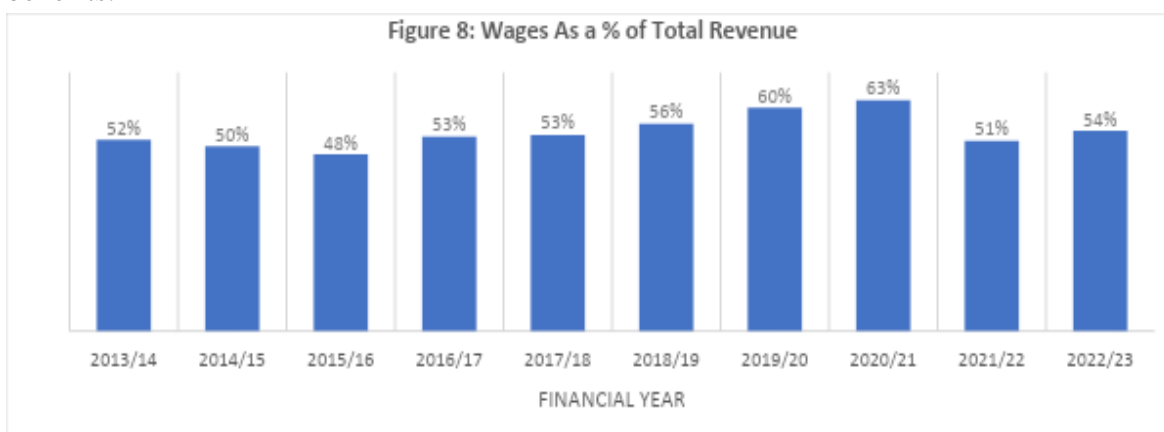
The County has never met the requirement to spend at least 30% of total expenditure on development from FY 2013/14 to FY 2022/23 thus contravening the provisions of the Public Finance Management Act (2012).



Source: Controller of Budget Reports

### Expenditure on wages and benefits as a percentage of total revenue

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from 2013/14 to 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2020/21 where the county spent 63% of its revenue on wages and benefits.



Source: Controller of Budget Reports

## ii. Audit Opinions

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and effectively. Kiambu County executive and assembly have had the following audit opinion from their relevant financial statements over the years.

<b>Table 3: Audit Opinions for County Executive and County Assembly.</b>									
FY	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
County Executive	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Adverse

County Assembly				Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
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Source: Office of the Auditor General Reports.

### iii. Pending Bills

The county has accumulated pending bills amounting to Ksh5,711.61 million as at 31<sup>st</sup> Dec 2023. The pension pending bills amounted to Ksh281,134,106.51 as at 31<sup>st</sup> August 2023.

<b>Table 4: Pending Bills for Kiambu County</b>										
Financial Year	2014 /15	2015 /16	2016 /17	2017 /18	2018 /19	2019 /20	2020 /21	2021 /22	2022 /23	31 Dec '23
Pending Bills	608.99	388.36	920.26	786	2,526	4,512.12	3,502.53	5,874.08	5,955.16	5,711.61

Source: Controller of Budget Reports

**Table 5: Kiambu County Major Development Projects for FY 2023/24.**

No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount as at 31 <sup>st</sup> Dec 2023 (Kshs)	Implementation status (%)
1	Roads, Transport, Public Works & Utilities	Rehabilitation of Rural Access Roads(420KM)	All wards	426,000,000	178,688,007	43
2	Roads, Transport, Public Works & Utilities	Payables from previous financial years	All wards	579,648,652	99,233,949	17
3	Roads, Transport, Public Works & Utilities	Purchase of specialized plant	Ruiru	200,000,000	88,673,000	44
4	Agriculture, Livestock and Cooperative Development	Procurement and distribution of certified seeds/ seedlings	County-wide	98,625,245	84,781,450	86



5	Agriculture, Livestock and Cooperative Development	Procurement of food crop fertilizer, and coffee fertilizer	County-wide	100,000,000	75,453,037	75
6	Health	Construction of a 4-storeyed type medical ward block at Wangige level 4 hospital	Kabete ward	220,283,842	38,279,815	95
7	Administration	Juja sub-county offices-to pay works completed from previous years	Juja	49,459,500	25,659,090	85
8	Health	Construction of Kikuyu level 4 hospital,	Kikuyu ward, Kikuyu sub county	211,723,000	21,053,993	70
9	Environmental Management and Compliance	Procuring Dump trucks	County Wide	23,000,000	20,700,000	90
10	Trade and Markets	Construction of market shed	Gatundu North	25,000,000	14,787,989	59.1
<b>Totals</b>				<b>1,933,740,239</b>	<b>647,310,400</b>	

**Source:** Controller of Budget Reports

### County 023: Turkana County Fact Sheet

*This Fact Sheet summarizes key budgetary and economic information for Turkana County, including expenditures and revenues and adherence to key fiscal responsibility principles over the years.*

#### A. County General Profile

<b>Table 1: County General information</b>				
<b>County Headquarter</b>	<b>Lodwar</b>			
Area in Square meters	98,597.8 square kilometers			
Boarders	Uganda to the west, South Sudan to the north, Ethiopia to the northeast, and Lake Turkana to the East.			
Regional Block	North Rift Regional Economic Bloc			
Demographic Data	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	855,399	19	926,976	22
Rural	752,441	13	786,185	19
Urban	102,958	28	140,791	19
Population distribution (2019 Census)	<b>Age Band</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	80,848	82,391	163,239
	6-14	122,661	132,912	255,573
	15-35	169,172	191,455	360,627
	36-60	59,181	58,264	117,445

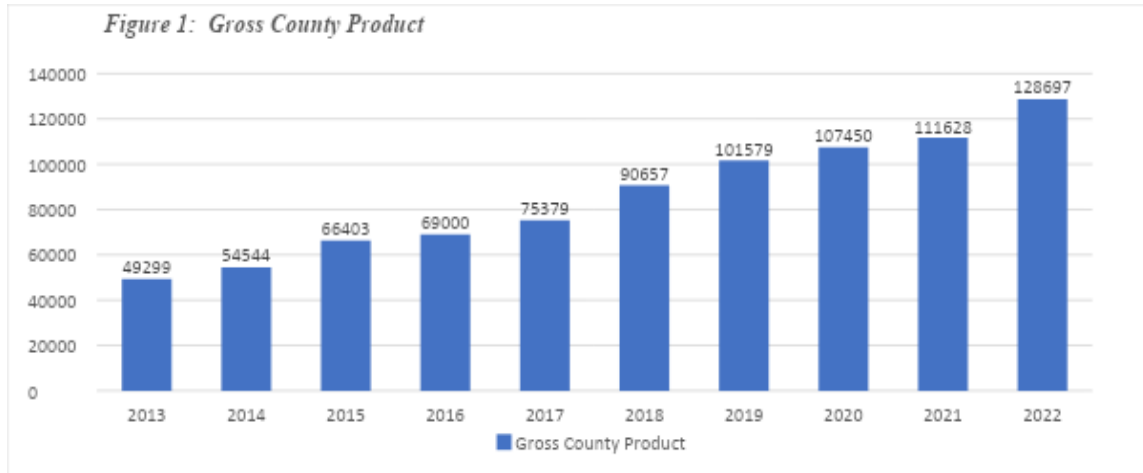
	61+	17,004	13,064	30,068
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	117,019	34	164,519	31
Rural	100,543	29	133,899	29
Urban	16,476	38	30,620	28
Households size	6.9	3	5.7	5
Surface area (sq. km)	68,680		68,680	
Population Density (People per sq. km)	12	42	14	43
Sub Counties	7			
Constituencies	6			
Wards	30			
Dominant Economic Activity	Fishing.			
Poverty Levels	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty Headcount	94.3	1	79.4	1
Poverty Gap	67.5	1	46	1
Poverty Severity			30.8	1

Source: Commission on Revenue Allocation County Fact Sheet Report (2019).

## B. County Budget and Economic Profile

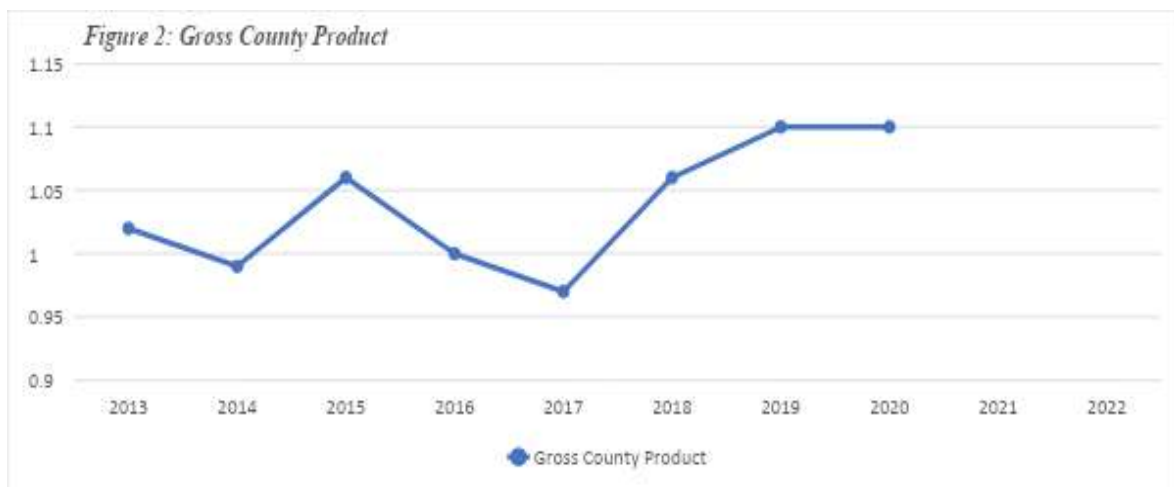
### i. Gross County Product

The Gross County Product (GCP) measures the size of a county's economy. The Table below shows Turkana County's Gross County Product at current prices over the years.



Source: Kenya National Bureau of Statistics (KNBS) Gross County Product Report 2021 and 2023

The contribution of Turkana's Gross County Product to the National Gross Domestic Product is as below:



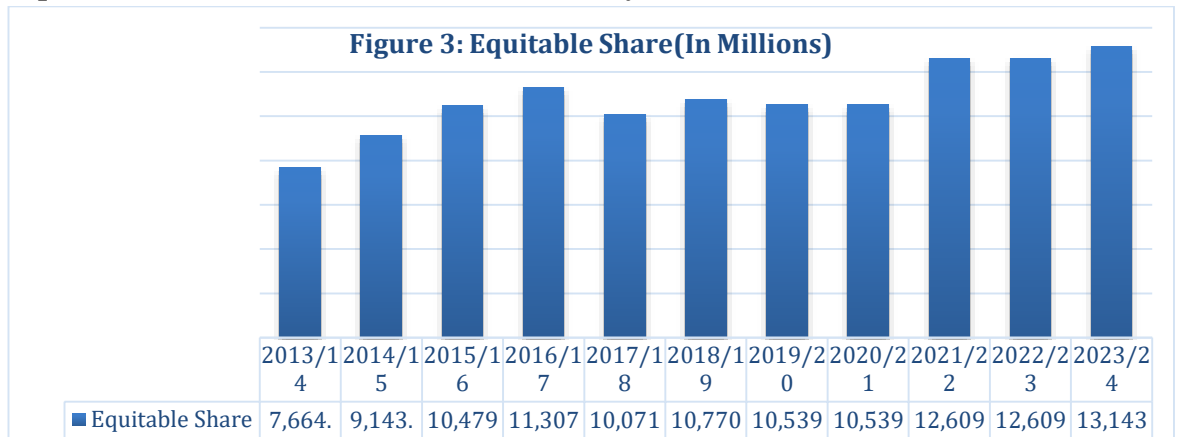
Source: Kenya National Bureau of Statistics (KNBS) Gross County Product Report 2021 and 2023

### ii. Revenues

The county's major revenue sources are equitable share and its own source revenue (OSR). Over the past 10 years, the county received a total of Ksh118.87 billion (includes 2023/24 allocations) as equitable share and collected Ksh1.66 billion in OSR from FY 2013/14 to FY 2022/23.

In addition, the county also received additional allocations from the national government's share and development partners amounting to Ksh2.83 billion and Ksh3.75 billion respectively over the period.

**a) Equitable Share of Revenue Raised Nationally.**

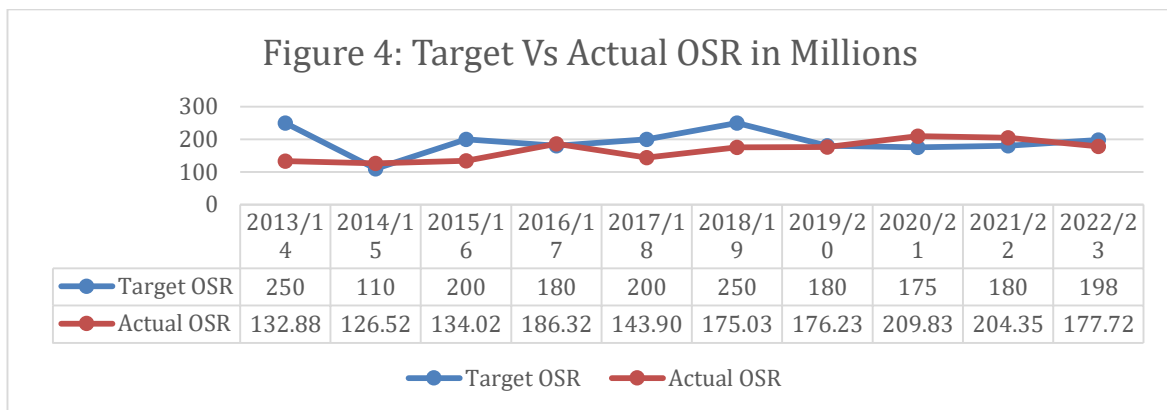


Source: Controller of Budget Reports

**b) Own Source Revenue**

The county's actual own source revenue (OSR) collections as a percentage of the targets have been as follows:

Turkana County OSR collections from FY 2013/14 to FY 2022/23



Source: Controller of Budget Reports

The actual OSR collected as a percentage of the set targets is as shown over the years:

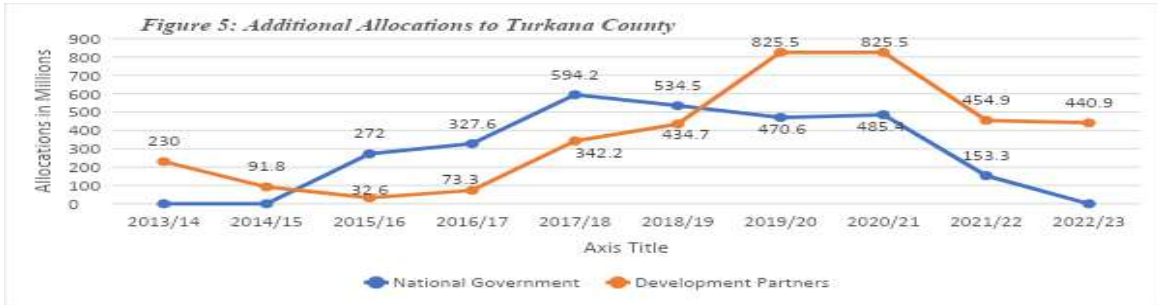
**Table 2: The actual OSR collected as a percentage of the set targets**

Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% Achieved	53.20%	115.00%	67.00%	103.50%	71.90%	70.00%	97.90%	119.90%	113.50%	89.80%

Source: Controller of Budget Reports

**c) Additional Allocations**

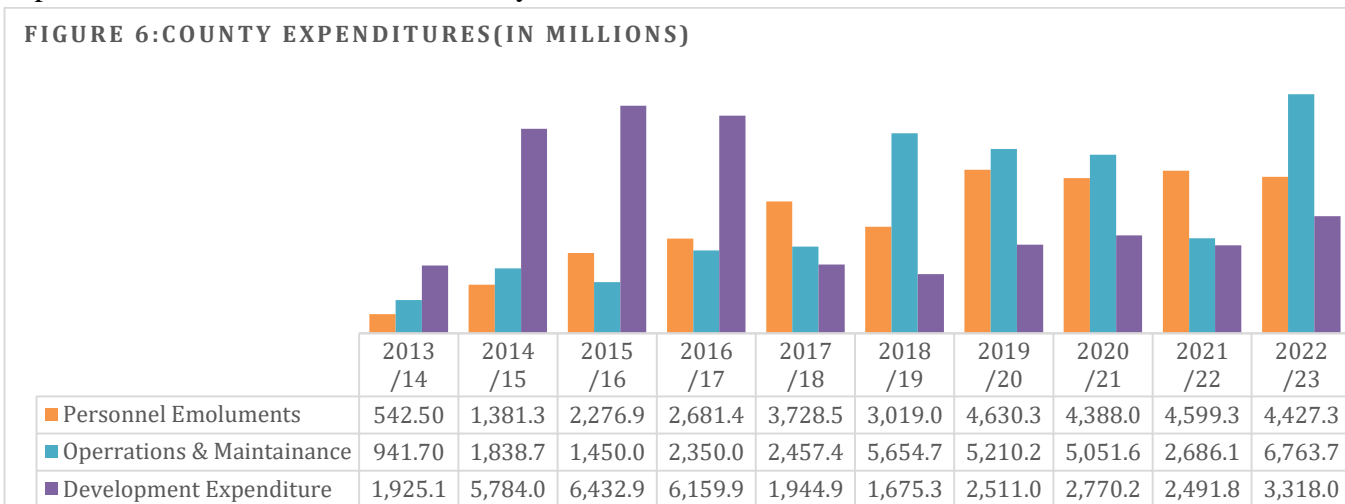
Turkana County has received additional allocations from the National government and development partners to complement different programs and projects. The actual spending for additional allocations from year to year is shown below.



Source: Controller of Budget Reports and CRA County Fact Sheets (2019)

**ii) Expenditures**

Expenditure on personnel emoluments, operations and maintenance, and development expenditure has been as below over the years.

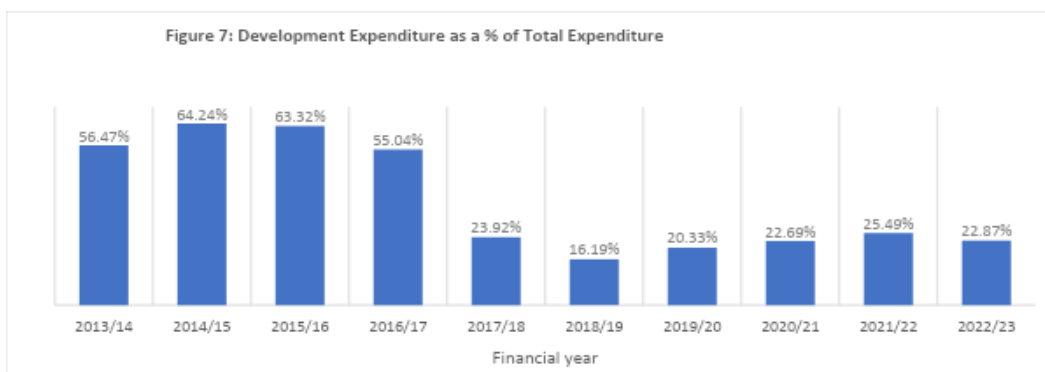


Source: Controller of Budget Reports

**C. Adherence to Fiscal Responsibility Principles.**

**i. Development expenditure as a percentage of total expenditure**

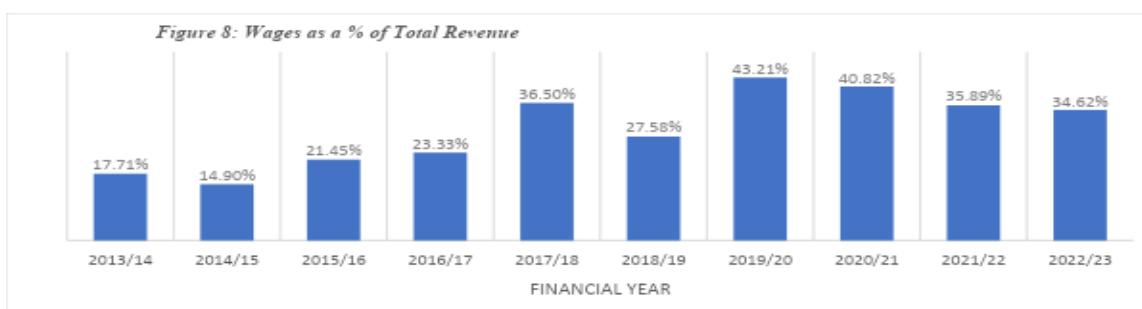
The County met the requirement to spend at least 30% of the total expenditure on development from FY 2013/14 to FY 2016/17. From FY 2017/18 the county has failed to meet the threshold, thus contravening the provisions of the Public Finance Management Act (2012). The lowest development spending as a % of total expenditure was 16.19% in FY 2018/19.



Source: Controller of Budget Reports

**ii. Expenditure on wages and benefits as a percentage of total revenue**

The county spent below the 35 % threshold of total revenues on wages and benefits for six out of the ten years under review. The county has been in contravention of Regulation 25 1(b) in some years with the highest spending as a percentage of revenue being in the FY 2019/20 where the county spent 43.21% of its revenue on wages and benefits.



Source: Controller of Budget Reports

**iii. Audit Opinion**

The Auditor General in Kenya is mandated to oversee the use of resources in a prudent manner and within the set-out regulations. Turkana County executive has had the following audit opinion from their relevant financial statements over the years.

Audit Opinions for County Executive and Assembly.

**Table 3: Audit Opinions for County Executive and Assembly.**

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
County Executive	Disclaimer	Disclaimer	Disclaimer	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports.

### Pending Bills

The County Government of Turkana has accumulated pending bills amounting to Ksh1,399,492,584 as at Dec 31<sup>st</sup> 2023. The cumulative pension pending bills as at 31<sup>st</sup> August 2023 were Ksh166,523,979,96. The pending bills as at 30<sup>th</sup> June for each financial year are shown below in millions.

<b>Table 4: Audit Opinions for County Executive and Assembly.</b>										
Financial Year	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Dec 31 '23
Pending Bills	2,400	0	2,900	633.66	2,234.43	276.2	1,793.4	2,274.2	311.7	1,399.4

Source: Controller of Budget Reports.

<b>Table 5 : Turkana County Development Projects for FY 2023/23</b>						
No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid as at 31 <sup>st</sup> Dec 2023(Kshs)	Implementation status (%)
1	Health and Sanitation Services	Construction of Outpatient Block and Renovation of Staff Houses at Kibish Health Centre	Kibish ward	17,740,000	14,765,195	83.2
2	Infrastructure, Transport and Public Works	Proposed Turkwel River Protection	Township Ward	25,928,823	14,678,013	100
3	Health and Sanitation Services	Construction and renovation of Dispensaries	County Ward	56,527,160	31,613,687	55.9
4	Lodwar Municipality	Routine Maintenance of Street Lights and Flood Lights	Township Ward	9,910,000	9,910,000	100



**Table 5 : Turkana County Development Projects for FY 2023/23**

<b>5</b>	Health and Sanitation Services	Construction and Equipping of Public Health Laboratory	Kakuma Ward	9,982,600	8,722,600	88.8
<b>6</b>	Trade, Enterprise, Gender and Youth Affairs	Completion of Lomokori Market (Stalls, Fencing, Gate, and Pit Latrines)	Lokiriama Ward	14,611,200	7,000,860	100
<b>7</b>	Agriculture, Pastoral Economy, and Fisheries	Bush Clearing at Lokireriet	Nanam Ward	6,865,265	6,865,265	100
<b>8</b>	Water Services, Environment, and Mineral Resources	Improvement of Nawatom Water Supply	Nawoutos Ward	4,999,400	4,999,400	100
<b>9</b>	Health and Sanitation Services	Construction of Psychiatric Unit in Lokori	Lokori Ward	14,400,000	4,957,200	34.4
<b>10</b>	Agriculture, Pastoral Economy, and Fisheries	Construction of Model Drip Irrigation at Nanyangakipi	Songot Ward	9,853,767	3,999,743	
<b>11</b>	Lodwar Municipality	Construction of Public Toilets	Township Ward	6,600,875	6,600,875	100
<b>Totals</b>				<b>177,419,090</b>	<b>184,979,016</b>	

Source: Controller of Budget Reports for FY 2023/24

### County 024: West Pokot County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for West Pokot County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### A. County Profile

<b>Table 1: County General Profile</b>				
<b>County Headquarter</b>	<b>Kapenguria</b>			
Area in Square meters	9,169.4 km <sup>2</sup>			
Boarders	Turkana to the North, Trans Nzoia to the South, Elgeyo Marakwet to the Southeast, Baringo to the East, and Uganda to the West.			
Regional Block	North Rift Regional Economic Block			
Demographic Data	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	512,690	38	621,241	34
Rural	470,885	31	589,400	30
Urban	41,805	44	31,841	45
Population distribution (2019 Census)	<b>Age Band</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	68,078	68,754	136,832
	6-14	90,299	90,356	180,655
	15-35	106,588	101,659	208,247
	36-60	36,407	36,259	72,666

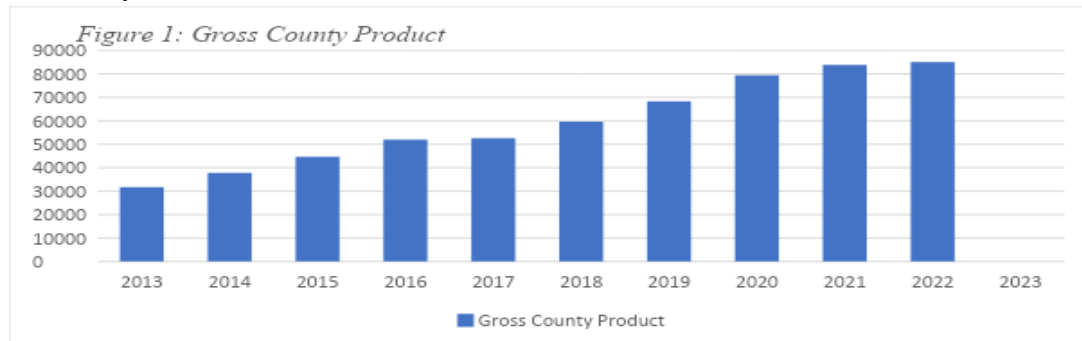
	61+	12,840	9,983	22,823
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	94,059	37	116,182	39
Rural	85,129	33	107,572	33
Urban	8,930	45	8,610	46
Households size	5.5	6	5.4	6
Surface area (sq. km)	9,169			
Population Density (People per sq. km)	56	32	68	32
Sub Counties	5			
Constituencies	4			
Wards	20			
Dominant Economic Activity	Livestock Rearing and Farming			
Poverty Levels	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty Headcount	69.8	10	57.4	9
Poverty Gap	25.8	10	20.1	7
Poverty Severity			9.5	6

Source: CRA County Fact Sheets (2019)

## B. Overview of Budgetary Information

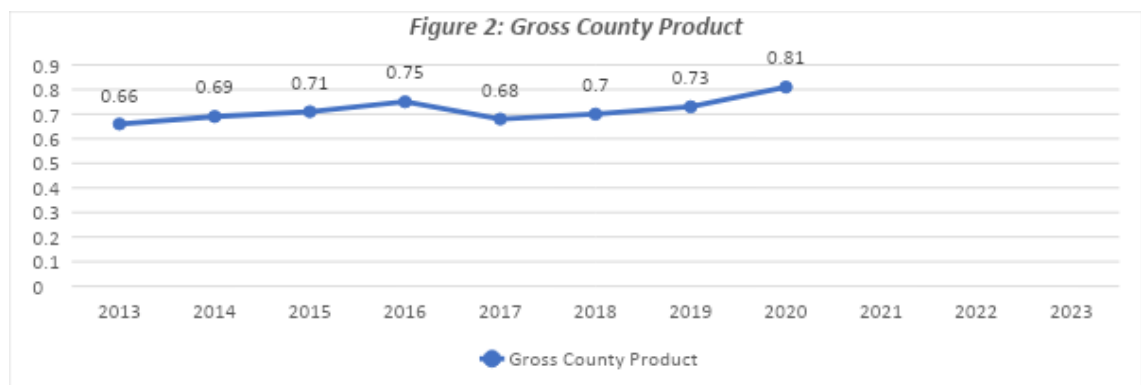
### i. Gross County Product

The Gross County Product (GCP) measures the size of a county's economy. The Table below shows West Pokot County's Gross County Product at current prices over the years.



Source:KNBS – Gross County Product Reports for 2021 and 2023

The contribution of West Pokot County to the National Gross Domestic Product is as shown:



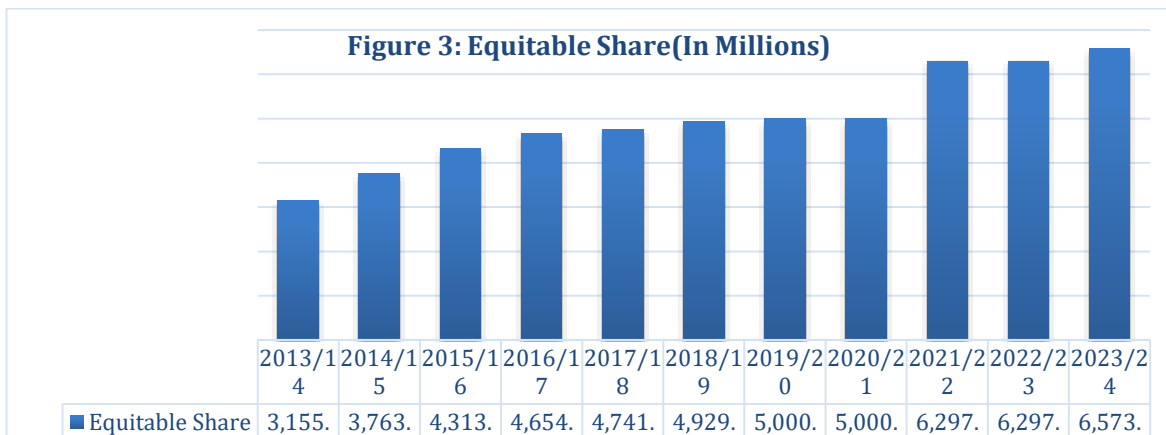
Source: CRA County Fact Sheet Reports (2019)

### ii. Revenues

The county's major revenue sources are equitable share and its own source revenue (OSR). Over the past 10 years, the county received a total of Ksh54.728 billion (includes FY 2023/24 allocations) as equitable share and collected Ksh969.23 million in OSR from FY 2013/14 to FY 2022/23.

In addition, the county also received additional allocations from the national government and development partners amounting to Ksh1.89 billion and Kshs3.5 billion respectively over the period.

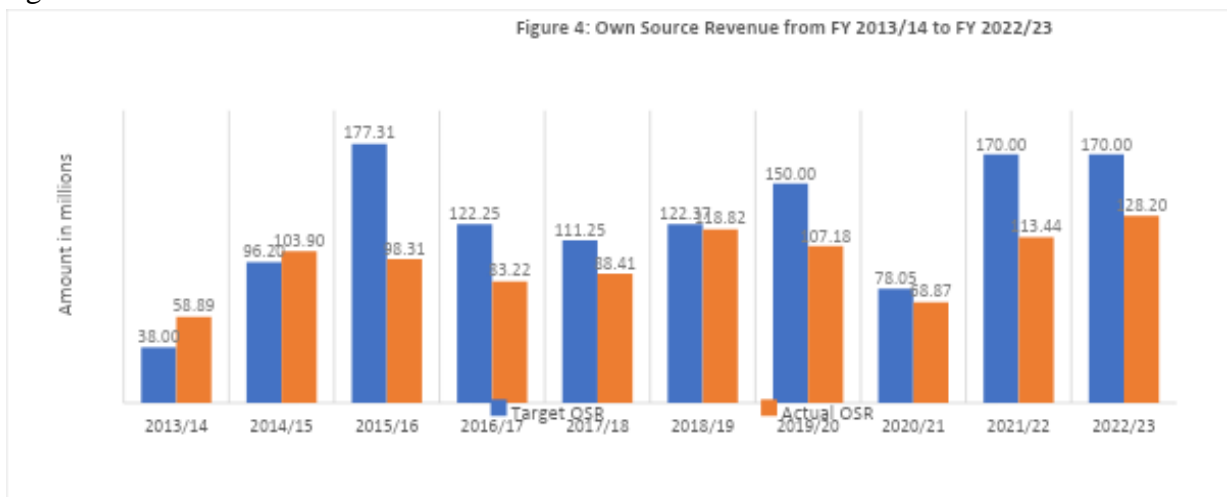
**a) Equitable Share**



Source: Controller of Budget Reports

**b) Own Source Revenue**

West Pokot County Own Source Revenue from FY 2013/14 to FY 2022/23 is shown in figure 4:



Source: Controller of Budget Reports

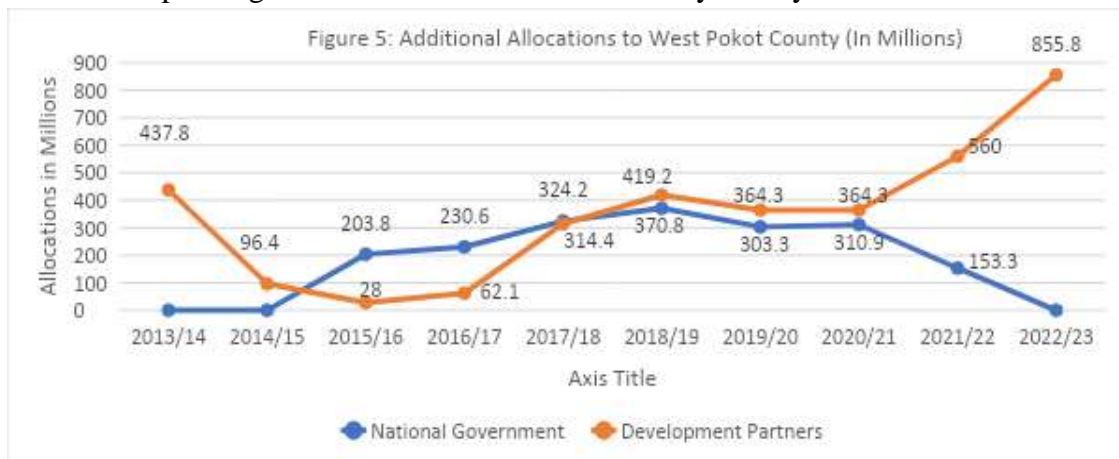
The actual OSR collections against the set targets have been as shown below:

<b>Table 2: The actual OSR collections against the set targets</b>										
Year	2013 /14	2014 /15	2015 /16	2016 /17	2017 /18	2018 /19	2019 /20	2020 /21	2021 /22	2022 /23
% achieved	155	108	55.4	68.1	79.5	97.1	71.3	88.2	66.7	75.4

Source: Controller of Budget Reports

### c) Additional Allocations

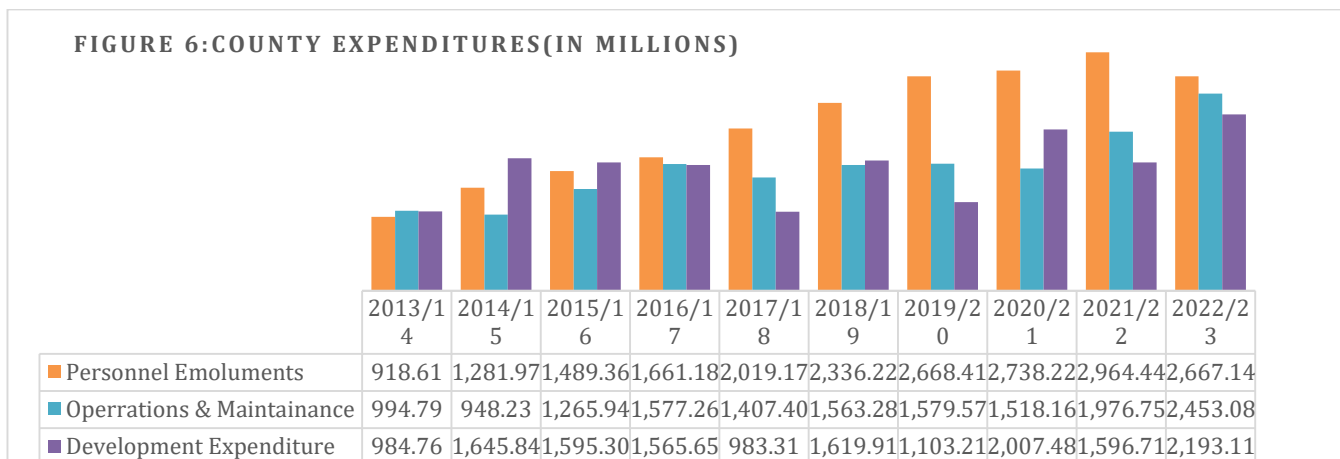
The actual spending from additional allocations from year to year is as shown below.



Source: Controller of Budget Reports

### iii. Expenditures

Expenditure on personnel emoluments, operations & maintenance, and development is as shown:

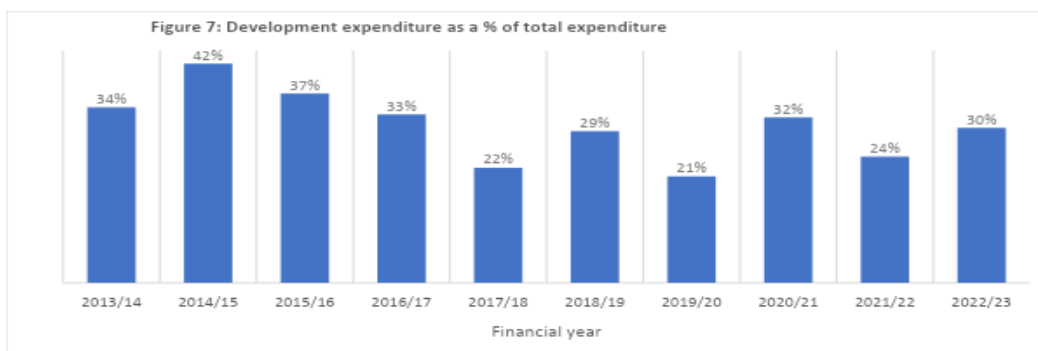


Source: Controller of Budget Reports.

## C. Adherence to Fiscal Responsibility Principles.

### i. Development expenditure as a percentage of total expenditure

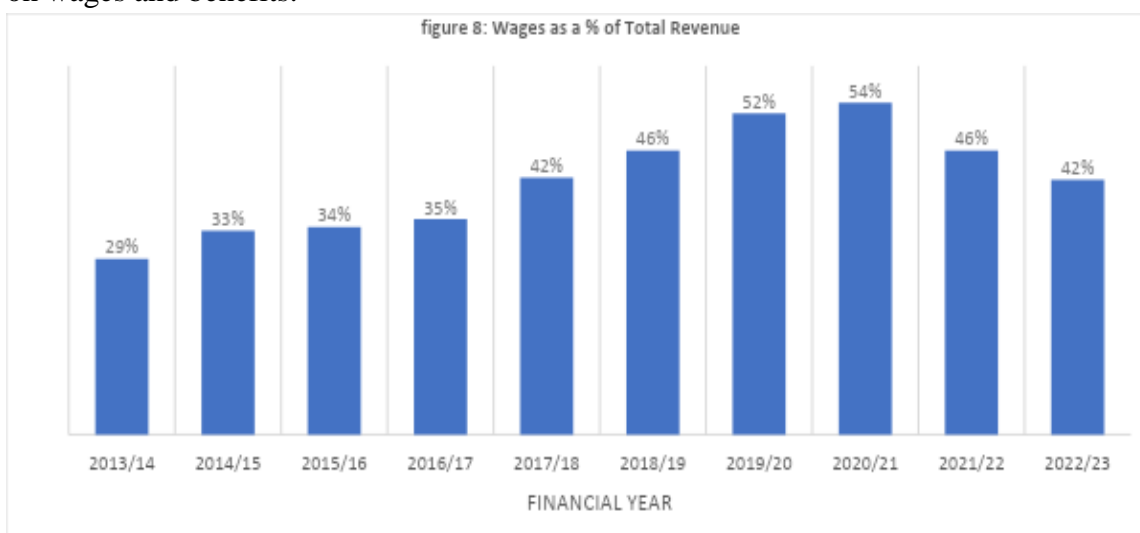
The County has met the requirement to spend at least 30% of total expenditure on development for six years out of the 10 years under review.



Source: Controller of Budget Reports

## ii. Expenditure on wages and benefits as a percentage of total revenue

The county spent above the 35 % threshold of total revenues on wages and benefits for some of the financial years from FY 2013/14 to FY 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2020/21 where the county spent 54% of its revenue on wages and benefits.



Source: Controller of Budget Reports

## iii. Audit Opinion

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and effectively. West Pokot County executive and assembly have had the following audit opinion from their relevant financial statements over the years.

<b>Table 3: Audit Opinions for County Executive and Assembly.</b>									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
County Executive	Disclaimer	Disclaimer	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Qualified	Qualified	Adverse	Qualified	Disclaimer	Adverse

Source: Office of the Auditor General Reports

**iv. Pending Bills**

The County Government of West Pokot has accumulated pending bills amounting to Ksh 225,275,779 as at 31<sup>st</sup> Dec 2023. The pension pending bills as at 31<sup>st</sup> August 2023 were Ksh228,838,520.68.

<b>Table 4: Pending bills stock</b>										
Financial Year	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	31 <sup>st</sup> Dec '23
Pending Bills	235.91	267.65	113.05	113	Not Reported	Not Reported	162.56	458.51	259.17	225.28

Source: Controller of Budget Reports

<b>Annex: Development Projects with Highest Expenditure for FY 2023/24.</b>						
No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid as at 31 <sup>st</sup> Dec 2023(Kshs)	Implementation status (%)
1	County executive - office of governor	Construction of Governor Residence- Ongoing Contract Sum 53m Budget 40m	Kapenguria	13,000,000	6,765,514	52
2	Roads	County Rural Roads Maintenance	County Wide	34,933,200	16,499,900	47
3	Health	Proposed Construction of Makutano Health Centre	Makutano	33,000,000	14,122,256	43
4	Education	Infrastructure Development of Schools throughout the County	County wide	300,000,000	110,000,000	37
5	Water	Mtembur Kitelakapel Water Project in Mnagei and Riwo	Mtembur	7,900,000	7,900,000	100



		Ward - County Counterpart Funding				
<b>6</b>	Water	FLLOCA-CCIS Grants		11,000,000	11,000,000	100
<b>Totals</b>				<b>399,833,200</b>	<b>332,575,340</b>	

Source: Controller of Budget Reports

### County 025: Samburu County Factsheet

*This fact sheet provides a summary of key budgetary and economic information for Samburu County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles, pending bills and audit opinions over the years.*

#### 1.0 County General Profile

<b>Table 1: General Information for Samburu County</b>				
<b>General Information</b>				
<b>County Headquarter</b>	<b>Maralal</b>			
Regional bloc	<b>North Rift Regional Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	223,947	45	310,327	45
Rural	185,682	43	263,195	41
Urban	38,265	45	47,132	41
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	31,034	31,442	62,476
	6-14	43,633	45,878	89,511
	15-35	54,464	55,817	110,281
	36-60	17,924	18,215	36,139

	61+	6,490	5,421	11,911
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	47,532	44	65,910	45
Rural	38,545	43	53,120	42
Urban	8,987	44	12,790	42
Households size	4.7	21	4.9	11
Surface area (Sq. km)	21,022		21,022	
Population Density (people per sq. km)	11	44	15	42
Sub counties	3			
Constituencies	3			
Wards	15			
Dominant economic activity	Agriculture-Livestock and Tourism			
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	73	7	75.8	3
Poverty gap	42.4	3	32.1	3
Poverty severity			16.8	3
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	

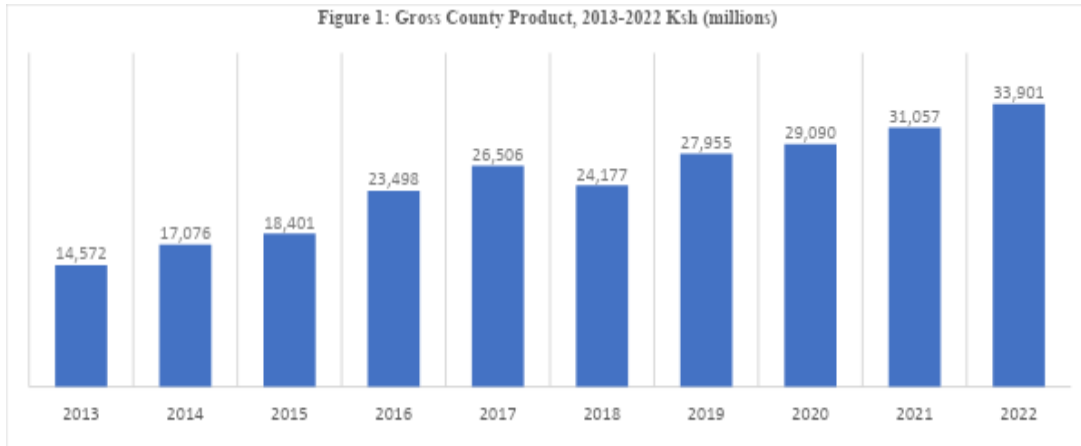
Poverty headcount	60.1	3
Poverty gap	22.7	3
Poverty Severity	11.3	3
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	0
No. of health facilities Level 4	3	1
No. of health facilities Level 3	11	7
No. of health facilities Level 2	55	37

Source: Commission on Revenue Allocation (CRA) Reports

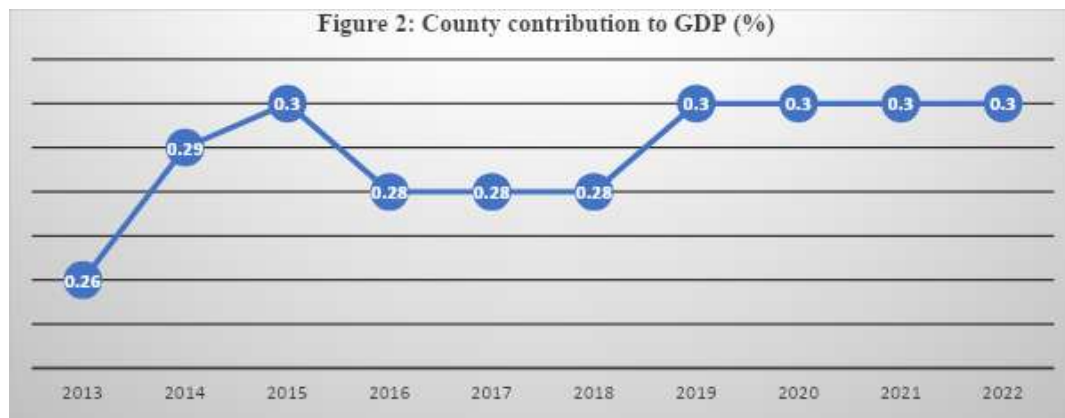
## 2.0 County Budget and Economic Performance

### Gross County Product (GCP)

The County contributes 0.29 % on average to the Country's Gross Domestic Product. The trend for County's Gross County Product is as per Figure 1.



Source: KNBS

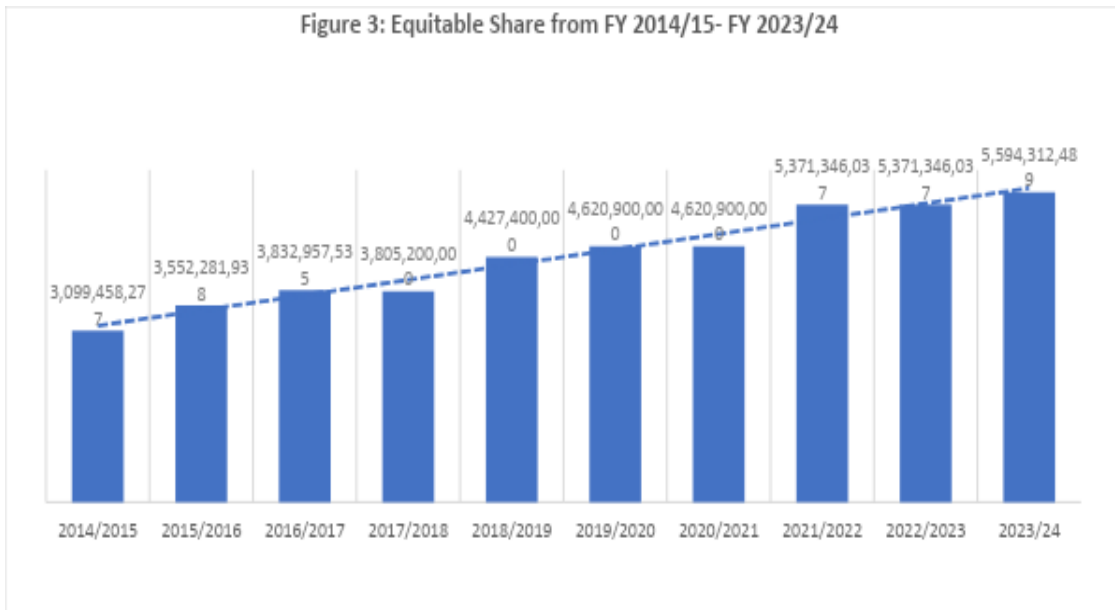


Source: KNBS

### Revenue Analysis

#### a) Equitable share

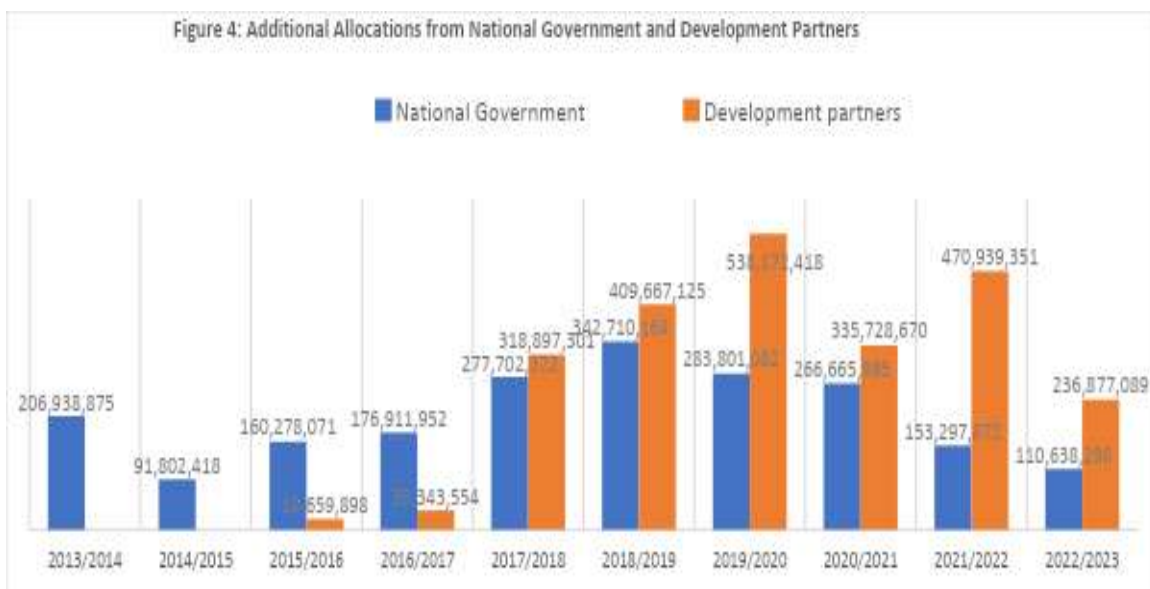
Samburu county has received a total of **Ksh44,296,102,313** from FY 2014/15 to FY 2023/24 as equitable share as shown in Figure 3.



Source: Controller of Budget reports

**b) Additional Allocations from National Government and development Partners.**

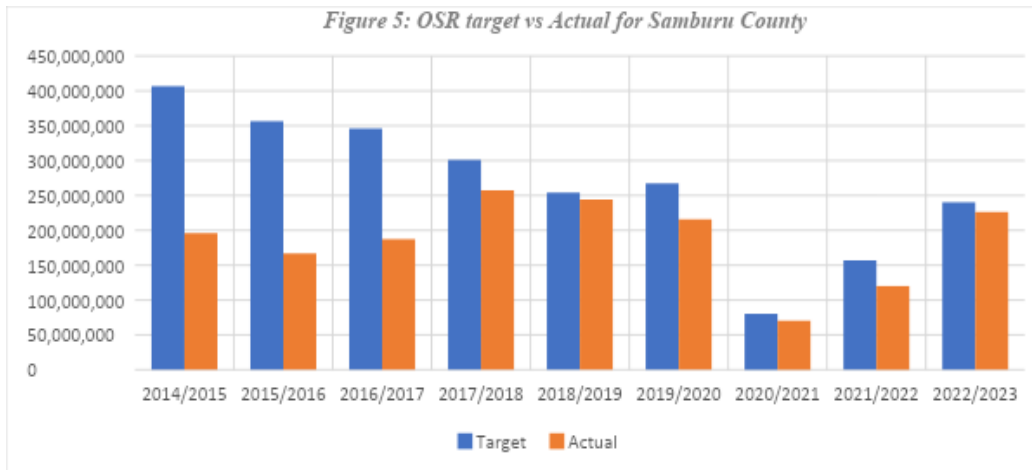
Samburu county has received a total of **Ksh2,070,746,999** in form of additional conditional allocations from National Government and a total of **Ksh2,365,285,406** from development partners in form of loans and grants from FY 2013/14 to FY 2023/24. The respective allocation per financial year is as shown in Figure 4



Source: Controller of Budget reports

**c) Own source Revenue (OSR)**

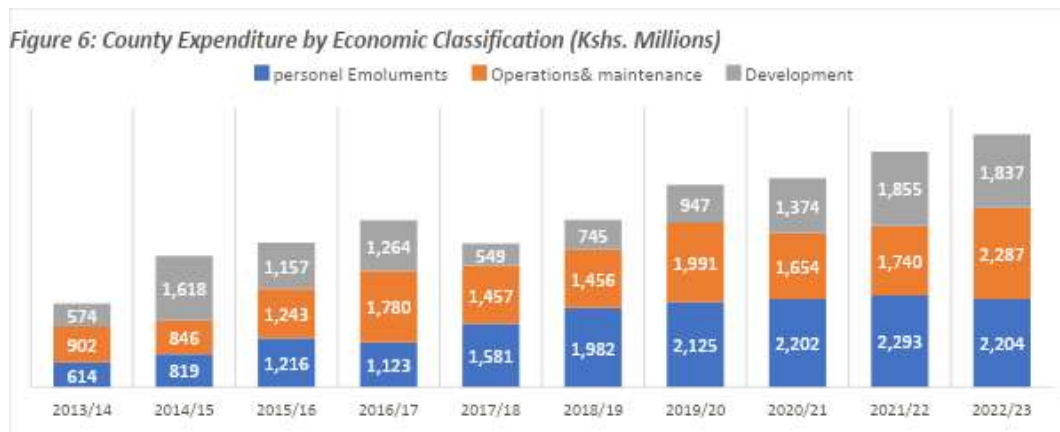
Samburu County has never met its set targets on own source revenue generation. The highest collection being in the financial year 2017/18 at **Ksh257,292,957** as per Figure 5.



Source: Controller of Budget reports

### i. Expenditure

Expenditure on development has varied over the years with the highest expenditure at Ksh1,855 million in FY 2021/22. Expenditure on operations and personnel emoluments are as per Figure 7.



Source: Controller of Budget reports

### ii. Overview of FY 2023/24 Budget for Samburu County

The County's approved budget for the FY 2023/24 was Ksh7.42 billion, comprising Ksh2.69 billion (36.3 percent) and Ksh4.73 billion (63.7 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 19.5 per cent compared to the previous financial year when the approved budget was Ksh6.21 billion and comprised Ksh2.13 billion towards development expenditure and Ksh4.03 billion for recurrent expenditure.

**Table 2: Overview of FY 2023/24 Budget for Samburu County**

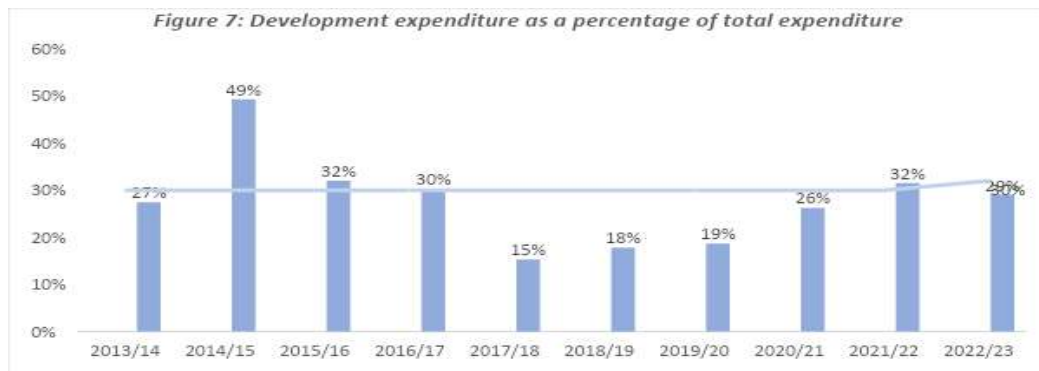
Description	Amount (Ksh. Millions)	% share
Development Budget	2690	36.3%
Recurrent Budget	4730	63.7%
<b>Total Budget</b>	<b>7420</b>	<b>100%</b>
<b>Financed By;</b>		
Equitable Share	5,590	75.3%
Facilities Improvement Fund (FIF)	17	0.2%
Conditional Grants	857	11.5%
Bal from FY 2022/23	718	9.7%
Own Source Revenue	239	3.2%

Source: Controller of Budget reports

### 3.0 County Fiscal Risk Profile

#### a) Development Expenditure as a percentage of total expenditure

A further analysis of the development expenditure of the County indicates that the county did not comply with the requirement of spending 30% of total budget to development expenditure in some years. The highest expenditure on development was in FY 2014/15 at 49% as per Figure 7.

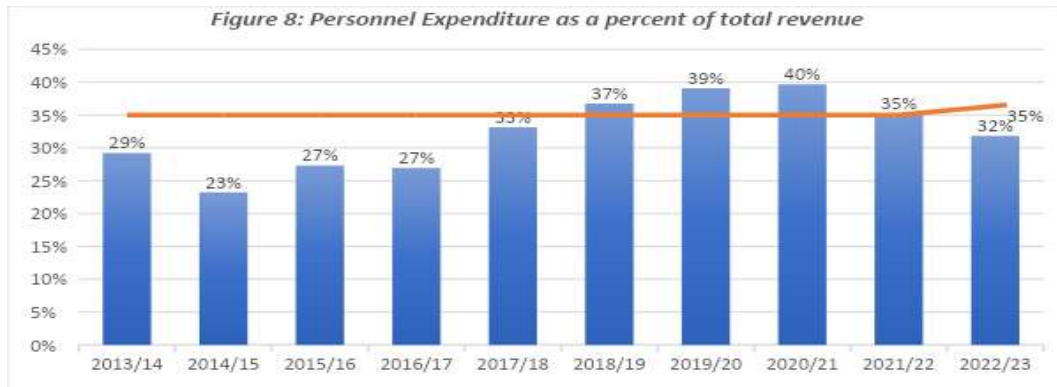


Source: Controller of Budget reports

#### b) Recurrent Expenditure a percentage of total revenue.

County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Samburu County has not been compliant with this requirement for some years as per Figure 8





Source: Controller of Budget reports

### c) Pending Bills and Outstanding Pension Debts

In the first half of FY 2023/24, pending bills amounting to Ksh104.76 million were settled, consisting of Ksh1.72 million for recurrent expenditure and Ksh103.04 million for development programmes. Therefore, as of 31st December 2023, the outstanding amount was Ksh412.65 million.

**Table 3: Pending Bills as at 30<sup>th</sup> June for respective FY for Samburu County form FY 2014/15-FY 2022/23**

FY	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Amt (Mns)</b>	374.02	956.71	704.83	792.66	134.91	737.92	597.69	789.96	517.43

Source: Controller of Budget reports

**Table 4: Outstanding Pension debt as at 31st March,2024**

	Principal Debt	Total accrued Interest	Defunct LAS	Actuarial Deficit	Total Debt
<b>LAPFUND</b>	14,722,909	298,747,543	940,314	-	314,410,766
<b>LAPTRUST</b>	23,033,779	67,871,633		18,731,987	109,637,400
<b>County Pension Fund</b>	79,492,206	133,474,343			212,966,549
<b>Total</b>					<b>637,014,715</b>

Source: Retirement Benefits Authority (RBA)

**d) Accountability: Audit Opinions.**

The Auditor General has audited the financial statements of Samburu County and rendered opinions as per Table 2 over the years.

<b>Table 5: Audit Opinions for Samburu County Executive from FY 2013/14-FY 2021/22</b>								
<b>2013/14</b>	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Disclaimer</b>	Disclaimer	Adverse	Adverse	Qualified	Qualified	Adverse	Qualified	Qualified

Source: Office of the Auditor General Report

<b>Table 6: Audit Opinions for Samburu County Assembly from FY 2016/17-FY 2021/22</b>					
<b>2016/17</b>	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Adverse</b>	Adverse	Adverse	Adverse	Qualified	Qualified

Source: Office of the Auditor General's Report

<b>Table 7: Samburu County, List of Development Projects with the Highest Expenditure</b>						
<b>No.</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (Kshs)</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023 (Kshs)</b>	<b>Implementation status (%)</b>
1	County Assembly	County Assembly Chambers	County Headquarters	196,705,876.00	36,754,844.00	19%
2	Trade	Completion of the Maralal retail market	Maralal	16,695,203.00	16,695,203.00	100%
3	Trade and Tourism	Improvement of Samburu National Reserve Road from the main Gate to Westgate	Archers post	16,674,200.00	16,674,200.00	100%
4	Gender and Social Services	construction of the Pura fortified camp	Loosuk ward	11,947,860.00	11,947,860.00	100%

5	Education	Construction and completion of Lesidai High Altitude Training Center	Poro	10,556,380.00	10,556,380.00	100%
6	Water	Construction of Ngilai dam to Ngilai Village water extension	Ndoto	7,727,250.00	7,727,250.00	100%
7	Environment	Payment for the proposed Masonry Fencing Works of Suguta Solid Waste Management	Suguta	7,001,220.00	7,001,220.00	100%
8	Health	Being the final payment of the proposed construction of Suguta Marmar Sub-County Hospital OPD Block	Suguta Marmar	4,679,300.00	4,679,300.00	100%
9	Roads	Opening of ndonyo wasin -nkii road	Waso Ward	4,500,000.00	4,500,000.00	100%
10	Roads	Improvement of kalama -kiltamany road	Waso Ward	3,996,000.00	3,996,000.00	100%

Source: Controller of Budget reports

### County 026: Trans Nzoia County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Trans Nzoia County including information relating to expenditures and revenues and its adherences to key fiscal responsibility principles over the years*

#### A. County General Profile

**Table 1: General Information of Trans Nzoia County**

General Information				
<b>County Headquarter</b>	<b>Kitale</b>			
Regional bloc	<b>North Rift Regional Economic Bloc &amp; Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	818,757	22	990,341	20
Rural	656,134	16	811,607	17
Urban	162,623	18	178,734	14
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	78,043	79,607	157,650
	6-14	131,668	132,510	264,178
	15-35	182,497	172,822	355,319
	36-60	83,702	81,848	165,550
	61+	25,293	22,319	47,612

	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	170,604	21	223,808	22
Rural	130,273	16	174,249	20
Urban	40,331	16	49,559	14
Households size	4.8	17	4.4	20
Surface area (Sq. km)	2,496		2,496	
Population Density (people per sq. km)	328	16	397	14
Sub counties	5			
Constituencies	5			
Wards	25			
Dominant economic activity	Agriculture, forestry and fishing		Avocado, Mango, Coffee	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	50.2	23	34	28
Poverty gap	15.1	25	10.4	20
Poverty severity			4.4	18
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	33.3		22	
Poverty gap	9.9		19	

Poverty severity	4.1	16
<b>Child Poverty</b>	<b>2015/16</b>	<b>Rank</b>
0-5 Years	36.2	23
6-13 Years	41.8	25
14-17 Years	40.0	30
0-17 Years	39.6	25
<b>Socio-Economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	1	0
No. of health facilities Level 4	6	6
No. of health facilities Level 3	25	19
No. of health facilities Level 2	54	84
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	13	25
Health-workers per 10,000 population	8	41
<b>Education</b>		

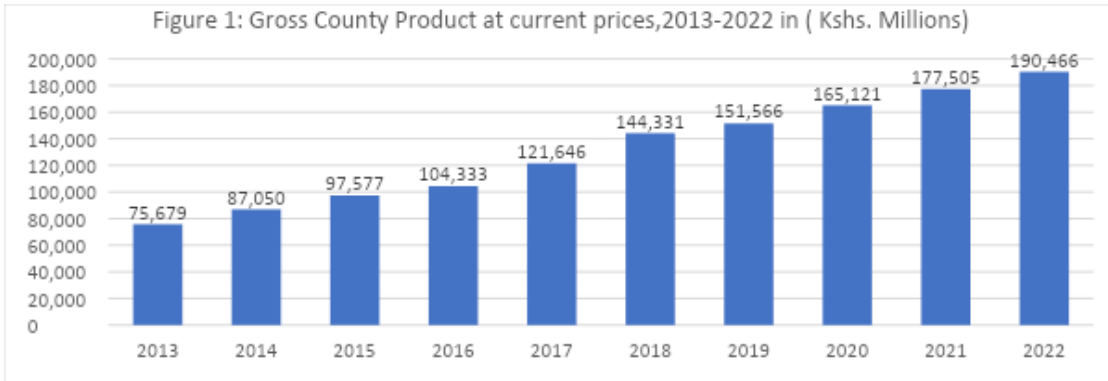
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	299	259
Primary schools	376	245
Secondary schools	240	21
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	787	614
Primary schools	4.832	2,461
Secondary schools	2.278	172
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	48	22
Primary schools	46	21
Secondary schools	38	16

**Source: CRA Reports**

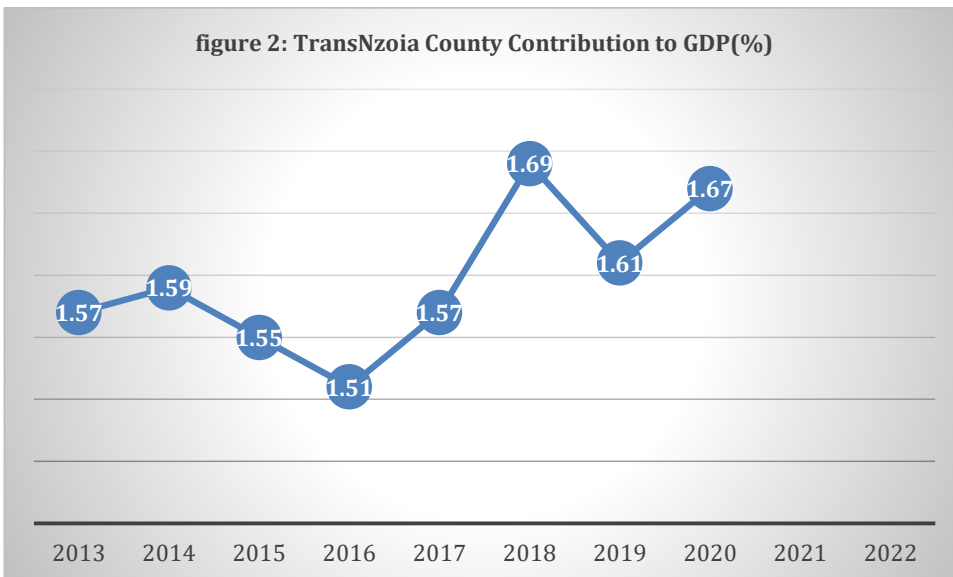
## B. County Budget and Economic Profile

### i. Gross County Product (GCP)

Figure 1: Gross County Product at Current Prices 2013-2022 Kshs. (Millions)



Source: KNBS

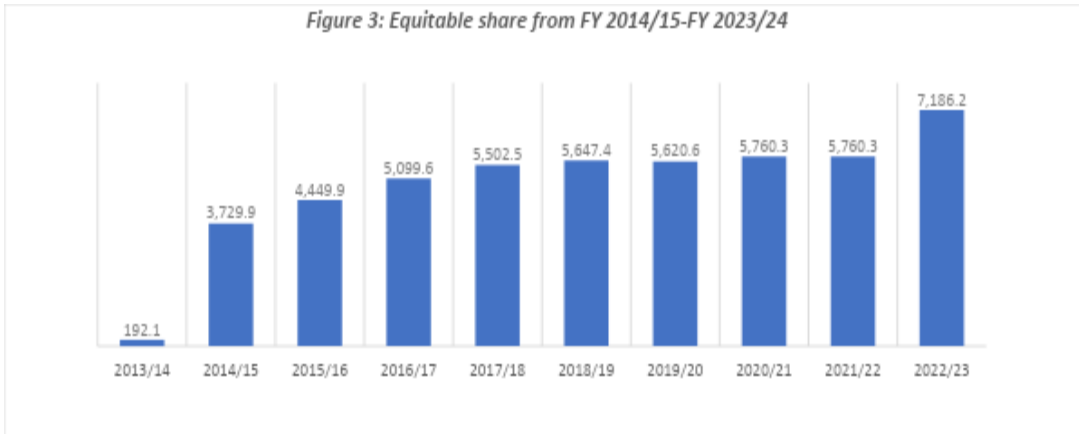


Source: CRA Reports

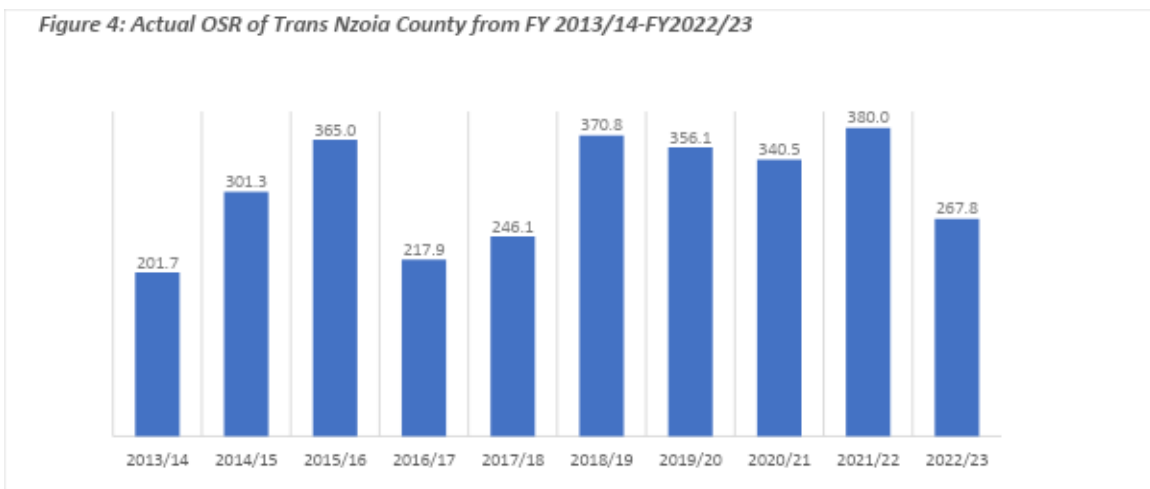
### i. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Distinctly, over the past 10 years the county received a cumulative total of Ksh49 billion as equitable share and Ksh4 billion in own source revenue (OSR). In addition, the county also received allocations of Ksh2.2 billion from the national government's conditional grants and Ksh3.7 billion as donor loans and grants from development partners over the period.





Source: Controller of Budget reports



Source: Controller of Budget reports

### Realism of OSR projections by the county

The county has never met its OSR target since devolution pointing to over projections. In the FY 2022/23 the county missed its OSR target by Ksh60.6 million.



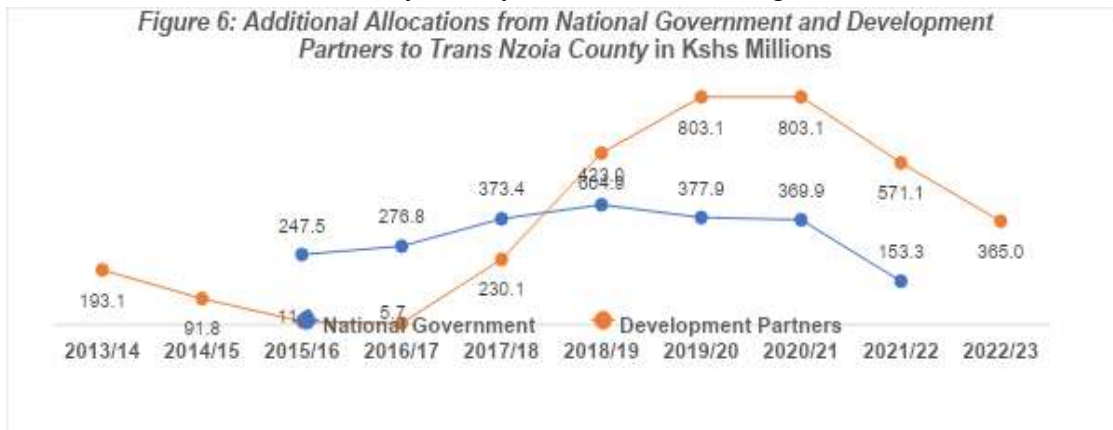
Source: Controller of Budget reports

<b>Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Trans Nzoia County</b>										
Year	2013/ 14	2014/1 5	2015/1 6	2016/1 7	2017/1 8	2018/1 9	2019/2 0	2020/2 1	2021/2 2	2022/2 3
% Achieved	40.2	78.3	93.8	43.6	61.5	74.2	71.2	68.9	71.8	81.5

Source: Controller of Budget reports

### Additional Allocations

Trans Nzoia county has received additional allocations from the National government and development partners to complement different programs and projects. The actual spending for additional allocations from year to year is as shown in figure 6.

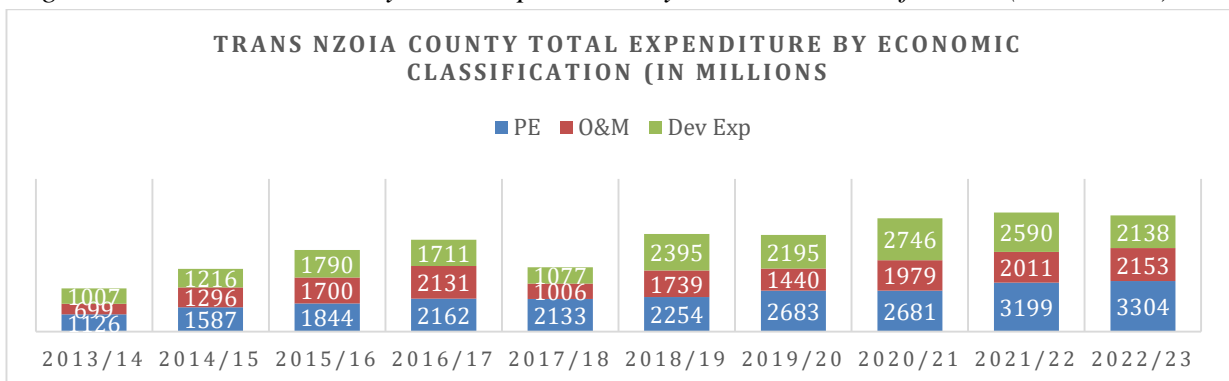


Source: Controller of Budget reports

### ii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 40% of the total expenditure over the past ten years. Expenditure on operations and maintenance averaged about 27.8% of the total expenditure over the decade while development expenditure averaged about 32% of the total expenditure over the decade.

**Figure 7: Trans Nzoia County Total Expenditure by Economic Classification (In Millions)**



Source: Controller of Budget reports

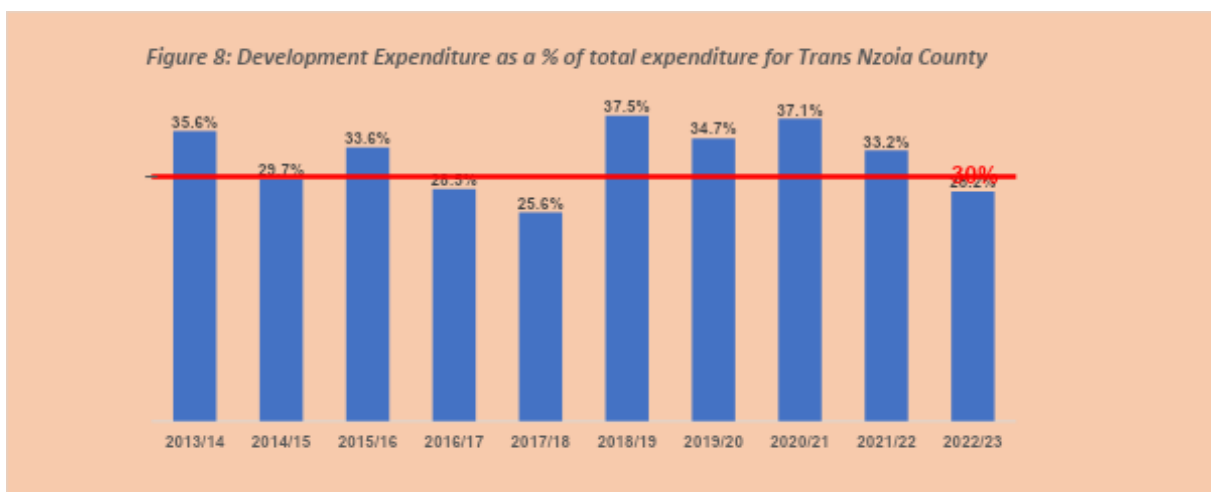
### iii. Overview of the FY2023/24 Budget

The County's approved supplementary budget for the FY 2023/24 is Ksh10.25 billion, comprising Ksh4.42 billion (43.1 per cent) and Ksh5.83 billion (56.9 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 12.5 per cent compared to the previous financial year when the approved budget was Ksh9.12 billion and comprised of Ksh3.31 billion towards development expenditure and Ksh5.81 billion for recurrent expenditure.

## C. County Fiscal Risk Profile

### i. Development expenditure as a percentage of total expenditure

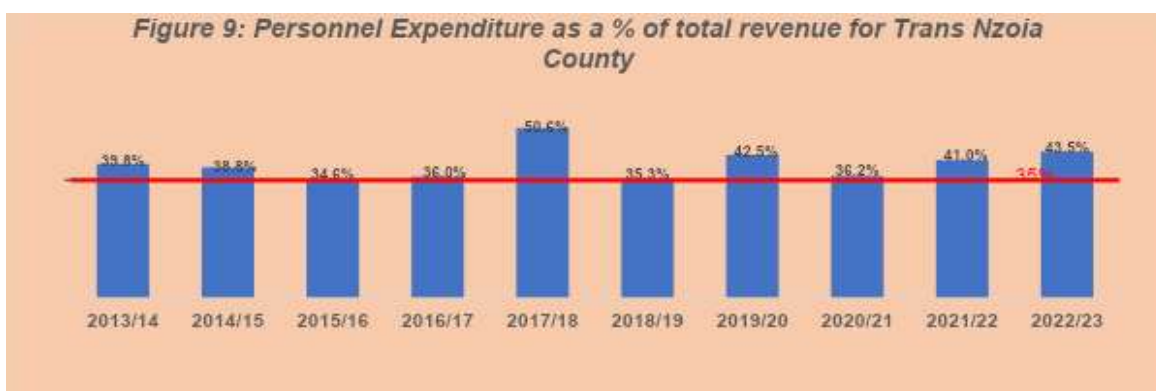
The county has been meeting the requirement to spend at least 30% of the total expenditure on development with the exception of FY2016/17, FY2017/18, and FY 2022/23 that contravene the PFM Act and the regulations. Notably, the county spent 28.2 % on development in the FY 2022/23 which is slightly below the 30% statutory threshold but is a decrease from FY 2021/22 by 5%



Source: Controller of Budget reports

### ii. Expenditure on wages and benefits as a percentage of total revenue

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from FY 2013/14 –FY 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2017/18 where the county spent 50.6% of its revenue on wages and benefits. Additionally, there is an increase on wages and benefits as a % of total revenue in the FY 2022/23 by 2.5% from FY 2021/22.



Source: Controller of Budget reports

### iii. Audit Opinion

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Trans Nzoia county executive has had the following audit opinion from their relevant financial statements over the years. Audit Opinions for County Executive and County Assembly are:

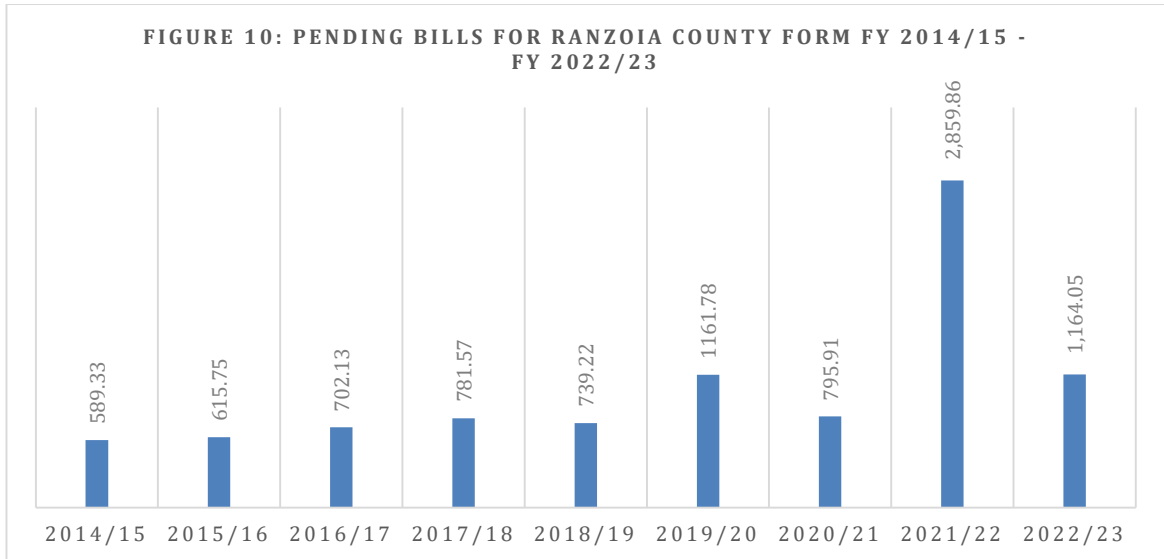
**Table 3: Audit Opinions for Trans Nzoia County (FY 2013/14-2022/23)**

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Disclaimer	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified	Unqualified

Source: Controller of Budget reports

### iv. Pending Bills

The county has reported pending bills amounting to Ksh1.1 billion as at 31st December 2023. The unremitted pension amounted to Ksh2,203,632,919 as at 31<sup>st</sup> August 2023.



Source: Controller of Budget reports

**Table 4: unremitted pension as at 31<sup>st</sup> August, 2023**

	Contribution Arrears (Ksh)	Accrued Interest (Ksh)	Actuarial Deficit (Ksh)	Defunct LAs (Ksh)	Total Debt (Ksh)
LAPTRUST	29,202,535.25	447,469,936.88	14,130,729.00	-	490,803,201.13
CPF	5,274,498.40	20,716,002.32	-	-	25,990,500.72
LAPFUND	30,462,816	524,169,370	-	1,132,207,031	1,686,839,217

Source: Retirement Benefits Authority (RBA)

**Annex of the list of Projects with the highest expenditure for the FY 2023/24 per Department, Trans Nzoia County**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid as at 31 <sup>st</sup> Dec 2023 (Kshs)	Implementation Status (%)
1	County Assembly	Construction of Ultra-Modern Administration Block	County Assembly	464,359,150	258,315,514	65
2	Gender, Youth	Rehabilitation and Modernization of	Kenyatta Stadium	657,305,895	186,324,777	16.4

**Annex of the list of Projects with the highest expenditure for the FY 2023/24 per Department, Trans Nzoia County**

		Ken yatta Stadium Phase 1A-Kitale				
3	County Assembly	Construction of Speakers Official Residence	Speakers Official Residence	34,966,971.80	14,274,592	60
4	Public works	Proposed gravelling in Chepchoina ward Japata-Kibosit road	Chepchoina ward	4,763,626	4,763,626	100
5	Public works	Routine maintenance of Kapchepsir junction-Mosbei-Kugut junction road in Kaplamai ward	Kaplamai ward	3,810,950	3,810,950	100
6	Public works	Proposed culvert installation in Nabiswa ward	Nabiswa ward	3,279,109	3,279,109	100
7	Public works	Routine maintenance of Sirende-Ma chungwa	Sirende-Ma chungwa	3,218,039	3,218,039	100
8	Public works	Routine maintenance of Maritime-Kipkorion road	Maritime-Kipkori on road	3,215,704	3,215,704	100
9	Public works	Routine maintenance of Kwanza-water supply works-Gidea	Kwanza Water Supply works	3,180,109	3,180,109	100
10	Public works	Routine maintenance of Calvary church-Nabunga sec	Calvary church-nabunga sec	3,163,608	3,163,608	100

Source: Controller of Budget reports

### County 027: Uasin Gishu County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Uasin Gishu County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years*

#### A. County General Profile

<b>Table 1: General Information</b>				
<b>County Headquarter</b>	<b>Eldoret</b>			
Regional bloc	<b>North Rift Regional Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	894,179	17	1,163,186	11
Rural	546,605	22	652,981	24
Urban	347,574	7	510,205	6
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	83,138	84,345	167,483
	6-14	129,883	130,269	260,152
	15-35	244,368	234,643	479,011
	36-60	100,807	108,933	209,740
	61+	24,690	22,070	46,760
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

Households	205,612	14	304,943	12
Rural	106,971	25	143,434	26
Urban	98,641	7	161,509	6
Households size	4.4	30	3.9	32
Surface area (Sq. km)	3,345		3,345	
Population Density (people per sq. km)	267	18	343	19
Sub counties	6			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture, forestry and fishing		Avocado, Mango, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	51.3	21	41	20
Poverty gap	11.4	38	12.9	15
Poverty severity			5.8	12
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	38.2		17	
Poverty gap	11.7		13	
Poverty severity	5		12	



Child Dependency Ratio	72	33
<b>Socio-Economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	1	0
No. of health facilities Level 4	5	17
No. of health facilities Level 3	18	15
No. of health facilities Level 2	111	81
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	28	3
Health-workers per 10,000 population	28	3
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	596	348
Primary schools	487	358
Secondary schools	192	56
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>

ECDE centres	1,490	870
Primary schools	5,227	2,986
Secondary schools	2,262	527
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	23.3	25.7
Primary schools	33	19
Secondary schools	27	16

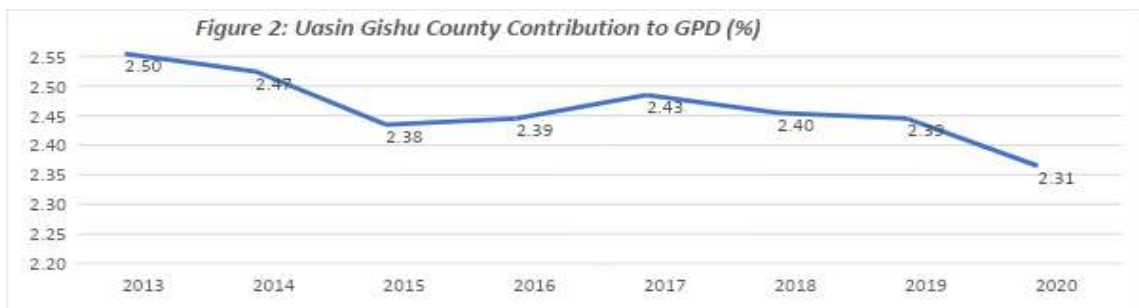
Source: CRA Reports (2019)

## B. County Budget and Economic Profile

### i. Gross County Product (GCP)



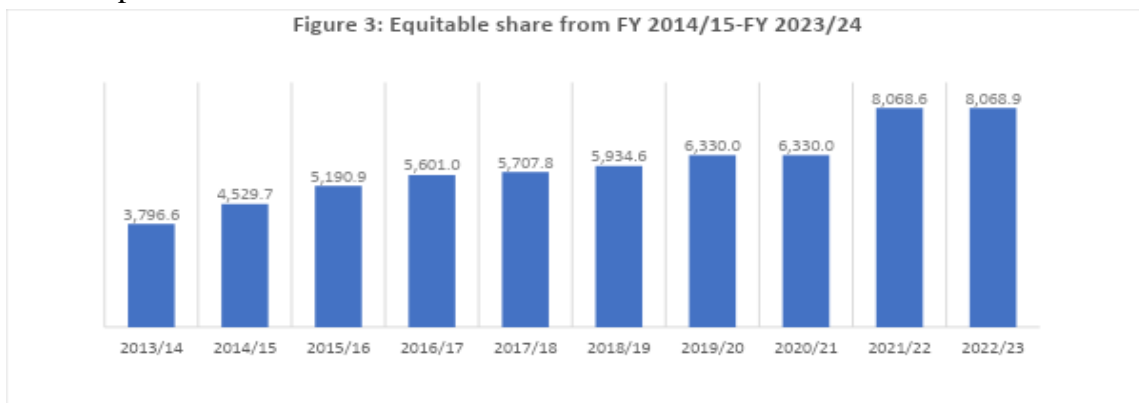
Source: KNBS



Source: CRA Reports

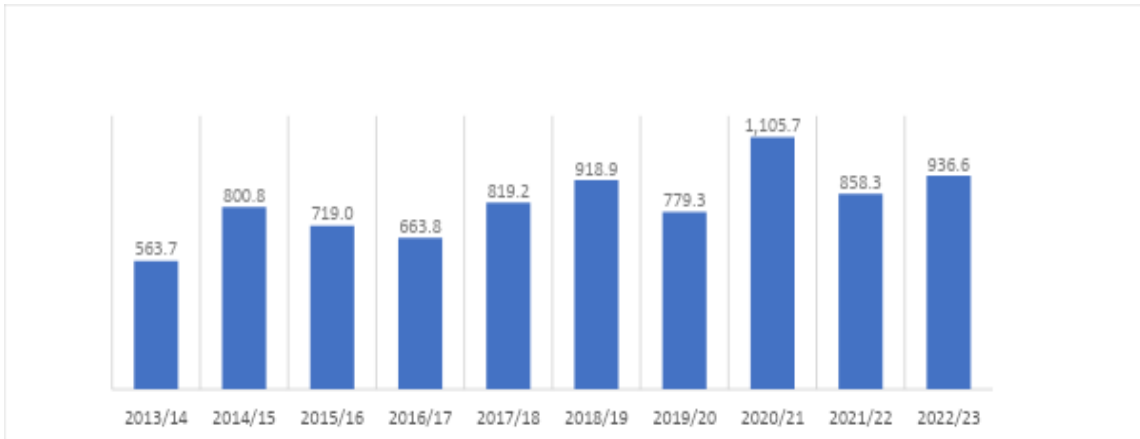
### ii. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Distinctly, over the past 10 years the county received a cumulative total of Ksh60 billion as equitable share and Ksh8.2 billion in own source revenue (OSR). In addition, the county also received allocations of Ksh2.4 billion from the national government's conditional grants and Ksh4.5 billion as donor loans and grants from development partners over the period.



Source: Controller of Budget reports

**Figure 4: Additional Allocations since FY 2013/14**



Source: Controller of Budget reports

**Realism of OSR projections by the county**

The county has never met its OSR target since devolution with the exception of FY 2020/21 where the county surpassed its OSR by 11.6%. , In the FY 2022/23 the county missed its OSR target by Ksh463.9 million.



Source: Controller of Budget reports

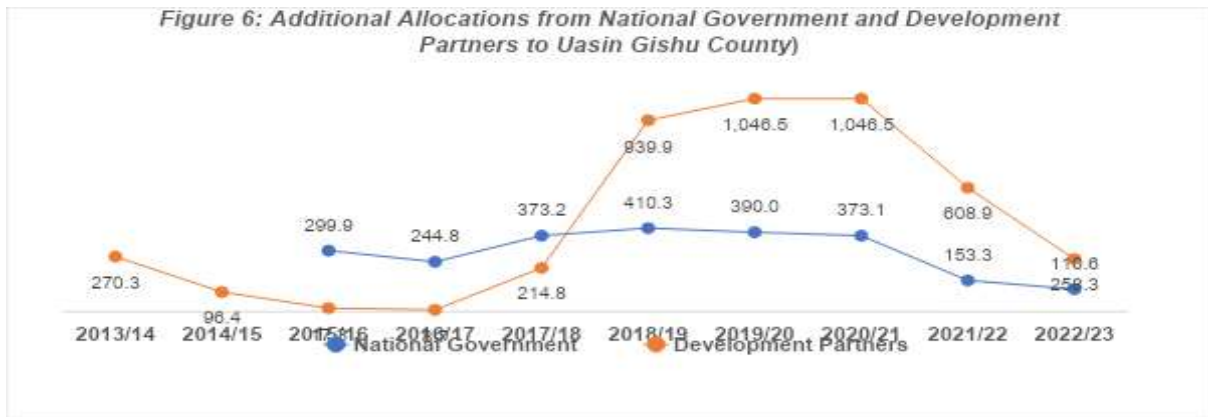
*Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Uasin Gishu County*

Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% Achieved	68.6	90.0	69.3	55.7	96.4	76.6	86.6	111.6	60.7	66.9

Source: Controller of Budget reports

**Additional Allocations**

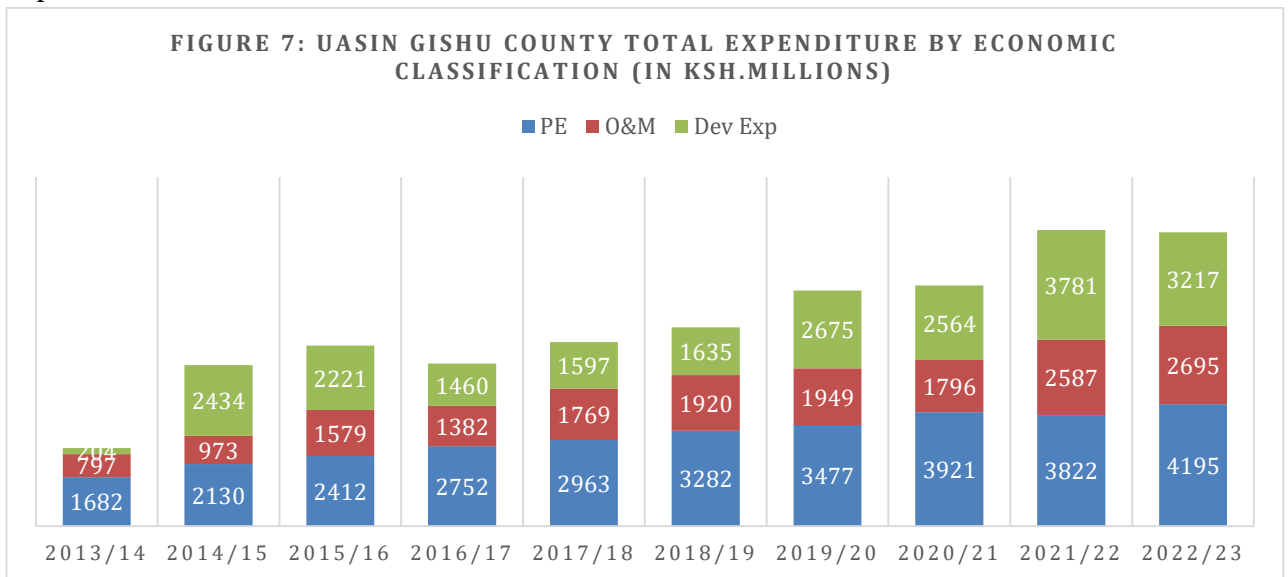
Uasin Gishu county has received additional allocations from the National government and development partners to complement different programs and projects. The actual spending for additional allocations from year to year is as shown below.



Source: Controller of Budget reports

### Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 45% of the total expenditure over the past ten years. Expenditure on operations and maintenance averaged about 21% of the total expenditure over the decade while development expenditure averaged about 29% of the total expenditure over the decade.



Source: Controller of Budget reports

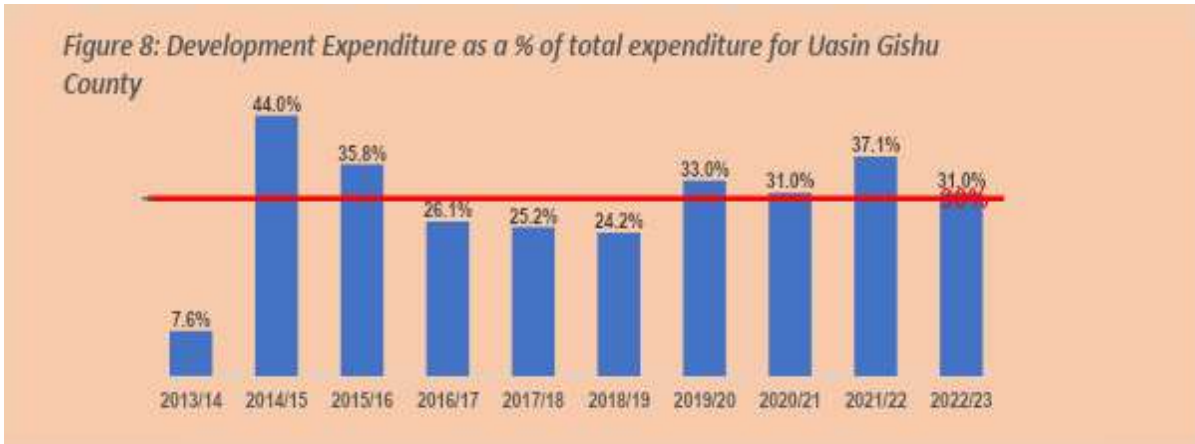
### Overview of the FY2023/24 Budget

The County's approved budget for the FY 2023/24 was Ksh10.25 billion, comprising Ksh3.19 billion (31.1 per cent) and Ksh7.06 billion (68.9 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented a decrease of 13.3 per cent compared to the previous financial year when the approved budget was Ksh11.82 billion and comprised of Ksh4.51 billion towards development expenditure and Ksh7.31 billion for recurrent expenditure.

## C. County Fiscal Risk Profile

### i. Development expenditure as a percentage of total expenditure

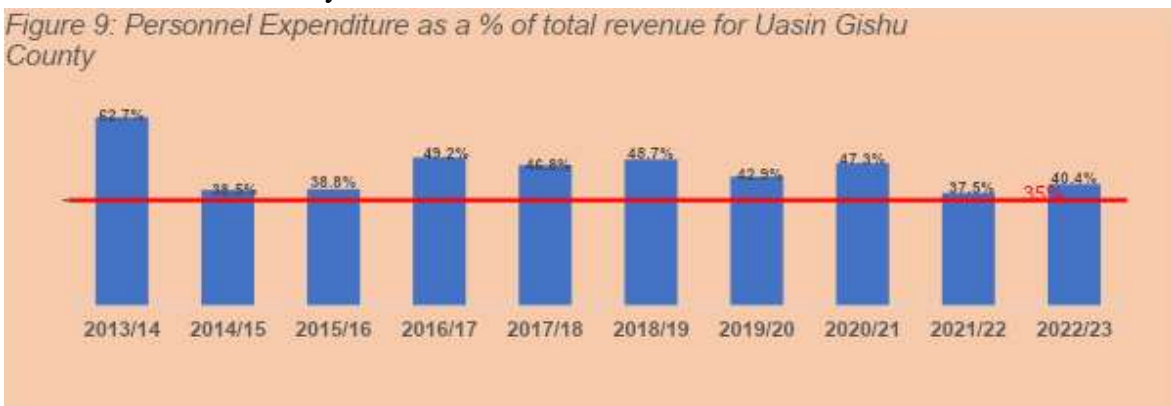
The county has been meeting the requirement to spend at least 30% of the total expenditure on development with the exception of FY 2013/14, FY 2016/17, FY 2017/18, and FY 2018/19 that contravene the PFM Act and the regulations. Notably, the county spent y 31.0 % on development in the FY 2022/23 which is a decrease from FY 2021/22 by 6.1%



Source: Controller of Budget reports

### Expenditure on wages and benefits as a percentage of total revenue

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from FY 2013/14 –FY 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2013/14 where the county spent 62.7% of its revenue on wages and benefits. Additionally, there is a increase on wages and benefits as a % of total revenue in FY 2022/23 by 2.9% from FY 2021/22.



Source: Controller of Budget reports

### ii. Audit Opinion

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Uasin Gishu county executive and assembly has had the following audit opinion from their relevant financial statements over the years. Audit Opinions for County Executive and County Assembly are:

Table 3: Audit Opinions for Uasin Gishu County (FY 2013/14-FY2022/23)

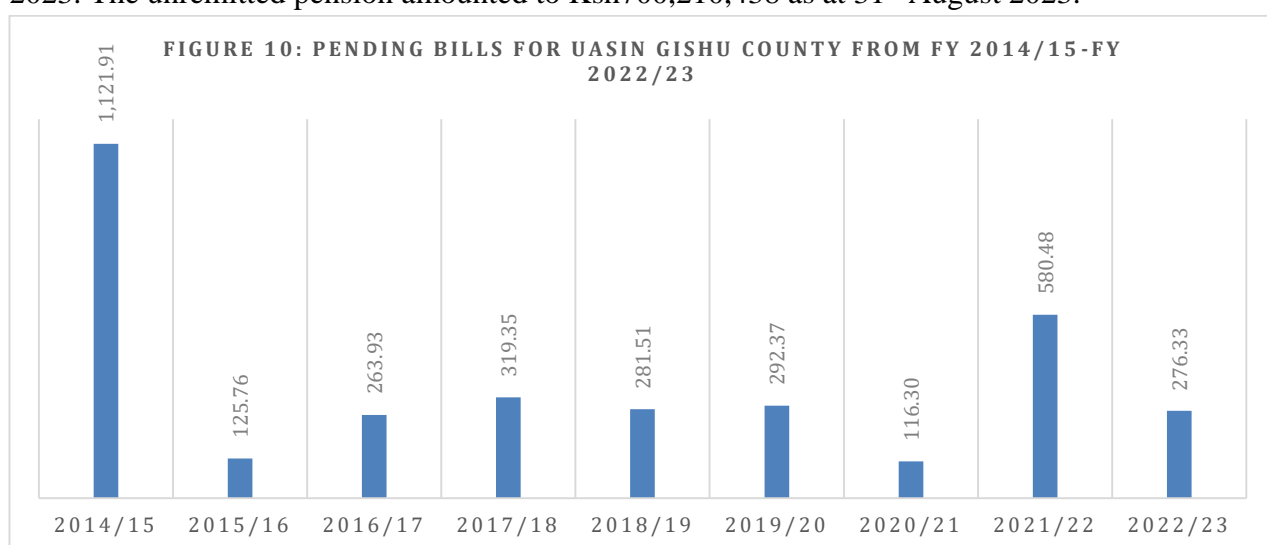
	2013/ 14	2014/ 15	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/2 1	2021/ 22	2022/ 23

County Executive	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Adverse	Qualified	Qualified	Qualified	Unqualified	Qualified	Qualified

Source: Office of the Auditor General Reports

### iii. Pending Bills

The county has reported pending bills amounting to Ksh39.64 million as at 31st December 2023. The unremitted pension amounted to Ksh700,210,438 as at 31<sup>st</sup> August 2023.



Source: Controller of Budget reports

**Table 4: The unremitted pension as at 31<sup>st</sup> August, 2023**

	Contribution Arrears(Ksh)	Accrued Interest(Ksh)	Actuarial Deficit (Ksh)	Defunct LAs (Ksh)	Total Debt (Ksh)
LAPTRUST	-	26,809,841.06	54,313,397.00	-	81,123,238.06
CPF	18,029,892.60	58,535,325.22	-	-	76,565,217.82
LAPFUND	14,161,007	521,312,944	-	7,048,030	542,521,982

Source: Pension Fund Reports

**Table 5: Annex of the list of Projects with the highest expenditure for the FY 2023/24 per Department, Uasin Gishu County**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh)	Implementation Status (%)
1	Administration and Devolution	Renovation of County Headquarters	County Head quarters	70,000,000	67,586,870	96.6
2	Eldoret Municipality	Proposed Upgrading of 64 Stadium in the Municipal of Eldoret.	Kiplombe (Eldoret West)	1,163,563,925	65,761,727	5.7
3	Clinical Services	Proposed construction of Kesses Phase II	Kesses	450,567,250	45,500,000	10.1
4	Clinical Services	Proposed construction of Turbo level IV Hospital	Tapsagoi	705,710,330	37,297,190	5.3
5	Lands and Physical Planning	Acquisition of land	Countywide	100,000,000	35,000,000	35.0
6	Clinical Services	Proposed construction of Ziwa Level V Phase III	Ziwa	415,317,248	32,000,560	7.7
7	Clinical Services	Proposed Erection and completion of the outpatient unit, ICU & HDU block Burnt Forest Hospital	Ainabkoi	60,000,000	30,449,440	50.7
8	Clinical Services	Proposed construction of Ziwa level V Phase II	Ziwa	806,562,179	29,159,263	3.6
9	Youths and Sports Development	Chagaiya High Altitude Training Camp (Phase III)	Tarakward	150,985,070	29,000,000	19.2
10	Clinical Services	Proposed construction of Sentry box, waiting bay, Pharmacy, Civil	Moiben	30,000,000	26,000,000	86.7



**Table 5: Annex of the list of Projects with the highest expenditure for the FY 2023/24 per Department, Uasin Gishu County**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh)	Implementation Status (%)
		works (Cabros) and renovation at UGDH				

Source: Controller of Budget reports

### County 028: Elgeyo-Marakwet County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Elgeyo-Marakwet County including information relating to expenditures and revenues and the county's adherence to key fiscal responsibility principles over the years.*

Table 1: General Information				
County Headquarter	Item			
Regional bloc	North Rift Regional Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	369,998	40	454,480	41
Rural	317,622	38	433,901	37
Urban	52,376	42	20,579	47
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	36,826	37,240	74,066
	6-14	58,084	59,024	117,108
	15-35	83,616	83,265	166,881
	36-60	35,274	36,306	71,580
	61+	13,350	11,482	24,832
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	77,854	40	99,861	41
Rural	66,361	38	93,720	38
Urban	11,493	43	6,141	47
Households size	4.8	18	4.6	17
Surface area (Sq. km)	3,030		3,030	
Population Density (people per sq. km)	122	28	150	28
Sub counties	4			
Constituencies	4			
Wards	20			
Dominant economic activity	Agriculture and forestry		Mango, Avocado, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	55.5	17	43.4	16
Poverty gap	16.6	23	13.4	13
Poverty severity			5.6	14

<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	44.8		10	
Poverty gap	10.8		15	
Poverty Severity	4		19	
<b>Child Poverty</b>	<b>2015/16</b>		<b>Rank</b>	
0-5 Years	36.2		23	
6-13 Years	49.1		16	
14-17 Years	58.9		10	
0-17 Years	46.7		17	
Gini Coefficient	33.8		33	
Age Dependency Ratio	87.2		25	
Old Age Dependency Ratio	7.7		24	
Child Dependency Ratio	79.4		25	
<b>Socio-economic outcomes</b>				
<b>Health</b>				
<b>Health outcomes</b>	<b>2012/13</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Child immunization (%)	70.8	15	95.9	17
People Living with HIV	8,400	39	4,381	39
Deliveries at health facility (%)	37.1	19	90	22
	<b>2019</b>		<b>Rank</b>	
Total Fertility Rate	2.9		36	
Infant Mortality Rate (Per 1,000 Live Births)	32.7		23	
Under five Mortality Rate (Per 1,000 Live Births)	50.5		23	
Maternal Mortality Rate (100,000 Live Births)	435		15	
	<b>Male</b>	<b>Rank</b>	<b>Female</b>	<b>Rank</b>
Life Expectancy at Birth (Years), 2019	57.9	29	62.5	32
Life Expectancy at 60 (Years), 2019	13.9	39	16.5	33
	<b>2015/16</b>		<b>Rank</b>	
Morbidity (sick/injured) (%)	10.8		43	
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	7		1	
No. of health facilities Level 3	25		7	

No. of health facilities Level 2	88		11
<b>Health infrastructure and Personnel</b>	<b>2019</b>		<b>Rank</b>
Bed density per 10,000 population	10		31
Health-workers per 10,000 population	10		32
<b>Health Expenditure</b>	<b>2019</b>		<b>Rank</b>
Average out of pocket outpatient expenditure (Ksh.)	1183		41
Average out of pocket inpatient expenditure (Ksh.)	530		15
<b>Health Insurance</b>	<b>2015/16</b>		<b>Rank</b>
Insurance coverage (%)	20.8		16
<b>Education</b>			
<b>Education Outcomes</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>
Population with primary education (%)	61.5	15	53.3
Population with secondary education (%)	18.3	27	21.5
Population with complete Primary or Higher education (%)			71.6
			30
Pre-Primary School Net Enrolment Rate (%)			77.7
Primary School Net Enrolment Rate (%)			82.3
Secondary School Net Enrolment Rate (%)			40.0
	<b>2009</b>	<b>Rank</b>	<b>2015/16</b>
Literacy levels (%)	77.6	15	89
<b>School Outcomes</b>	<b>2009</b>	<b>Rank</b>	<b>2015/16</b>
Primary school net attendance rates (%)	87.2	14	87.6
Secondary school net attendance rates (%)	18.9	25	26.4
<b>School Infrastructure, 2019</b>			
<b>No of schools</b>	<b>Public</b>		<b>Private</b>
ECDE centres	506		155
Primary schools	403		64
Secondary schools	127		2
<b>No. of teachers</b>	<b>Public</b>		<b>Private</b>
ECDE centres	1,240		348
Primary schools	3,820		784
Secondary schools	1,527		27

<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	25	19
Primary schools	29	18
Secondary schools	27	12

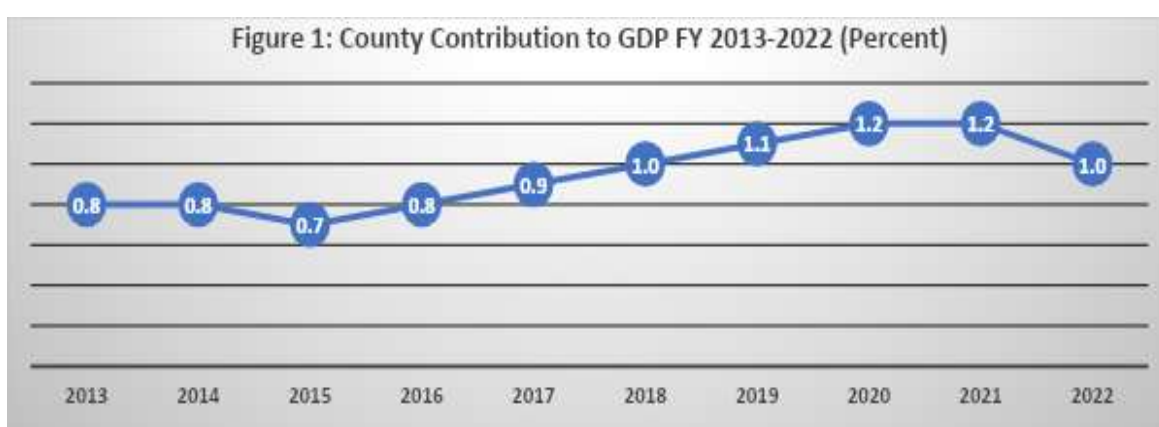
Source: CRA Fact Sheet Reports (2019)

### A. General County Profile

Elgeyo-Marakwet County is a county in Kenya which borders West Pokot County to the North, Baringo County to the East, Trans Nzoia County to the Northwest and Uasin Gishu County to the West.

It has a population of approximately 454,480 persons (2019 census) and covers a land area of 3,030 Sq. Km. Administratively, the county is divided into 4 Sub counties (Marakwet East, Marakwet West, Keiyo South and Keiyo North), 4 constituencies and 20 wards.

On poverty levels, human development indicators show that the county has 57 percent of residents living below the poverty line compared to the national poverty level of 46 percent. The dominant economic activity in the County is agriculture, forestry and fishing.



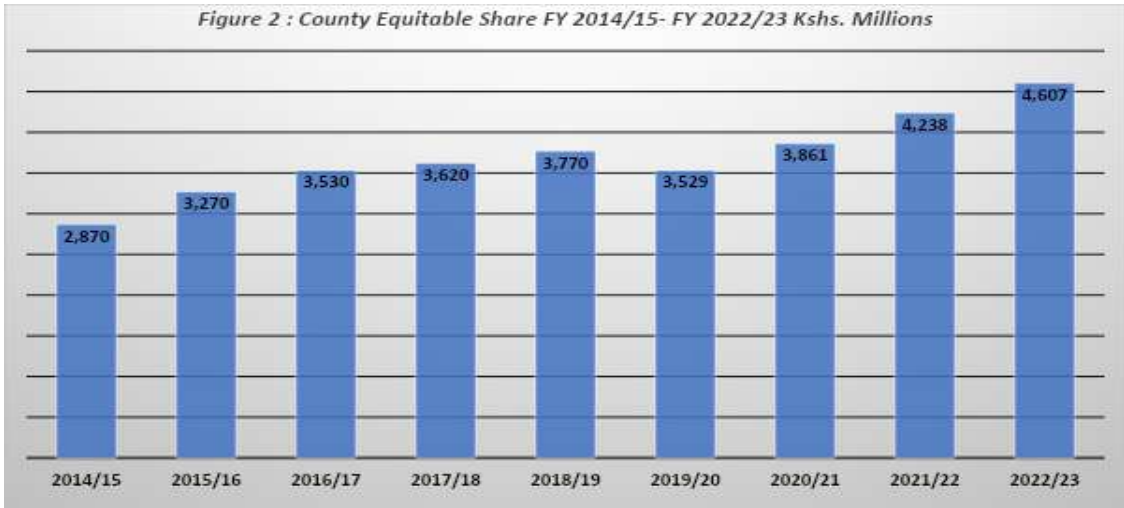
Source: KNBS

### B. County Budgetary & Economic Profile

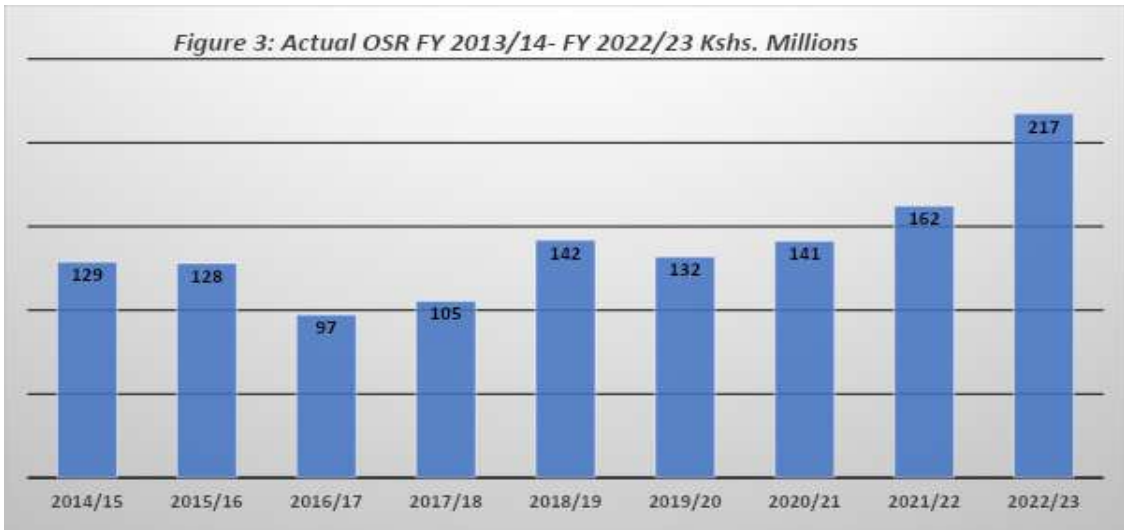
#### i. Revenues

The major sources of revenue for the county are equitable share and Own Source Revenue (OSR). Notably, over the past 10 years the county received a cumulative total of Ksh34 billion as equitable share and Ksh1.25 billion in OSR.

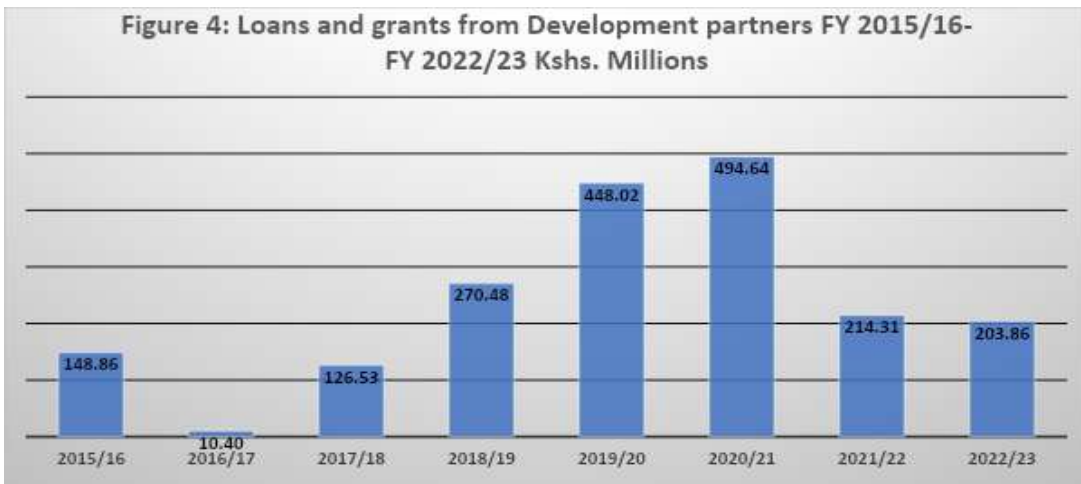
In addition, the county also received additional allocations both from the national government's share and from development partners amounting to Ksh890.77 million and Ksh1.92 billion respectively over the period.



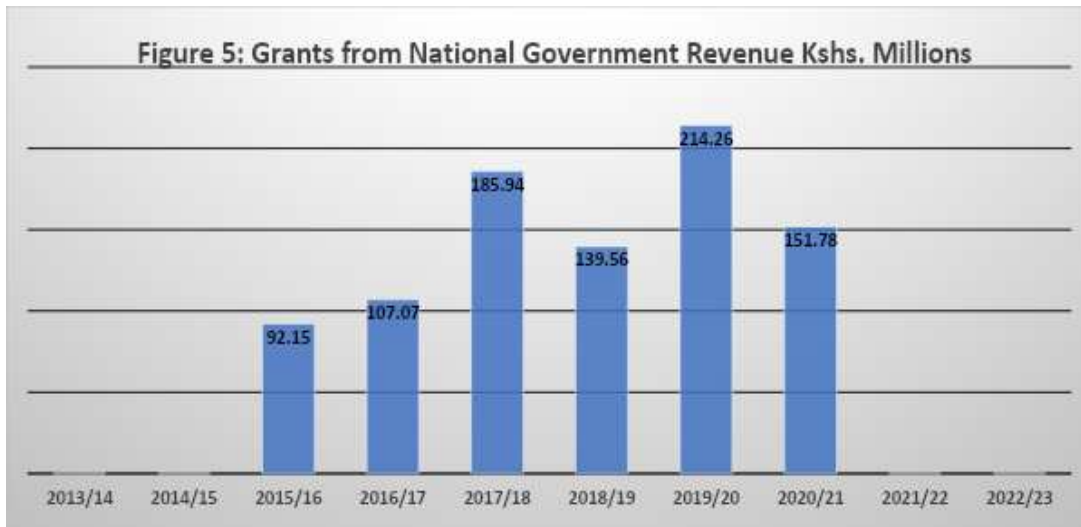
Source: Controller of Budget reports



Source: Controller of Budget reports



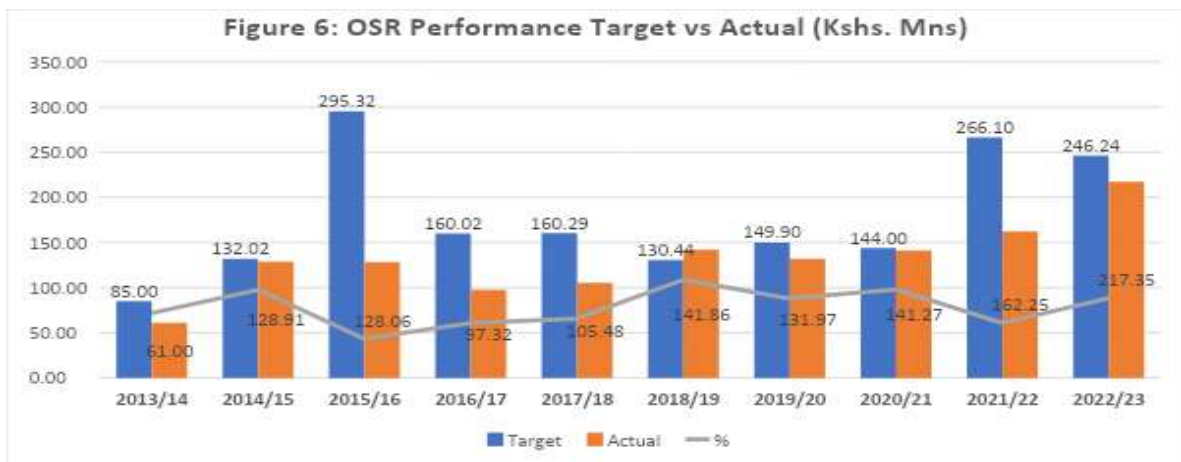
Source: Controller of Budget reports



Source: Controller of Budget reports

**Realism of OSR projections by the county**

Over the 10-year period of FY 2013/14-FY 2022/23, the county achieved an average of 78 percent of OSR against the target set. In the FY 2018/19 the county surpassed its revenue target by Ksh11.42 which was equivalent to nine percent of the target. OSR performance over the last 10 years is shown in the chart below.

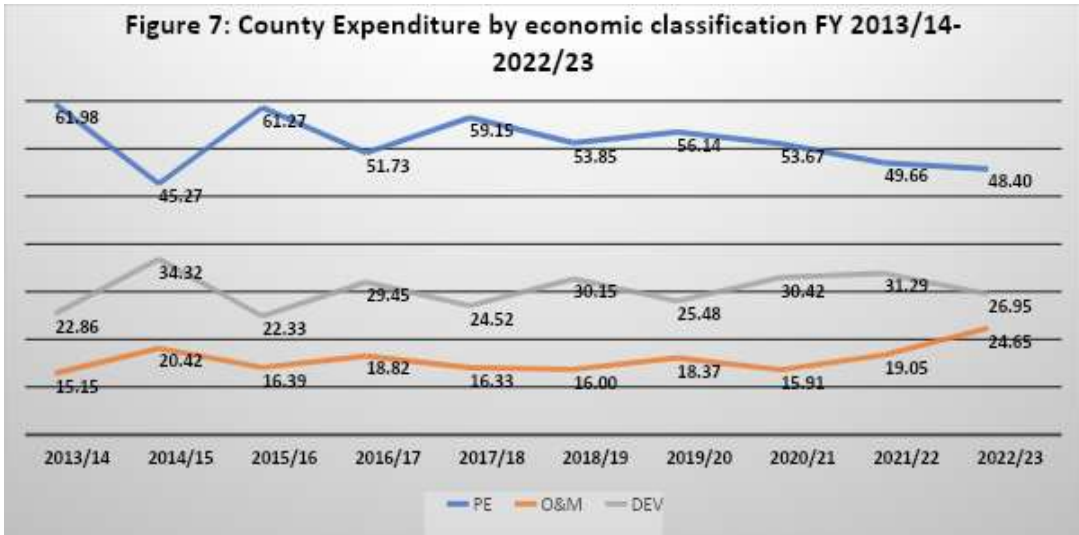


Source: Controller of Budget reports

**ii. County Expenditure**

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 54% of the total expenditure over the past ten years. Expenditure on operations averaging at 18% and development expenditure averaged at approximately 28% over the decade. The Chart below shows the expenditure by economic classification for Elgeyo-Marakwet County since the beginning of devolution.



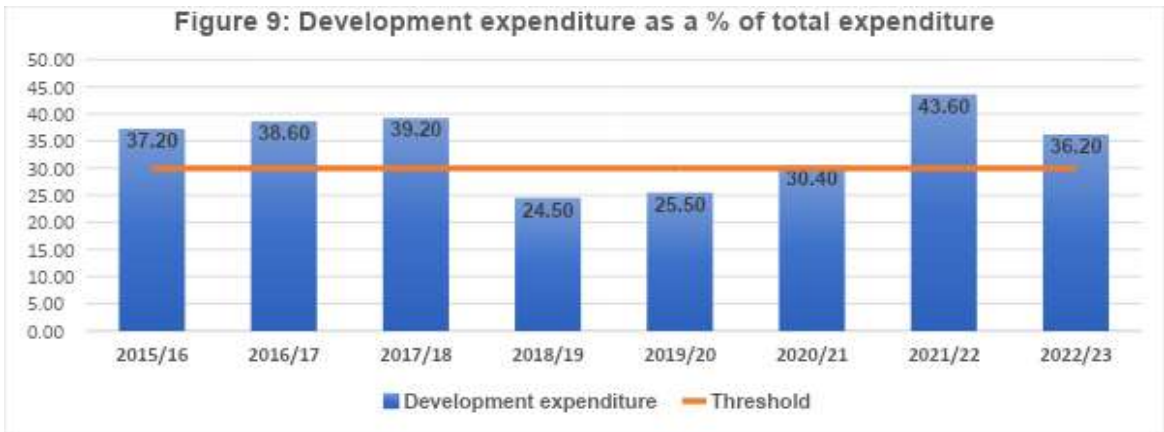


Source: Controller of Budget reports

**C. County Fiscal Risk Profile**

**i. Development expenditure as a percentage of total expenditure**

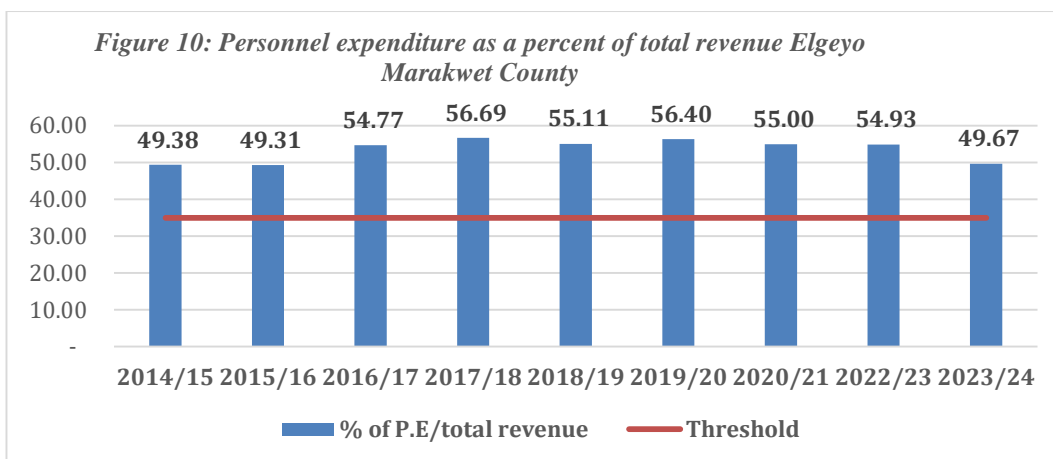
Section 107(2) (b) of the Public Finance Management Act, 2012 provides that over the medium term, a minimum of thirty per cent of the County Government’s budget shall be spent on development expenditure. Over the last 10 years, the county government has been surpassing the 30 percent threshold except for the FY 2018/19 and FY 2019/20 in which it spent 24.5 percent and 25.5 percent respectively.



Source: Controller of Budget reports

**ii. Expenditure on wages and benefits as percentage of total revenue**

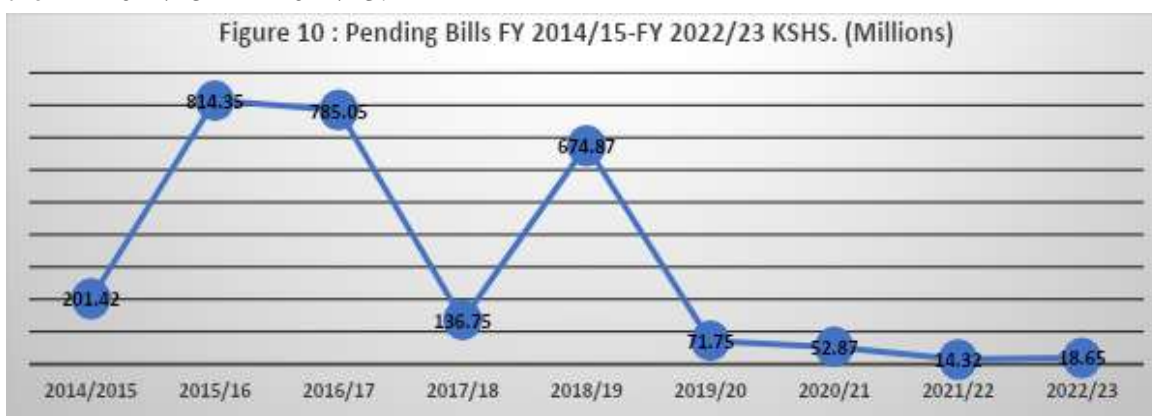
Regulation 25(1) (b) of the PFM (County Governments) Regulation, 2015 requires County Governments to ensure expenditure on wages and benefits does not exceed 35 percent of their total revenue. However, Elgeyo-Marakwet has not complied with this threshold from the FY 2014/15-FY 2023/24 as shown in Figure 10.



Source: Controller of Budget reports

### iii. Pending Bills

As at 31st December 2023, Elgeyo- Marakwet County government reported outstanding pending bills of Ksh2.79 million. The Chart below shows the changes in pending bills from the FY 2014/15- FY 2022/23.



Source: Controller of Budget reports

### iv. Pension Arrears

**Table 1: Elgeyo- Marakwet Pension Arrears as at 31st August 2023 Ksh.**

	Principal Debt	Accrued Interest	Actuarial Deficit	Defunct Local Authority	Total
<b>Lapfund</b>	-	62,239,396	-	479,018	<b>62,718,414</b>
<b>County Pension Fund</b>	2,609,337	3,246,211	-	-	<b>5,855,548</b>
<b>Laptrust</b>	-	303,088	363,750	-	<b>666,838</b>

Source: Retirements Benefit Authority

## Audit Opinions

FY	County Executive	County Assembly
2016/17	Qualified Opinion	Adverse Opinion
2017/18	Qualified Opinion	Qualified Opinion
2018/19	Qualified Opinion	Qualified Opinion
2019/20	Qualified Opinion	Qualified Opinion
2020/21	Qualified Opinion	Unqualified Opinion
2021/22	Qualified Opinion	Qualified Opinion

Source: Office of the Auditor General

## County 029: Nandi County Factsheet

### A. County Profile

*This fact sheet provides a summary of key budgetary and economic information for Nandi County including information relating to expenditure and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

Table 1: County General Information				
<b>County Headquarter</b>	<b>Kapsabet</b>			
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>County Rank</b>	<b>2019</b>	<b>County Rank</b>
Population	752,965	23	885,711	25
Rural	649,406	17	826,232	16
Urban	103,559	26	59,479	38
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	63,563	64,520	128,083
	6-14	109,129	111,005	220,134
	15-35	170,267	162,791	333,058
	36-60	76,404	80,414	156,818
	61+	25,065	22,529	47,594
	<b>2009</b>	<b>County Rank</b>	<b>2019</b>	<b>County Rank</b>
Households	154,784	24	199,426	25
Rural	130,683	15	180,826	17

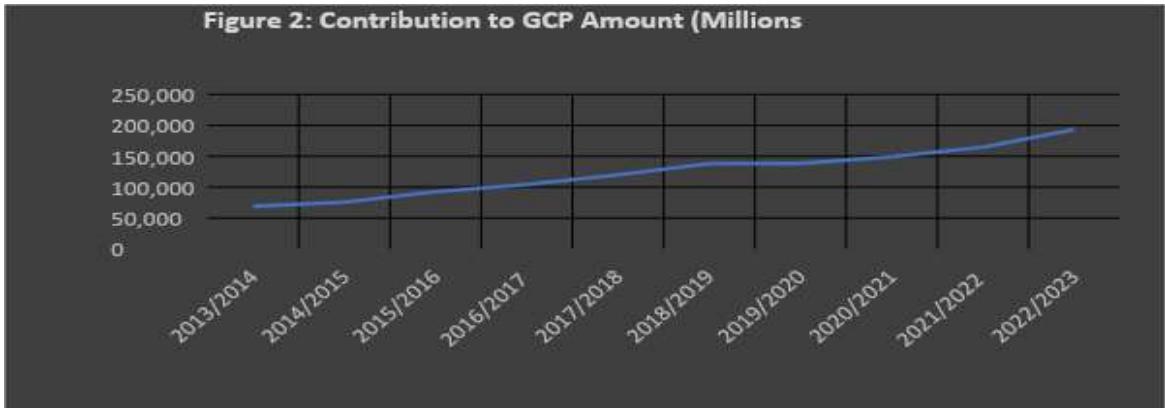
Urban	24,101	29	18,600	39
Households size	4.9	16	4.4	19
Surface area (Sq. km)	2,884		2,884	
Population Density (people per sq. km)	261	20	310	20
Sub counties	6			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture		Tea, Avocado, Coffee	
<b>SOCIO-ECONOMIC OUTCOMES</b>				
<b>HEALTH</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		1	
No. of health facilities Level 4	7		3	
No. of health facilities Level 3	15		15	
No. of health facilities Level 2	128		65	

<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>RANK</b>
Bed density per 10,000 population	7	44
Health-workers per 10,000 population	9	36
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	941	258
Primary schools	728	212
Secondary schools	158	13
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,194	389
Primary schools	5,616	1,252
Secondary schools	1,214	160
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	32	29
Primary schools	47	28
Secondary schools	33	11

Source: CRA report

## B. County Budget and Economic profile

### a) County contribution to GDP and GCP.



Source: Controller of Budget reports

### a) REVENUES

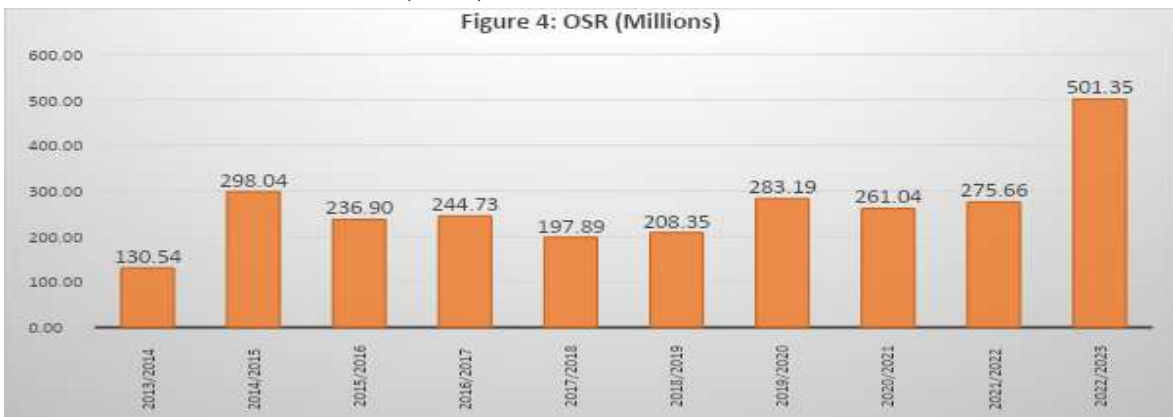
#### i. Equitable Share

Over the last 10 years, the total money allocated to Nandi County as an equitable share was Ksh59.993 billion.



Source: Controller of Budget reports

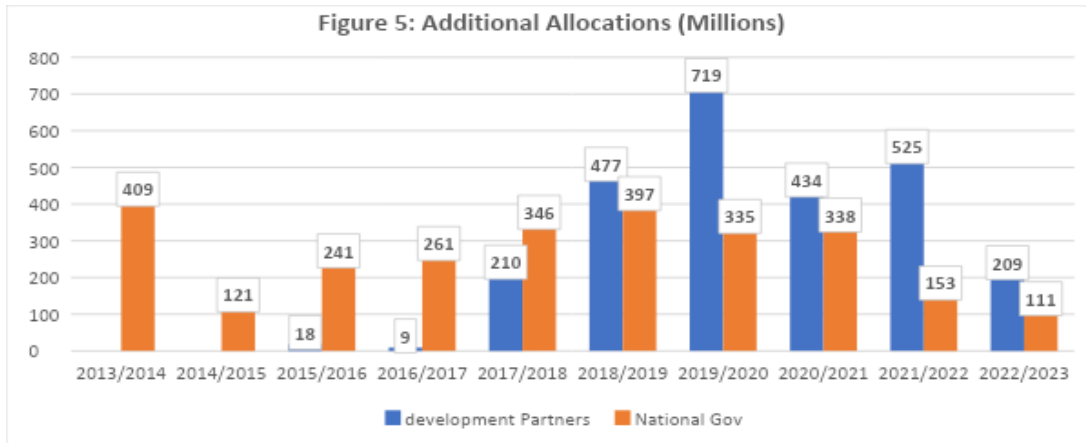
#### ii. Own Source Revenue (OSR)



Source: Controller of Budget reports

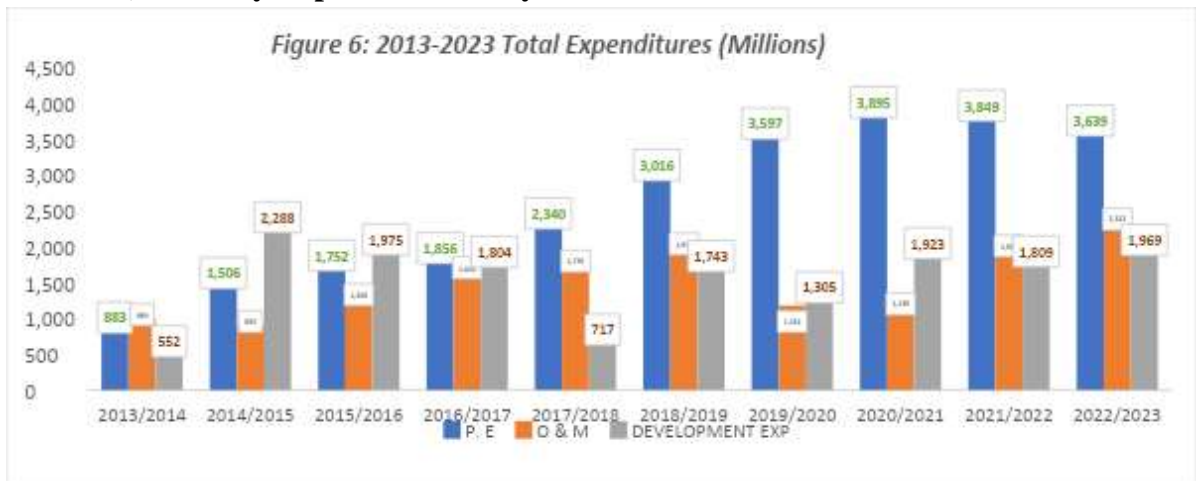
#### iii) Additional Allocations

The total additional allocations are both from conditional allocation by the national government and from development partners.



Source: Controller of Budget reports

**b) County Expenditure Analysis**



Source: Controller of Budget reports

**Overall, 2023/2024 County Budget**

The County’s approved supplementary budget for the FY 2023/24 is Ksh9.36 billion, comprising Ksh3.16 billion (33.8 per cent) and Ksh6.20 billion (66.2 per cent) allocation for development and recurrent programmes respectively. The list of development projects is shown in the Table 2.:

<b>Table 2: Nandi County, List of Development Projects with the Highest Expenditure</b>						
No.	Sector	Project Name	Project Location	Contract sum (Ksh.)	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation status (%)
1	County Assembly	Part Payment for Construction of Modern County Assembly chambers, Offices	Kapsabet	469,469,934	20,651,079	75

Source: Controller of Budget reports

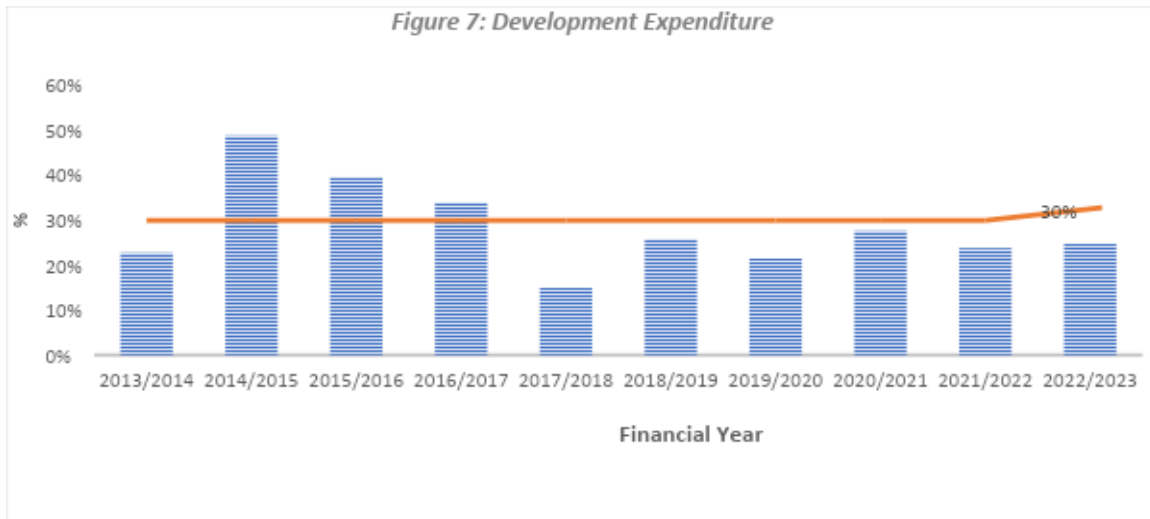


		and Its Auxiliary Amenities				
2	Health and Sanitation	Part Payment for Construction of Mother and Child Unit at the Nandi County Referral Hospital	Kapsabet	20,007,931	20,007,931	100
3	County Executive	Construction of Perimeter Wall at Governor's Building	Kapsabet	14,370,570	14,370,570	100
4	Transport and Infrastructure	Hire of Machinery for Road works	Countywide	9,937,272	9,937,272	100
5	Health and Sanitation	Construction of Mother and Child Hospital at Kapsabet County Referral Hospital	Kapsabet	9,527,586	9,527,586	100
6	Transport and Infrastructure	Supply of Fuel	Countywide	8,906,329	8,906,329	100
7	Transport and Infrastructure	Hire of Excavator for Road-works	Countywide	7,545,848	7,545,848	100
8	Education	Supply of ECDE Books	Countywide	4,365,000	4,365,000	100
9	Lands and Natural Resources	Purchase of Water Treatment Chemical	Kapsabet	3,547,282	3,547,282	100
19	Education	Provision for Purchase of Land for Operationalization of Kipsergech Vocational Training Centre	Chepkunyuk	3,000,000	3,000,000	100
<b>TOTAL</b>				<b>550,677,752</b>	<b>101,858,897</b>	<b>18.50</b>

### **C. County Fiscal Risk Profile**

#### **i. Personal Emolument & Development Expenditure**

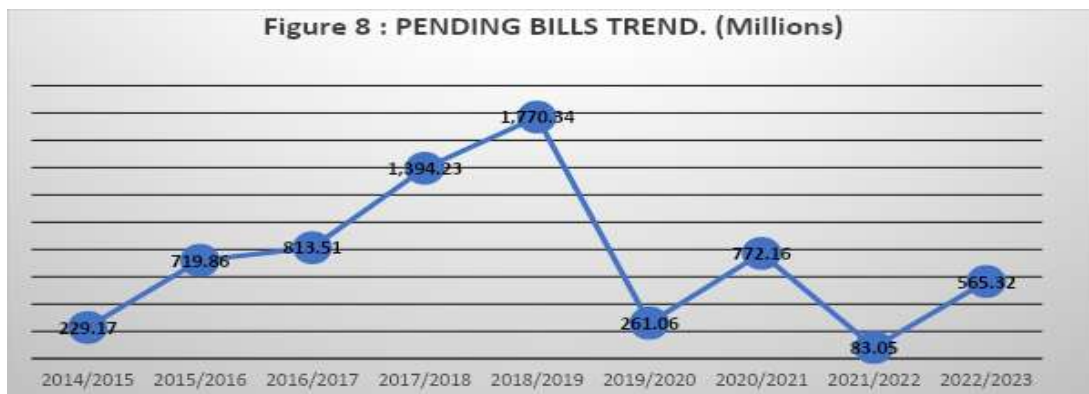
1. PFM Act, 2012 requires that the development expenditure should be at least 30% of the total expenditure. Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 per cent of the County's total revenue.



Source: Controller of Budget reports

**ii. Pending Bills**

- According to the Controller of Budget report 2022/23, the total pending bill for the county was Ksh565,320,543 million. Graph below shows the trend of pending bills since 2014.



Source: Controller of Budget reports

**iii. Outstanding Remittances**

- According to Retirement Benefit Authority data, as at 31/3/2024, the total outstanding pension deductions not remitted by Nandi County stood at **Ksh 899,314,194**

<b>Table 4: Outstanding Remittances: Total Debt Status Report As at 31st March 2024</b>		
<b>2023 - 2024 Financial Year</b>		
<b>LAPFUND</b>	<b>LAPTRUST</b>	<b>COUNTY PENSION FUND</b>
<b>667,272,478</b>	<b>33,384,984</b>	<b>198,656,732</b>

Source: RBA, 2024

**iv. Audit Opinion**

4. The auditor general audited books of account for the county and provide opinions on the management of public funds which is summarized in the Table 5.:

<b>Table 5: Audit Opinion</b>									
	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
<b>Audit Opinion</b>	Disclaimer	Disclaimer	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified

**Source:** OAG reports

### County 030: Baringo County Factsheet

*This fact sheet provides a summary of key budgetary and economic information for Baringo County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

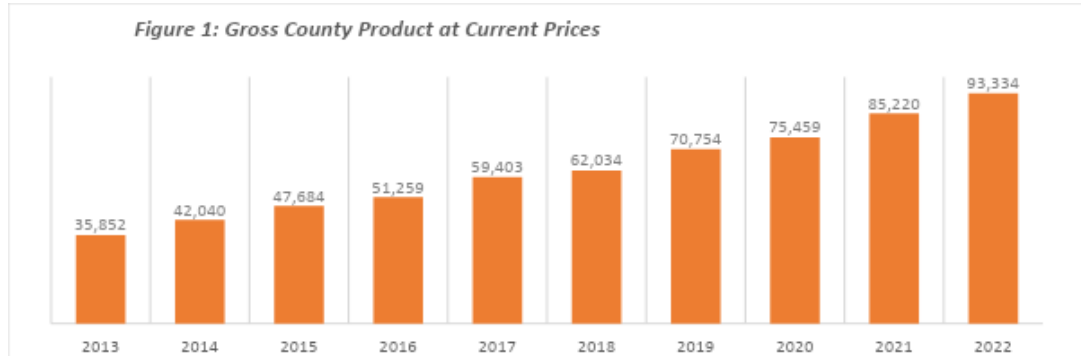
<b>Table 1: General information</b>				
<b>County Headquarter</b>	<b>Kabarnet</b>			
Regional bloc	North Rift Regional Economic Block			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	555,561	34	666,763	32
Rural	491,283	28	591,474	29
Urban	64,278	39	75,289	36
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	56,570	59,209	115,779
	6-14	87,839	92,560	180,399
	15-35	119,730	120,206	239,936
	36-60	48,827	48,837	97,664
	61+	17,461	15,509	32,970
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

Households	111,185	35	141,394	36
Rural	94,703	30	103,697	35
Urban	16,482	37	37,697	21
Households size	5.4	14	6.1	3
Surface area (Sq. km)	44,175		17,084	
Population Density (people per sq. km)	51	33	61	34
Sub counties	7			
Constituencies	6 (Baringo Central, Baringo South, Mogotio, Eldama Ravine, Baringo North, Tiaty)			
Wards	30			
Dominant economic activity	Agriculture                      Avocado, Mango, Coffee			
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	57.4	16	39.6	22
Poverty gap	21.6	15	9.7	21
Poverty severity			4.2	19

**Source: CRA County Fact Sheets (2019)**

## 2.0 County Budget and Economic Profile

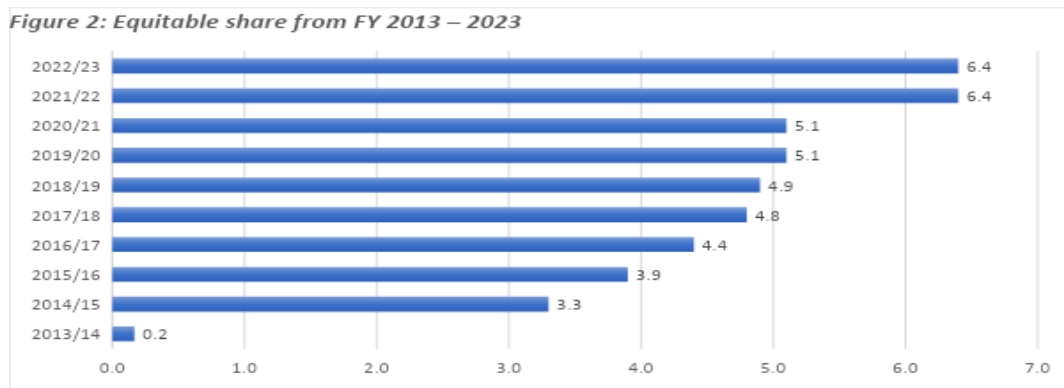
Baringo County contributes 0.76 % on average to the Country's Gross Domestic Product. The County's Gross County Product at current prices reveals an upward trend as per Figure 1 .



Source: KNBS

### a) Equitable share

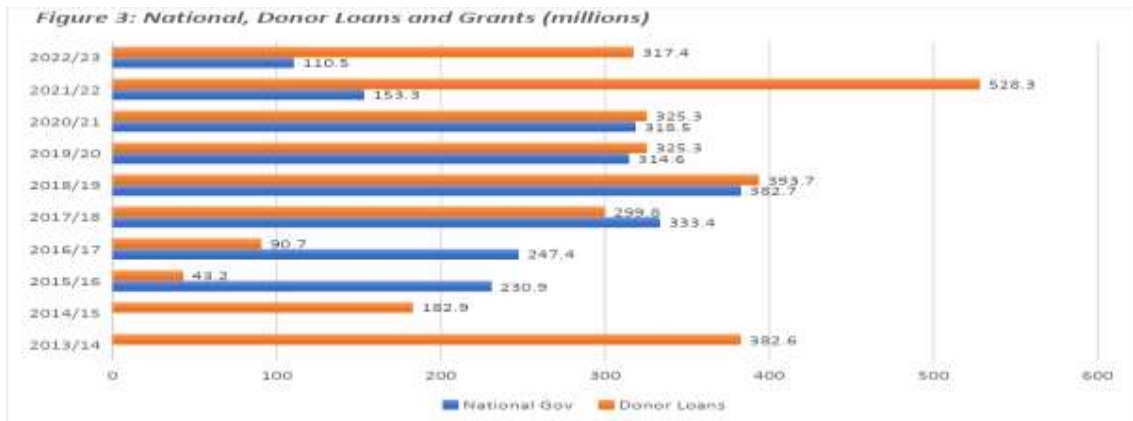
Baringo County has received a total of Ksh35.88 billion from the FY 2013/14 to FY 2023/24 as equitable share as shown in Figure 2.



Source: Division of Revenue Acts

### b) Additional Allocations

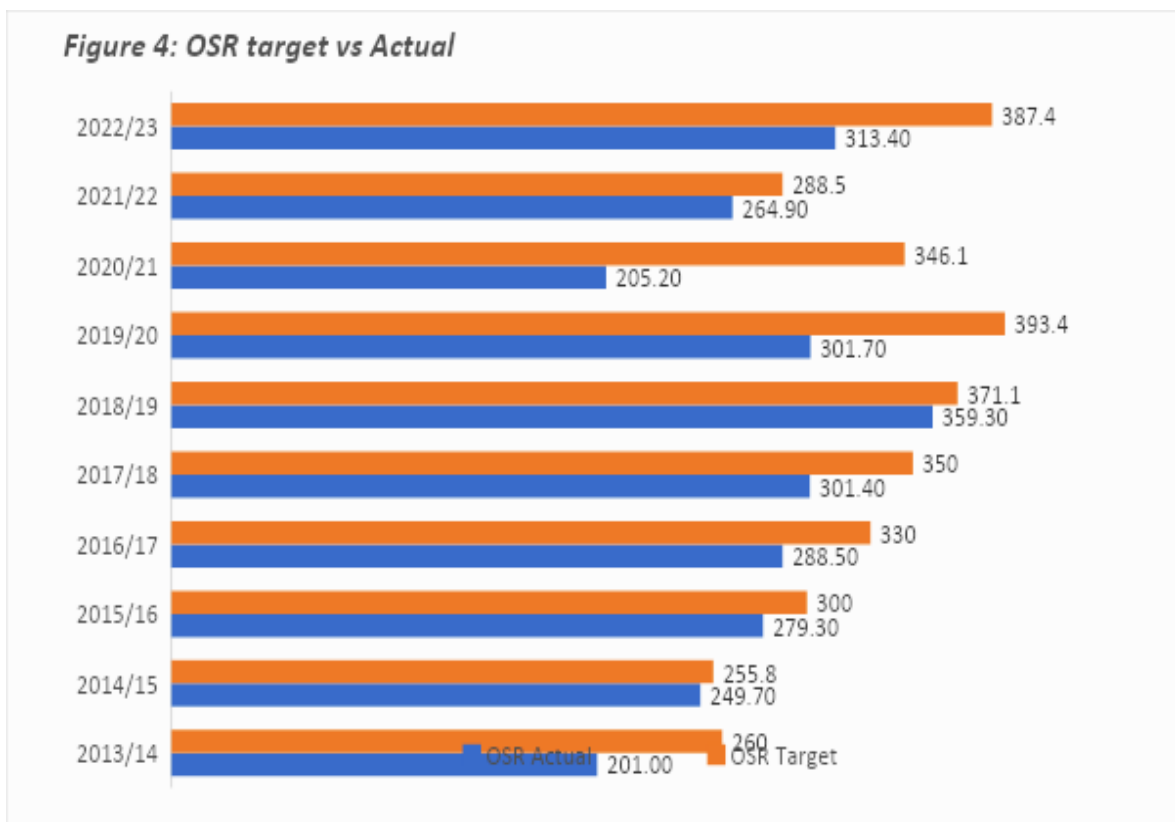
Baringo has received a total of Ksh2.1 billion as allocations from the National Government, and Ksh2.9 billion from donor loans and grants



Source: Controller of Budget reports

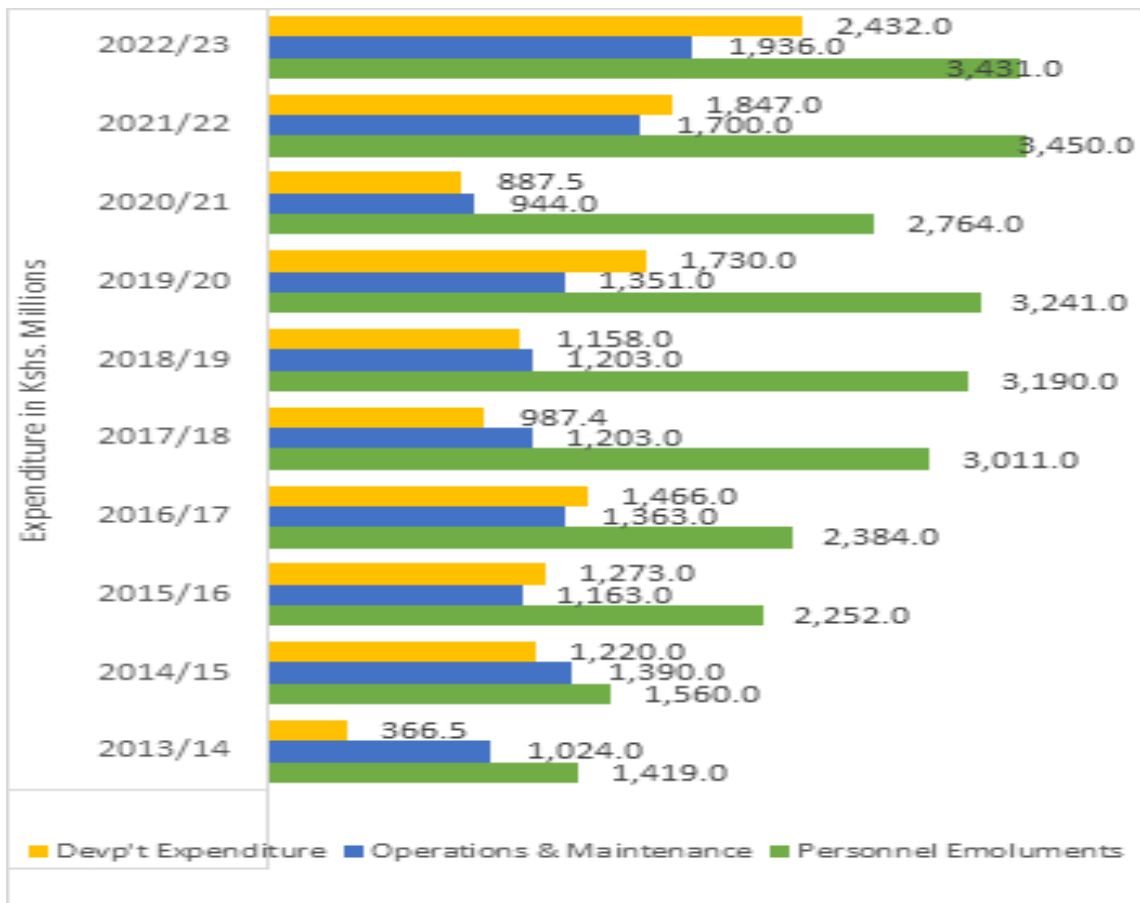
**c) Own source Revenue (OSR)**

Baringo County has generated resources of Ksh2.7 Billion since FY 2013/14 – FY 2022/23, against a target of Ksh3.2 Billion within the same time frame.



Source: Controller of Budget reports

### 3.0 County Fiduciary Risk Profile

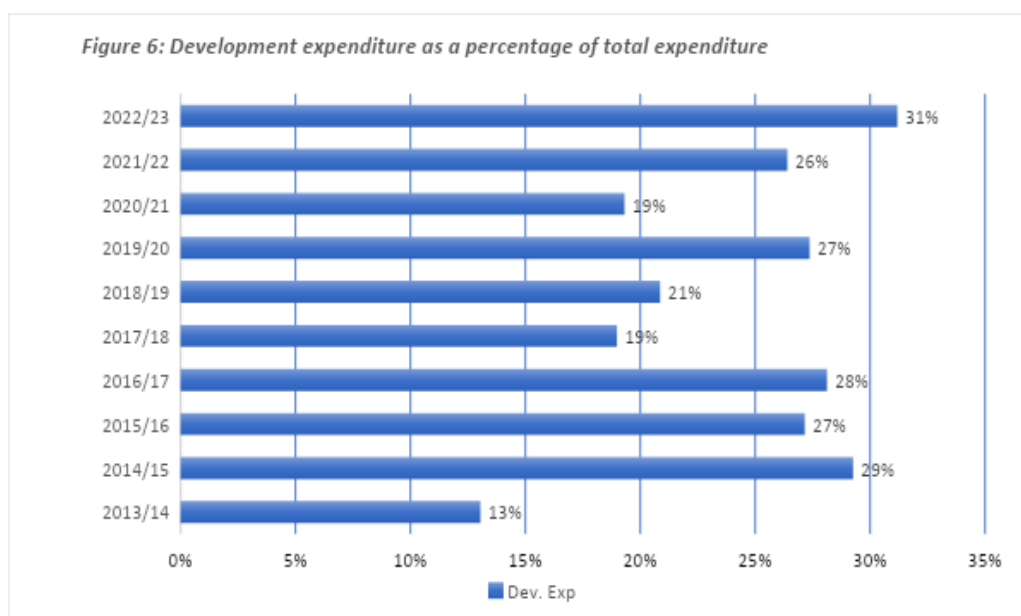


Source: Controller of Budget reports

#### a) Development Expenditure

An analysis of development expenditure for Baringo county for the 10 years show that development expenditure averaged 24%, falling below the 30% threshold as per the PFM regulations.





Source: Controller of Budget reports

**b) Overview of FY 2023/24 Budget and Projects**

The approved Budget of FY 2023/24 was Ksh9.55 billion consisting of Ksh4.45 billion (46.6 per cent) of development and Ksh5.10 billion (53.4 per cent) on recurrent expenditure.

**Table 2: List of Capital Projects For FY 2023/24**

Sector	Project Name	Project Location	Budget (Ksh)	Amount Paid	Paid (%)
County Executive	Qone Modogashe Pipeline Project	Lagdera	438,400,586	62,000,000	14%
County Executive	Bula Madina Bitumen	Baringo Township	97,809,866	97,809,866	100%
County Executive	Moit Water Park	Ijara	19,782,600	19,782,600	100%
County Executive	Construction of Masonry Perimeter Fence	Baringo Township	41,804,474	41,804,474	100%
County Executive	Proposed of power up grade at County Referral Hospital	Baringo Township	13,519,800	13,519,800	100%
County Executive	Construction of 250,000 litres of underground water storage	Baringo Township	12,214,452	12,214,452	100%
County Executive	Proposed Borehole Development and Assorted Works at ADC	Baringo Township	29,474,594	29,474,594	100%
County Assembly	Construction of Buildings Construction of Additional office block extension	Assembly Headquarters	98,570,082	80,565,592	80%

Table 2: List of Capital Projects For FY 2023/24					
Sector	Project Name	Project Location	Budget (Ksh)	Amount Paid	Paid (%)
County Executive	Proposed Construction of New Access Roads at Soko Mugdi Market Center	Baringo Township	65,632,234.50	65,632,234.5	100%
<b>TOTAL</b>			<b>817,208,688.5</b>	<b>422,803,612.5</b>	<b>52%</b>

Source: Controller of Budget reports

**c) Historical Pending Bills (millions)**

Table 2: Pending Bills									
2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	460.0	132.03	91.4	91.4	63.6	78.6	195.3	236.9	178.0

Source: Controller of Budget reports

Table 3: unremitted Pension				
FUND	CONTRIBUTION ARREARS	ACCRUED INTEREST	ACTUARIAL DEFICIT	TOTAL DEBT
LAP TRUST		6,635,253.91	4,095,954	10,731,207.91
COUNTY PENSION FUND (CPF)		1,569,989.93	-	1,569,989.93
LAP FUND	9,156,069	395,724,935	12,998,746	417,879,750
<b>TOTAL ARREARS</b>				<b>430,180,947.84</b>

Source: Pension Fund reports

**d) Audit Opinions.**

The Auditor General has audited the financial statements of Baringo County and rendered opinions as per table 4 over the years.

Table 4: Audit Opinions										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018 /19	2019/ 20	2020/ 21	2021/22	2022/23

<b>County Executive</b>	Disclaimer	Qualified	Qualified	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
<b>County Assembly</b>				Adverse	Adverse	Adverse			Qualified	Qualified

Source: Office of the Auditor General

### County 031: Laikipia County Factsheet

*This fact sheet provides a summary of key budgetary and economic information for Laikipia County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

<b>Table 1: General Information of Laikipia County.</b>				
<b>County Headquarter</b>	<b>Nanyuki</b>			
Regional bloc	<b>Mt. Kenya &amp; Aberdares Regional Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	399,227	39	518,560	39
Rural	318,298	37	391,200	38
Urban	80,929	35	127,360	22
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	38,806	39,689	78,495
	6-14	57,318	59,269	116,587
	15-35	92,491	90,845	183,336
	36-60	53,185	54,604	107,789
	61+	17,300	15,030	32,330
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	103,788	36	149,271	33
Rural	78,628	35	104,463	34
Urban	25,160	26	44,808	17

Households size	3.9	41	3.6	40
Surface area (Sq. km)	9,462		9,462	
Population Density (people per sq. km)	42	35	54	35
Sub counties	5			
Constituencies	3			
Wards	15			
Dominant economic activity	Agriculture, forestry and fishing		Avocado, Citrus, Mango	
<b>SOCIOECONOMIC OUTCOMES</b>				
<b>HEALTH</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	6		7	
No. of health facilities Level 3	10		10	
No. of health facilities Level 2	72		103	
<b>Health infrastructure and Personnel</b>	<b>2019</b>		<b>RANK</b>	
Bed density per 10,000 population	15		19	
Health-workers per 10,000 population	17		17	

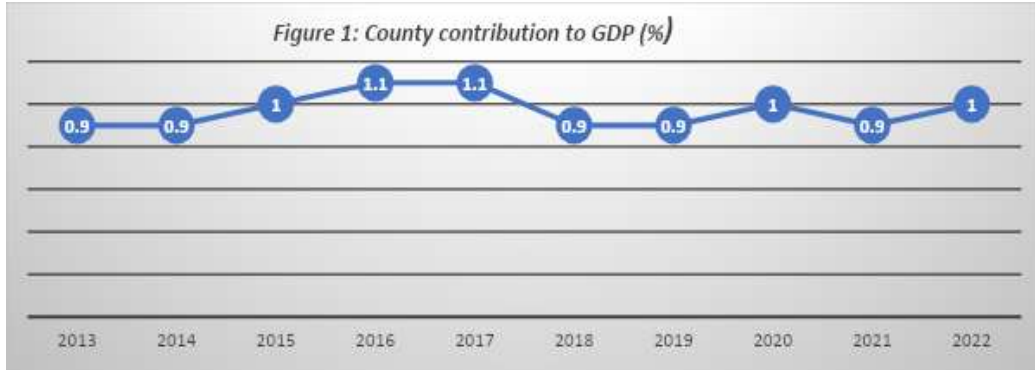
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	428	139
Primary schools	282	72
Secondary schools	117	18
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	783	199
Primary schools	2,719	775
Secondary schools	1,413	179
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	26	33
Primary schools	31	16
Secondary schools	26	15

Source: CRA reports

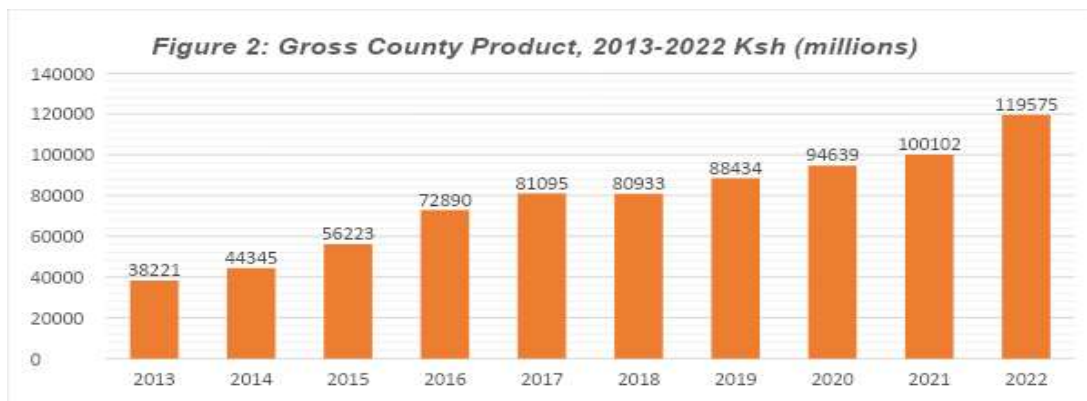
## 2.0 County Budget and Economic Performance

### i. Gross County Product (GCP)

County contributes 1.0 % on average to the Country's Gross Domestic Product. The trend for the County's Gross County Product is as per Figure 2.



Source: Controller of Budget reports

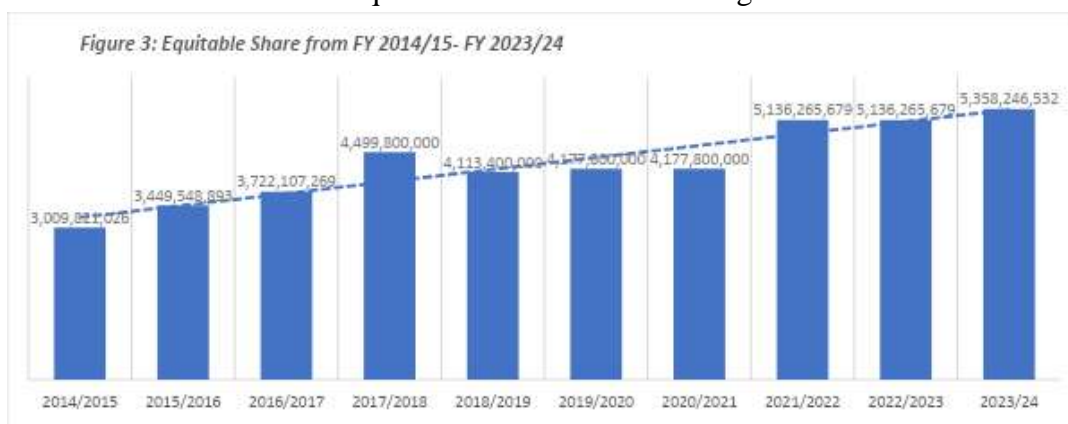


Source: Controller of Budget reports

### ii. Revenue Analysis

#### a) Equitable share

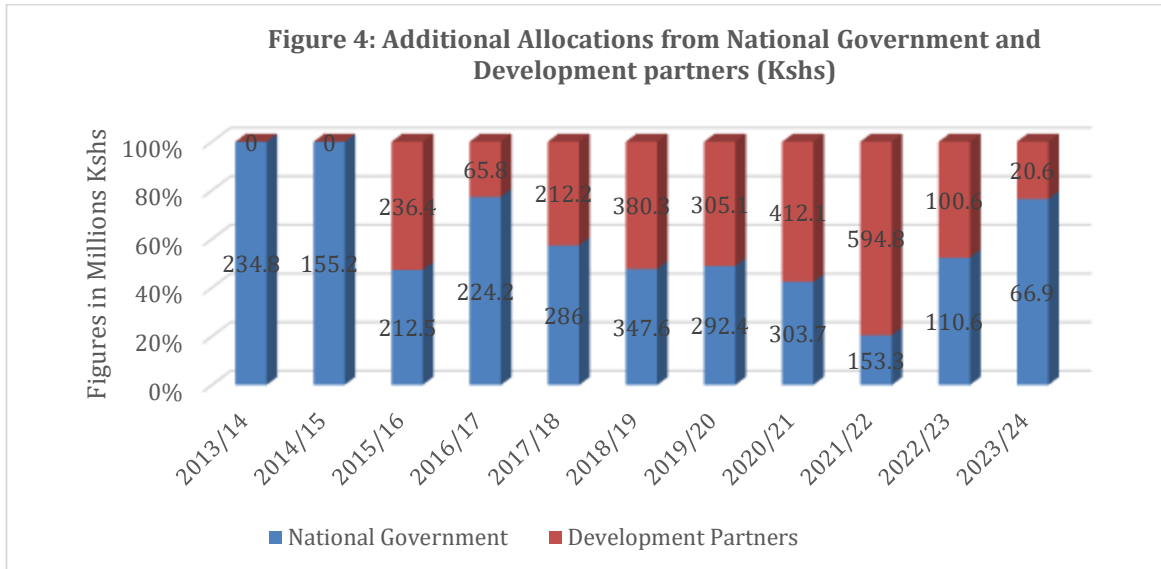
County of Laikipia has received a total of Ksh42, 781,055,078 from financial year 2014/15 to FY 2023/24 as equitable share as shown in Figure 3



Source: Controller of Budget reports

**b) Additional Allocations from National Government and development Partners.**

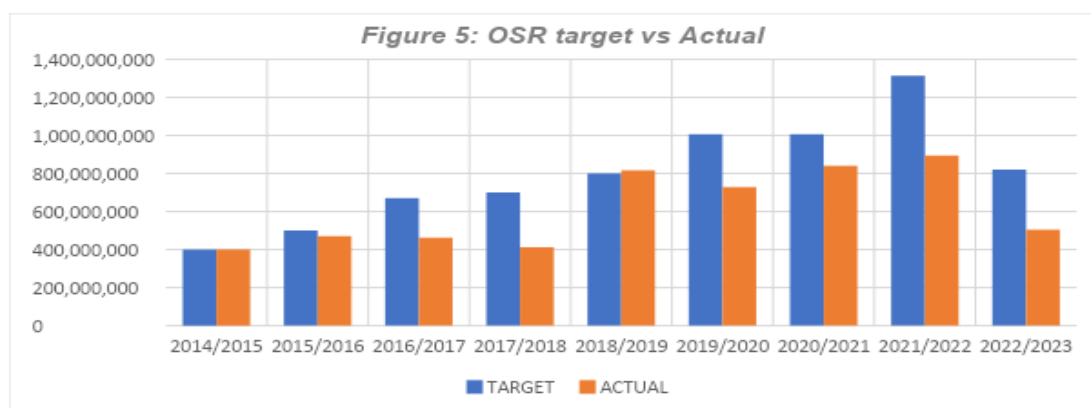
Laikipia county has received a total of Ksh2,320,426,071 in form of additional conditional allocations from National Government and a total of Ksh2,327,808,612 from development partners in form of loans and grants from FY 2013/14 to FY 2023/24 and unconditional grants of Ksh1,515,334 in FY 2023/24 from Court fines. The respective allocation per financial year is as shown in Figure 4.



Source: Controller of Budget reports

**c) Own Source Revenue (OSR)**

Laikipia County has in some years generated resources lower than the set targets. The highest collection being in financial year 2020/21 at Ksh894,884,655 as per Figure 5.

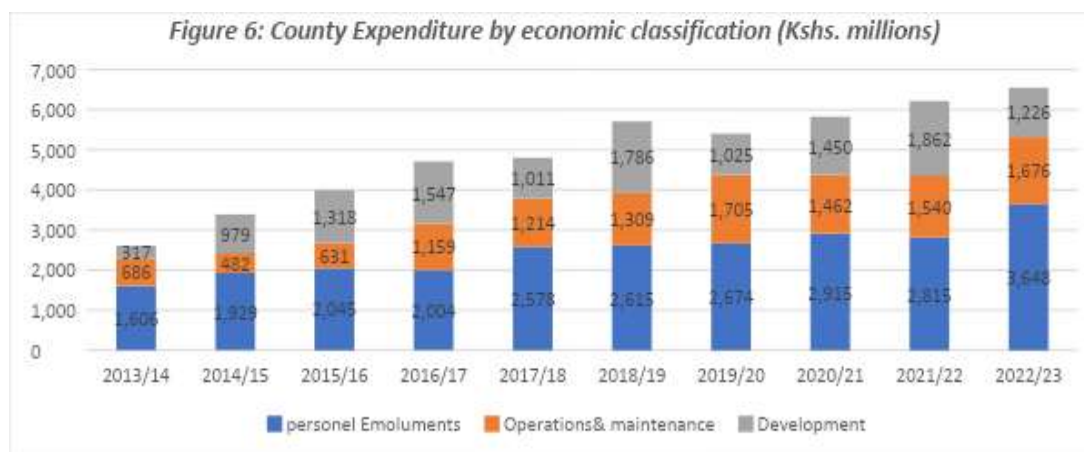


Source: Controller of Budget reports



### iii. Expenditure Analysis

Expenditure on development has varied over the years with the highest expenditure at Ksh1,862 million in FY 2021/22. Expenditure on operations and personnel emoluments are as per Figure 6.



Source: COB reports

The list of development projects in the financial year 2023/24 is shown in the Table below.

Table 2: Laikipia County, List of Development Projects with the Highest Expenditure						
No	Sector	Project Name	Project Location	Contract sum (Ksh)	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh)	Implementation status (%)
1	Finance	Renovations at Nyahururu Social Hall	Igwamiti Ward	1,053,877.00	1,053,877.00	100
2	Infrastructure	Opening, Grading and Culvert Installation Works at Ngorong to Nosorai to Olmoitok Dispensary in Mukogondo West	Mukogodo East Ward	3,253,504.20	3,253,504.20	100
3	Infrastructure	Grading, Gravelling and Culverts Installation Works of Kagaa-Mwireri Road in Rumuruti Ward	Rumuruti Ward	3,936,228.00	3,936,228.00	100
4	Agriculture	Rehabilitation of Nyakinyua Dam in Githiga Ward	Githiga Ward	3,100,000.00	3,100,000.00	100

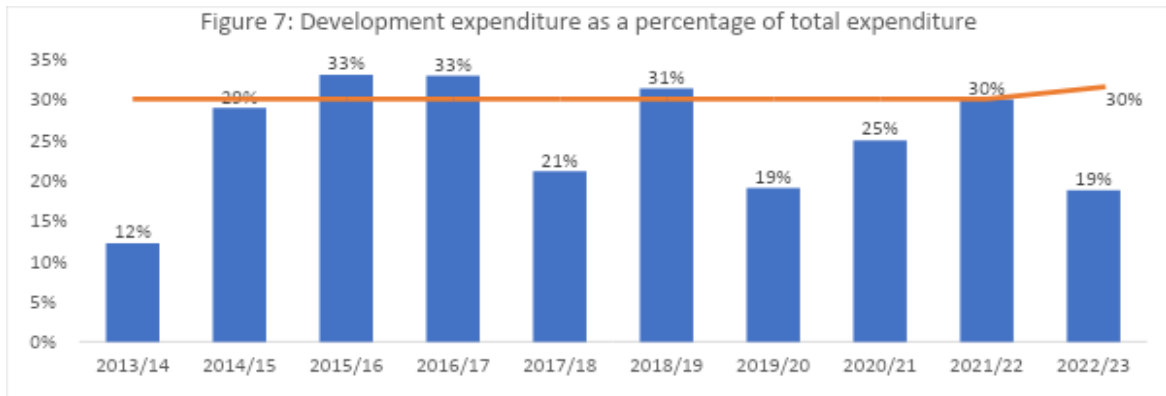
<b>Table 2: Laikipia County, List of Development Projects with the Highest Expenditure</b>						
5	Water	Second and Final Payment for Rehabilitation of Matigeri Borehole	Marmanet Ward	3,944,000.00	3,944,000.00	100
6	Water	Drilling of Ndunyoloip Borehole in Sosian Ward	Sosian Ward	1,801,480.00	1,801,480.00	100
7	Infrastructure	First Instalment Payment in Respect of Proposed Mukuri Bridge in Nanyuki Ward	Nanyuki Ward	12,481,727.60	12,481,727.60	100
8	Health and Sanitation	Medical Drugs, Non-Pharmaceuticals, and Lab, Reag	Nanyuki Teaching and Referral Hospital	80,000,000	65,571,333	70
9	Health and Sanitation	Medical Drugs, Non-Pharmaceuticals And Lab	Laikipia West, East and North Sub-County Stores	169,250,000	77,047,445	45
10	Trade	Proposed Abulition Block at Kinamba Market in Githiga Ward	Githiga Ward	3,894,392.00	3,894,392.00	100
<b>TOTAL</b>				<b>282,715,209</b>	<b>176,083,987</b>	<b>62.28</b>

Source: Controller of Budget reports

### **3.0 County Fiscal Risk Profile**

#### **a) Development Expenditure as a percentage of total expenditure**

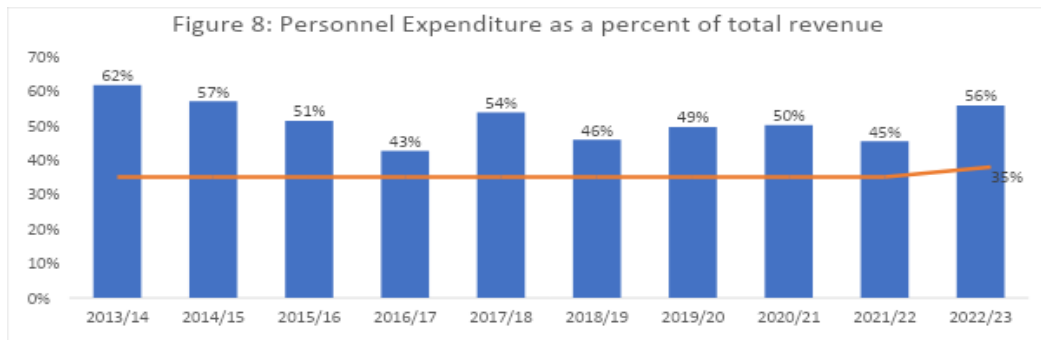
A further analysis of the development expenditure of the County indicates that the county did not comply with the requirement of spending at least 30% of total budget to development expenditure in some years. The highest expenditure on development was in FY 2015/16 and FY 2016/17 at 33% as per Figure 7.



Source: Controller of Budget reports

**b) Expenditure on wages and benefits as a percentage of Total Revenue**

County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Laikipia County has never been complied with this requirement over the years as per Figure 8



Source: Controller of Budget reports

**c) Pending Bills and Outstanding Pension Debts**

F Y	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Amt (Millions)</b>	484.00	1,126.81	854.57	760.61	80.1	1,879.97	712.6	855.12	2,056.18

Source: Controller of Budget reports

<b>Table 4: Outstanding pension debts at 31st March,2024</b>			
<b>LAPFUND</b>	<b>LAPTRUST</b>	<b>County Pension Fund</b>	<b>TOTAL</b>
<b>797,773,290</b>	29,820,895	52,192,534	<b>879,786,719</b>

Source: Controller of Budget reports

**d) Accountability: Audit Opinions.**

The Auditor General has audited the financial statements of Laikipia County and rendered opinions as per Table 2 over the year

<b>Table 5: Audit Opinions for Laikipia County</b>									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Executive</b>	Disclaimer	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
<b>Assembly</b>				Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Controller of Budget reports

### County 032: Nakuru County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Nakuru County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### A. General County Profile

General Information				
County Headquarter	Nakuru			
Regional bloc	Mt. Kenya & Aberdares Regional Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,603,325	4	2,162,202	3
Rural	875,980	5	1,115,122	5
Urban	727,345	4	1,047,080	4
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	161,243	164,963	326,206
	6-14	242,532	246,577	489,109
	15-35	427,854	409,042	836,896
	36-60	201,557	211,188	412,745
	61+	51,639	45,471	97,110
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	411,252	3	616,046	3
Rural	199,198	5	276,259	5
Urban	212,054	4	339,787	4
Households size	3.9	40	3.6	34
Surface area (Sq. km)	7,495		7,495	
Population Density (people per sq. km)	214	21	290	21
Sub counties	11			
Constituencies	11			
Wards	55			
Dominant economic activity	Agriculture and fishing		Avocado, Mango	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	40.1	36	29.1	35
Poverty gap	12.1	32	7.8	33

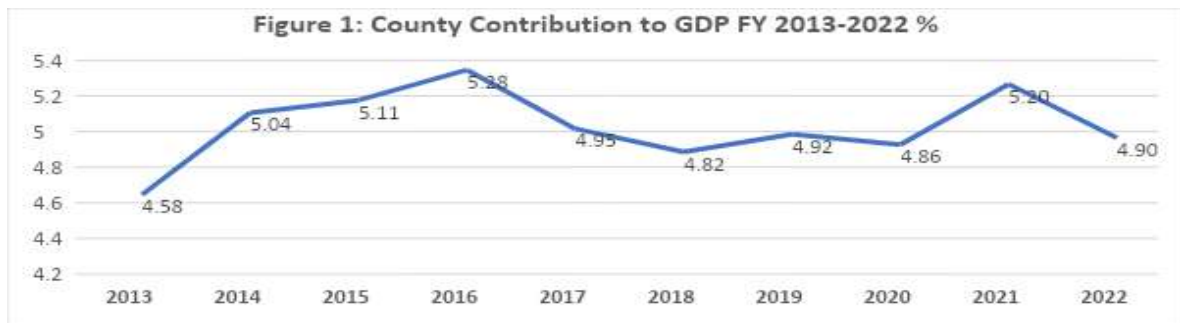
Poverty severity			2.8	33
<b>Food poverty</b>		<b>2015/16</b>		<b>Rank</b>
Poverty headcount		19.6		43
Poverty gap		4.8		42
Poverty severity		1.7		42
<b>Child Poverty</b>		<b>2015/16</b>		<b>Rank</b>
0-5 Years		26.9		37
6-13 Years		36.6		34
14-17 Years		37.2		35
0-17 Years		33.5		36
Gini Coefficient		38.1		11
Age Dependency Ratio		85.5		26
Old Age Dependency Ratio		7.1		25
Child Dependency Ratio		78.5		26

Source: CRA

It has a population of approximately 2,162,201 persons (2019 census) and covers a land area of 7,495 Sq. Km. Administratively, the county is divided into 11 sub counties, 11 constituencies and 55 wards.

Its major economic activities include; agriculture, transport & storage, wholesale & retail trade, tourism and electricity supply

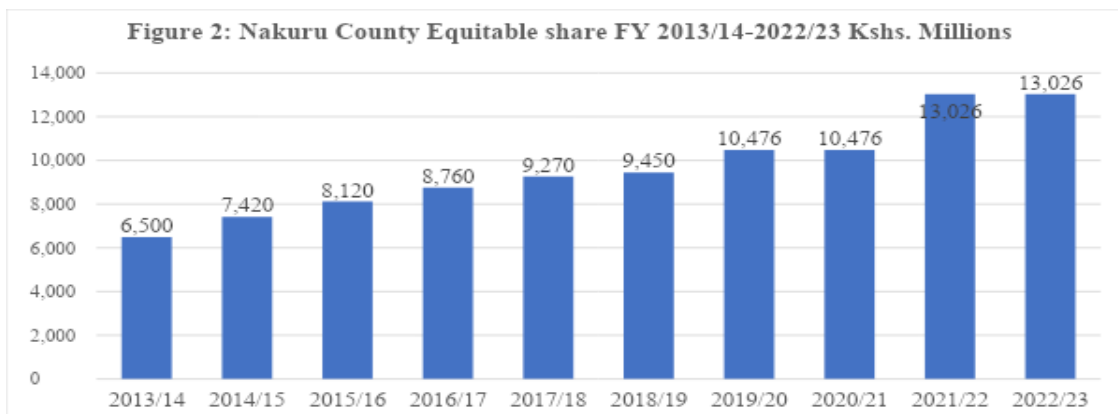
## B. County Budgetary & Economic Profile



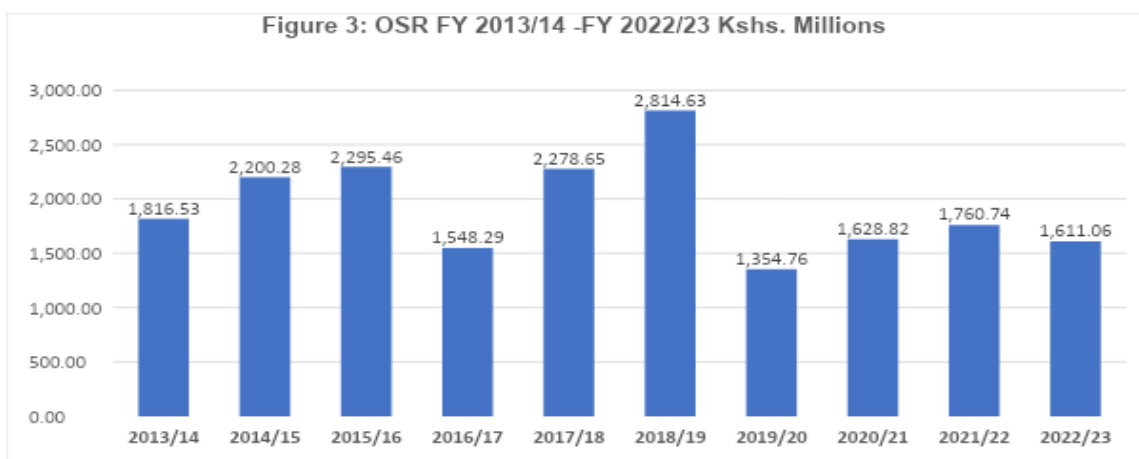
Source: KNBS

### i. Revenues

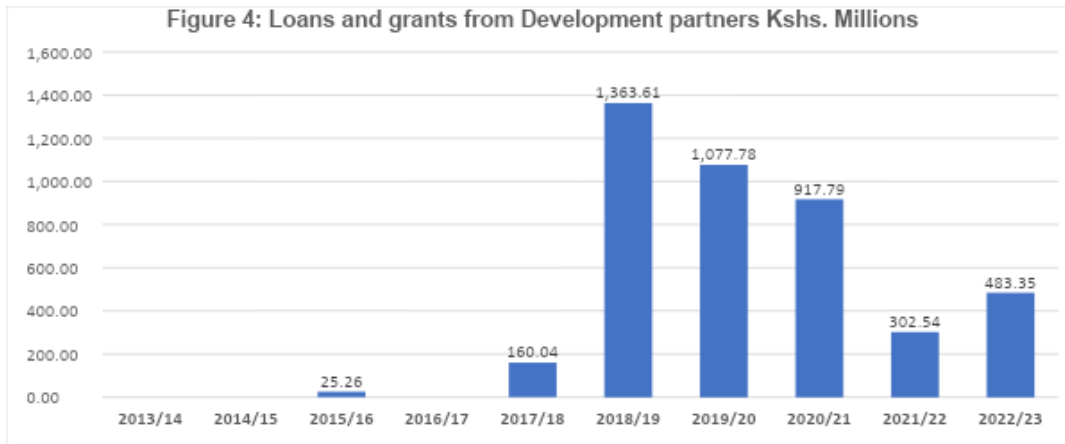
The major sources of revenue for the county are equitable share and Own Source Revenue (OSR). Notably, over the past 10 years (FY 2013/14- FY 2022/23) the county received a cumulative total of Ksh96.52 billion as equitable share and Ksh19.31 billion in OSR. In addition, and over the same period, the county received additional allocations of Ksh 5.15 billion and Ksh4.33 billion from the national government's share of revenue and loans and grants from development partners respectively.



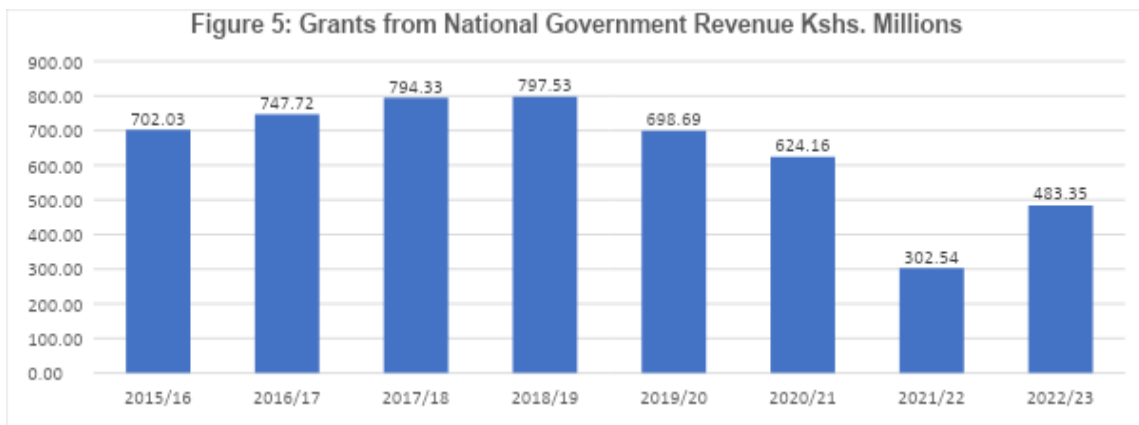
Source: Controller of Budget reports



Source: Controller of Budget reports



Source: Controller of Budget reports

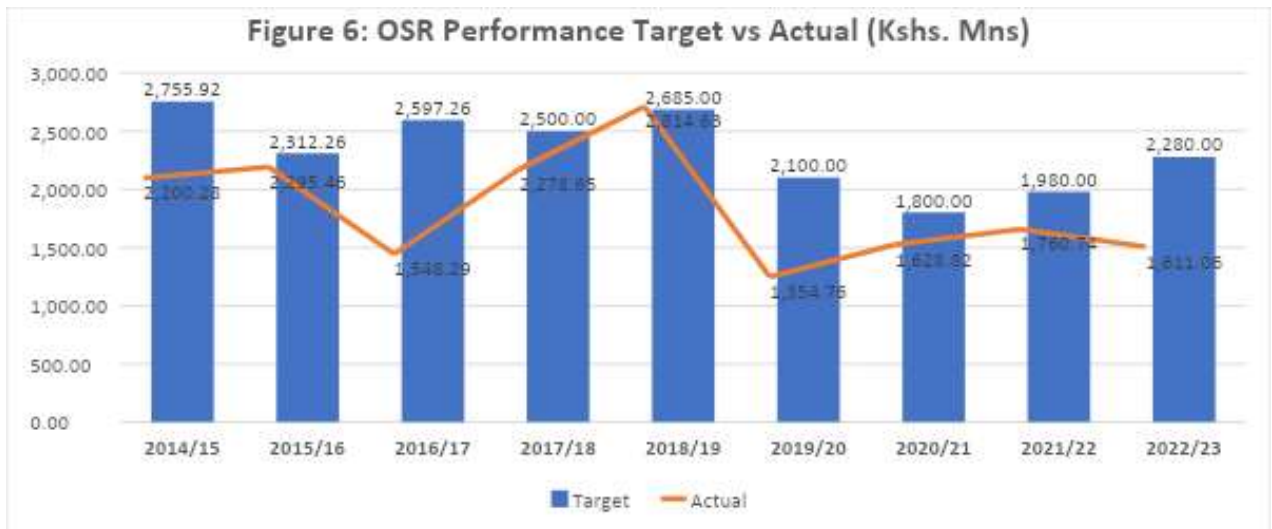


Source: Controller of Budget reports

### **Realism of OSR projections by the county**

The county has never achieved its OSR target since devolution, pointing to unrealistic projections which may result into budgeting for revenues that will not be realized and contributing to pending bills. Notably, in the FY 2022/23 the county missed its OSR target by Ksh668.94 million

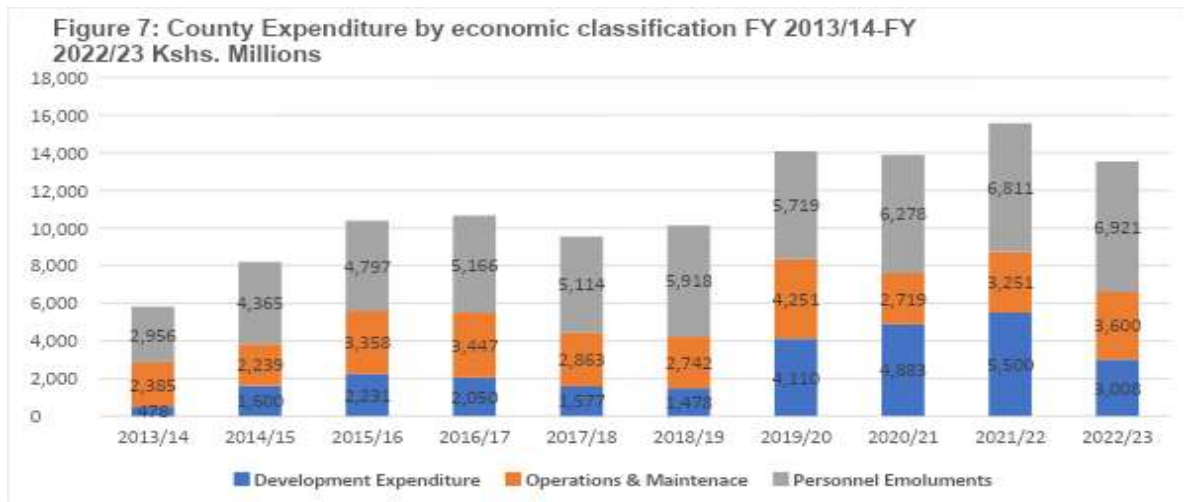




Source: Controller of Budget reports

## ii. County Expenditure

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 49% of the total expenditure over the past ten years. Expenditure on operations averaged at 29% and development expenditure averaged at approximately 22% over the decade.

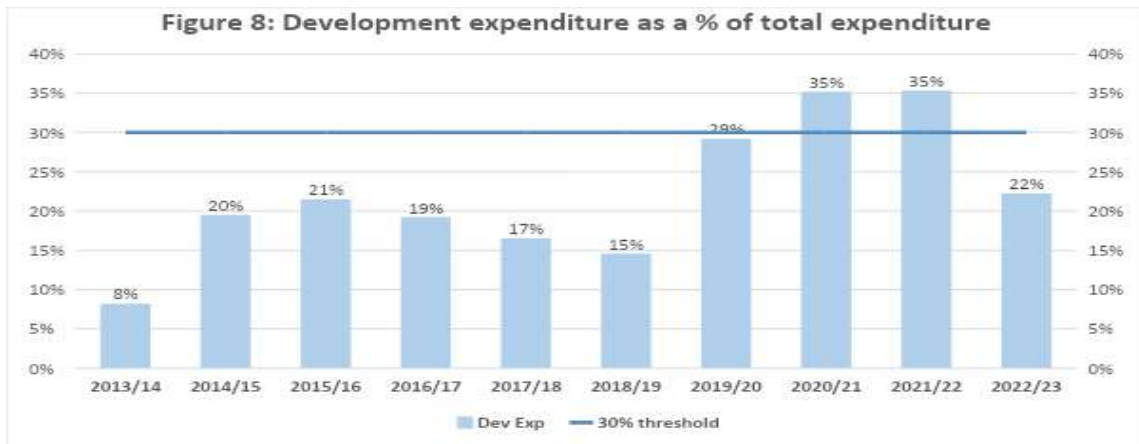


Source: Controller of Budget reports

## C. County Fiscal Risk Profile

### i. Development expenditure as a percentage of total expenditure

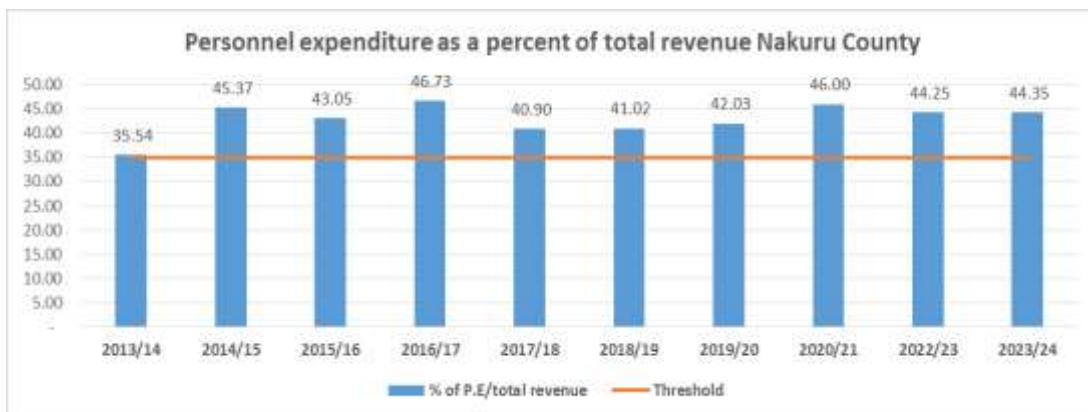
Section 107(2) (b) of the Public Finance Management Act, 2012 provides that over the medium term, a minimum of thirty per cent of the County Government's budget shall be spent on development expenditure. Over the last 10 years, Nakuru complied with the threshold in FY 2020/21 and FY 2021/22 in which they spent 35 percent on development expenditure. This is shown in the chart below.



Source: Controller of Budget reports

## ii. Expenditure on wages and benefits as percentage of Total Revenue

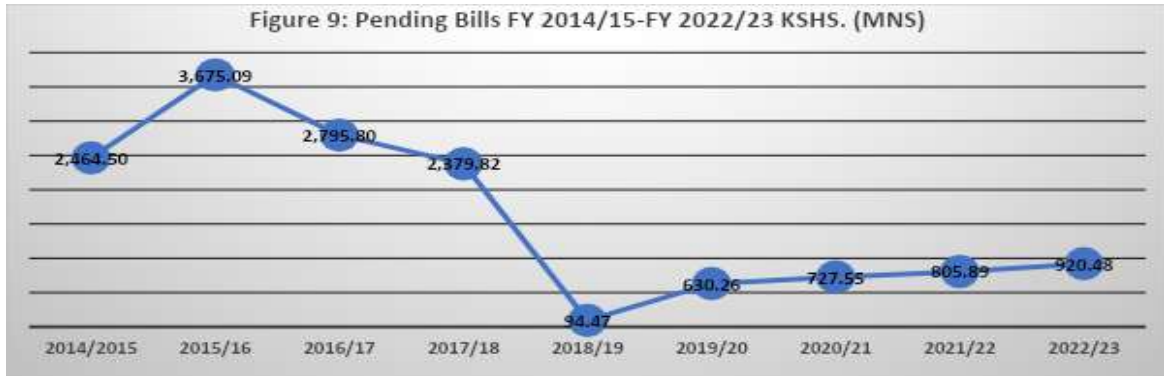
County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Over the last 10 years, Nakuru county has not complied with the threshold. This is shown in the chart below.



Source: Controller of Budget reports

## ii. Pending Bills

As at 31<sup>st</sup> December 2023, Nakuru County governments reported outstanding pending bills of Ksh1.46 billion. The Chart below shows the change in pending bills from the FY 2014/15-FY 2022/23.



Source: Controller of Budget reports

### iii. Pension Arrears

**Table 1: Nakuru County Unremitted Pension Arrears as at 31st August 2023**

	Principal Debt	Accrued Interest	Actuarial Deficit	Defunct Local Authority	Total
<b>LAPFUND</b>	13,882,352	251,756,802		44,027,256	<b>309,666,410</b>
<b>County Pension Fund</b>	-	5,259,777		-	<b>5,259,777</b>
<b>LAPTRUST</b>	-	63,833,212	122,140,784	-	<b>185,973,996</b>

Source: Retirements Benefit Authority

### iv. Audit Opinions

**Table 2: Audit opinions for County Executive and County Assembly**

FY	County Executive	County Assembly
<b>2016/17</b>	Qualified Opinion	Qualified Opinion
<b>2017/18</b>	Qualified Opinion	Qualified Opinion
<b>2018/19</b>	Qualified Opinion	Qualified Opinion
<b>2019/20</b>	Qualified Opinion	Qualified Opinion
<b>2020/21</b>	Qualified Opinion	Qualified Opinion
<b>2021/22</b>	Adverse Opinion	Qualified Opinion

Source: Office of the Auditor General reports.

<b>Table 3: Nakuru County, List of development projects with the highest expenditure FY 2023/24</b>						
<b>No.</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (Ksh.)</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023</b>	<b>Implementation status</b>
1	Nakuru City	Proposed Construction of Afraha Stadium Phase 1	Nakuru City	186,910,608	118,749,805	63.5
2	Lands, Physical Planning and Housing	Conditional Fund - World Bank—Kenya Informal Settlement Improvement Project II (KISIP II)	County Wide	200,000,000	116,645,608	58.3
3	Nakuru City	Purchase of tartan track for Afraha Stadium	Nakuru City	95,000,000	54,000,000	56.8
4	Finance and economic planning	Construction of County Treasury Office Block	County Headquarters	886,630,388	50,601,158	18
5	Office of the Governor and Deputy Governor	office block in Milimani (annexe to the main governor's office)	County Headquarters	366,103,209	32,868,978	22.8
6	Naivasha Municipality	3110499 Improvement of 3km roads in Lakeview ward to bitumen standards and construction of related infrastructure	Naivasha	58,184,314.00	29,865,116	51.3
7	Health Services	Purchase of medical and dental equipment (FIF)	Nakuru	115,000,000	28,875,601	25.1
8	Naivasha Municipality	Construction of Naivasha Market Phase 2	Naivasha	37,349,788	28,526,769	76.4
9	Nakuru City	Mbugua and Mbugua Road and drainage	Nakuru City	60,856,114	18,627,430	86.1
10	Finance and economic planning	Kenya Devolution Support Programme Level II	Countywide	114,412,437	17,473,734	15.3
	<b>Total</b>			<b>2,120,446,858</b>	<b>496,234,199</b>	

Source: Controller of Budget reports

### County 033: Narok County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Narok County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years*

A. County Profile				
Table 1: County General Information				
County Headquarter	Narok			
Regional bloc	Narok and Kajiado Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	850,920	20	1,157,873	12
Rural	79,3247	11	1,057,521	8
Urban	57,673	41	100,352	29
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	114,048	115,735	229,783
	6-14	166,317	170,250	336,567
	15-35	203,801	195,182	398,983
	36-60	75,585	79,951	155,536
	61+	19,050	17,917	36,967
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	169,530	22	241,125	20
Rural	152,979	12	209,185	12

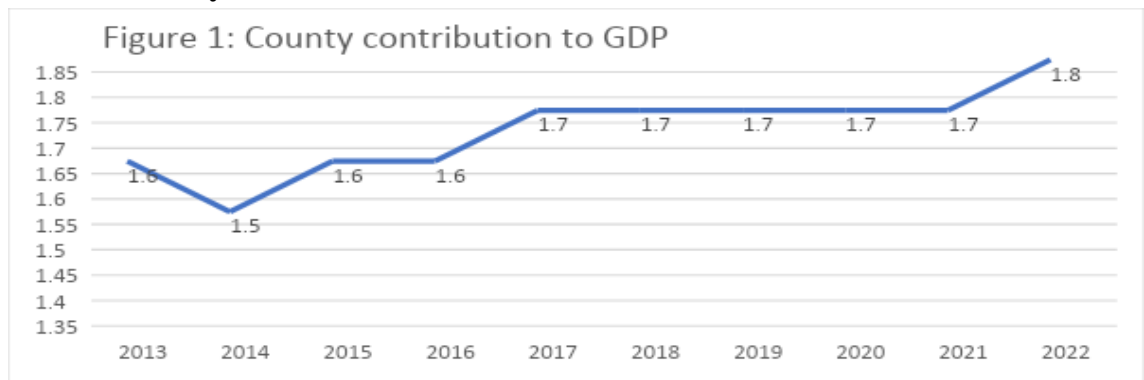
Urban	16,551	36	31,940	24
Households size	5.0	13	4.9	10
Surface area (Sq. km)	17,933		17,933	
Population Density (people per sq. km)	47	34	65	33
Sub counties	7			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture, forestry and fishing		Avocado, Mango, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	33.8	39	22.6	43
Poverty gap	10.2	40	6	39
Poverty severity			2.4	37
<b>Socioeconomic outcomes</b>				
<b>Health</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	4		7	
No. of health facilities Level 3	27		21	
No. of health facilities Level 2	88		62	

<b>Health infrastructure and Personnel</b>	<b>2019</b>		<b>Rank</b>	
Bed density per 10,000 population	8		38	
Health-workers per 10,000 population	6		45	
<b>Education</b>				
<b>Education Outcomes</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
<b>School Infrastructure, 2019</b>				
<b>No of schools</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	941		258	
Primary schools	728		212	
Secondary schools	158		13	
<b>No. of teachers</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	1,194		389	
Primary schools	5,616		1,252	
Secondary schools	1,214		160	
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	32		29	
Primary schools	47		28	
Secondary schools	33		11	

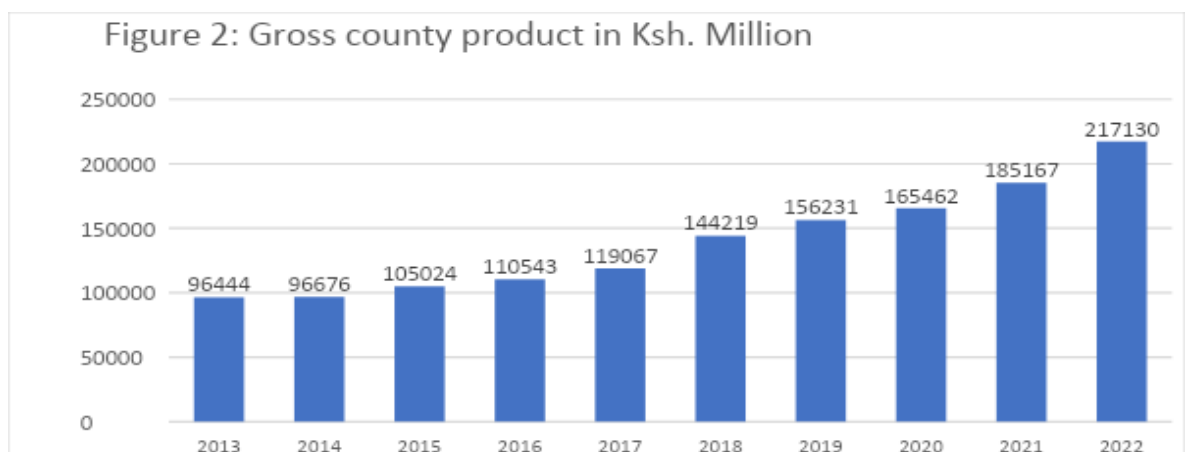
Source: CRA Reports

## B. Overview of budgetary information

### i. Gross County Product



Source: Controller of Budget reports



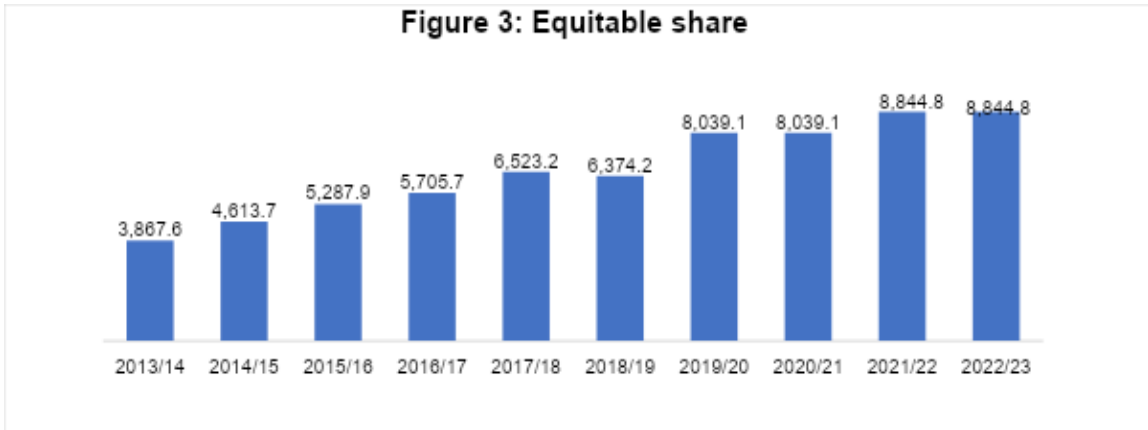
Source: Controller of Budget reports

### ii. Revenues

#### a) Equitable share

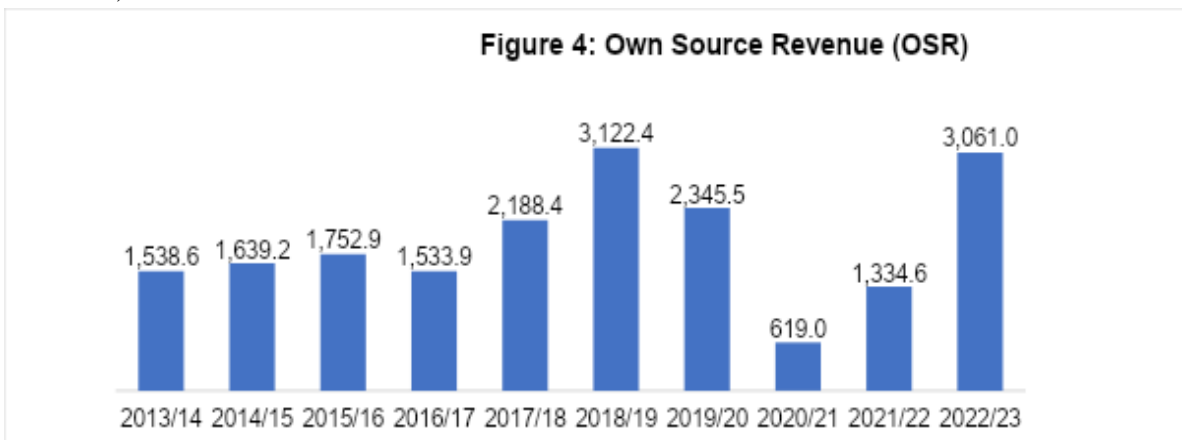
The major sources of revenue for the county are equitable share and donor loans and its own source revenue (OSR). Distinctly, over the past 10 years the county received a cumulative total of Ksh66 billion as equitable share and Ksh19 billion in own source revenue (OSR). In addition, the county also received allocations of Ksh2.6 billion from the national government's share and donor loans and grants from development partners of Ksh3.3 billion over the period.





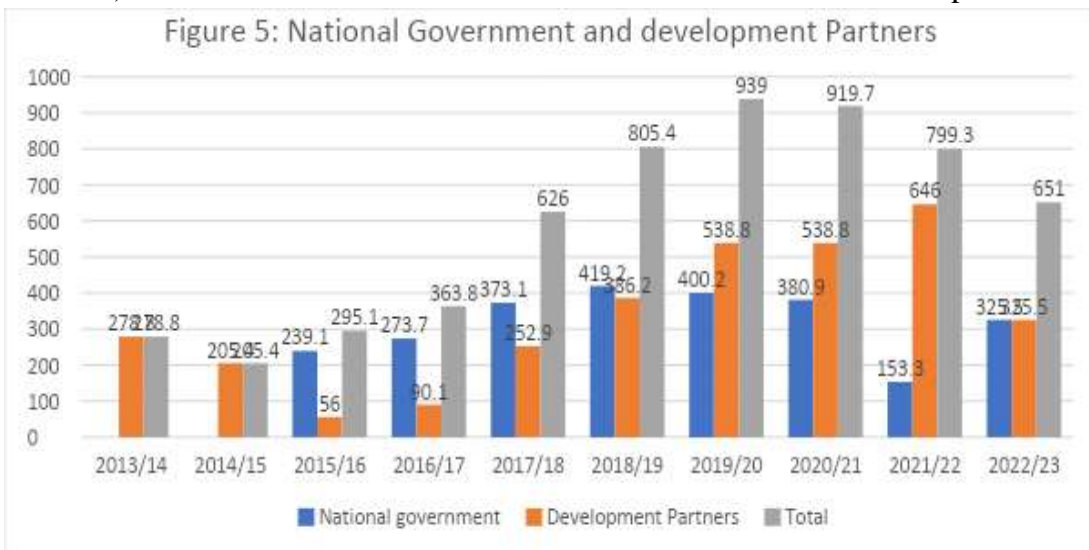
Source: Controller of Budget reports

b) Own Source Revenue



Source: Controller of Budget reports

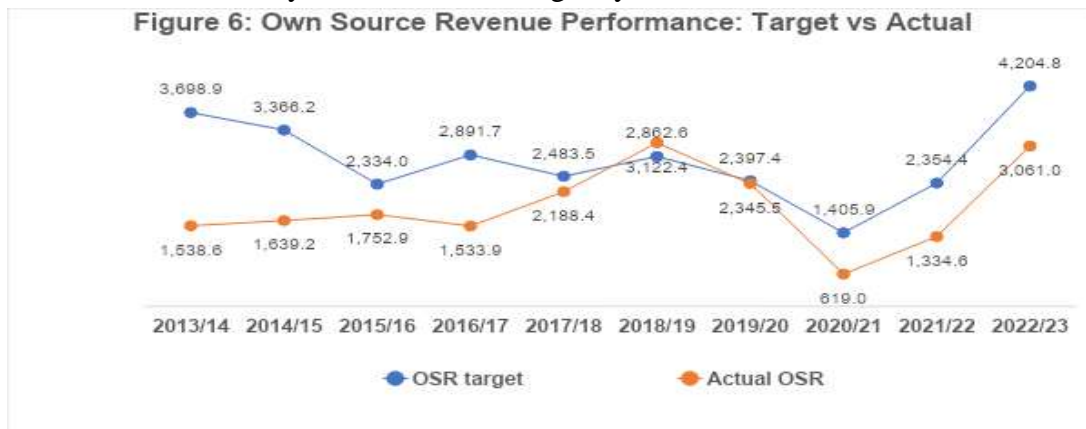
c) Additional Allocations from National Government and Development Partners



Source: Controller of Budget reports

### Realism of OSR projections by the county

The county has never met its OSR target since devolution with an exception of FY 2018/19 where actual OSR was greater than the targeted OSR by Ksh259.8 million. Notably, in the FY 2022/23 the county missed its OSR target by Ksh1.1 billion.



Source: Controller of Budget reports

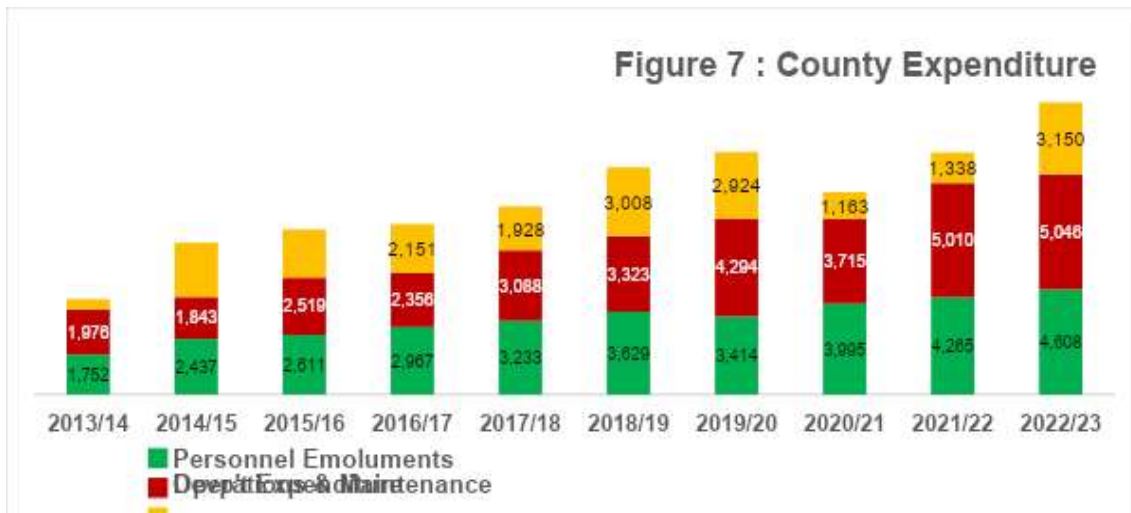
**Table 2: Actual percentage of the OSR collected**

Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% Achieved	41.6	48.7	75.1	53	88.1	91.7	97.8	44	56.7	72.8

Source: Controller of Budget reports

### iii. Expenditures

Expenditure on operations accounts for the greatest share of the total actual expenditure by the county averaging about 3317 million over the past ten years. Expenditure on personal emoluments also accounts for the total actual expenditure averaging about 38% over the decade.



Source: Controller of Budget reports

### C. County Fiscal Risk Profile

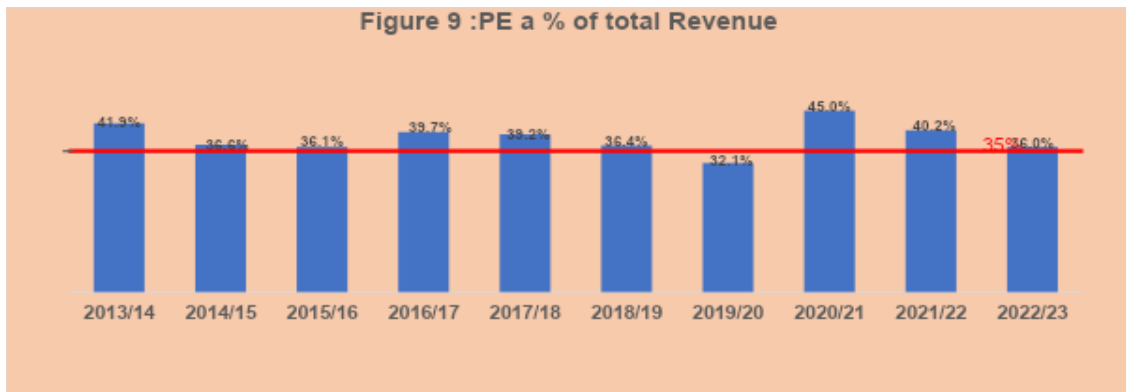
#### i. Development expenditure as a percentage of total expenditure

The county has not been meeting the requirement to spend at least 30% of the total expenditure on development hence contravening the PFM Act and the regulations except FY 2014/15. Notably, the county spent only 24.6 % on development in the FY 2022/23 which is below the 30% statutory threshold.



#### ii. Expenditure on wages and benefits as a percentage of total revenue

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from 2013/14 to 2022/23 in contravention of Regulation 25 1(b) except FY 2019/20 with the highest being in the FY 2020/21 where the county spent 46% of its revenue on wages and benefits. There is however a notable decrease in FY 2022/23 from FY2021/22 by 4.2%



**iii. Pending Bills and Auditor Generals’ opinion**

The county has pending bills that have accumulated over the years of Ksh1,170,103,004 as of 30<sup>th</sup> June 2023. Further the county has not remitted pension contribution to staff amounting to Ksh2,048,744,017.05 as of August 2023 from the three different pension funds as illustrated under Table 3..

<b>Table 3: Pension arrears as of 30<sup>th</sup> August 2023</b>	
<b>Pension</b>	<b>Pension Arrears (Ksh.) as of 30<sup>th</sup> August 2023</b>
LAPTRUST	76,718,265.5
LAPFUND	1,862,877,257
County Pension Fund (CPF)	109,148,494.55
<b>Total</b>	<b>2,048,744,017.05</b>

Source: RBA

Table 4 gives a summary of the audit opinion by the auditor general on the financial statement of the county executive.

<b>Table 4: Audit opinion for Embu County for FY 2013/14- 2022/23</b>										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Adverse	Adverse	Adverse
County Assembly	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports

<b>Table 5: Narok County, Budget Allocation and Absorption Rate by Department</b>							
No	Sector	Project Name	Location	Contract Sum	Budget (Ksh.)	Amount Paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation Status (%)
1	Transport	Purchase of 15-tone tipper trucks	Narok North	240,490,870	240,490,870	240,490,870	100
2	Health	Phase I Construction of various health facilities throughout the county (61 dispensaries, OPD and Maternity wards)	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	408,456,895	211,079,343	211,079,343	51.7

**Table 5: Narok County, Budget Allocation and Absorption Rate by Department**

No	Sector	Project Name	Location	Contract Sum	Budget (Ksh.)	Amount Paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation Status (%)
3	Education	Phase I construction of ECDE classrooms throughout the county (121 Classrooms)	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	525,744,932	187,427,642	187,427,642	35.6
4	Roads	Construction of various roads	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	440,095,190	129,740,471	129,740,471	29.5
5	Transport	Purchase of wheeled backhoe loader-8	Narok North	122,152,000	122,152,000	122,152,000	100
6	Health	construction of the new Narok County referral hospital and mortuary block	Narok North	98,089,455.55	98,089,455	98,089,455	100
7	Environment	construction of the Suswa dry port pipeline	Suswa	71,129,003	63,806,329	63,806,329	89.7

**Table 5: Narok County, Budget Allocation and Absorption Rate by Department**

No	Sector	Project Name	Location	Contract Sum	Budget (Ksh.)	Amount Paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation Status (%)
8	Environment	Drilling of 63 bore holes and water pans	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	162,320,708	63,716,870	63,716,870	39.3
9	Health	Phase II Construction of various 30 health facilities, laboratories, and Staff houses throughout the county	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	126,711,391	40,573,098	40,573,098	32
10	Education	Phase II construction of 85 ECDE classrooms and wash rooms throughout the county.	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	148,222,028	37,057,101	37,057,101	25
11	Agriculture	Construction of slaughterhouse, sale yards, toilets and fencing	Transmara West, Transmara East, Narok North, Narok South, Narok West, Narok East)	41,382,037	17,663,662	17,663,662	42.7

<b>Table 5: Narok County, Budget Allocation and Absorption Rate by Department</b>							
<b>No</b>	<b>Sector</b>	<b>Project Name</b>	<b>Location</b>	<b>Contract Sum</b>	<b>Budget (Ksh.)</b>	<b>Amount Paid as at 31<sup>st</sup> Dec 2023 (Ksh.)</b>	<b>Implementation Status (%)</b>
<b>Total</b>				<b>2,384,794,510</b>	<b>1,116,502,980</b>	<b>1,116,502,980</b>	

Source: Controller of Budget reports



### County 034: Kajiado County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Kajiado County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years*

A. County General Profile				
Table 1: General Information				
General Information				
<b>County Headquarter</b>	<b>Kajiado</b>			
Regional bloc	<b>Narok and Kajiado Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	687,312	28	1,117,840	16
Rural	404,148	35	495,218	35
Urban	283,164	10	622,622	5
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	92,772	94,706	187,478
	6-14	122,622	121,455	244,077
	15-35	236,260	220,002	456,262
	36-60	92,064	104,956	197,020
	61+	16,978	15,966	32,944
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

Households	174,082	20	316,179	10
Rural	87,162	32	108,562	32
Urban	86,920	8	207,617	5
Households size	4.0	38	3.6	38
Surface area (Sq. km)	21,901		21,901	
Population Density (people per sq. km)	31	38	51	36
Sub counties	6			
Constituencies	5			
Wards	25			
Dominant economic activity	Agriculture, forestry and fishing		Avocado, Mango	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	11.6	47	40.7	21
Poverty gap	2.5	47	13.1	14
Poverty severity			5.8	13
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	36.9		18	
Poverty gap	12.3		11	
Poverty Severity	5.5		10	
<b>Socio-economic outcomes</b>				

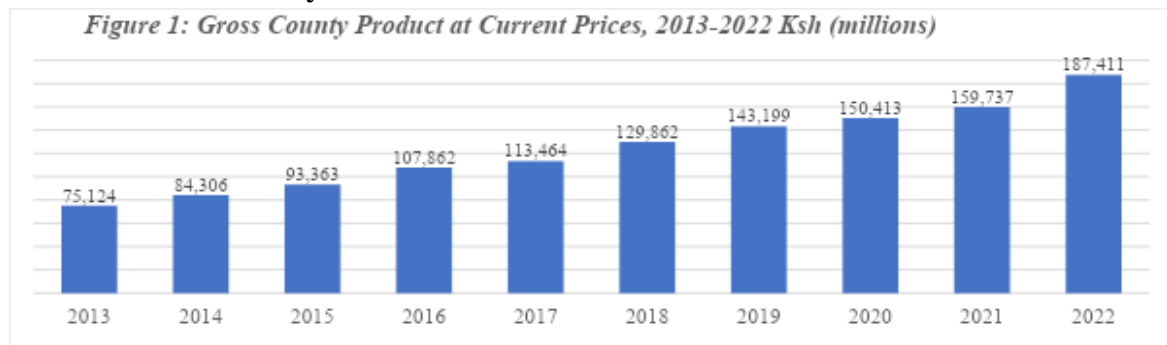
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	0
No. of health facilities Level 4	5	18
No. of health facilities Level 3	22	40
No. of health facilities Level 2	87	198
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	19	9
Health-workers per 10,000 population	25	5
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	651	591
Primary schools	443	349
Secondary schools	89	83
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	877	1032
Primary schools	3,611	2821
Secondary schools	1,104	744

<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	44		17	
Primary schools	38		19	
Secondary schools	26		14	
	<b>2019</b>		<b>Rank</b>	
Public Primary schools connected to electricity (%)	49.2		37	
<b>Water &amp; Sanitation</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing safe drinking water (%)	67.2	7	66.4	18
Households accessing improved sanitation (%)	61.0	24	80.1	27
<b>Energy</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing electricity (%)	39.8	4	67.9	5
<b>Roads</b>	<b>2019</b>		<b>Rank</b>	
Rural Access Index (RAI)-%	44		35	
<b>ICT</b>	<b>2019</b>		<b>Rank</b>	
Population accessing internet (%)	30.1		3	
Population owning mobile phones (%)	54.6		11	

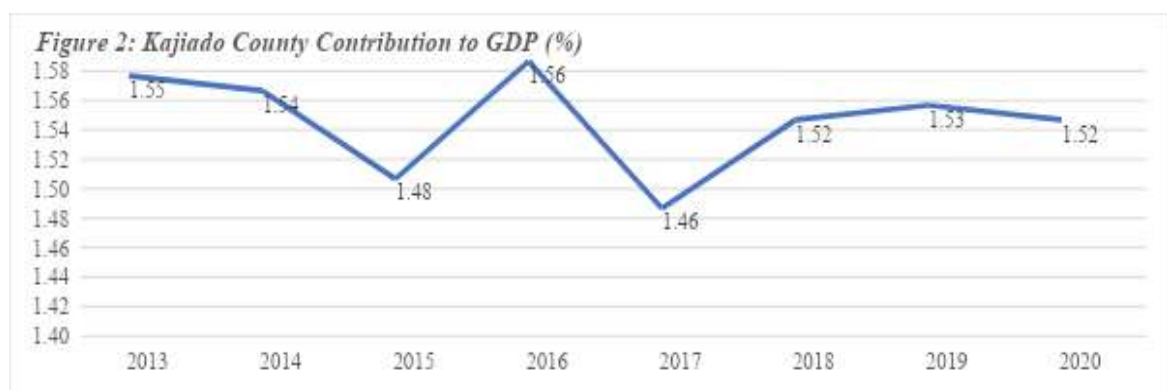
Source: CRA Reports

## B. County Budget and Economic Profile

### i. Gross County Product



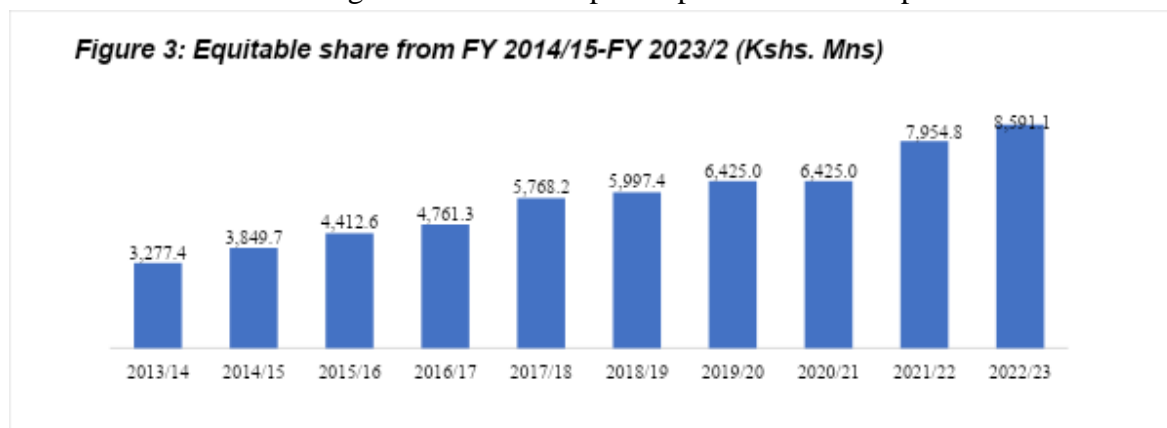
Source: KNBS



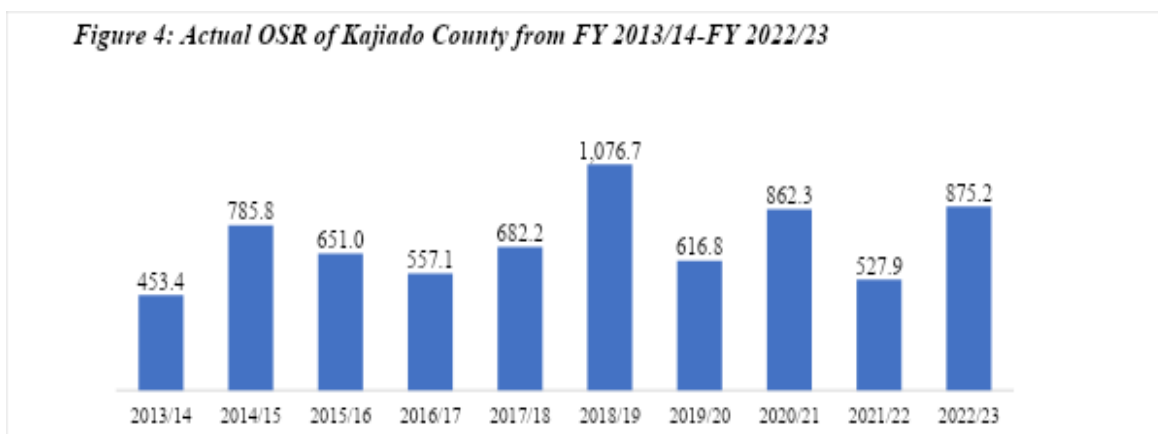
Source: KNBS

### ii. Revenue

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Distinctly, over the past 10 years the county received a cumulative total of Ksh57.5 billion as equitable share and Ksh7.1 billion in OSR. In addition, the county also received allocations of Ksh2.1 billion from the national government's conditional grants and Ksh3.4 billion as donor loans and grants from development partners over the period.



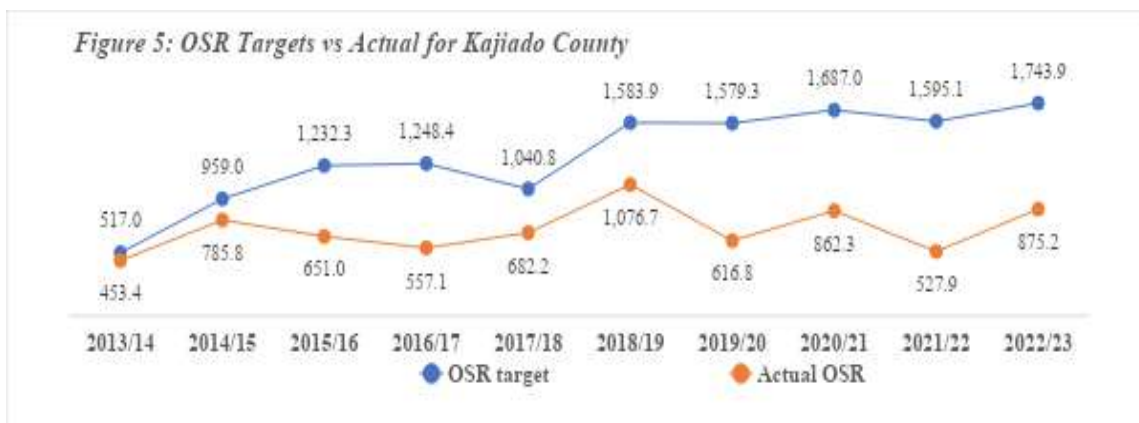
Source: Controller of Budget reports



Source: Controller of Budget reports

### Realism of OSR projections by the county

The county has never met its OSR target since devolution, pointing to unrealistic projections. Notably, in the FY 2022/23 the county missed its OSR target by Ksh868.7 Million.



Source: Controller of Budget reports

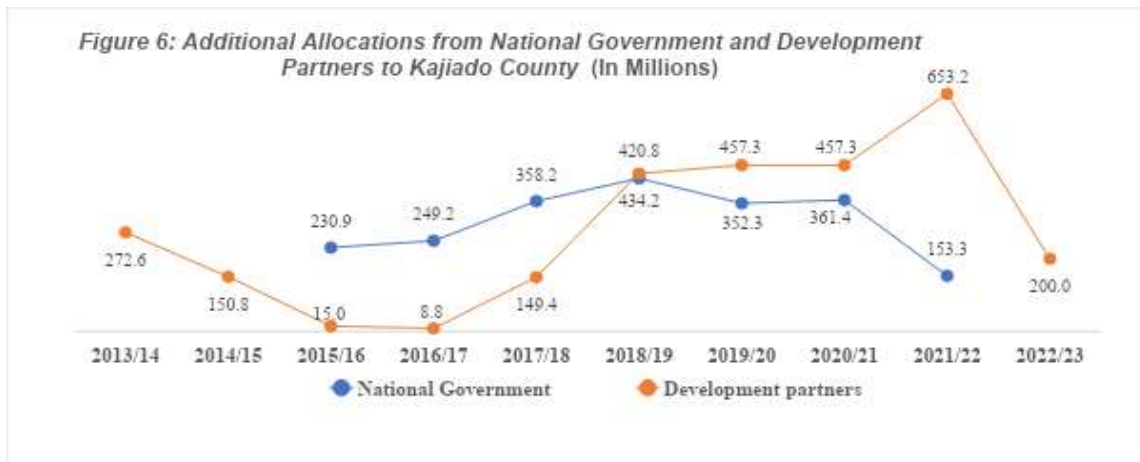
**Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Kajiado County**

Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% achieved	87.70%	81.90%	52.80%	44.60%	65.50%	68.0%	39.10%	51.10%	33.10%	50.20%

Source: Controller of Budget reports

### Additional Allocations

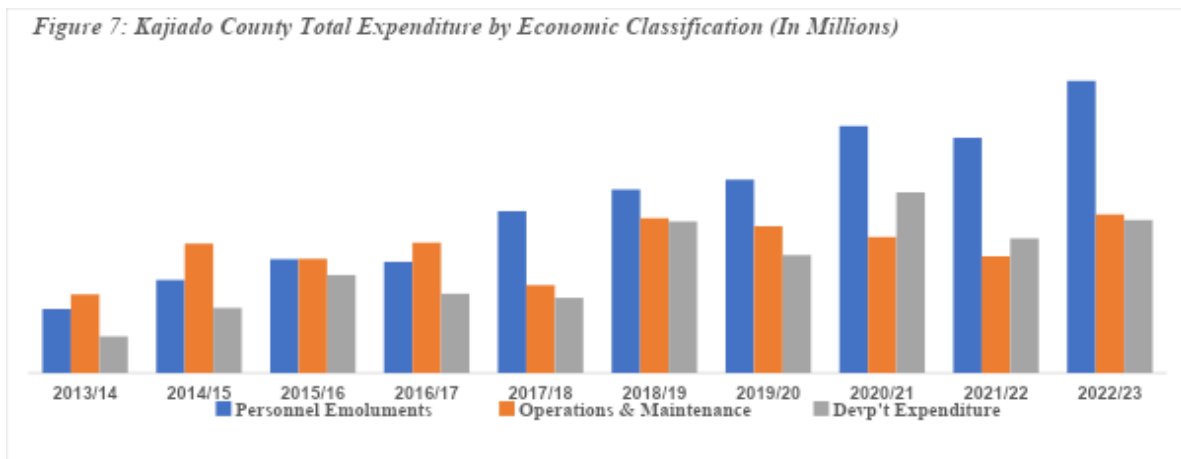
Kajiado county has received additional allocations from the National government and development partners to complement different programs and projects. The actual spending for additional allocations from year to year is as shown in figure 6..



Source: Controller of Budget reports

### iii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 40.8% of the total expenditure over the past ten years. Expenditure on operations and maintenance averaged about 32.97% of the total expenditure over the decade while development expenditure averaged about 26.3% over the decade.



Source: Controller of Budget reports

### iv. Overview of FY 2023/24 Budget

The County's approved budget for the FY 2023/24 was Ksh11.56 billion, comprising Ksh4.25 billion (36.7 per cent) and Ksh7.32 billion (63.3 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 14.3 per cent compared to the previous financial year when the approved budget was Ksh10.11 billion and comprised of Ksh3.24 billion towards development expenditure and Ksh6.87 billion for recurrent expenditure. To finance the budget, the County expects to receive Ksh8.33 billion (72.1 per cent) as the equitable share of revenue raised nationally, Ksh315.70 million (2.7 per cent) as Facility Improvement Fund (revenue from health facilities), Ksh1.71 billion (14.8) as conditional grants and generate Ksh1.20 billion (10.4 per cent) as ordinary own-source revenue.

## C. County Fiscal Risk Profile

### i. Development expenditure as a percentage of total expenditure

With the exception of FY 2015/16, FY 2018/19 and FY 2020/21, the county has not been meeting the requirement to spend at least 30% of the total expenditure on development hence contravening the PFM Act and the regulations. Notably, the county spent only 25.3 % on development in the FY 2022/23 which is below the 30% statutory threshold and a decrease from the FY 2021/22 by 2.3%.

Figure 8: Development Expenditure as a % of total expenditure for Kajiado County



Source: Controller of Budget reports

### ii. Expenditure on wages and benefits as a percentage of total revenue

With the exception of FY 2014/15, the county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from 2013/14 -2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2017/18 where the county spent 49.8% of its revenue on wages and benefits. The expenditure on wages and benefits as a % of total revenue has been constant for FY 2021/22 and FY2022/23.

Figure 9: Personnel Expenditure as a % of total revenue for Kajiado County



Source: Controller of Budget reports

### iii. Audit Opinion

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Kajiado county has had the following audit opinions from their relevant financial statements over the year.

Table 3: Audit Opinions for Kajiado County (FY 2013/14-2022/23)

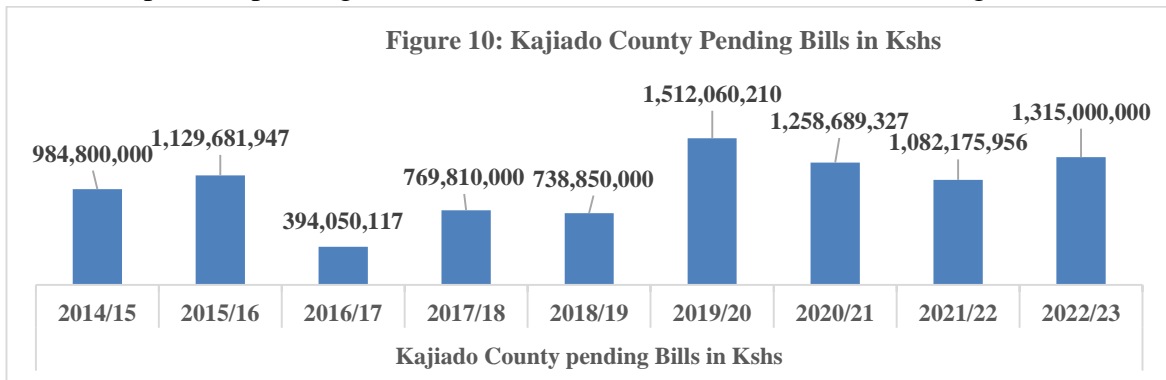


	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>County Executive</b>	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
<b>County Assembly</b>				Adverse	Qualified	Qualified	Qualified	Unqualified	Qualified	Qualified

Source: Auditor General Reports

#### iv. Pending Bills

The county has reported pending bills amounting to Ksh1.37 billion as at 31<sup>st</sup> December 2023. The pension pending bills amounted to Ksh315,238,714 as at 31<sup>st</sup> August 2023.



Source: COB Reports

<b>Table 4: Outstanding Pension Debt as at 31<sup>st</sup> August 2023</b>					
DETAILS	CONTRIBUTION AREARS (KSH.)	ACCRUED INTEREST (KSH.)	ACTUARIAL DEFICIT (KSH.)	DEFUNCT LAS (KSH.)	TOTAL DEBT (KSH.)
<b>LAPTRUST</b>	17,743,773.60	13,872,844.09	-	-	31,616,617.69
<b>CPF</b>	172,818,448.25	57,049,680.48	-	-	229,868,128.73
<b>LAPFUND</b>	2,484,608	50,150,497	-	1,118,862	53,753,967

Source: Pension Fund Reports

**Table 5: Kajiado County, List of Development Projects with the Highest Expenditure for the First Half of FY 2023/24**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation Status (%)
1	Finance	Maintenance and administrative cost of revenue collection system	Ildamat	24,705,000	24,650,224	100
2	Finance	Automation of revenue collection system	Ildamat	21,671,681	21,671,681	100
3	Finance	Construction of the supply chain office	Ildamat	20,259,043	13,003,210	100
4	Trade	Rehabilitation of Kajiado Market	Kapatiei	18,675,000	18,672,414	100
5	Health	Supply and delivery testing of Mortuary for the Ngong and Ongata Rongai	Ngong	18,478,400	18,478,400	100
6	Health	Construction of 20m High Mast at Kajiado Teaching and Referral Hospital	Nkaimurunya	10,060,500	10,054,585	100
7	Trade	Open shed and electrical works at Kajiado Market	Kapatiei	7,333,200	7,333,200	100
8	Water	Drilling of Olmapinu Community Boreholes		6,918,200	6,226,380	100
9	Water	Drilling of Isisira Community boreholes		5,945,116	5,945,116	100
10	Education	Construction of two Classrooms at Oleinkati Primary School	Iloodokilanti	5,000,000	4,991,486	100
	<b>TOTAL</b>			<b>139,046,140</b>	<b>131,026,696</b>	

Source: Controller of Budget reports

### County 035: Kericho County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Kericho County including information relating to expenditures and revenues and its adherences to key fiscal responsibility principles over the years.*

#### A. County General Profile

<b>Table 1: County General information</b>				
<b>County Headquarter</b>				
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	752,396	24	901,777	23
Rural	514,862	27	808,239	18
Urban	237,534	11	93,538	31
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	65,733	67,033	132,766
	6-14	110,339	111,695	222,034
	15-35	179,018	170,872	349,890
	36-60	72,828	79,965	152,793
	61+	23,087	21,166	44,253
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

Households	160,613	23	206,036	23
Rural	107,462	24	175,193	19
Urban	53,151	13	30,843	25
Households size	4.7	20	4.4	21
Surface area (Sq. km)	2,158		21,58	
Population Density (people per sq. km)	349	14	370	16
Sub counties	6			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture, forestry and fishing		Tea, Avocado and Coffee	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	44.2	32	30.3	34
Poverty gap	11.5	37	8.1	31
Poverty severity			3.2	30
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	31.4		29	
Poverty gap	7.3		30	
Poverty severity	2.9		33	

<b>Socio-economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	0
No. of health facilities Level 4	7	9
No. of health facilities Level 3	11	4
No. of health facilities Level 2	140	77
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	17	13
Health-workers per 10,000 population	16	18
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	792	323
Primary schools	541	286
Secondary schools	144	14
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,157	578
Primary schools	5,494	2,154

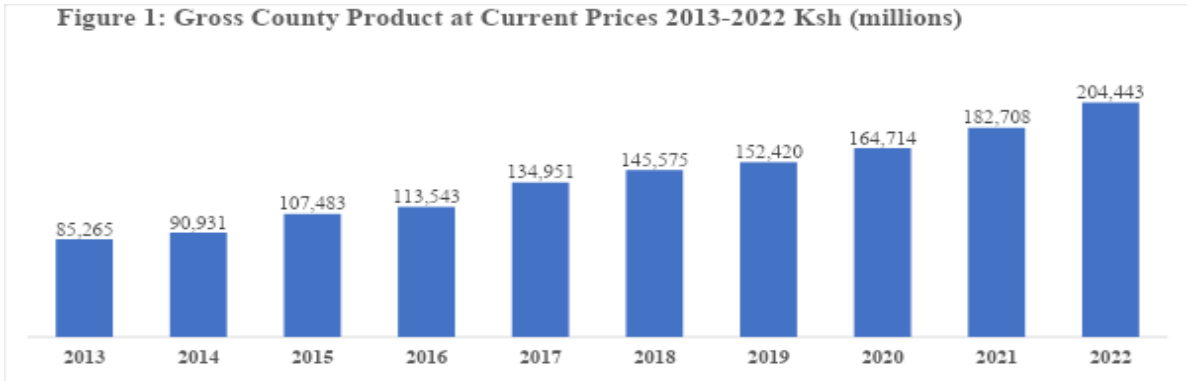
Secondary schools	2,327		113	
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	32		43	
Primary schools	33		20	
Secondary schools	34		19	
	<b>2019</b>		<b>Rank</b>	
Public Primary schools connected to electricity (%)	99.8		5	
<b>Water &amp; Sanitation</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing safe drinking water (%)	43.9	30	46.7	35
Households accessing improved sanitation (%)	64.4	21	84.3	22
<b>Energy</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing electricity (%)	10.8	20	45.1	14
<b>Roads</b>	<b>2019</b>		<b>Rank</b>	
Rural Access Index (RAI)-%	86		14	
<b>ICT</b>	<b>2019</b>		<b>Rank</b>	
Population accessing internet (%)	11.8		19	
Population owning mobile phones (%)	43.4		23	

Source: CRA report.

## B. County Budget and Economic Profile

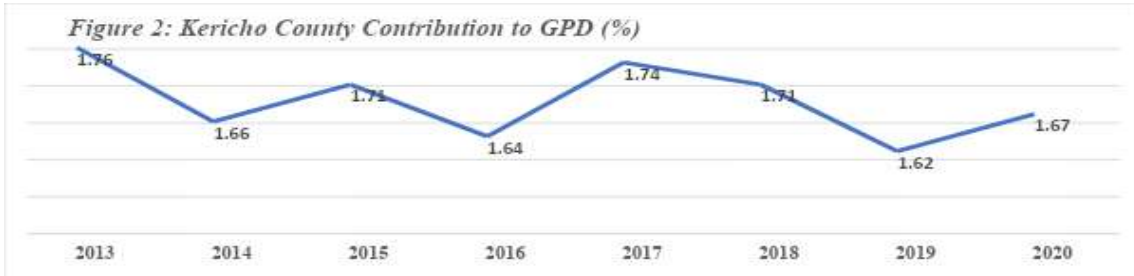
### i. Gross County Product (GCP)

Figure 1: Gross County Product at Current Prices 2013-2022 Ksh (millions)



Source: KNBS

Figure 2: Kericho County Contribution to GDP (%)

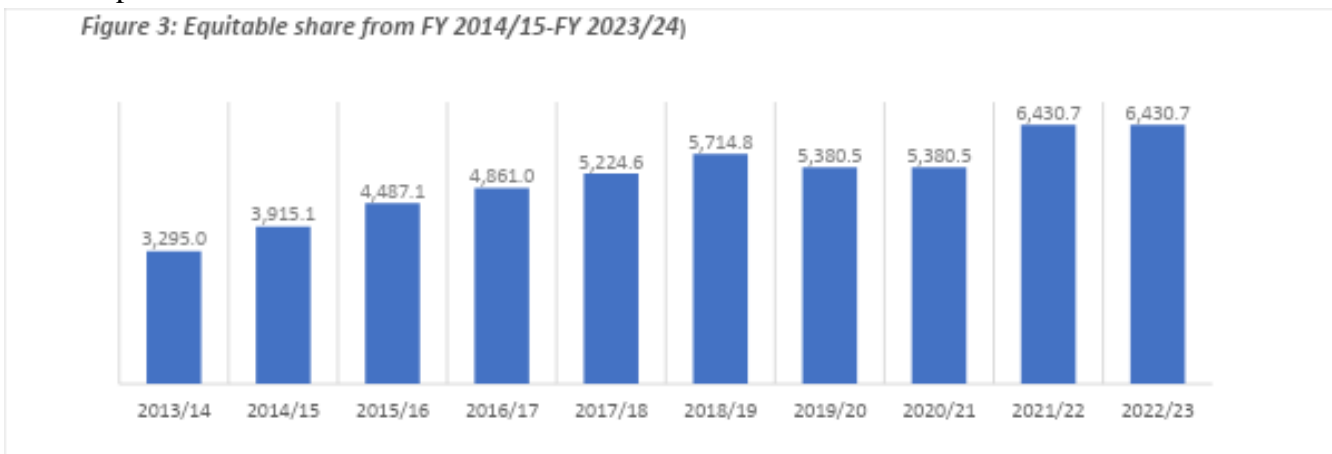


Source: CRA Reports

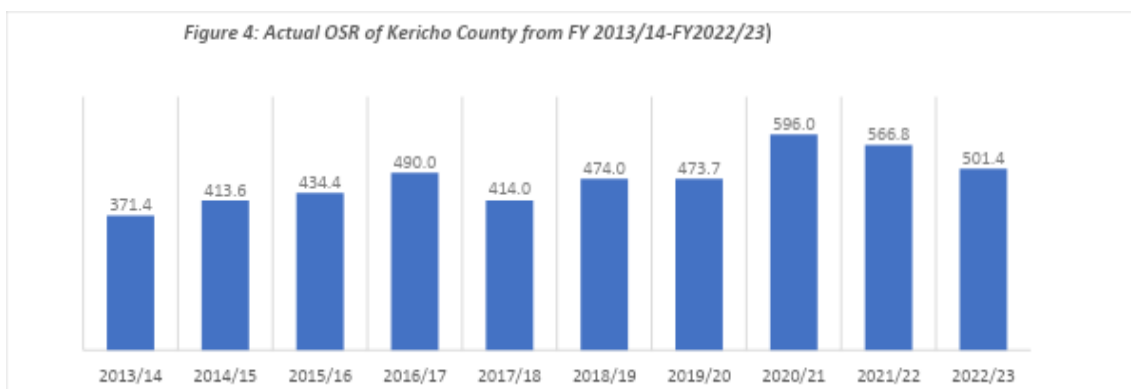
### ii. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Distinctly, over the past 10 years the county received a cumulative total of Ksh51 billion as equitable share and Ksh4.7 billion in own source revenue (OSR). In addition, the county also received allocations of Ksh2.1 billion from the national government's conditional grants and Ksh3.3 billion as donor loans and grants from development partners over the period.

Figure 3: Equitable share from FY 2014/15-FY 2023/24)



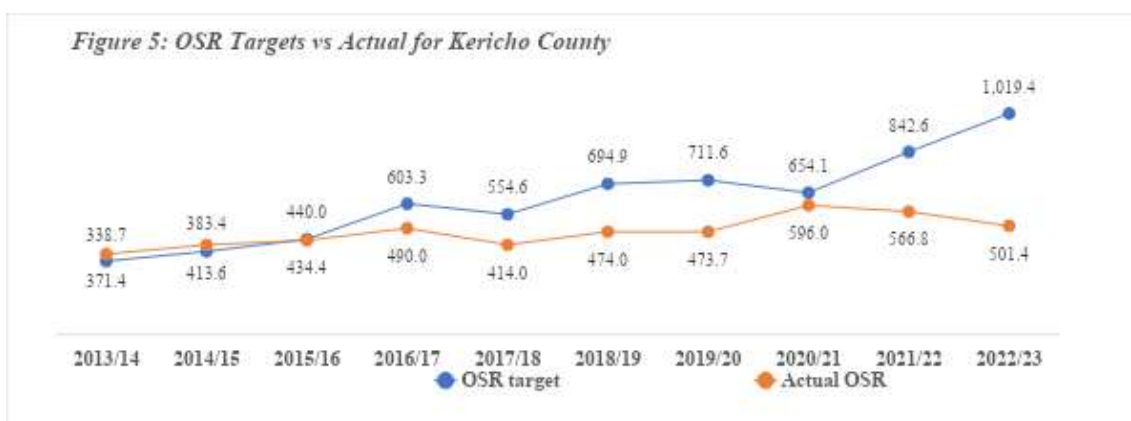
Source: Controller of Budget reports



Source: Controller of Budget reports.

### **Realism of OSR projections by the county**

The county has never met its OSR target since devolution, pointing to impractical projections. Singularly, in the FY 2022/23 the county missed its OSR target by Ksh518 million.



Source: Controller of Budget reports

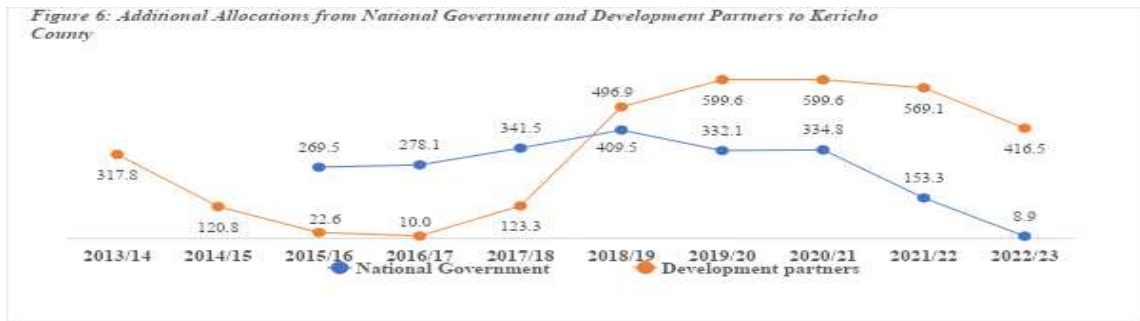
**Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Kericho County**

Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% Achieved	109.70%	107.90%	98.70%	81.20%	74.70%	68.20%	66.60%	91.10%	67.30%	49.20%

### **iii. Additional Allocations**

Kericho county has received additional allocations from the National government and development partners to complement different programs and projects. The actual spending for additional allocations from year to year is as shown below.

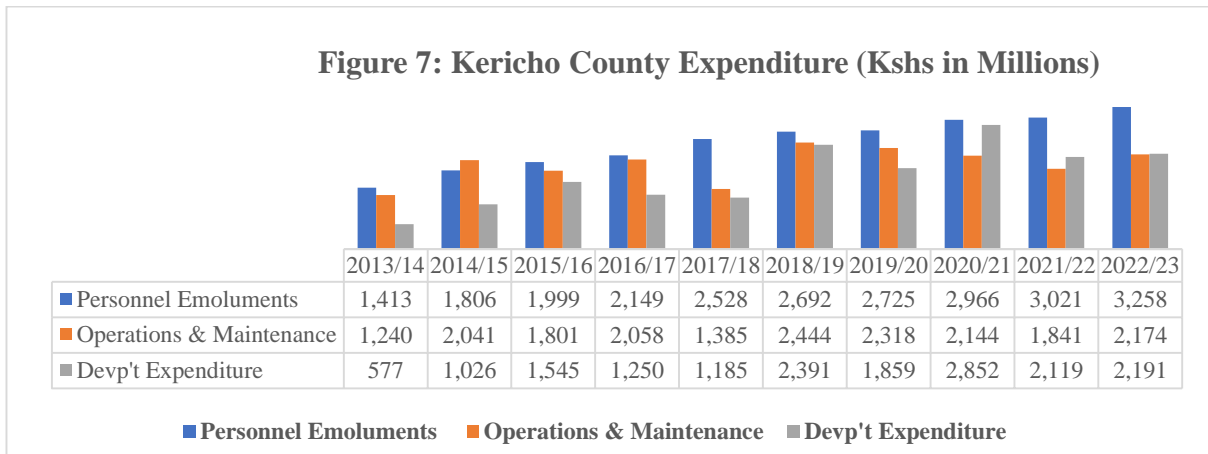




Source: Controller of Budget reports

#### iv. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 40.6% of the total expenditure over the past ten years. Expenditure on operations and maintenance averaged about 32.67% of the total expenditure over the decade while development expenditure averaged about 26.8% of the total expenditure over the decade.



Source: Controller of Budget reports

#### v. Overview of the FY 2023/24 Budget

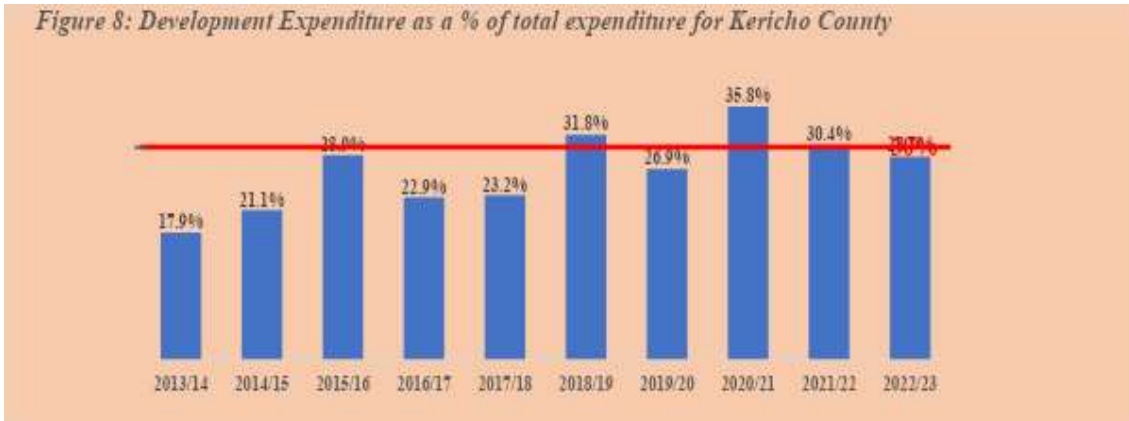
The County's approved budget for the FY 2023/24 was Ksh8.91 billion, comprising Ksh2.94 billion (33.0 per cent) and Ksh5.97 billion (67.0 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 13.7 per cent compared to the previous financial year when the approved budget was Ksh7.88 billion and comprised of Ksh2.36 billion towards development expenditure and Ksh5.52 billion for recurrent expenditure.

### C. County Fiscal Risk Profile

#### i. Development expenditure as a percentage of total expenditure

The county has not been meeting the requirement to spend at least 30% of the total expenditure on development with the exception of FY2018/19, FY 2020/21 and FY 2021/22 hence contravening the PFM Act and the regulations. Notably, the county spent 28.7 % on

development in the FY 2022/23 which is slightly below the 30% statutory threshold but is a decrease from FY 2021/22 by 1.7%



Source: Controller of Budget reports

**ii. Expenditure on wages and benefits as a percentage of total revenue**

The county spent above the 35% threshold of total revenues on wages and benefits for all the financial years from 2013/14 -2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2017/18 where the county spent 49.6% of its revenue on wages and benefits. However, there is a decrease on wages and benefits as a % of total revenue in the FY 2022/23 by 0.6% from FY 2021/22.



Source: Controller of Budget reports

**iii. Audit Opinion**

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Kericho county has had the following audit opinion from their relevant financial statements over the years. Audit Opinions for County Executive and County Assembly are as shown in Table 3.

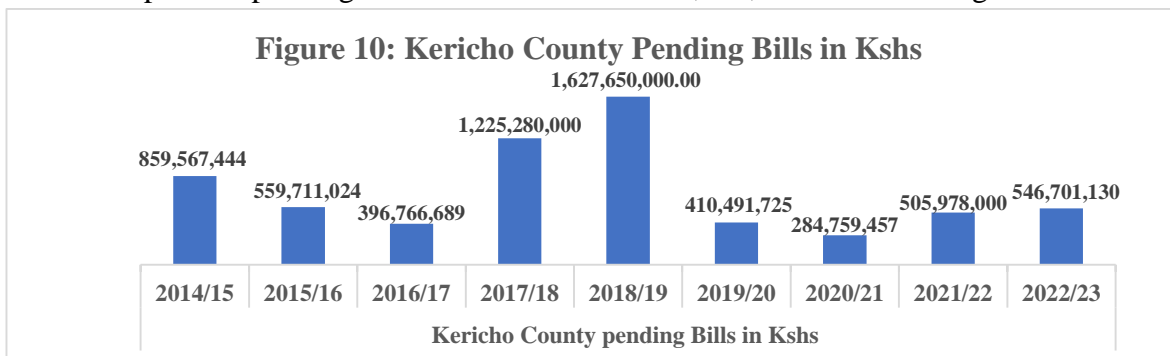
**Table 3: Audit Opinions for Kericho County (FY 2013/14-2022/23)**

DETAILS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Disclaimer	Disclaimer	Disclaimer	Disclaimer	Qualified	Adverse	Qualified	Qualified	Qualified	Qualified
County Assembly				Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports

**iv. Pending Bills**

The county has reported pending bills amounting to Ksh465.80 million as at 31st December 2023. The pension pending bills amounted to Ksh213,277,738 as at 31<sup>st</sup> August 2023.



Source: Controller of Budget reports

**Table 4: Outstanding Pension Debt as at 31<sup>st</sup> August, 2023**

DETAILS	Contribution Arrears (Ksh)	Accrued Interest (Ksh)	Actuarial Deficit (Ksh.)	Defunct LAs (Ksh)	Total Debt (Ksh)
LAPTRUST	260,402.42	1,668,700.51	4,961,339.00	-	6,890,441.93
CPF	-	9,052,916.53	-	-	9,052,916.53
LAPFUND	14,447,264	140,219,828	-	42,667,290	197,334,381

Source: Controller of Budget reports

**Table 5: List of Projects with the Highest Expenditure for The FY 2023/24 Per Department, Kericho County**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation Status (%)
1	Agriculture, Livestock Development and Fisheries	Transfer of NAVCDP	HQ	10,000,000	10,000,000	100
2	Education, Youth Affairs, Children, Culture and Social Services	Supply of ECDE branded chairs	All Wards	5,250,000	5,250,000	100
3		Construction of a twin Workshop	Bureti Sub-County	4,982,000	4,982,000	100
4		Construction of an Administration Block and Library	Chepseon Ward	4,899,080	4,899,080	100
5	Lands, Housing and Physical Planning	Development Grant to Kericho Municipality	Kericho Municipality	18,500,000.00	18,500,000.00	100
6	Public Works, Roads, Transport and ICT	Construction and Rehabilitation of Chesanga - Jonland Academy -Church of Christ road	SOIN	4,532,475.88	4,532,475.88	100
7		Construction and Rehabilitation of Baraka Kap Maina road	Kipchimchim	4,769,530.00	4,769,530.00	100
8	Finance and Economic Planning	Construction of Kiptunoi Water Project	Kapsoit	12,527,785.00	12,527,785.00	100
9	Finance and Economic Planning	Construction of Kapkures water project	Kipkelion	23,348,580.00	23,348,580.00	100
10	Finance and Economic Planning	Construction of Storm-water Drainage in Kapkate	Kapkatet	14,136,919.00	14,136,919.00	100

**Table 5: List of Projects with the Highest Expenditure for The FY 2023/24 Per Department, Kericho County**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation Status (%)
	<b>TOTAL</b>			<b>102,946,370</b>	<b>102,946,370</b>	

Source: Controller of Budget reports

### County 036: Bomet County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Bomet County including information relating to expenditures and revenues and its adherences to key fiscal responsibility principles over the years.*

#### A. County General profile

<b>Table 1: General Information</b>				
County Headquarter	<b>Bomet</b>			
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	730,129	26	875,689	26
Rural	637,516	18	847,718	15
Urban	92,613	29	27,971	46
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	66,124	68,700	134,824
	6-14	114,037	115,923	229,960
	15-35	171,935	160,513	332,448
	36-60	66,220	70,210	136,430
	61+	23,061	18,938	41,999
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	142,603	28	187,641	27
Rural	123,692	19	178,135	18
Urban	18,911	34	9,506	45

Households size	5.1	10	4.7	15
Surface area (Sq. km)	2,792		2,792	
Population Density (people per sq. km)	262	19	346	18
Sub counties	5			
Constituencies	5			
Wards	25			
Dominant economic activity	Agriculture, forestry and fishing		Tea, Avocado, Mango	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	46.5	30	48.8	11
Poverty gap	12.2	31	9.3	25
Poverty severity			2.8	32
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	32.8		24	
Poverty gap	5.6		41	
Poverty severity	1.6		43	
<b>Socio-economic outcomes</b>				
<b>Health</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	

No. of health facilities Level 4	5	3
No. of health facilities Level 3	26	9
No. of health facilities Level 2	118	32
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	9	35
Health-workers per 10,000 population	9	36
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,038	376
Primary schools	678	290
Secondary schools	290	7
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,311	423
Primary schools	4,938	2,792
Secondary schools	2057	117
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	39	30
Primary schools	40	12

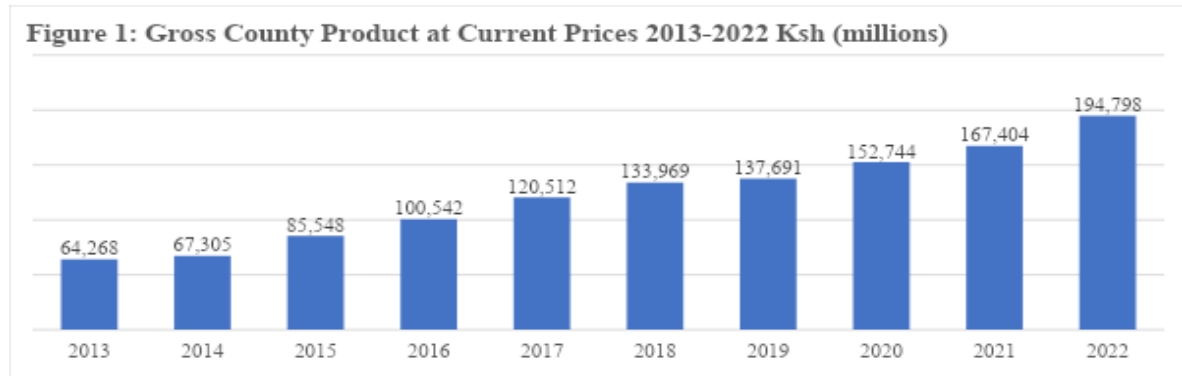


Secondary schools	40		12	
	<b>2019</b>		<b>Rank</b>	
Public Primary schools connected to electricity (%)	96.4		23	
<b>Water &amp; Sanitation</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing safe drinking water (%)	27.5	43	39.3	41
Households accessing improved sanitation (%)	69.0	17	85.9	17
<b>Energy</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households accessing electricity (%)	3.9	41	22.1	35
<b>Roads</b>	<b>2019</b>		<b>Rank</b>	
Rural Access Index (RAI)-%	95		3	
<b>ICT</b>	<b>2019</b>		<b>Rank</b>	
Population accessing internet (%)	8.2		33	
Population owning mobile phones (%)	40.9		28	

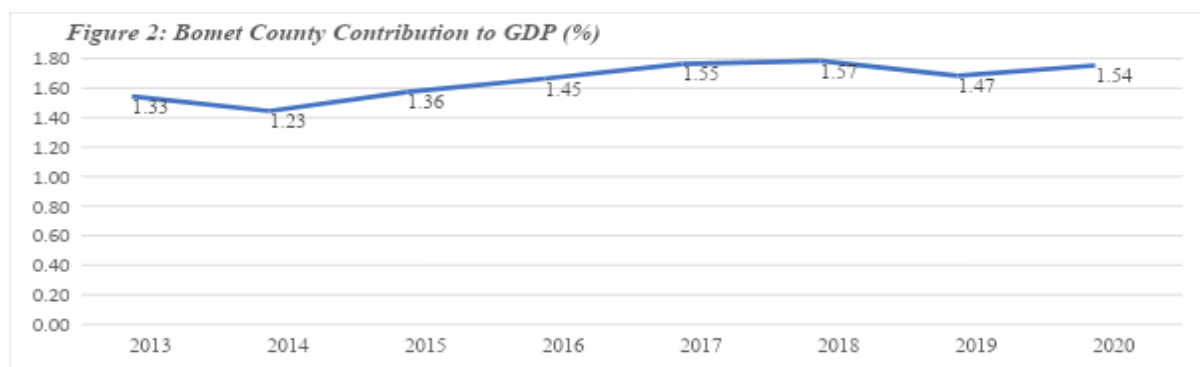
Source: CRA Reports

## B. County Budget and Economic Profile

### i. Gross County Product



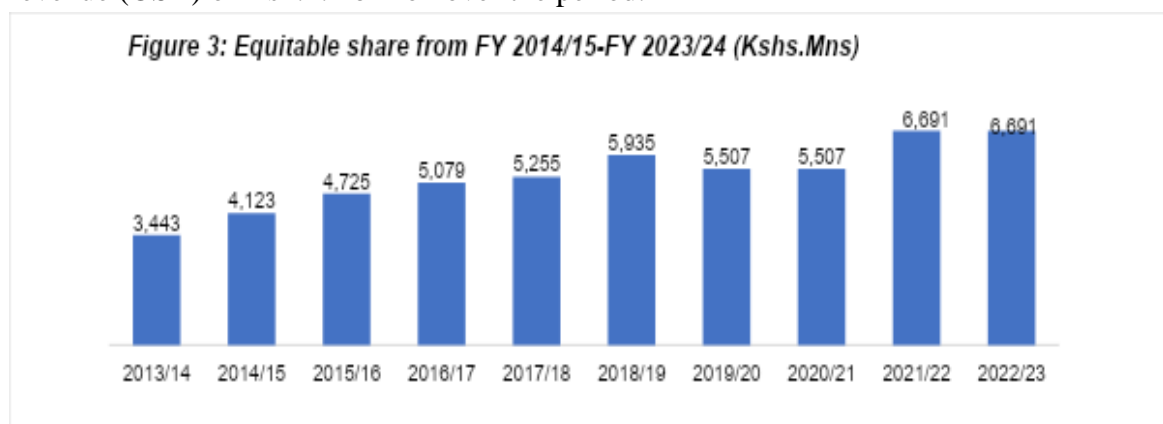
Source: KNBS



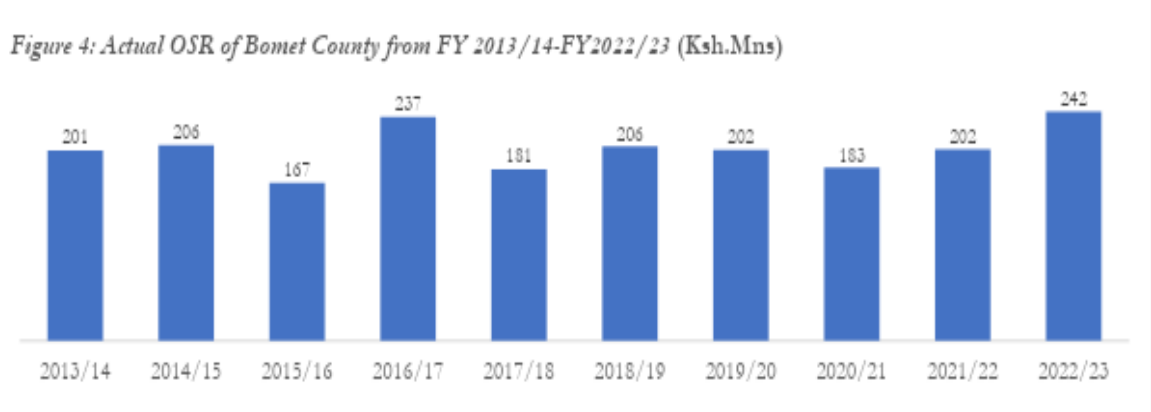
Source: CRA Reports

### ii. Revenue

The major sources of revenue for the county are equitable share and donor loans and grants from development partners. Notably, over the past 10 years the county received a cumulative total of Ksh53 billion as equitable share and Ksh2.8 billion in as donor loans and grants from development partners. In addition, the county also received allocations of Ksh2.1 billion from the national government's conditional grants and from its own source revenue (OSR) of Ksh.2.1 billion over the period.



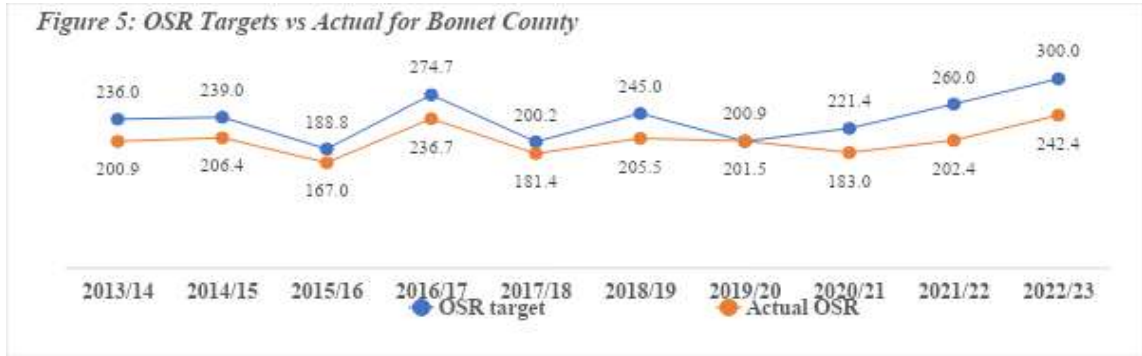
Source: Controller of Budget reports



Source: Controller of Budget reports

**iii. Realism of OSR projections by the county**

The county has never met its OSR target since devolution except FY 2019/20 pointing to unrealistic projections. Notably, in the FY 2022/23 the county missed its OSR target by Ksh 57.6 million.



Source: COB Report

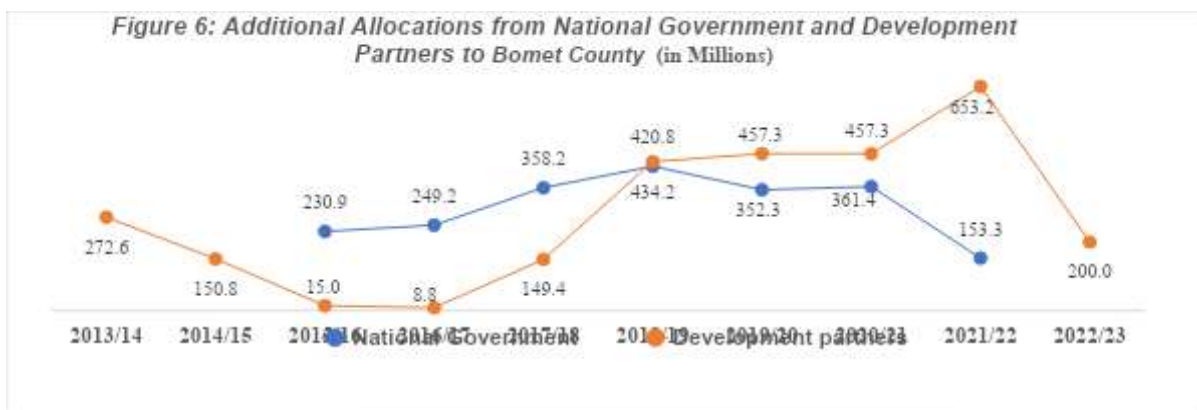
*Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Bomet County*

Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% Achieved	85.2	86.3	88.4	86.2	90.6	83.9	100.3	82.7	77.9	80.8

Source: Controller of Budget reports

**iv. Additional Allocations**

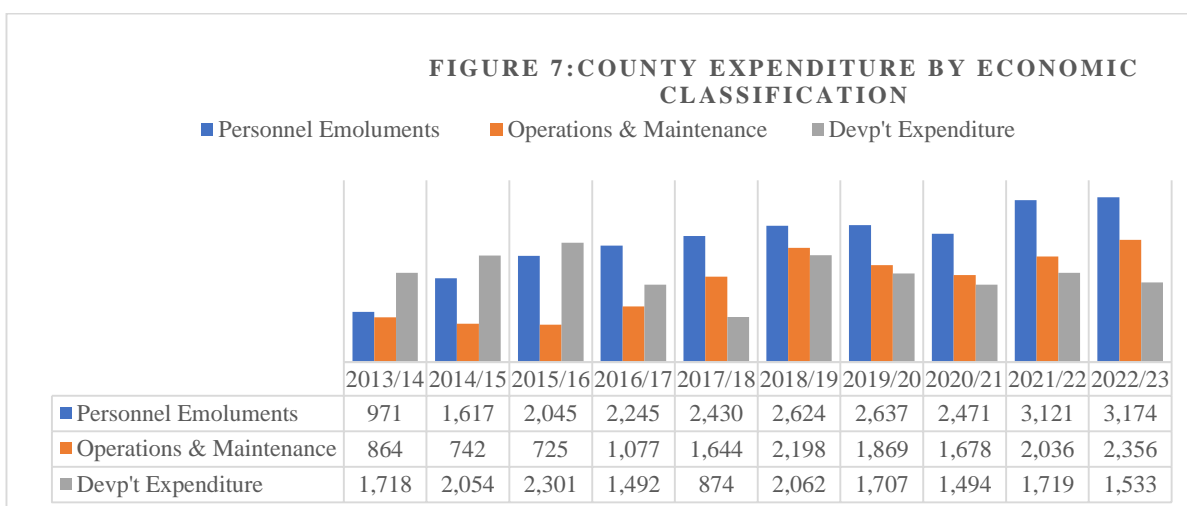
Bomet county has received additional allocations from the National government and development partners to complement different programs and projects. The actual spending for additional allocations from year to year is as shown below.



Source: Controller of Budget reports

### v. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 41.45% of the total expenditure over the past ten years. Expenditure on operations and maintenance averages at 26.57% over the decade while development expenditure averages at 31.97% over the past 10 years in Bomet County.



Source: Controller of Budget reports

### vi. Overview of FY 2023/24 Budget

The County's approved budget for the FY 2023/24 was Ksh8.52 billion, comprising Ksh2.39 billion (28 per cent) and Ksh6.13 billion (72 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 8.6 per cent compared to the previous financial year when the approved budget was Ksh7.85 billion and comprised of Ksh2.27 billion towards development expenditure and Ksh5.58 billion for recurrent expenditure.

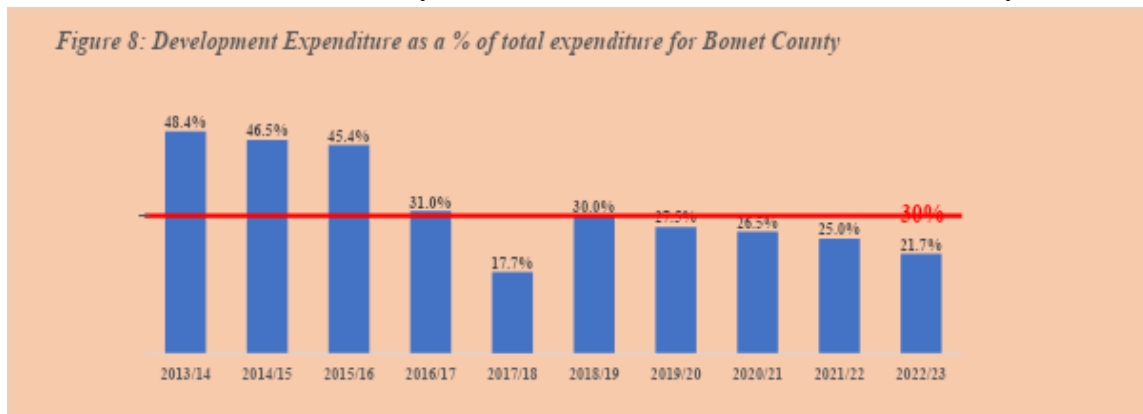
In the first six months of FY 2023/24, the County received Ksh2.90 billion as the equitable share of the revenue raised nationally, Ksh40.73 million as additional allocations and conditional grants, a cash balance of Ksh640.88 million from FY 2022/23, and raised

Ksh67.70 million as own-source revenue (OSR). The raised OSR includes Ksh37.73 million as FIF and Ksh29.97 million ordinary OSR.

### C. County Fiscal Risk Profile

#### i. Development expenditure as a percentage of total expenditure

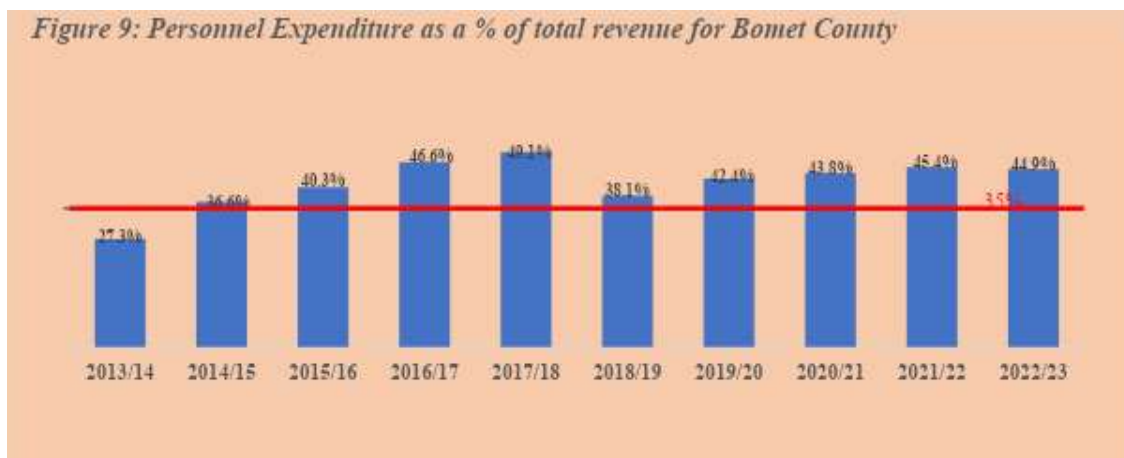
The county has not been meeting the requirement to spend at least 30% of the total expenditure on development from FY 2019/20-2022/23 hence contravening the PFM Act and the regulations. Distinctly, the county spent 21.7 % on development in the FY 2022/23 which is below the 30% statutory threshold and a decrease from FY2021/22 by 3.3%.



Source: Controller of Budget reports

#### ii. Expenditure on wages and benefits as a percentage of total revenue

With the exception of FY 2013/14, the county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from 2014/15 -2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2017/18 where the county spent 49.1% of its revenue on wages and benefits. There is however a decrease in the FY 2022/23 by 0.5% from FY2021/22.



Source: Controller of Budget reports

#### iii. Audit Opinion

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Table 3 presents Bomet county’s audit opinion from their relevant financial statements over the years.

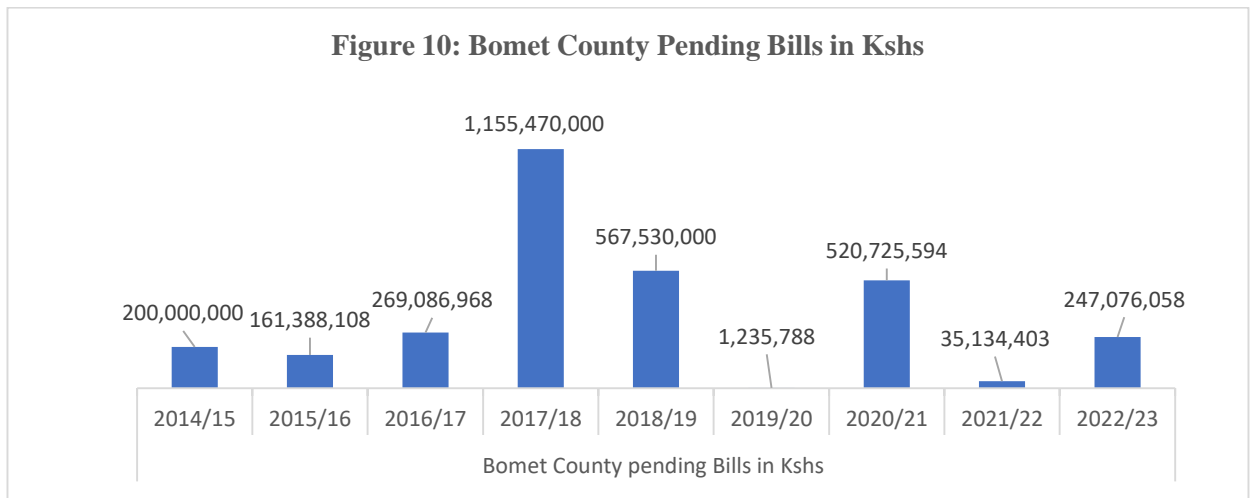
**Table 3: Audit Opinions for Bomet County (FY 2013/14-2022/23)**

DETAILS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Disclaimer	Disclaimer	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Qualified	Qualified	Opinion	Unqualified	Unqualified	Qualified	Qualified

Source: Office of the Auditor General Report

**iv. Pending Bills**

The county has reported pending bills amounting to Ksh512.79 million as at 31<sup>st</sup> December 2023. The pension pending bills amounted to Ksh 274,398,084 as at 31<sup>st</sup> August 2023.



Source: Controller of Budget reports

<b>Table 4: Outstanding Pension Debt as at 31<sup>st</sup> August, 2023</b>						
<b>DETAILS</b>	<b>Contribution Areas (Ksh.)</b>	<b>Accrued Interest (Ksh.)</b>	<b>Actuarial Deficit (Ksh.)</b>	<b>Defunct LAS (Ksh.)</b>	<b>Total Debt (Ksh.)</b>	
LAPTRUST	7,745,797.18	17,650,132.40	5,775,188.00	-	31,171,117.58	
CPF	10,911,144.75	14,810,016.75	-	-	25,721,161.50	
LAPFUND	8,903,474	100,344,222	-	108,258,107	217,505,804	

Source: Controller of Budget reports

<b>Table 5: Bomet County, List of Development Projects with The Highest Expenditure for The First Half of FY 2023/24</b>						
<b>No</b>	<b>Sector</b>	<b>Project Name</b>	<b>Location</b>	<b>Contract Sum</b>	<b>Amount Paid to date (Ksh.)</b>	<b>Implementation Status (%)</b>
1	Roads, Works and Transport	Routine Roads Maintenance	Countywide	209,887,575	209,887,575	100
2		Acquisition of Heavy Earth Moving Machines & Tippers	Bomet Township	122,428,410	122,428,410	100
3	Lands, Housing and Planning	Acquisition of Land for development	Mulot Bus Park, Stadium, ICT Hub, Kapkimolwa VTC	82,075,000	82,075,000	100

**Table 5: Bomet County, List of Development Projects with The Highest Expenditure for The First Half of FY 2023/24**

No	Sector	Project Name	Location	Contract Sum	Amount Paid to date (Ksh.)	Implementation Status (%)
4	Finance, Economic Planning & ICT	Construction of Dr Joyce Laboso Memorial Mother and Child Wellness Centre	Longisa	296,000,000	60,600,353	90
5	Agriculture, Livestock and Cooperatives	Supply of farm implements, Vaccines, Cooling Plants & Seedlings	Countywide	25,696,487	25,696,487	100
6	Education, Vocational Training, Youth & Sports	Construction of ECDE Class rooms and pit latrines	Countywide	23,967,167	23,967,167	100
7	Water Sanitation and Environment	Desilting of water pans	Countywide	23,187,716	23,187,716	100
8	Administration	Construction of the Main County Assembly Chambers Fence	Bomet Township	26,615,540	17,892,319	67
9	Water Sanitation and Environment	Water pipeline extension	Countywide	14,134,848	14,134,848	100



**Table 5: Bomet County, List of Development Projects with The Highest Expenditure for The First Half of FY 2023/24**

No	Sector	Project Name	Location	Contract Sum	Amount Paid to date (Ksh.)	Implementation Status (%)
10		Supply, delivery and installation of water tanks	Countywide	10,774,190	10,774,190	100
	<b>TOTAL</b>			<b>834,766,933</b>	<b>590,644,065</b>	

Source: Controller of Budget reports

### County 037: Kakamega County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Kakamega County including information relating to expenditures and revenues and the county's adherence to key fiscal responsibility principles over the years.*

General Information				
<b>County Headquarter</b>	<b>Kakamega</b>			
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,660,651	2	1,867,579	4
Rural	1,425,084	1	1,682,239	1
Urban	235,567	12	185,340	13
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	138,917	138,271	277,188
	6-14	256,199	253,294	509,493
	15-35	339,313	302,263	641,576
	36-60	170,612	151,106	321,718
	61+	65,350	52,183	117,533
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	356,614	4	433,207	4
Rural	298,820	1	378,386	1
Urban	57,794	11	54,821	11
Households size	4.7	25	4.3	24
Surface area (Sq. km)	3,018		3,018	
Population Density (people per sq. km)	550	7	618	7
Sub counties			13	
Constituencies			12	
Wards			60	
Dominant economic activity	Agriculture and forestry		Avocado, Mango and Tea	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	53	19	35.8	24
Poverty gap	17.4	22	9.5	22
Poverty severity			3.8	21
<b>Food poverty</b>		<b>2015/16</b>		<b>Rank</b>
Poverty headcount		33.3		22
Poverty gap		8.3		26

Poverty severity	3.1	27
<b>Child Poverty</b>	<b>2015/16</b>	<b>Rank</b>
0-5 Years	33.8	29
6-13 Years	40.0	28
14-17 Years	42.2	25
0-17 Years	38.5	28
Gini Coefficient	32.1	37
Age Dependency Ratio	95.2	19
Old Age Dependency Ratio	8.0	20
Child Dependency Ratio	87.1	16

Source: CRA

### A. General County Profile

Kakamega County has a population of approximately 1,867,579 persons (2019 census) and covers a land area of 3,018 Sq. Km. Administratively, the county is divided into 13 Sub counties, 12 constituencies and 60 wards.

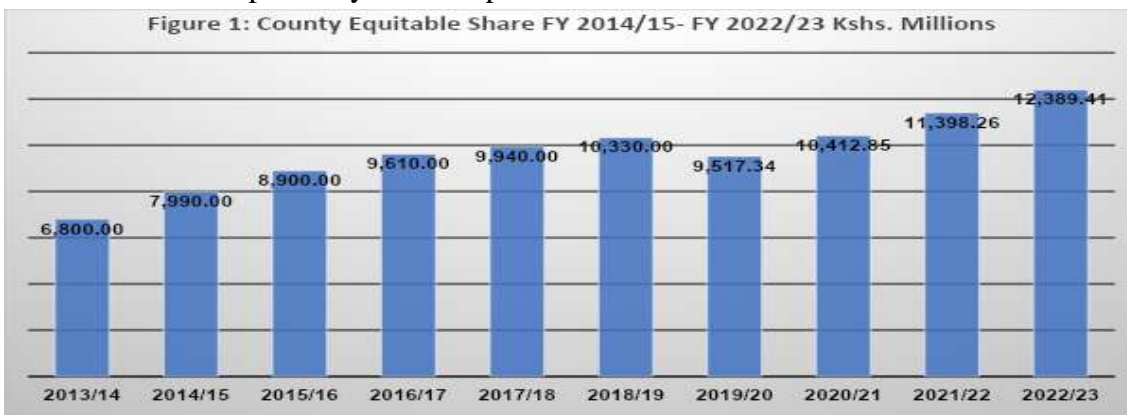
The county contributes 2.2 percent to the Gross Domestic Product and the dominant economic activity in the County is agriculture, forestry and fishing

### B. County Budgetary & Economic Profile

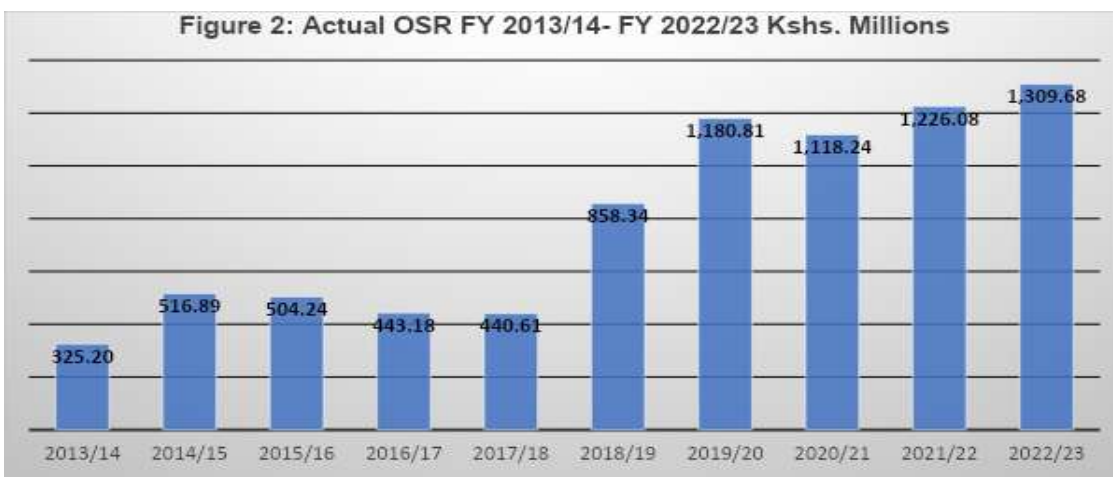
#### i. Revenues

The major sources of revenue for the county are equitable share and Own Source Revenue (OSR). Notably, over the past 10 years the county received a cumulative total of Ksh97.29 billion as equitable share and Ksh7.92 billion in OSR.

In addition, the county also received additional allocations both from the national government's share and from development partners amounting to Ksh5.15 billion and Ksh2.78 billion respectively over the period.



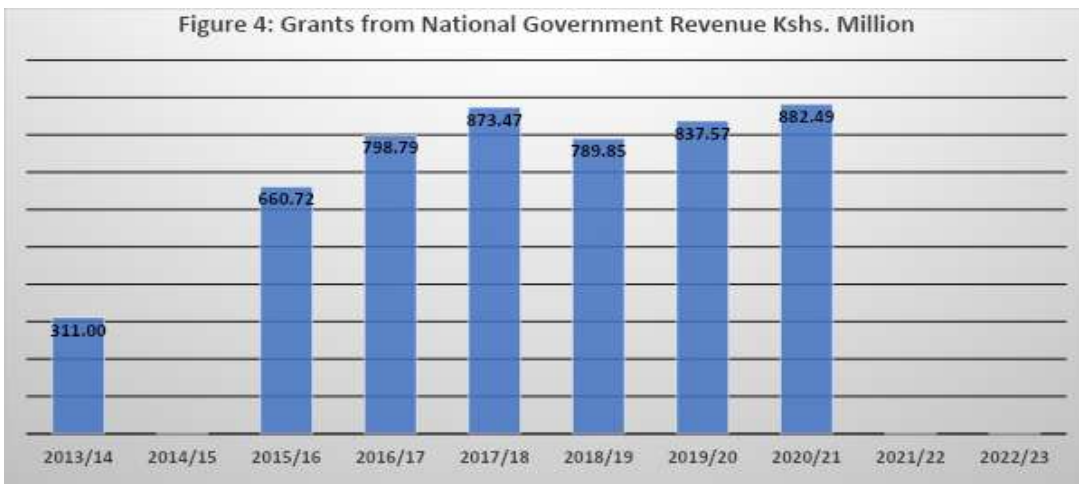
Source: Controller of Budget reports



Source: Controller of Budget reports



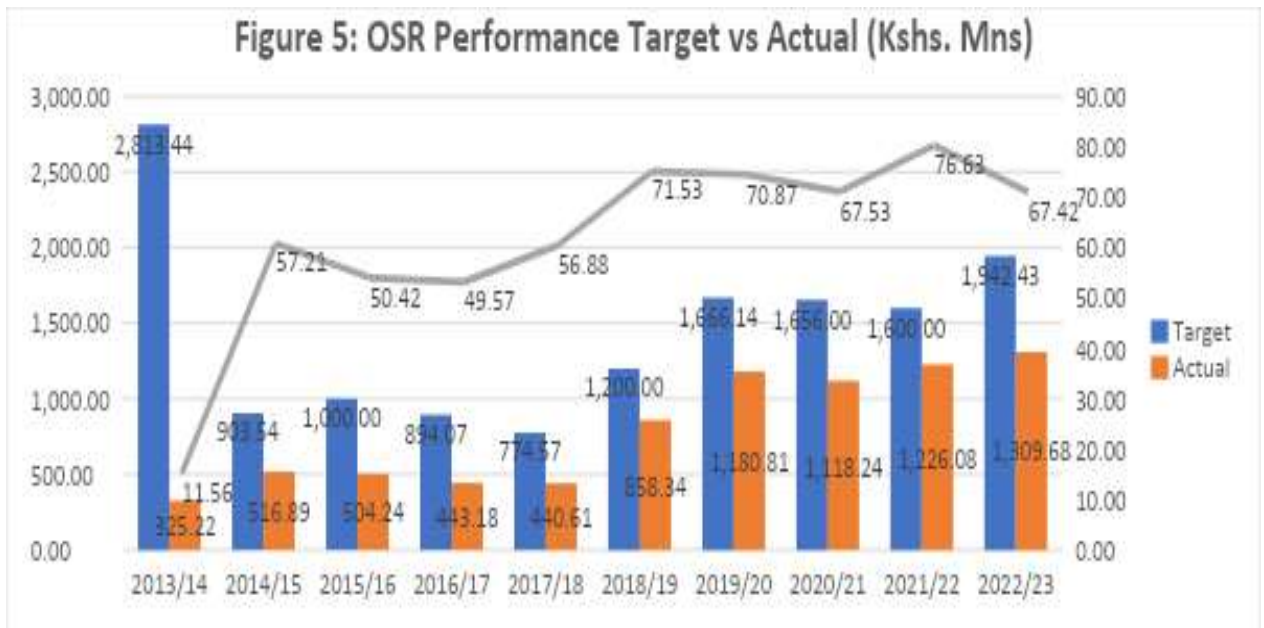
Source: Controller of Budget reports



Source: Controller of Budget reports

**Realism of OSR projections by the county**

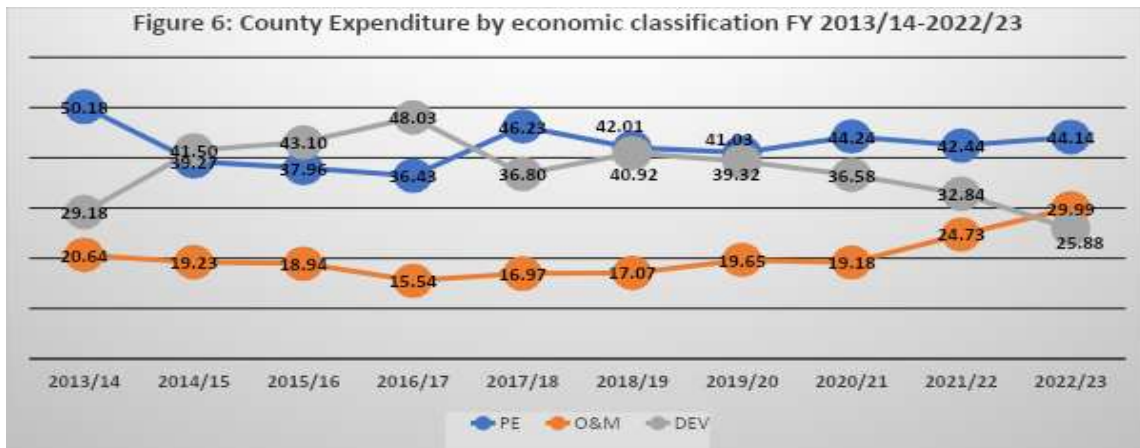
Over the 10-year period of FY 2013/14-FY 2022/23, the county achieved an average of 58 percent of OSR against the target set. OSR performance over the last 10 years is shown in the chart below



Source: Controller of Budget reports

## ii. County Expenditure

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 42% of the total expenditure over the past ten years. Expenditure on operations and maintenance averaging at 20% and development expenditure averaged at approximately 37% over the decade. The Chart below shows the expenditure by economic classification for Kakamega County since the beginning of devolution.



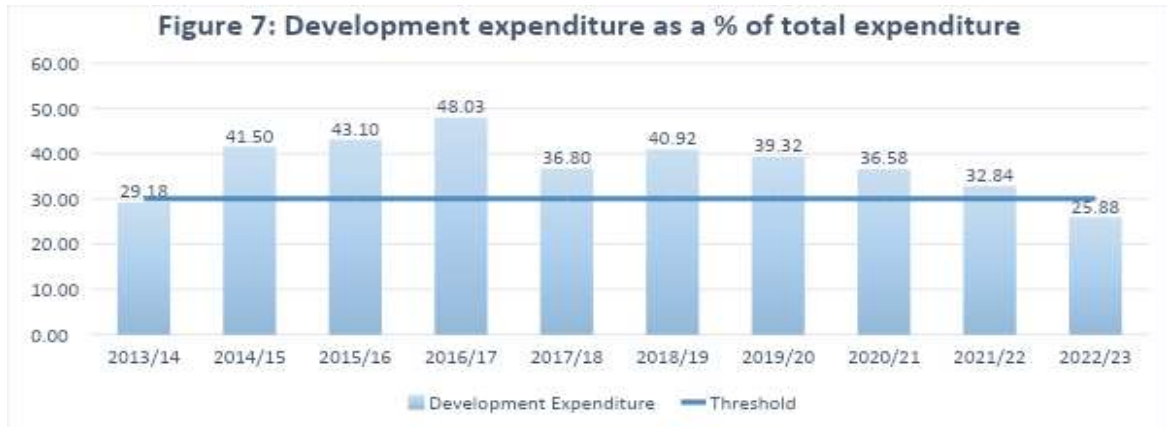
Source: Controller of Budget reports

## C. County Fiscal Risk Profile

### i. Development expenditure as a percentage of total expenditure

Section 107(2) (b) of the Public Finance Management Act, 2012 provides that over the medium term, a minimum of thirty per cent of the County Government's budget shall be spent on development expenditure. Over the last 10 years, the county government has been

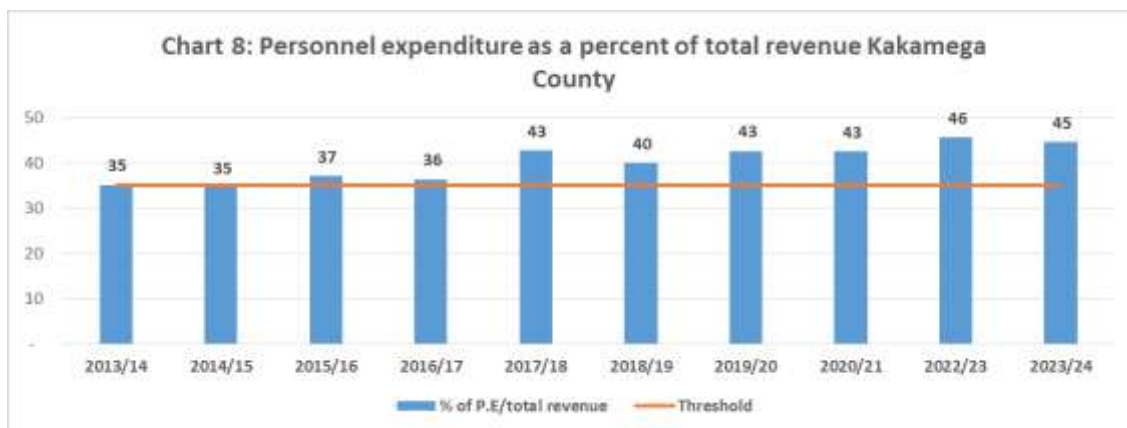
surpassing the 30 percent threshold except for the FY 2022/23 in which it spent 25.88 percent as shown in figure 7. .



Source: Controller of Budget reports

**ii. Expenditure on wages and benefits as a percentage of total revenue**

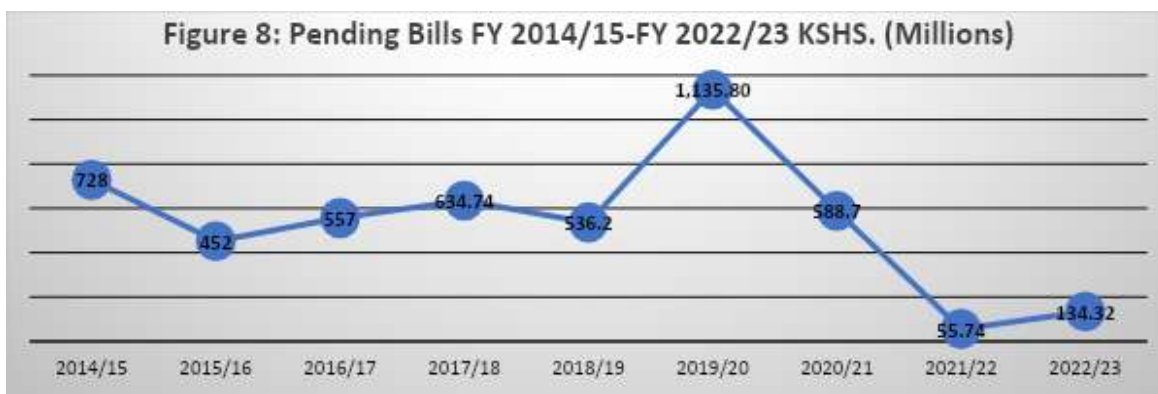
The county spent above the 35 % threshold of total revenues on wages and benefits for the financial years from 2015/16 to 2023/24 in contravention of Regulation 25 1(b) with the highest being in the FY 2022/23 where the county spent 46% of its revenue on wages and benefits.



Source: Controller of Budget reports

**ii. Pending Bills**

As at 31st December 2023, Kakamega County government reported outstanding pending bills of Ksh134.32 million. The Chart below shows the changes in pending bills from the FY 2014/15- FY 2022/23.



Source: Controller of Budget reports

### iii. Pension Arrears

**Table 1: Kakamega Pension Arrears as at 31st August 2023**

	Principal Debt	Accrued Interest	Actuarial Deficit	Defunct Local Authority	Total
<b>LAPFUND</b>	-	6,815,943	-	122,304,401	<b>129,120,344</b>
<b>County Pension Fund</b>	-	12,516,011	-		<b>12,516,011</b>
<b>LAPTRUST</b>	-	88,182	12,243,092	-	<b>12,331,274</b>

Source of data: Retirements Benefit Authority

### iv. Audit Opinions

**Table 2: Audit opinions for County Executive & County Assemblies**

FY	County Executive	County Assembly
<b>2016/17</b>	Qualified Opinion	Adverse Opinion
<b>2017/18</b>	Qualified Opinion	Qualified Opinion
<b>2018/19</b>	Qualified Opinion	Qualified Opinion
<b>2019/20</b>	Qualified Opinion	Qualified Opinion
<b>2020/21</b>	Qualified Opinion	Qualified Opinion
<b>2021/22</b>	Qualified Opinion	Qualified Opinion

Source: Office of the Auditor General reports



**Table 3: Kakamega County, List of development projects with the highest expenditure FY 2023/24**

No.	Project Name	Project Location	Project activities	Project Cost (Ksh.)	Amount spent
1	Sports	Lurambi	Bukhungu Stadium Construction	3,240,001,303	1,599,158,031
2	Agriculture Sector Development Support Programme	Countywide	Building capacities of value chain actors on Entrepreneurship and Climate Smart Agriculture technologies and innovations	106,221,015	100,834,832
3	Road and Infrastructure	Matungu	Harambe Musamba bridge road	649,938,642	49,936,330
4	Road and Infrastructure		Lumakanda Manyonyi road	100,000,000	47,255,195
5	Road and Infrastructure	Malava	Butali Malekha bitumen road	257,868,967	47,003,200
6	Road and Infrastructure	Navakholo	Ingotse Navakholo bitumen road	481,332,796	39,735,336
7	Road and Infrastructure	Various	Maintenance and improvement of roads	242,979,995	17,109,962
8	Kakamega municipality	Kakamega	Proposed construction of Sichirai Retail Market	178,111,050	16,122,643
9	Road and Infrastructure	Khwisero	Ebukwala Khukolomani bitumen road	108,831,548	15,662,642
10	Mumias municipality	Mumias	Proposed Construction of Refuse Chambers and Bins	10,434,332	14,681,942
11	Trade, Industrialization and Tourism	Lugari	Completion and Correction of Defects in Kipkaren Modern Market	10,865,585	10,863,620
	<b>Total</b>			<b>5,386,585,233</b>	<b>1,958,363,733</b>

Source: Controller of Budget reports

### County 038: Vihiga County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Vihiga County including information relating to expenditures and revenues and its adherences to key fiscal responsibility principles over the years.*

#### A. General County Profile

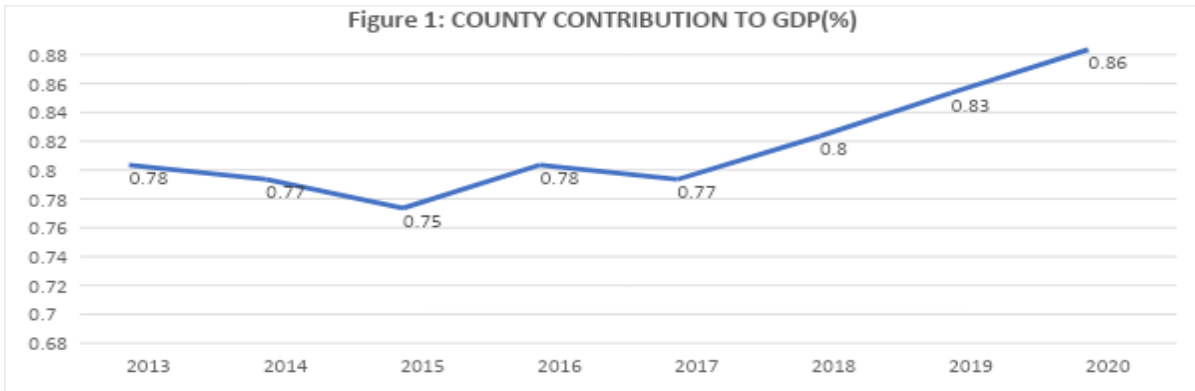
General Information				
County Headquarter	Vihiga			
Regional bloc	Lake Region Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	554,622	35	590,013	38
Rural	380,517	36	531,629	34
Urban	174,105	16	58,384	39
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	39,526	39,330	78,856
	6-14	76,292	75,273	151,565
	15-35	98,668	91,237	189,905
	36-60	59,701	51,974	111,675
	61+	32,133	25,858	57,991
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	123,755	32	143,365	34
Rural	84,455	34	127,476	30
Urban	39,300	18	15,889	40
Households size	4.5	29	4.1	27
Surface area (Sq. km)	564		564	
Population Density (people per sq. km)	983	3	1047	3
Sub counties	6			
Constituencies	5			
Wards	25			
Dominant economic activity	Agriculture and forestry		Avocado, Mango, Coffee	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	41.8	35	43.2	17
Poverty gap	11.9	34	11.5	17

Poverty severity		4.6	17
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>
Poverty headcount	36.6		19
Poverty gap	9.5		20
Poverty severity	4		19
<b>Child Poverty</b>	<b>2015/16</b>		<b>Rank</b>
0-5 Years	47.2		15
6-13 Years	46.2		19
14-17 Years	46.4		20
0-17 Years	46.5		18
Gini Coefficient	29.9		43
Age Dependency Ratio	94.4		20
Old Age Dependency Ratio	13.8		2
Child Dependency Ratio	80.7		23

Source: CRA

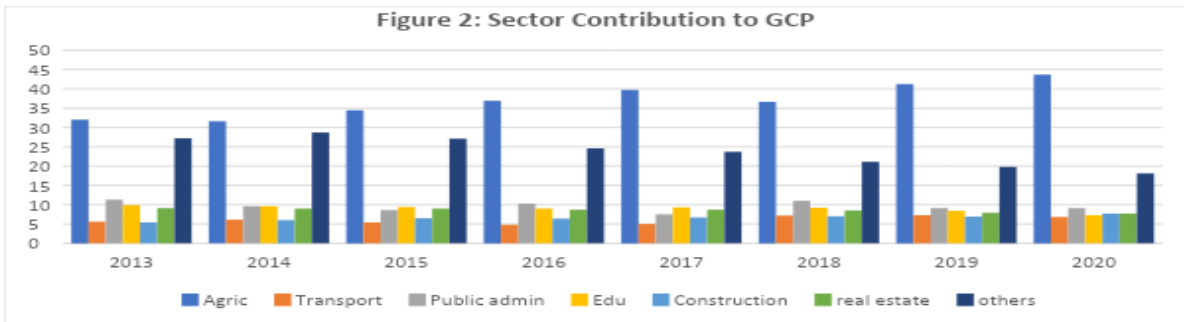
## B. Budgetary & Economic Profile

### i. Contribution to GDP



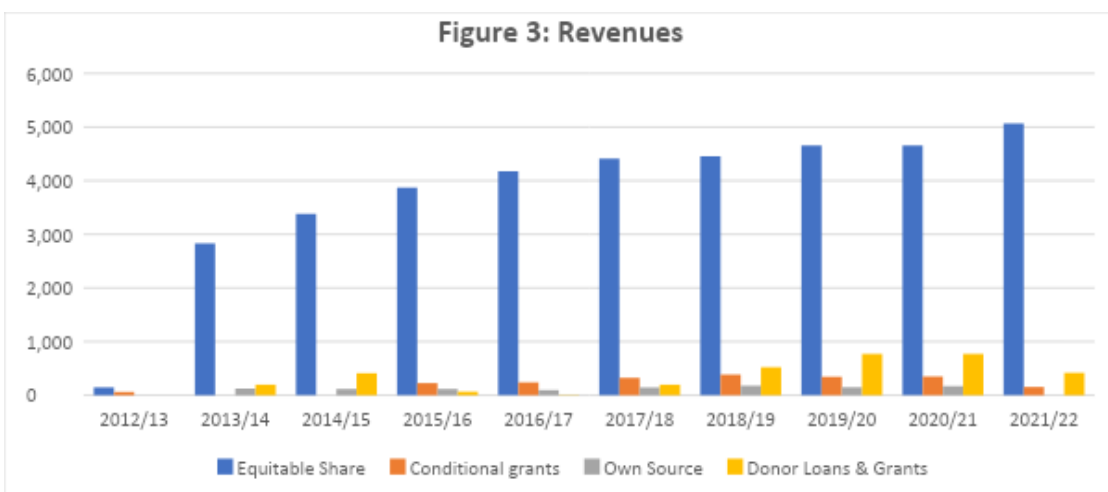
Source: Controller of Budget reports

### ii. Sector Contribution to GCP



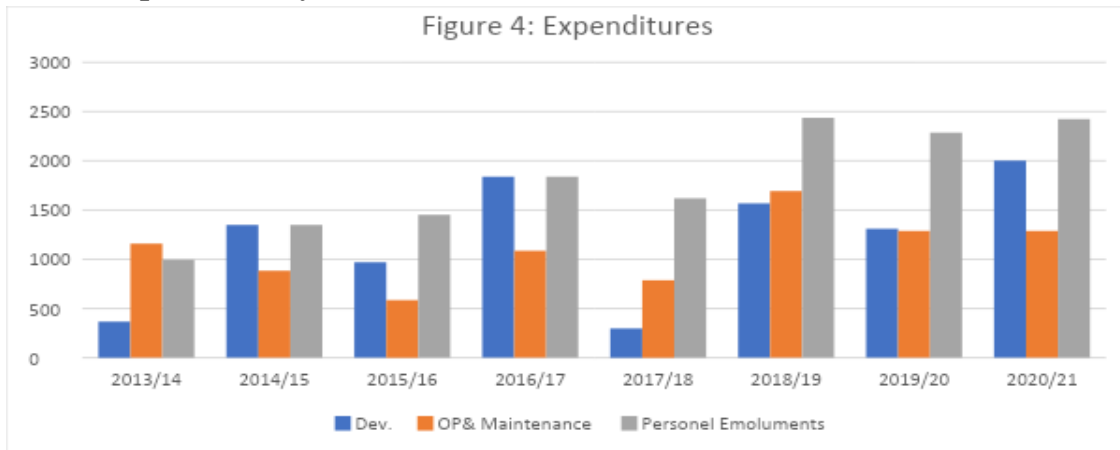
Source: Controller of Budget reports

### iii. Revenues



Source: Controller of Budget reports

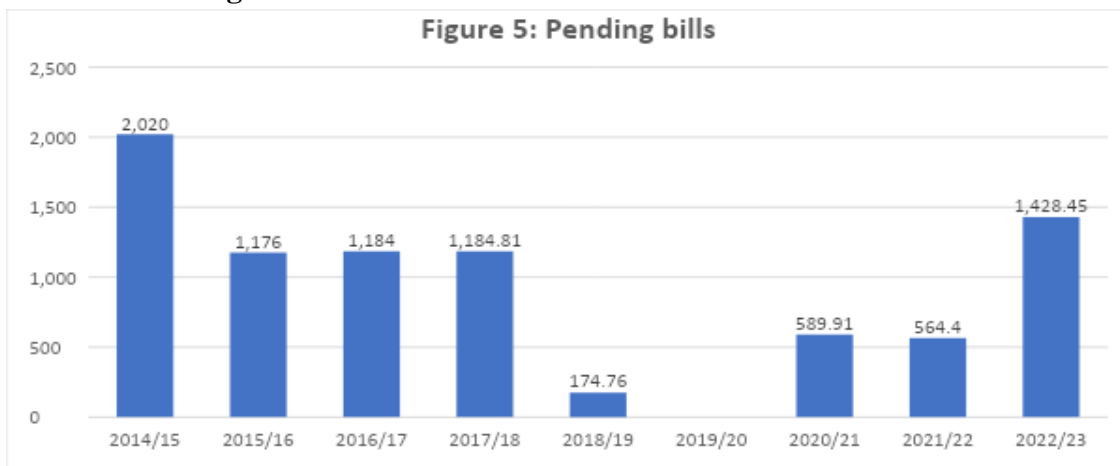
**iv. Expenditure by Economic Classification**



Source: Controller of Budget reports

**C. Fiscal Risk Profile**

**i. Pending Bills**



Source: Controller of Budget reports

**ii. Audit Profile**

Table 2: Audit Opinions								
2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Adverse	Disclaimer	Disclaimer	Disclaimer	Adverse	Adverse	Adverse	Adverse	Qualified

Source: OAG reports

**iii. Outstanding Pension arrears**

<i>Table 3: Outstanding Pension Debt as at 31st March, 2024</i>					
	Principal Debt	Total accrued Interest	Defunct LAs	Actuarial Deficit	Total Debt
LAPFUND	2,562,742	17,557,185	–	–	20,119,927
LAPTRUST	5,385,095	16,132,860	5,027,843	–	26,545,797

County Pension Fund	11,545,018.10	33,749,033.88	–	–	23,434,254.00
					<b>70,099,978.00</b>

Source: Retirements benefits Authority

**iv. List of major projects**

**Table 4: List of Major projects 2023/24**

<b>N o</b>	<b>Project name</b>	<b>Project Location</b>	<b>Contract sum</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023</b>	<b>Implementation Status</b>
1	Speakers residence	Keveye	19,786,352	13,642,534	Ongoing
2	Hamisi Banana Aggregation and Marketing Centre	Banja	9,908,640	9,900,000	Complete
3	Sabatia Hay Shed (NARIGP)	Odanga	8,727,147	8,700,000	Complete
4	Sabatia Banana Processing (NARIGP)	North Maragoli	6,542,055	6,500,000	Complete
5	Lunyerere And Serem Lagoons	Chavakali	7,899,803	6,100,000	Complete
	<b>Total</b>		<b>52,863,997</b>	<b>44,842,534</b>	

Source: Controller of Budget reports

### County 039: Bungoma County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Bungoma County including information relating to expenditures and revenues and the county's adherence to key fiscal responsibility principles over the years.*

#### A. COUNTY GENERAL PROFIE

Table 1: General Information				
County Headquarter	<b>Bungoma</b>			
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,375,063	5	1,670,570	5
Rural	1,160,843	3	1,480,458	2
Urban	214,220	14	190,112	12
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	134,859	134,544	269,403
	6-14	235,617	234,416	470,033
	15-35	306,271	280,574	586,845
	36-60	135,035	126,049	261,084
	61+	46,606	36,556	83,162
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	271,754	6	358,796	8
Rural	224,113	3	307,981	3
Urban	47,641	15	50,815	13
Households size	5.1	11	4.7	16
Surface area (Sq. km)	3,032		3,032	
Population Density (people per sq. km)	454	9	552	9
Sub counties	12			
Constituencies	9			
Wards	45			
Dominant economic activity	Agriculture and forestry		Avocado, Mango, Coffee	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	52.9	20	35.7	25
Poverty gap	17.7	19	9.5	23

Poverty severity			3.6		22
<b>Food poverty</b>	<b>2015/16</b>				<b>Rank</b>
Poverty headcount	32.4				26
Poverty gap	9.5				20
Poverty Severity	3.9				21
<b>Child Poverty</b>	<b>2015/16</b>				<b>Rank</b>
0-5 Years	36.7				22
6-13 Years	41.7				26
14-17 Years	38.4				33
0-17 Years	39.4				26
Gini Coefficient	37.6				15
Age Dependency Ratio	104				10
Old Age Dependency Ratio	6.7				29
Child Dependency Ratio	97.3				10
<b>Socio-economic outcomes</b>					
<b>Health</b>					
<b>Health outcomes</b>	<b>2012/13</b>	<b>Rank</b>	<b>2019</b>		<b>Rank</b>
Child immunization (%)	92.4	1	84.4		40
People Living with HIV	27,800	19	30,091		14
Deliveries at health facility (%)	18.1	41	88.9		25
		<b>2019</b>			<b>Rank</b>
Total Fertility Rate		3.6			19
Infant Mortality Rate (Per 1,000 Live Births)		30.5			28
Under five Mortality Rate (Per 1,000 Live Births)		49.2			25
Maternal Mortality Rate (100,000 Live Births)		238			42
	<b>Male</b>	<b>Rank</b>	<b>Female</b>		<b>Rank</b>
Life Expectancy at Birth (Years), 2019	65.5	3	68.2		15
Life Expectancy at 60 (Years), 2019	17.6	3	18.6		14
		<b>2015/16</b>			<b>Rank</b>
Morbidity (sick/injured) (%)		27			9
<b>Health facilities (2020)</b>		<b>Public</b>			<b>Private</b>
No. of health facilities Level 5 / 6		0			0

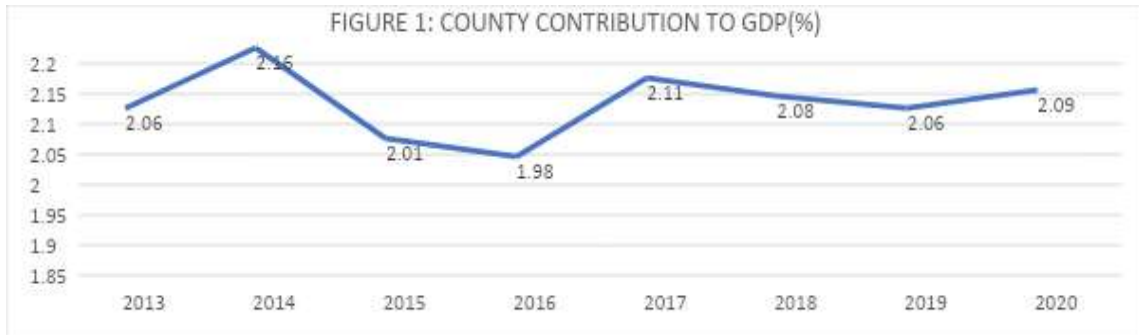


No. of health facilities Level 4	10	10
No. of health facilities Level 3	20	25
No. of health facilities Level 2	118	72
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	10	34
Health-workers per 10,000 population	9	36
<b>Health Expenditure</b>	<b>2019</b>	<b>Rank</b>
Average out of pocket outpatient expenditure (Ksh.)	929	45
Average out of pocket inpatient expenditure (Ksh.)	386	27
<b>Health Insurance</b>	<b>2015/16</b>	<b>Rank</b>
Insurance coverage (%)	6.5	38
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	807	790
Primary schools	790	325
Secondary schools	369	20
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	2,044	1,400
Primary schools	8,996	2,277
Secondary schools	4,013	157
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	42	24.7
Primary schools	50	22
Secondary schools	38	14

Source: CRA County Fact Sheets (2019)

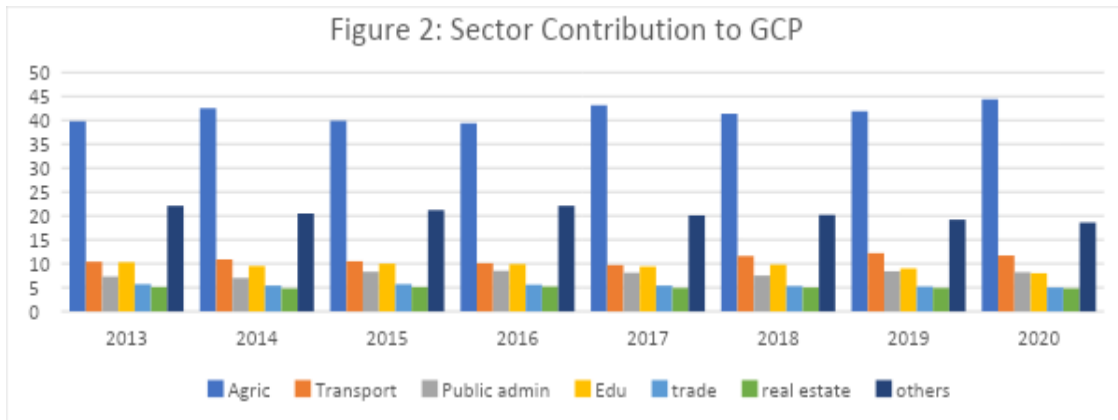
## B. ECONOMIC PROFIE

### i. Contribution to GDP



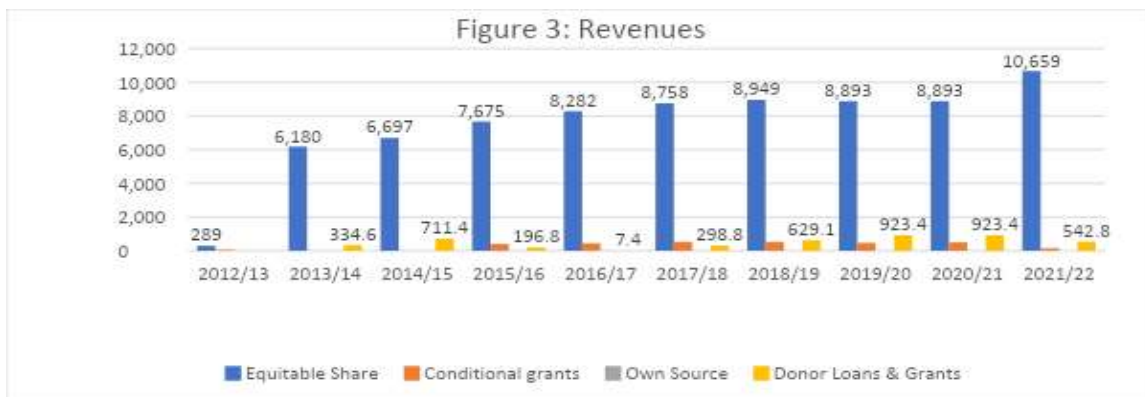
Source: Controller of Budget reports

### ii. Sector Contribution to GCP



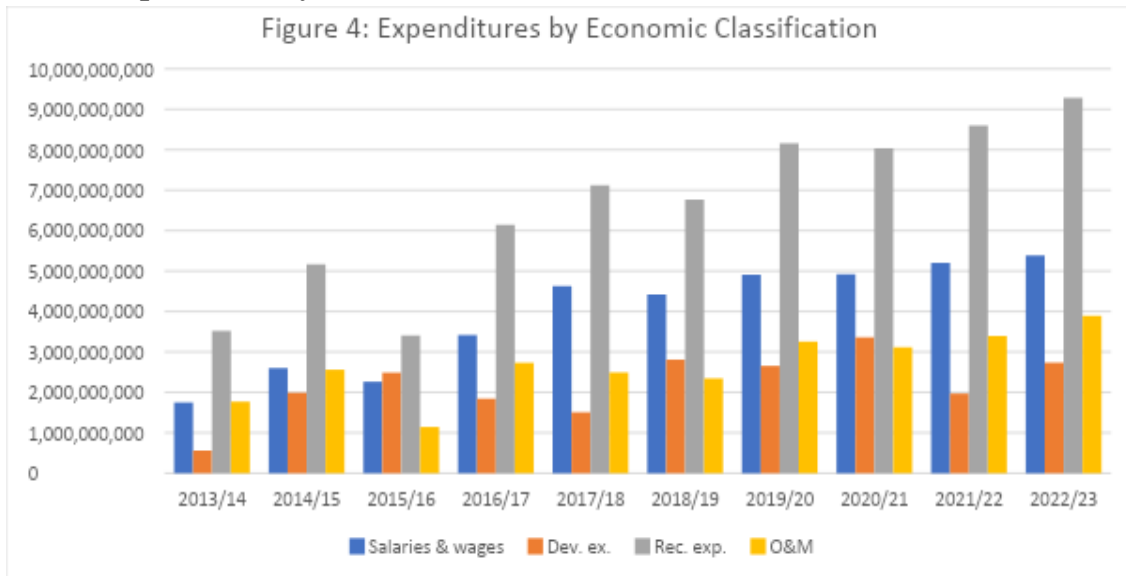
Source: Controller of Budget reports

### iii. Revenues



Source: Controller of Budget reports

**iv. Expenditure by Economic Classification**



Source: Controller of Budget reports

**C. COUNTY RISK PROFILE**

**i. Audit Opinions**

**Table 2: Audit opinions**

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Bungoma	Adverse	Adverse	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General reports

### Outstanding Pension Arrears

	Principal Debt	Total accrued Interest	Total Debt
LAPFUND	311,301,597	254,602,344	565,903,941
LAPTRUST	4,793,085	56,488,066	61,281,150
County Pension Fund	46,903,946.10	33,749,033.88	80,652,979.98
			707,838,071.12

Source: Retirement Benefits Authority

### ii. List of Major Projects 2023/24

<i>Table 4: List of Major projects 2023/24</i>						
No	Sector	Project name	Project Location	Contract sum	Amount paid as at 31 <sup>st</sup> Dec 2023	Implementation Status
1	Roads & Public works	Misikhu-Brigadier	Misikhu-Brigadier	140,000,000	168,373,876	complete
2	Trade,Energy & Industrilization	Development of Market Infrastructure Kamukuywa Market	Kamukuywa Ward	75,500,000	52,038,813	complete
3	Trade,Energy & Industrilization	Purchase and instal lation of transformers (REREC)	County Wide	50,006,400	39,993,600	complete
4	Gender,Culture,Youth & Sports	Construction and Modernization of Ma sinde Muliro Stadium	Kanduyi	36,000,000	35,798,705	complete

<b>Table 4: List of Major projects 2023/24</b>						
No	Sector	Project name	Project Location	Contract sum	Amount paid as at 31 <sup>st</sup> Dec 2023	Implementation Status
5	Roads & Public works	Maintenance of rural roads.	County Wide	142,500,000	24,000,000	complete
6	Health & Sanitation	Ward based projects	45 wards	75,971,500	22,610,331	Ongoing
7	Education	Other Infrastructure and civil works	County Wide	89,602,000	22,213,383	Ongoing
	Total			<b>609,579,900</b>	<b>365,028,708</b>	

Source: Controller of Budget reports

### County 040: Busia County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Busia County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### General County Profile

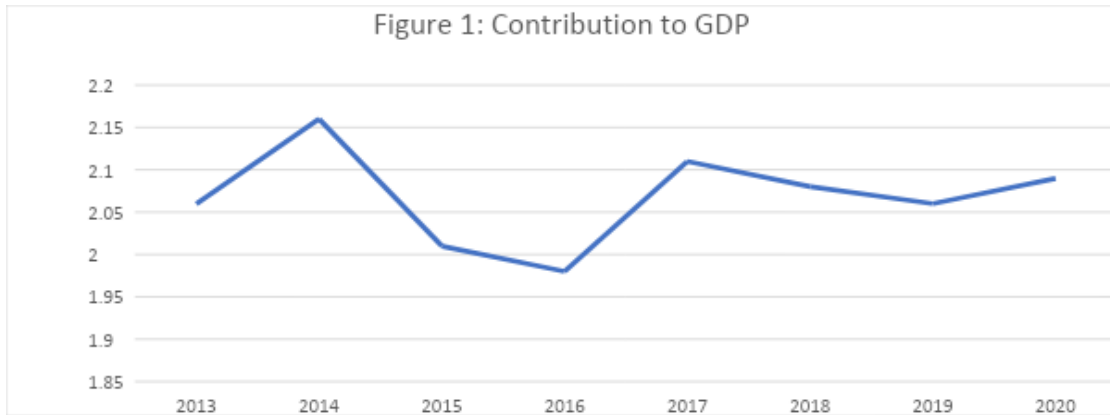
<b>General Information</b>				
<b>County Headquarter</b>	<b>Busia</b>			
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	743,946	25	893,681	24
Rural	658,864	15	779,928	20
Urban	85,082	32	113,753	26
	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
Population distribution (2019 Census)	0-5	69,112	68,241	137,353
	6-14	122,441	119,727	242,168
	15-35	169,276	149,382	318,658
	36-60	76,898	67,222	144,120
	61+	29,670	21,675	51,345

	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	154,578	25	198,152	26
Rural	133,697	14	167,368	22
Urban	20,881	33	30,784	26
Households size	4.7	22	4.5	18
Surface area (Sq. km)	1,695		1,695	
Population Density (people per sq. km)	439	10	527	10
Sub counties				7
Constituencies				7
Wards				35
Dominant economic activity	Agriculture, forestry and fishing		Mango, Avocado, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	66.7	11	69.3	4
Poverty gap	26.8	9	22.3	6
Poverty severity			9.3	7
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	59.5		4	
Poverty gap	17.5		7	
Poverty Severity	7.2		7	
<b>Child Poverty</b>	<b>2015/16</b>		<b>Rank</b>	
0-5 Years	70.3		4	
6-13 Years	75.0		4	
14-17 Years	72.5		4	
0-17 Years	73.0		4	
Gini Coefficient	34.2		28	
Age Dependency Ratio	103.5		12	
Old Age Dependency Ratio	10.4		10	
Child Dependency Ratio	93.14		13	

Source: CRA

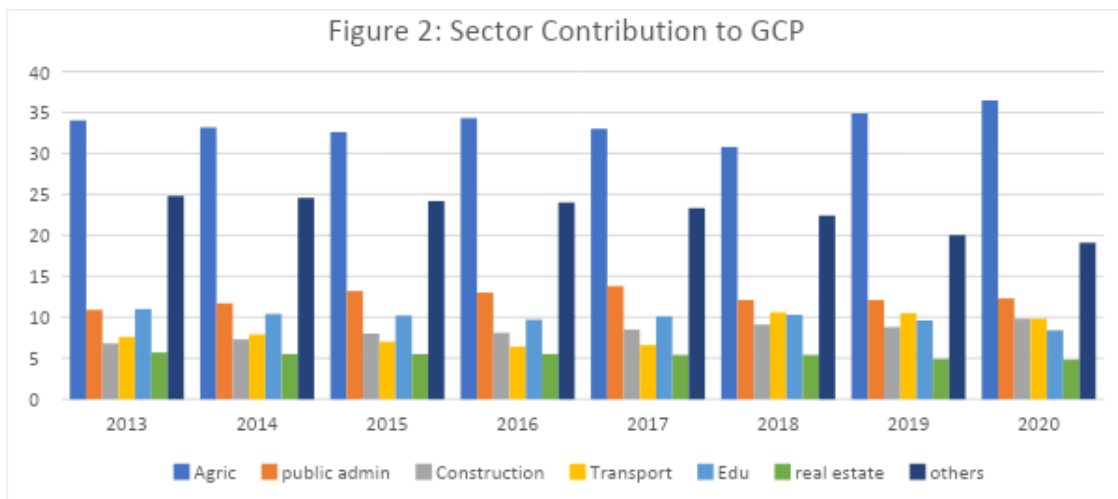
## A. Budgetary & Economic Profile

### i. Contribution to GDP



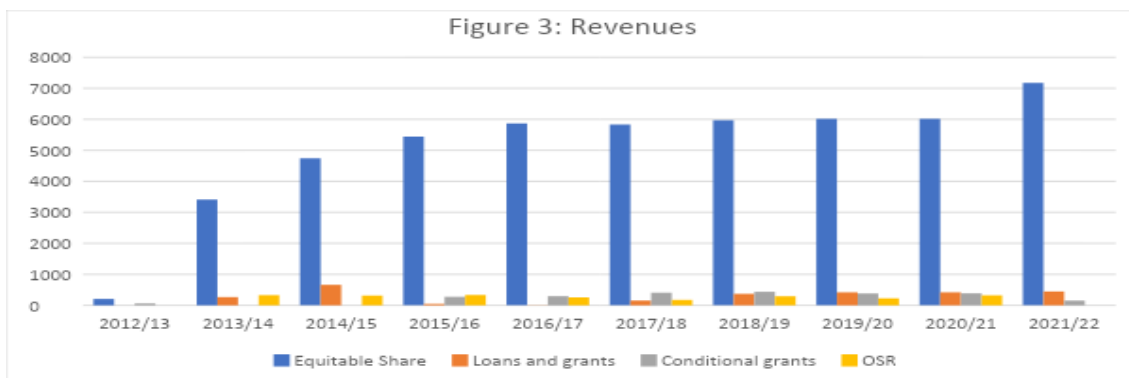
Source: Controller of Budget reports

### ii. Sector Contribution to GCP



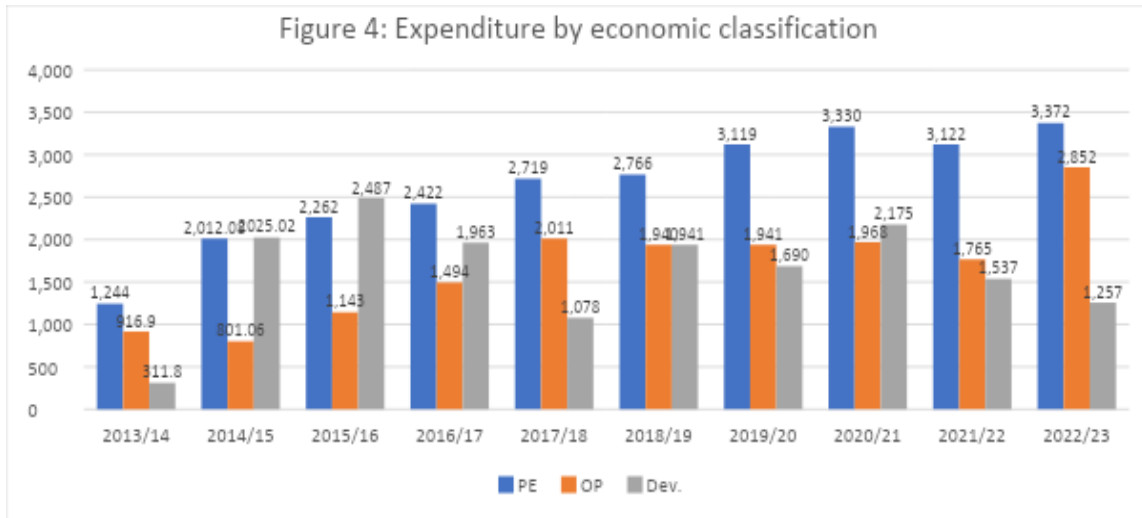
Source: Controller of Budget reports

### iii. Revenues



Source: Controller of Budget reports

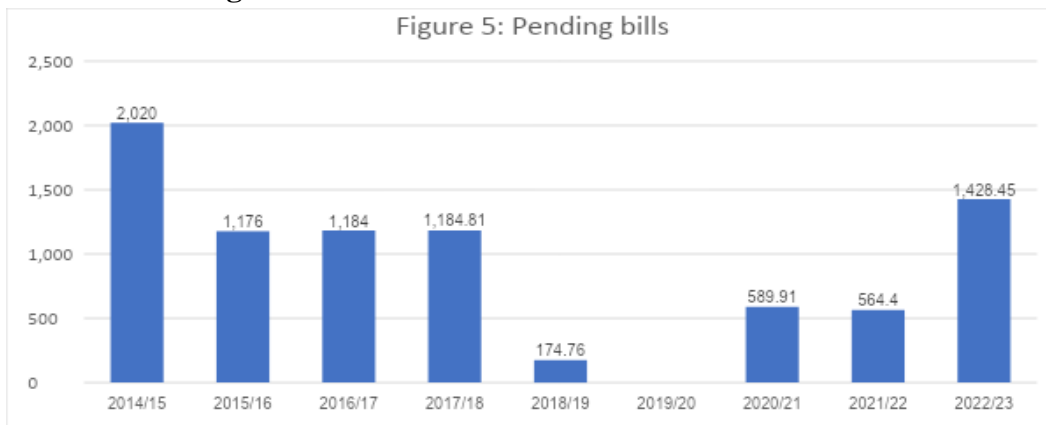
**iv. Expenditure by Economic Classification**



Source: Controller of Budget reports

**B. Fiscal Risk Profile**

**i. Pending Bills**



Source: Controller of Budget reports

**ii. Audit Profile**

**Table 2: Audit Opinions**

2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Adverse	Disclaimer	Disclaimer	Disclaimer	disclaimer	disclaimer	Adverse	ADVERSE	Qualified

Source: OAG reports

**iii. Outstanding Pension arrears**



<b>Table 3: Outstanding Pension Debt as at 31st March, 2024</b>					
	<b>Principal Debt</b>	<b>Total accrued Interest</b>	<b>Defunct LAs</b>	<b>Actuarial Deficit</b>	<b>Total Debt</b>
LAPFUND	122,553,920	304,764,941	77,190,153	-	504,509,014
LAPTRUST	26,087,577.13	213,602,769.97	-	16,165,352	255,855,699.1
County Pension Fund	52,377,808.40	23,102,059	-	-	75,479,868

Source: Retirements Benefits Authority.

**iv. List of Major projects**

<b>Table 4: List of major projects 2023/24</b>					
<b>No</b>	<b>Project name</b>	<b>Project Location</b>	<b>Contract sum</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023</b>	<b>Implementation Status</b>
1	Construction of industrial park at	Nasewa	250,000,000	79,680,478.85	Ongoing
2	Supply of revenue systems	County wide	11,977,046	11,977,046	Complete
3	Installation of cages	Bunyala west	5,000,000	5,000,000	Complete
4	Routine Maintenance of County roads	Chakol south	5,000,000	4,737,044	Complete
5	Afforestation Programme in Public Institutions	Bukhayo West	5,000,000	4,405,408	Complete
6	Livelihood Diversification (Apiary Promotion)	Amukura Central	4,000,000	3,871,395	Complete
7	Routine Maintenance of County roads	Mungatsi	4,500,000	3,799,501	Complete
8	Purchase of Fire engine	Samia & Bunyala	55,000,000	3,240,000	Ongoing
	<b>TOTAL</b>		<b>340,477,046</b>	<b>116,710,872.85</b>	

Source: Controller of Budget

### County 041: Siaya County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Siaya County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

#### A. County General Profile

Table 1: General Information				
<b>County Headquarter</b>	<b>Siaya</b>			
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	842,304	21	993,183	19
Rural	751,464	14	907,766	14
Urban	90,840	31	85,417	32
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	88,900	85,805	174,705
	6-14	157,770	148,624	306,394
	15-35	214,097	181,272	395,369
	36-60	98,433	91,114	189,547
	61+	80,715	70,741	151,456
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>

<b>Table 1: General Information</b>				
Households	199,615	17	250,698	17
Rural	177,171	7	225,031	10
Urban	22,444	31	25,667	33
Households size	4.2	33	4.0	30
Surface area (Sq. km)	2,530		2,530	
Population Density (people per sq. km)	333	15	393	15
Sub counties	6			
Constituencies	6			
Wards	30			
Dominant economic activity	Agriculture, forestry and fishing		Mango, Avocado, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	35.3	38	33.8	30
Poverty gap	11.8	35	8.7	29
Poverty severity			3.5	24
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	27.3		35	

<b>Table 1: General Information</b>		
Poverty gap	7.2	31
Poverty Severity	3.1	27
<b>Child Poverty</b>	<b>2015/16</b>	<b>Rank</b>
0-5 Years	33.4	30
6-13 Years	39.5	30
14-17 Years	38.0	34
0-17 Years	37.2	30

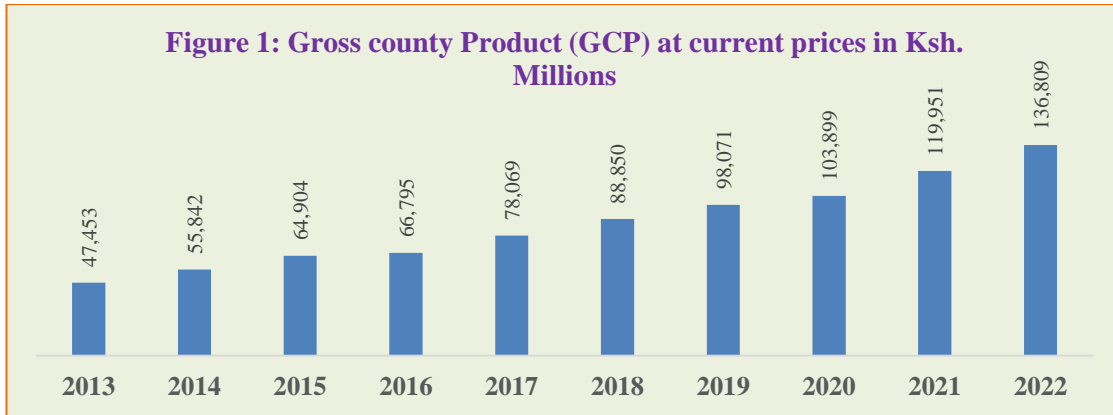
<b>Table 2: Socio-economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	0
No. of health facilities Level 4	10	14
N. of health facilities Level 3	34	26
No. of health facilities Level 2	118	69
<b>Education</b>		

<b>Table 2: Socio-economic outcomes</b>		
<b>School infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	679	473
Primary schools	653	198
Secondary schools	243	3
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,431	1,069
Primary schools	6,087	933
Secondary schools	2,412	23
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	46	32
Primary schools	42	17
Secondary schools	38	7

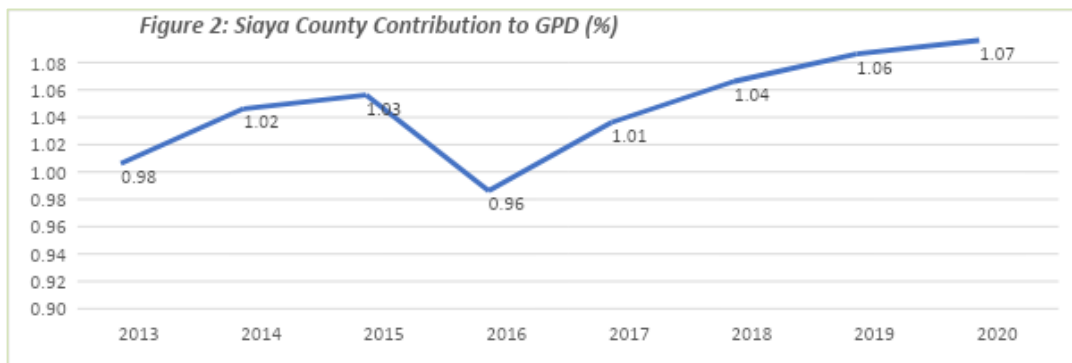
Source: CRA

## B. County Budget and Economic Profile

### i. Gross County Product (GCP)



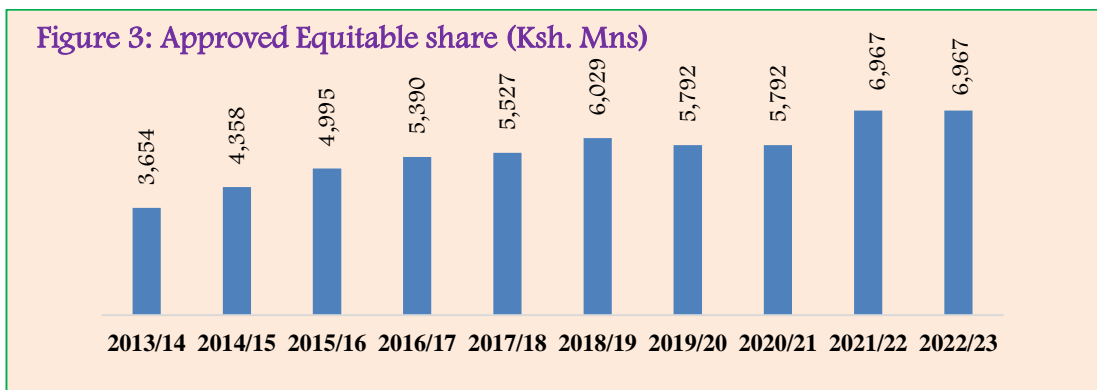
Source: KNBS



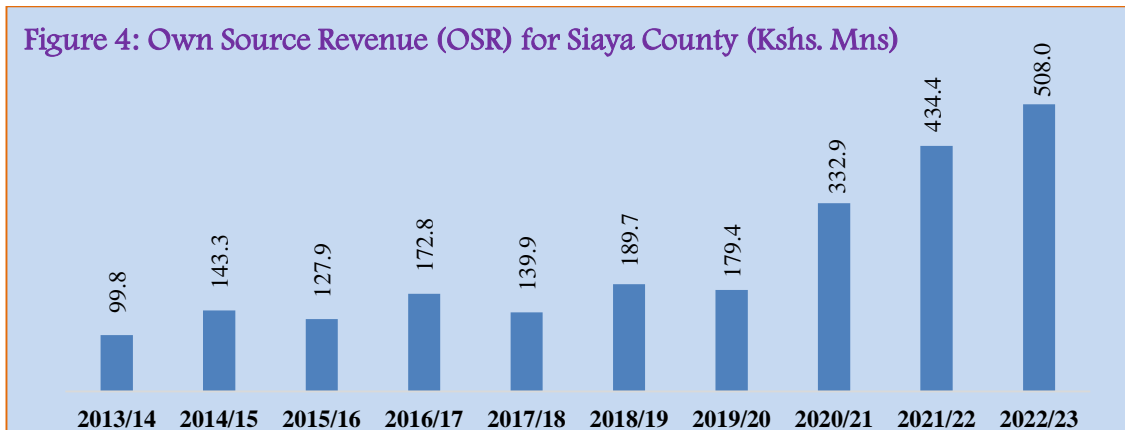
Source: KNBS

### ii. Revenues

Over the past 10 years the county received a total of Ksh55.47 billion as equitable share (despite reported arrears of 8.6% and 8% for the FYs 2019/20 and 2021/22 respectively) and Ksh2.9 billion as donor loans and grants over the period. In addition, the county also received additional allocations from the national government's share of revenue and collected OSR of Ksh2.28 billion and Ksh..2.33 billion respectively over the period.



Source: Controller of Budget reports



Source: Controller of Budget reports

**iii. Realism of OSR projections by the county**

The county has never met its OSR target since devolution. Notably, in the FY 2022/23 the county missed its OSR target by Ksh193 million



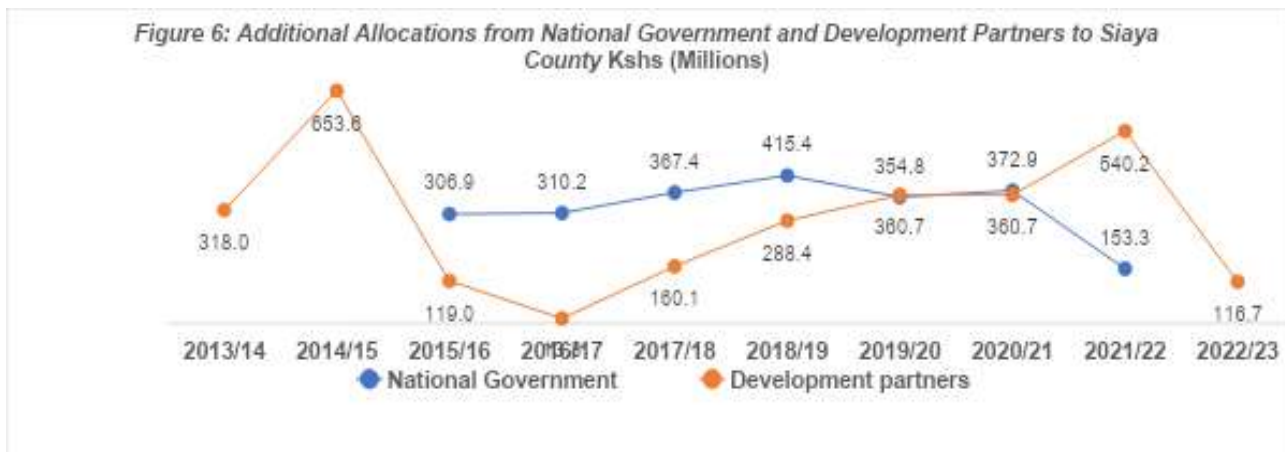
Source: Controller of Budget reports

**Table 3: Percentage of the Targeted OSR achieved by the Actual OSR for Siaya County**

FY	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
% achieved	65.2	47.5	37.3	64.0	51.6	58.4	42.7	79.3	97.5	72.5

Source: Controller of Budget reports

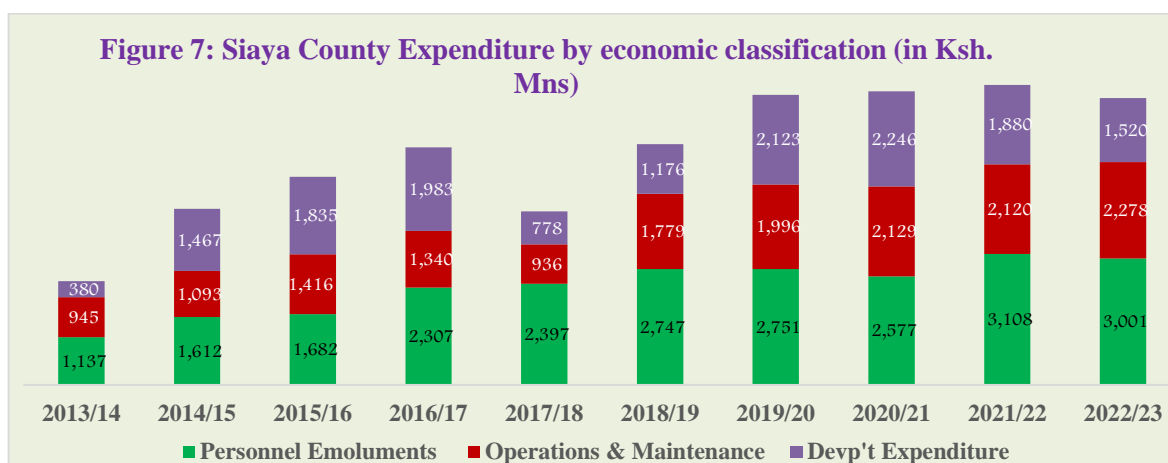
**iv. Additional Allocations**



Source: Controller of Budget reports

**v. Expenditures**

Expenditure on Personnel emoluments accounted for the greatest share of the total actual expenditure by the county averaging 43.1% of the total expenditure over the past ten years. Expenditure on operations averaged 29.4% of total expenditure while development expenditure averaged 27.5% over the decade.



Source: Controller of Budget reports

**iv. Overview of the FY2023/24 Budget**

The County's approved budget for the FY 2023/24 was Ksh10.54 billion, comprising Ksh4.7 billion (44.69 per cent) and Ksh5.83 billion (55.3 per cent) allocation for development and recurrent programs respectively. Key projects being implemented by the county are summarized in Table 4 below;



**Table 4: List of projects with the highest expenditure for the FY 2023/24 per Department, Siaya county**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh.)	Implementation Status (%)
1	County Executive	Construction of the Maternity wing at Ambira Hospital	Ambira	19,200,000	18,700,000	97.4
2	County Executive	VTC Student's Capitation by County Government of Siaya	Countywide	47,654,330	41,000,000	86.0
3	County Assembly	Design, Upgrade, and Installation of Electrical Wiring System	County Assembly Headquarters	24,255,900	20,618,270	85.1
4	Construction and Fencing of Ward Offices	Mango Processing Plant	All Ward Offices	160,167,929	125,408,776	78.3
5	County Executive	Refrigeration at Siaya referral morgues (48-body capacity refrigeration machine)	Siaya Municipality	53,159,593	35,159,593	66.1
6	County Assembly	Geo-Survey, Drilling and Equipping of Boreholes in 30 ward offices	All Ward Offices	125,662,548	81,170,183	64.6

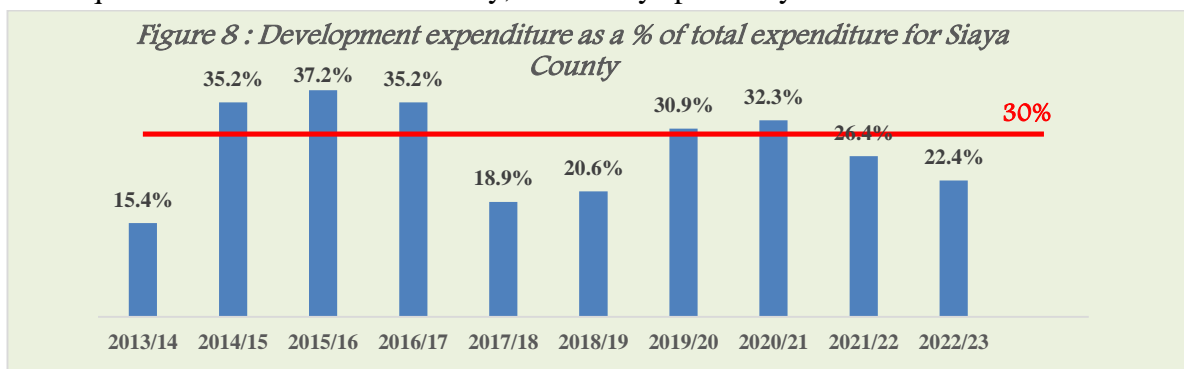
<b>Table 4: List of projects with the highest expenditure for the FY 2023/24 per Department, Siaya county</b>						
<b>No</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract Sum</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023 (Ksh.)</b>	<b>Implementation Status (%)</b>
7	County Assembly	Ward Office Networking including the development of a Wide Area Network and Structured Cabling in the Ward Offices	All Ward Offices	102,183,608	60,107,092	58.8
8	County Assembly	Construction of meeting Halls	All Ward Offices	149,913,785	86,980,492	58.0
9	County Executive	Construction of Rice milling plant at Siriwo	Siriwo	45,815,336	11,481,145.76	25.1
10	County Executive	Construction of Surgical Theatre at Siaya Referral Hospital	Siaya Municipality	53,132,315	8,808,327	16.6
<b>Totals</b>				<b>781,145,344</b>	<b>489,433,878</b>	<b>62.7</b>

Source: Controller of Budget reports

## C. County Fiscal Risk Profile

### i. Development expenditure as a percentage of total expenditure

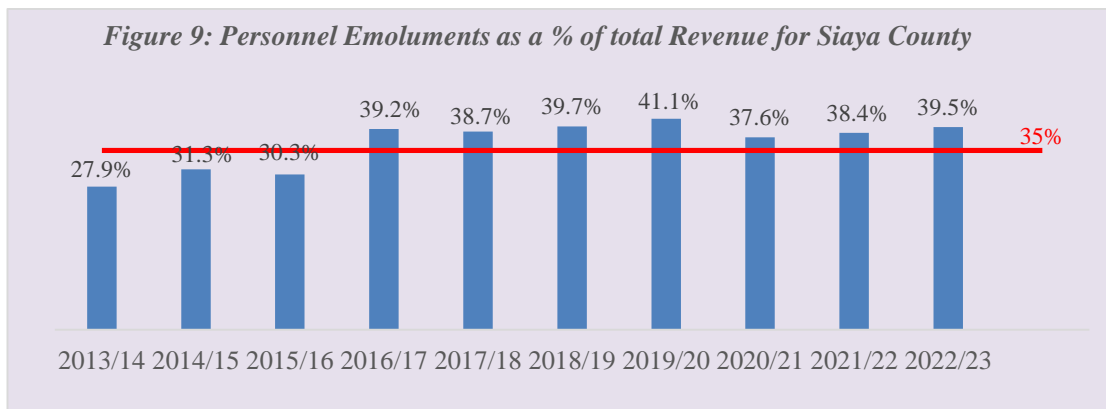
The county only met the requirement to spend at least 30% of total expenditure on development in the FYs 2014/15, 2015/16, 2016/17, 2019/20 and 2020/21. It did not meet this requirement in other FYs. Notably, the county spent only 22.4% in the FY 2022/23



Source: Controller of Budget reports

### ii. Expenditure on wages and benefits as a percentage of total revenue

The county has been spending above the 35 % threshold of total revenues on wages and benefits except for FYs 2013/14 to 2015/16. This is in contravention of Regulation 25 (1) (b).



Source: Controller of Budget reports

### iii. Audit Opinion

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Table 5 summarizes the audit opinions for Siaya county executive and assembly over the years.

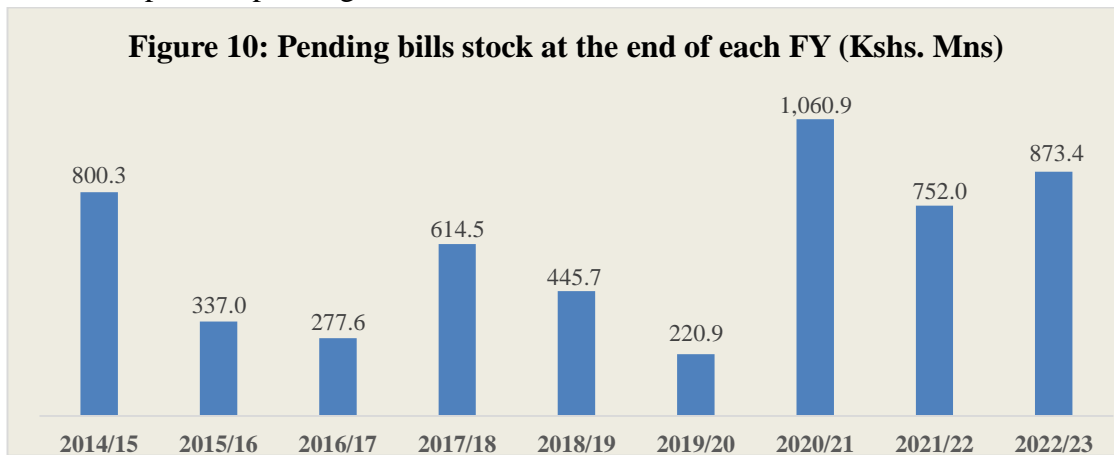
Table 5: Audit Opinions for Siaya County Executive and Assembly (FY 2013/14-2022/23)

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Disclaimer	Adverse	Qualified	Adverse	Qualified	Qualified	Qualified	Qualified	Adverse	Qualified
County Assembly				Adverse	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified

Source: Controller of Budget reports

#### iv. Pending Bills

The county has accumulated pending bills amounting to Ksh873.4 million as at 30<sup>th</sup> June 2023. The pension pending bills amounted to Ksh116.1 million as at 31<sup>st</sup> March 2024.



Source: Controller of Budget reports

#### Outstanding Pension Arrears

The pension pending bills amounted to Ksh116.1 million as at 31<sup>st</sup> March 2024.

Table 6: Outstanding Pension Arrears as at 31 <sup>st</sup> March. 2024		
S/No	Item	Total outstanding debt as at 31 <sup>st</sup> March. 2024
1	LAPTRUST	30,890,609.25
2	COUNTY PENSION FUND	23,050,937.99
3	LAP FUND	62,200,654.00
<b>TOTAL</b>		<b>116,142,201.24</b>

Source: RBA

### County 042: Kisumu County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Kisumu County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

A. County General Profile				
<i>Table 1: General Information</i>				
County Headquarter	Kisumu			
Regional bloc	Lake Region Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	968,909	12	1,155,574	13
Rural	464,587	32	714,668	22
Urban	504,322	6	440,906	7
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	84,902	84,555	169,457
	6-14	142,606	141,195	283,801
	15-35	240,025	212,839	452,864
	36-60	92,885	96,509	189,394
	61+	34,176	25,832	60,008
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	227,355	11	300,745	13

<b>Table 1: General Information</b>				
Rural	103,083	27	169,013	21
Urban	124,272	6	131,732	8
House size	4.3	31	3.9	31
Surface area (Sq. km)	2,086		2,086	40
Population Density (people per sq. km)	464	8	554	8
Sub counties	7			
Constituencies	7			
Wards	35			
Dominant economic activity	Agriculture, forestry and fishing		Mango, Avocado, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	47.8	27	33.9	29
Poverty gap	14.2	27	8.7	28
Poverty severity			3.4	28
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	32.5		25	
Poverty gap	8.3		26	
Poverty severity	3.3		25	

<b>Table 1: General Information</b>		
<b>Child Poverty</b>	<b>2015/16</b>	<b>Rank</b>
0-5 Years	35.5	26
6-13 Years	41.2	27
14-17 Years	40.9	28
0-17 Years	39.3	27
Gini Coefficient	40.5	4
Age Dependency Ratio	82.9	28
Old Age Dependency Ratio	5.7	38
Child Dependency Ratio	77.1	28
<b>Socio-economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	1	0
No. of health facilities Level 4	22	22
No. of health facilities Level 3	50	4241
No. of health facilities Level 2	73	112
<b>Education</b>		

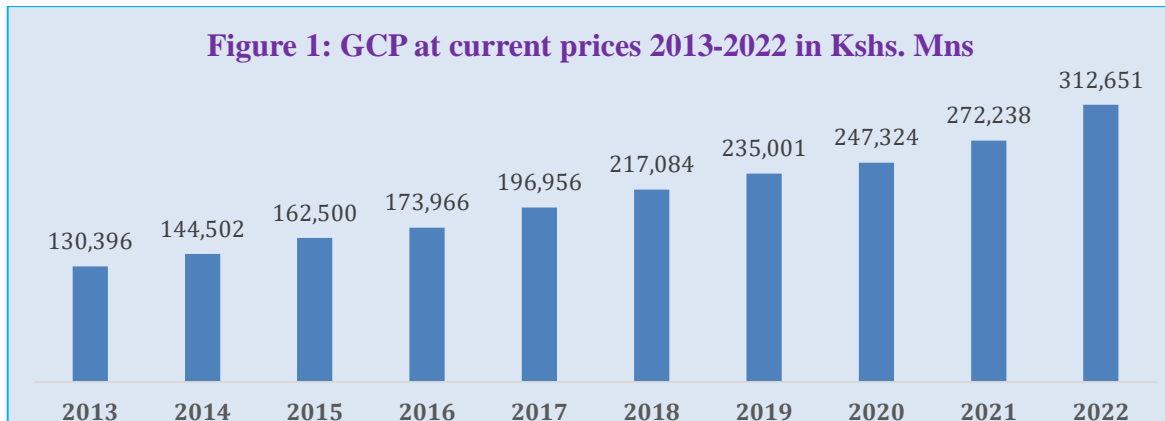
<b>Table 1: General Information</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	657	550
Primary schools	615	206
Secondary schools	226	26
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,688	1,627
Primary schools	6,174	1,554
Secondary schools	2,895	288
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	29	18
Primary schools	41	21
Secondary schools	31	11

Source: CRA Reports



## B. County Budget and Economic Profile

### i. Gross County Product (GCP)



Source: KNBS

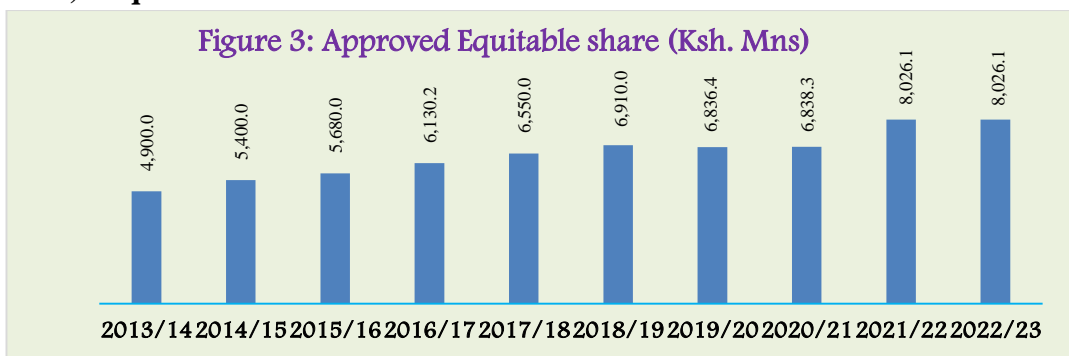


Source: CRA

### ii. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Over the past 10 years the county received a total of Ksh 65.3 billion as equitable share (despite reported arrears of 8.6% and 8% for FYs 2019/20 and 2021/22 respectively), and collected Ksh8.6 billion in OSR over the period. In addition, the county also received additional allocations both from the national government's share and from development partners amounting to Ksh5.3 billion and Ksh5.2 billion respectively over the period.

#### a) Equitable share

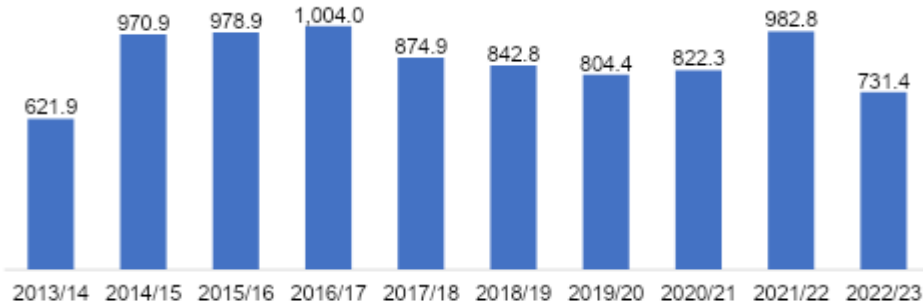


Source: Controller of Budget reports

### b) Own Source Revenue

Kisumu County Own Source Revenue from FY 2013/14 to FY 2022/23.

Figure 4: Actual OSR of Kisumu County from FY 2013/14-FY2022/23



Source: Controller of Budget reports

### Realism of OSR projections by the county

The county has never met its OSR target since devolution. Notably, in the FY 2022/23 the county missed its OSR target by Ksh951.4 million

Figure 5: OSR Targets vs Actual for Kisumu County



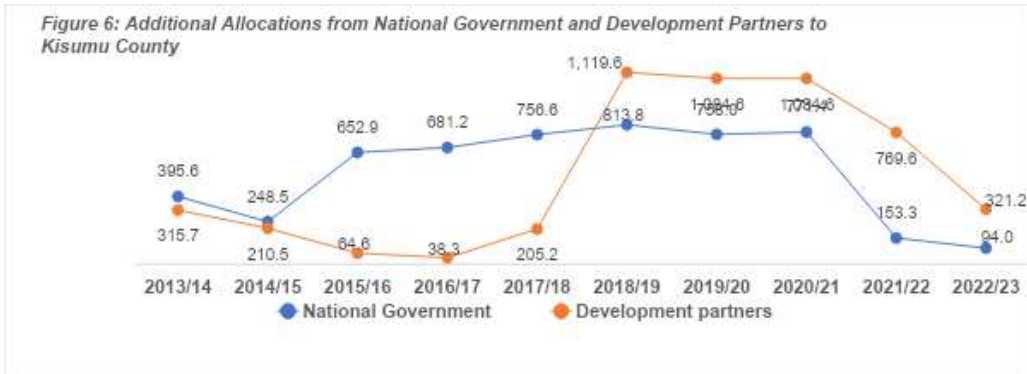
Source: Controller of Budget reports

Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Kisumu County

Year	2013 /14	2014 /15	2015 /16	2016 /17	2017 /18	2018 /19	2019 /20	2020 /21	2021 /22	2022 /23
% achieved	35.70 %	64.70 %	52.40 %	63.30 %	76.20 %	61.0 %	55.90 %	52.10 %	49.50 %	48.20 %

Source: Controller of Budget report

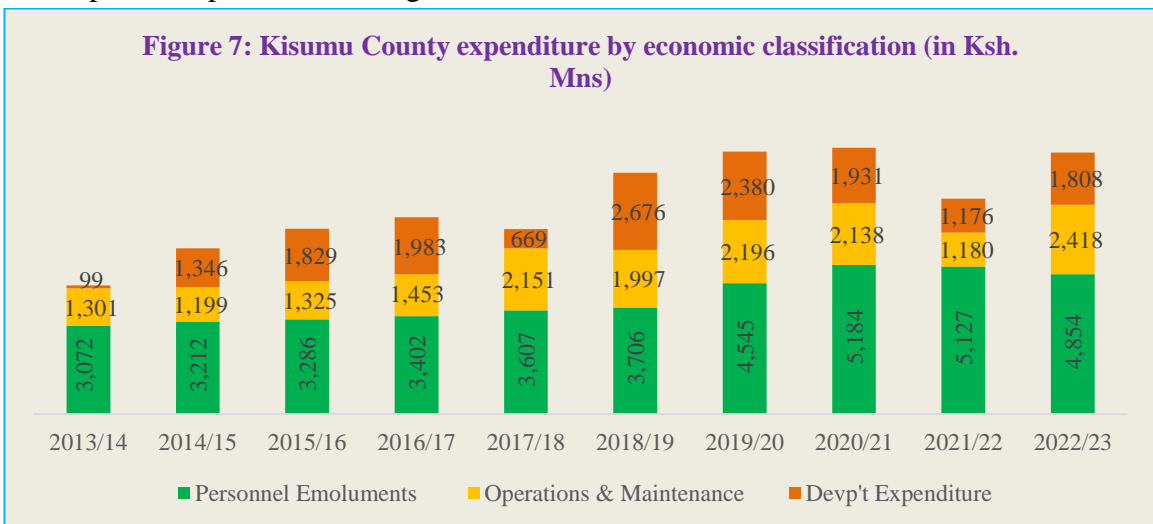
### c) Additional Allocations



Source: Controller of Budget reports

### iii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 55.34% of the total expenditure over the past ten years. Expenditure on operations averaged 23.9% of total expenditure over the period while development expenditure averaged at 20.8%.



Source: Controller of Budget reports

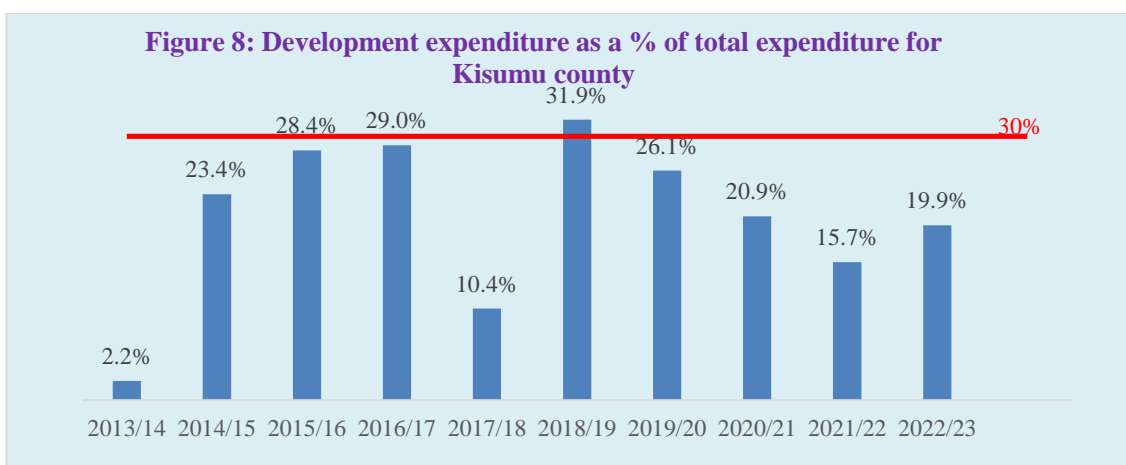
### iv. Overview of the FY 2023/24 Budget

The County's approved original budget for the FY 2023/24 is Ksh13.61 billion, comprising Ksh4.46 billion (32.7 per cent) and Ksh9.16 billion (67.3 per cent) allocation for development and recurrent programs respectively.

## C. County Fiscal Risk Profile

### i. Development expenditure as a percentage of total expenditure

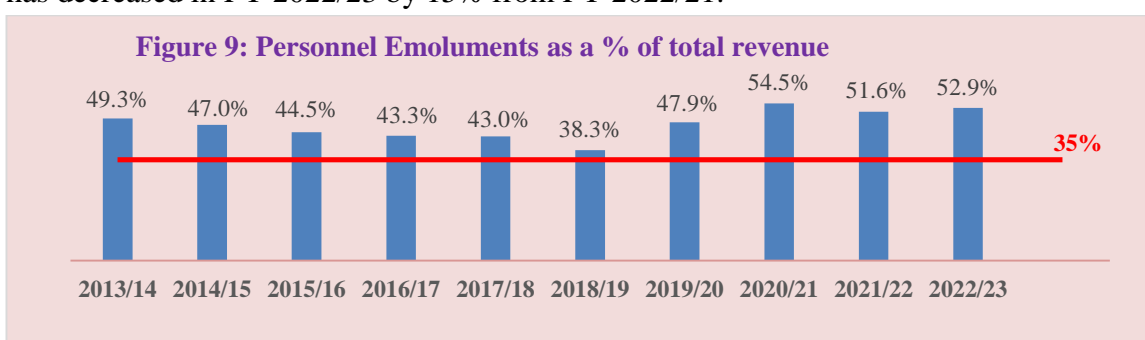
With the exception of FY 2018/19, the county has never met the requirement to spend at least 30% of total expenditure on development hence contravening the Public Finance Management Act (2012) and Regulations. Notably, the county spent only 19.9% on development in FY 2022/23.



Source: Controller of Budget reports

### ii. Expenditure on wages and benefits as a percentage of total revenue

The county spent above the 35 % threshold of total revenues on wages and benefits for all the financial years from 2013/14 to 2022/23 in contravention of Regulation 25 1(b) with the highest being in the FY 2021/22 where the county spent 68.5% of its revenue on wages and benefits. Notably, the expenditure on wages and benefits as a percentage of total revenue has decreased in FY 2022/23 by 15% from FY 2022/21.



Source: COB Reports

### iii. Audit Opinions for the county over the years

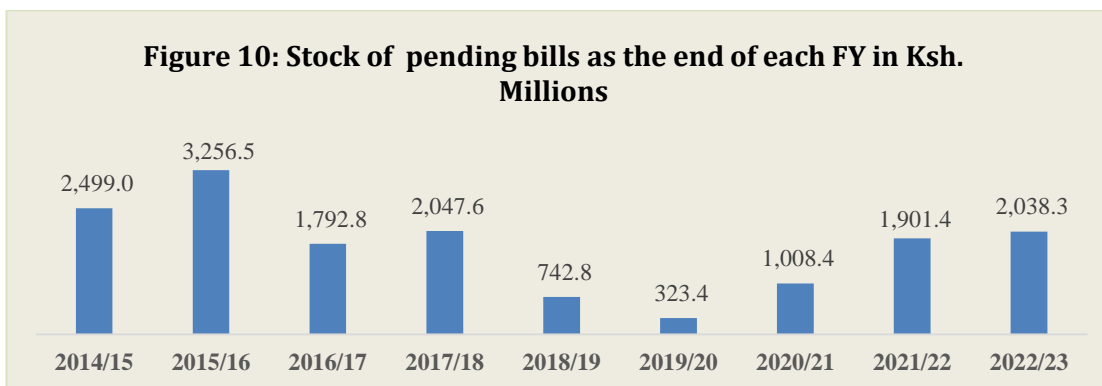
The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. The following are the audit opinions for Kisumu county executive and county assembly over the years.

Table 3: Audit Opinions for County Executive & County Assembly									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
County Executive	Disclaimer	Disclaimer	Disclaimer	Adverse	Adverse	Adverse	Adverse	Adverse	Adverse
County Assembly				Adverse	Adverse	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports

#### iv. Pending Bills

The county has accumulated pending bills amounting to Ksh2,038,281,553 as at 30<sup>th</sup> June 2023.



Source: Controller of Budget reports

#### Outstanding Pension Arrears

The county had outstanding pension arrears amounting to Ksh696,020,435.76 as at 31<sup>st</sup> March 2024.

<b>Table 4: Outstanding Pension Arrears as at 31<sup>st</sup> March. 2024</b>		
<b>S/No</b>	<b>Item</b>	<b>Total outstanding debt as at 31<sup>st</sup> March. 2024</b>
1	LAPTRUST	90,962,490
2	COUNTY PENSION FUND	33,319,465
3	LAP FUND	571,738,481
<b>TOTAL</b>		<b>696,020,435.76</b>

Source: Retirement Benefits Authority

### County 043: Homa Bay County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Homa Bay County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

A. County General profile				
Table 1: General Information of Homa Bay County				
County Headquarter	Homa Bay			
Regional bloc	Lake Region Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	963,794	13	1,131,950	15
Rural	826,638	8	1,018,871	9
Urban	137,156	21	113,079	27
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	106,718	105,064	211,782
	6-14	181,977	174,031	356,008
	15-35	240,582	202,176	442,758
	36-60	82,128	76,467	158,595
	61+	42,637	37,574	80,211
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	180,859	19	262,036	16

<b>Table 1: General Information of Homa Bay County</b>				
Rural	114,354	21	230,012	9
Urban	66,505	10	32,024	23
Households size	4.7	24	4.3	22
Surface area (Sq. km)	3,183		3,183	
Population Density (people per sq. km)	303	17	359	17
Sub counties	8			
Constituencies	8			
Wards	40			
Dominant economic activity	Agriculture, forestry and fishing		Mango, Avocado, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	44.1	33	33.5	31
Poverty gap	15.2	24	8.4	30
Poverty severity			3.4	27
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	22.7		39	
Poverty gap	6		37	
Poverty Severity	2.4		36	

<b>Table 1: General Information of Homa Bay County</b>		
<b>Child Poverty</b>	<b>2015/16</b>	<b>Rank</b>
0-5 Years	31.4	31
6-13 Years	36.0	36
14-17 Years	38.9	32
0-17 Years	34.9	32
<b>Socio-Economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	1
No. of health facilities Level 4	16	9
No. of health facilities Level 3	54	47
No. of health facilities Level 2	128	97
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	16	15
Health-workers per 10,000 population	14	20
<b>Education</b>		
<b>School Infrastructure, 2019</b>		

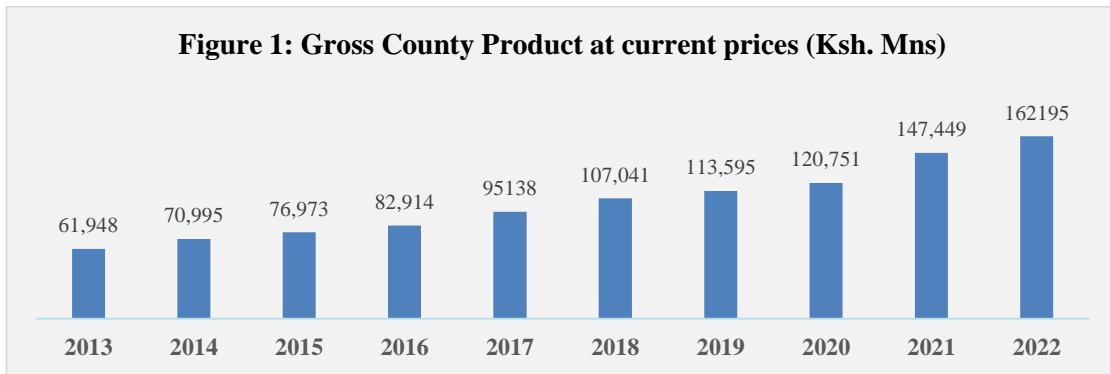


<b>Table 1: General Information of Homa Bay County</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	881	536
Primary schools	881	161
Secondary schools	331	22
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,319	1,102
Primary schools	7,226	1,351
Secondary schools	2,945	156
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	61	34
Primary schools	39	25
Secondary schools	34	14

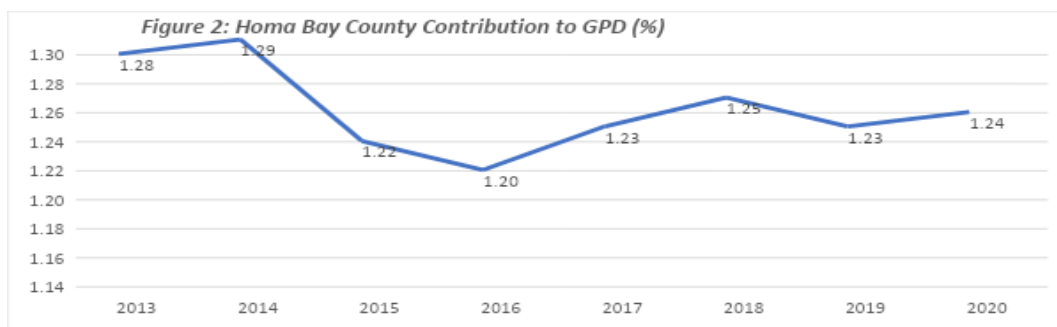
Source: CRA Reports

## B. County Economic & Budget Profile

### i. Gross County Product (GCP)



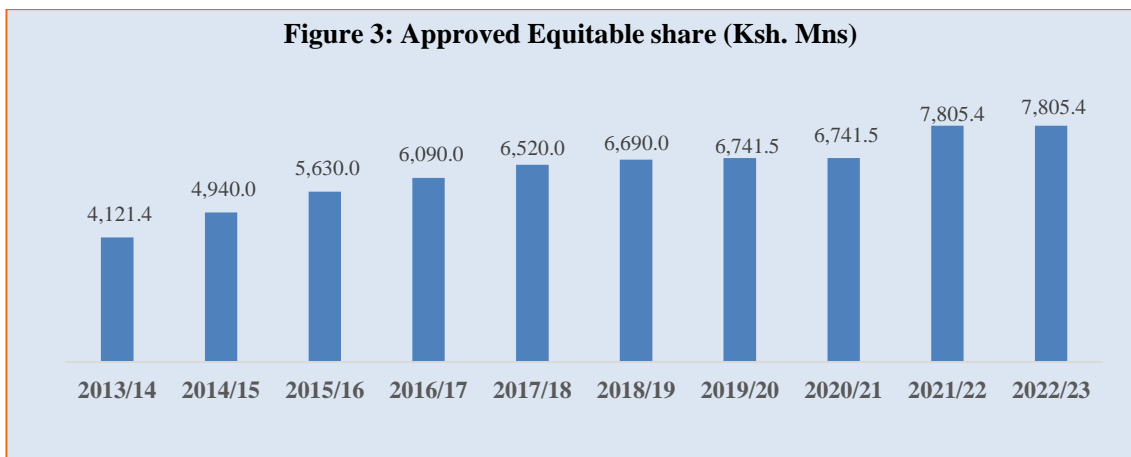
Source: KNBS



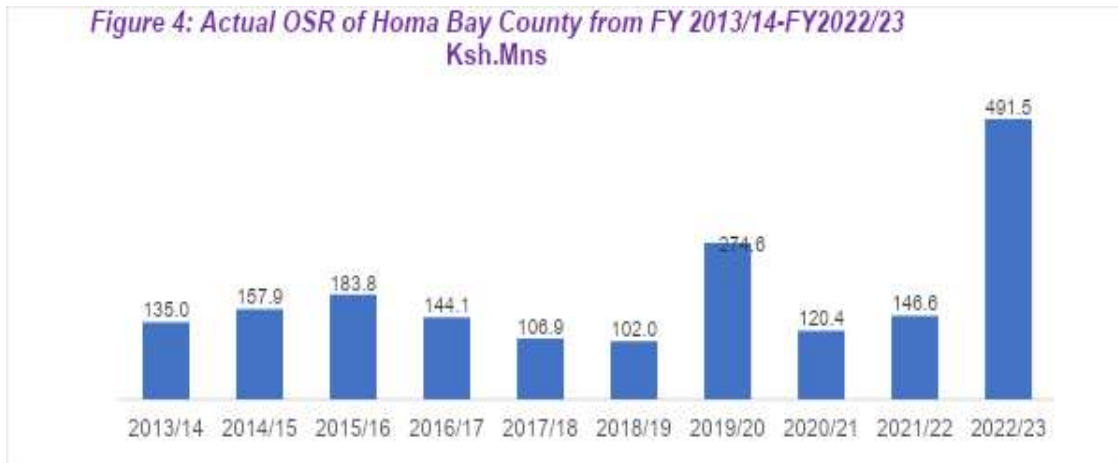
Source: KNBS

### ii. Revenues

The major sources of revenue for the county are equitable share and additional allocations from donor loans and grants. Notably, over the past 10 years the county received a cumulative total of Ksh63.1 billion as equitable share (despite reported arrears of 8.6% and 8% FYs 2019/20, and 2021/22 respectively), and Ksh4.54 billion as additional allocation from the Donor loans and grants. In addition, the county received additional allocations of the national government share of Ksh2.84 billion and collected Ksh1.6 billion as OSR over the entire period.



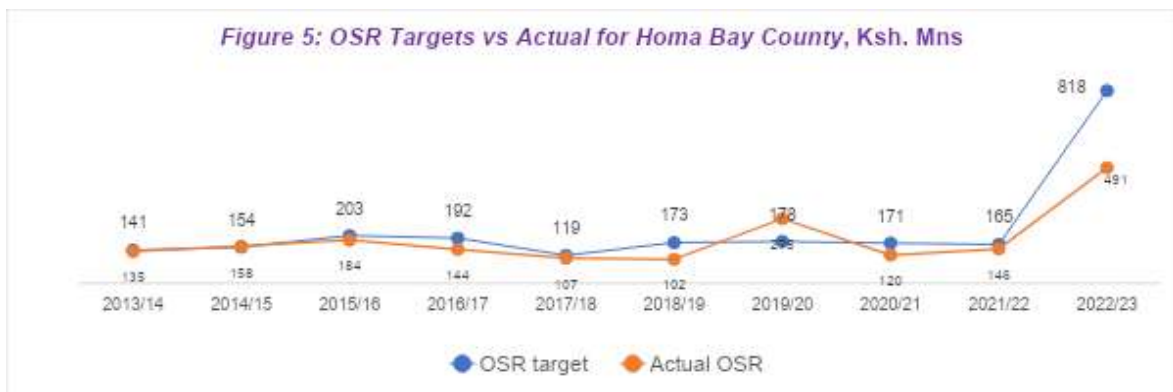
Source: Controller of Budget reports



Source: Controller of Budget reports

**iii. Realism of OSR projections by the county**

Except during FYs 2014/15 and 2019/20, the county has not been meeting its OSR targets.



Source: Controller of Budget reports

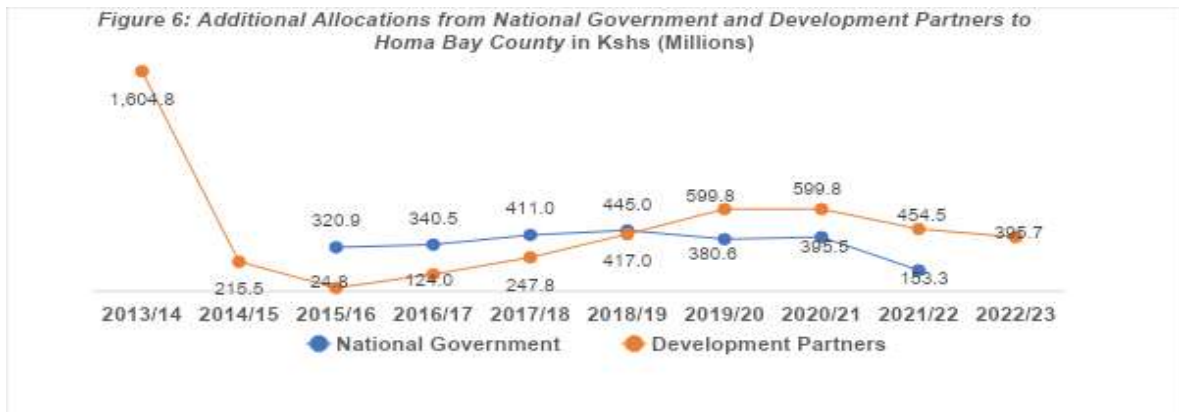
**Table 2: Percentage of the Targeted OSR achieved by the Actual OSR for Homa Bay County**

Year	2013 /14	2014/ 15	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2021/ 22	2022/ 23
% Achieved	96.0	102.7	90.6	75.0	90.1	58.9	154.6	70.5	88.9	60.1

Source: Controller of Budget reports

**iv. Additional Allocations**

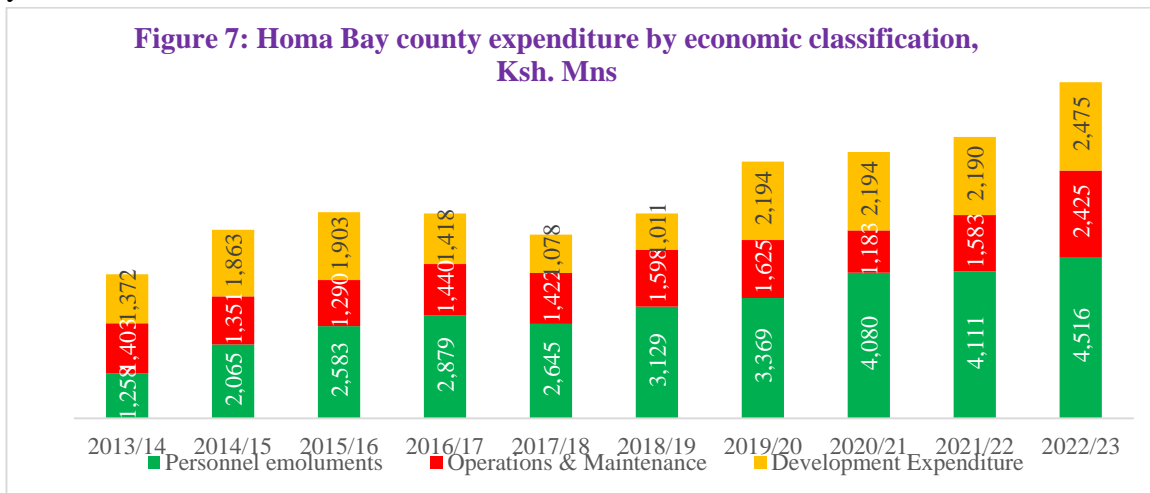
Figure 6 gives a trend of additional allocations from the National government’s share and those development partners for Homa bay county over the years.



Source: Controller of Budget reports

### v. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 48% of the total expenditure over the past ten years.



Source: Controller of Budget reports

### vi. Overview of the FY2023/24 Budget

The County's approved supplementary budget estimates for the FY 2023/24 is Ksh11.70 billion, comprising of Ksh3.98 billion (34.0 per cent) and Ksh7.72 billion (66.0 per cent) allocation for development and recurrent programs respectively.

**Table 3: List of projects with the highest expenditure for the FY 2023/24 per department, Homa Bay County**

No	Sector	Project Name	Project Location	Contract Sum	Amount paid to date (Ksh.)	Implementation Status (%)
1	Lands, Physical Planning, Housing and Urban Development	Informal Settlement Improvement Project (KISIP)	All Sub counties	30,000,000	30,000,000	100
2	Public Health and Medical Services	Delivery of assorted medical equipment	Homa Bay Teaching and Referral Hospital	14,951,881	14,951,881	100
3	Public Health and Medical Services	Capital Grants and transfer-DANIDA Grant Primary Health Care Program	All Sub counties	13,219,313	13,219,313	100
4	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	Proposed Construction of Stadium Gates, Perimeter Wall, DriveWay and Parking at Homabay Stadium	Arujo Ward	13,400,000	12,653,157	94.4
5	Water, Sanitation, Irrigation, Environment, Energy and Climate Chang	Capital Grants and transfer to ward adaption/mitigation projects for Locally-Led Climate Action Program (FLLoCA	All Sub counties	11,000,000	11,000,000	100

<b>Table 3: List of projects with the highest expenditure for the FY 2023/24 per department, Homa Bay County</b>						
<b>No</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract Sum</b>	<b>Amount paid to date (Ksh.)</b>	<b>Implementation Status (%)</b>
6	Roads, Public Works, Transport and Infra structure	Routine Maintenance of Kitawa-Obanga Road	Suba South	8,500,000	8,195,832	96.4
7	Roads, Public Works, Transport and Infra structure	Proposed routine maintenance of Ohero-Tinga-Majiwa-Magi ye-Ogande-Rata Oyala Road	Rangwe	7,322,036	6,976,133	95.3
8	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	installation of Electrical System-High mast Floodlight at The Stadium	Homa Bay Town	6,500,000	6,283,484	96.7
9	Lands, Physical Planning, Housing and Urban Development	Preparation of valuation roll for Homa Bay Municipality	Homa Bay Town	6,500,000	6,154,726	94.7
10	Roads, Public Works, Transport and Infra structure	Proposed routine maintenance of JNC B2 Sare -Wachara SDA Tau Kongongo Twist Road	Rachuonyo North	4,860,633	4,639,614	95.5

**Table 3: List of projects with the highest expenditure for the FY 2023/24 per department, Homa Bay County**

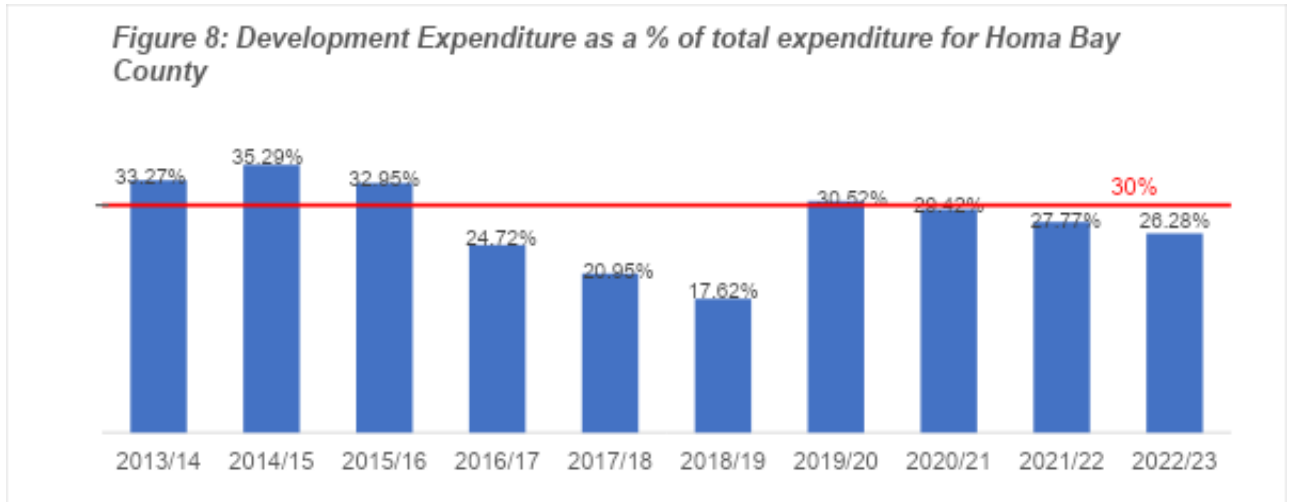
No	Sector	Project Name	Project Location	Contract Sum	Amount paid to date (Ksh.)	Implementation Status (%)
11	Roads, Public Works, Transport and Infra structure	Proposed Routine maintenance of JNC Kamolo Nyawino Road	Rachuonyo North	4,850,192	4621062.25	95.3
<b>Totals</b>				<b>121,104,055</b>	<b>118,695,202</b>	

Source: Controller of Budget reports

### C. County Fiscal Risks Profile.

#### i. Development expenditure as a percentage of total expenditure

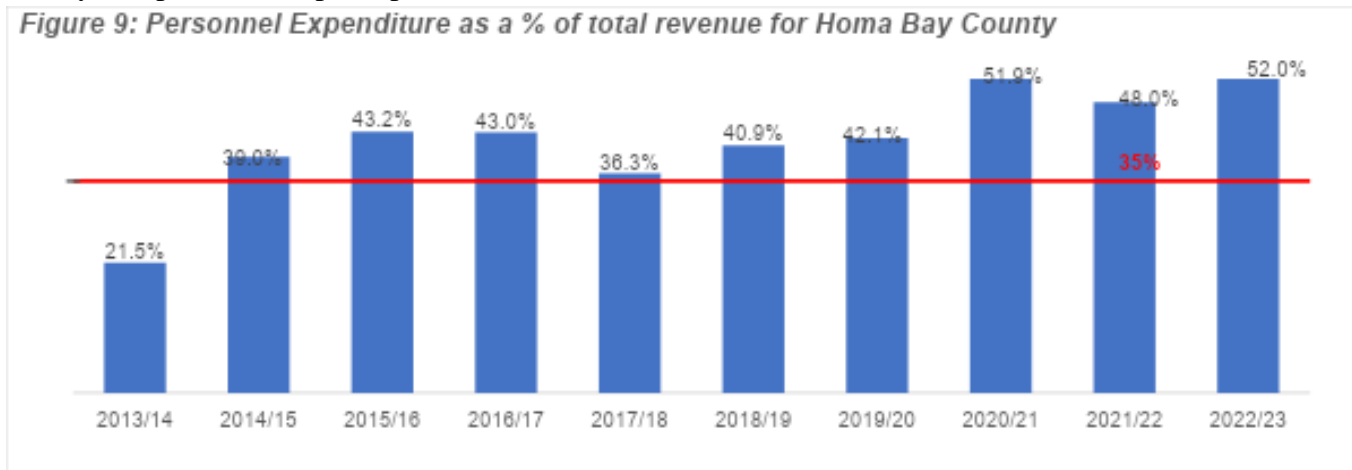
Over the period the county has met the statutory threshold of spending at least 30% of the total budget on development only four times (i.e. during the FYs 2013/14, 2014/15, 2015/16 and 2019/20).



Source: Controller of Budget reports

#### ii. Expenditure on wages and benefits as a percentage of total Revenue

The county has been spending more than 35% of its revenue on personnel emoluments since FY 2014/15 to FY 2022/23. This is in contravention of Regulation 25 1(b). However, the county complied to this principle in FY 2013/14.



Source: Controller of Budget reports

#### iii. Audit Opinions for the county

The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Homa Bay county executive and assembly has had the following audit opinion from their relevant financial statements over the years. Audit Opinions for County Executive and County Assembly are:

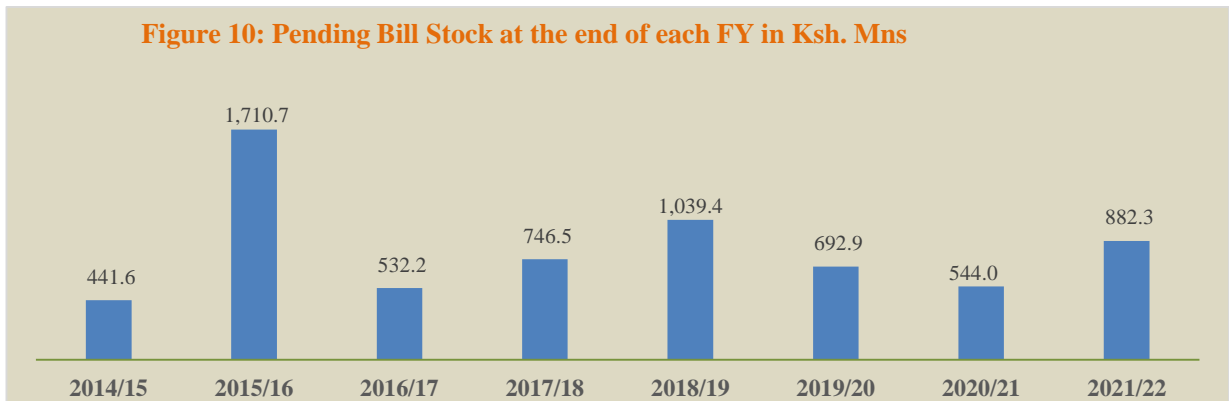


	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Disclaimer	Disclaimer	Disclaimer	Disclaimer	Disclaimer	Adverse	Qualified	Qualified	Adverse	Qualified
County Assembly				Disclaimer	Disclaimer	Adverse	Qualified	Qualified	Qualified	Qualified

Source: Office of the Auditor General Reports

### iii. Pending Bills

The county has reported pending bills amounting to Ksh921 million as at 31st December 2023.



Source: COB Reports

### Outstanding Pension Arrears

The pension pending bills amounted to Ksh2,076,664,909.16 as at 31<sup>st</sup> March 2024.

S/No	Item	Total outstanding debt as at 31 <sup>st</sup> March. 2024
1	LAPTRUST	77,459,358
2	COUNTY PENSION FUND	88,893,161
3	LAP FUND	1,910,312,391
<b>TOTAL</b>		<b>2,076,664,909.16</b>

Source: RBA

### County 044: Migori County Factsheet

*This Fact Sheet provides a summary of key budgetary and economic information for Migori County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

A. County General profile				
Table 1: General Information of Migori County				
County Headquarter	Migori			
Regional bloc	Lake Region Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	917,170	16	1,116,436	17
Rural	607,338	20	949,236	11
Urban	309,832	8	167,200	16
Population Distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	98,902	97,728	196,630
	6-14	158,856	157,292	316,148
	15-35	215,232	187,578	402,810
	36-60	79,267	73,509	152,776
	61+	27,945	20,075	48,020
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	206,954	12	240,168	21

<b>Table 1: General Information of Migori County</b>				
Rural	174,927	8	197,268	14
Urban	32,027	21	42,900	18
Households size	5.1	9	4.7	14
Surface area (Sq. km)	2,596		2,596	
Population Density (people per sq. km)	353	13	427	11
Sub counties	8			
Constituencies	8			
Wards	40			
Dominant economic activity	Agriculture, forestry and fishing		Avocado, Mango, Citrus	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	46.7	29	41.2	19
Poverty gap	19	18	8	32
Poverty severity			2.5	35
<b>Food poverty</b>	<b>2015/16</b>		<b>Rank</b>	
Poverty headcount	32		27	
Poverty gap	7.9		29	
Poverty severity	3		31	

<b>Table 1: General Information of Migori County</b>		
<b>Child Poverty</b>	<b>2015/16</b>	<b>Rank</b>
0-5 Years	38.7	21
6-13 Years	46.2	19
14-17 Years	41.9	26
0-17 Years	43.0	22
<b>Socio-Economic outcomes</b>		
<b>Health</b>		
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>
No. of health facilities Level 5 / 6	0	0
No. of health facilities Level 4	14	14
No. of health facilities Level 3	19	53
No. of health facilities Level 2	123	92
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>
Bed density per 10,000 population	15	18
Health-workers per 10,000 population	11	29
<b>Education</b>		
<b>School Infrastructure, 2019</b>		

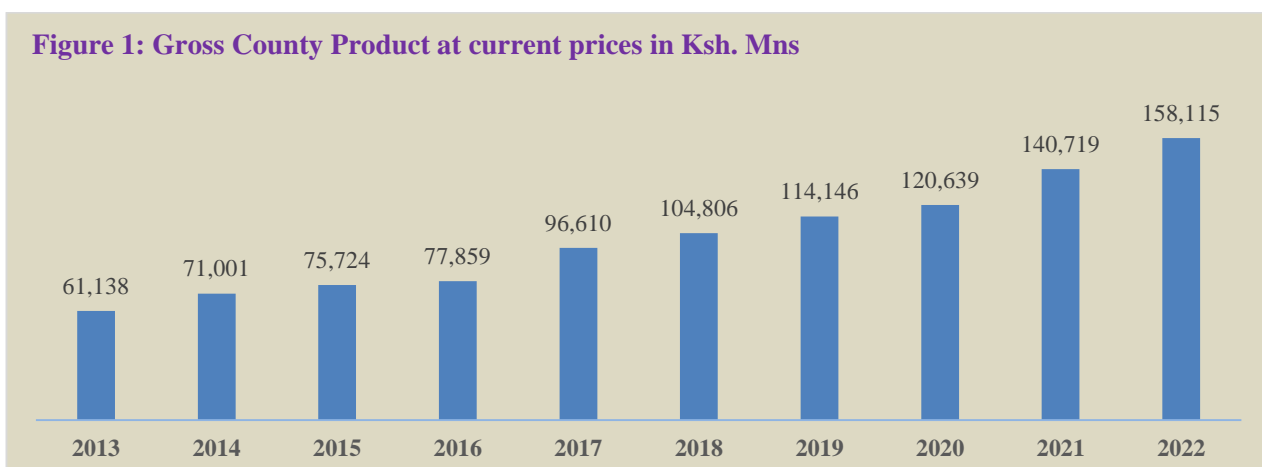
<b>Table 1: General Information of Migori County</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	625	338
Primary schools	637	294
Secondary schools	278	27
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,166	913
Primary schools	6,362	1,872
Secondary schools	2,345	241
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	57	25
Primary schools	43	2
Secondary schools	37	1

Source: CRA

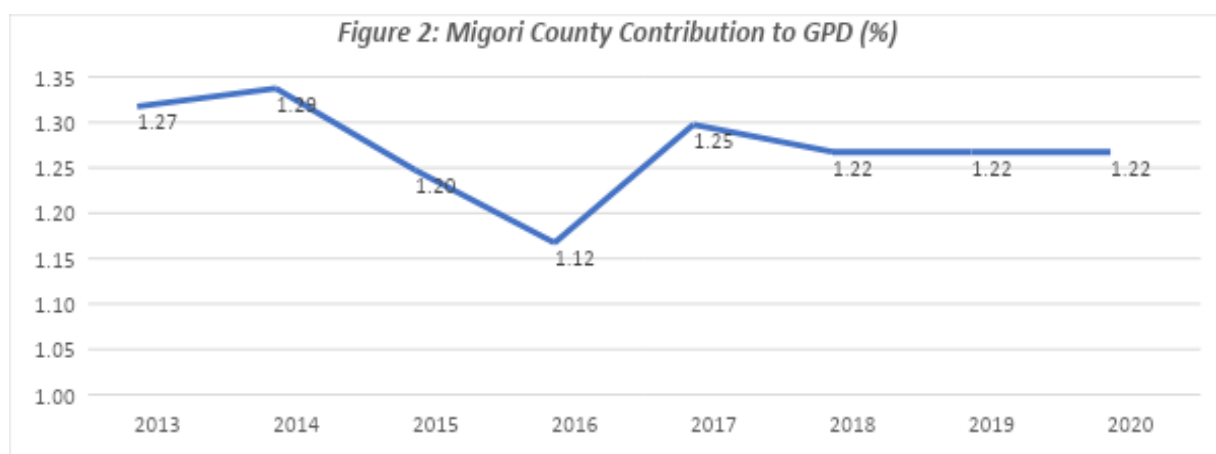
## B. County Economic & Budget Profile

### i. Gross County Product (GCP)

Figure 1: Gross County Product at current prices in Ksh. Mns



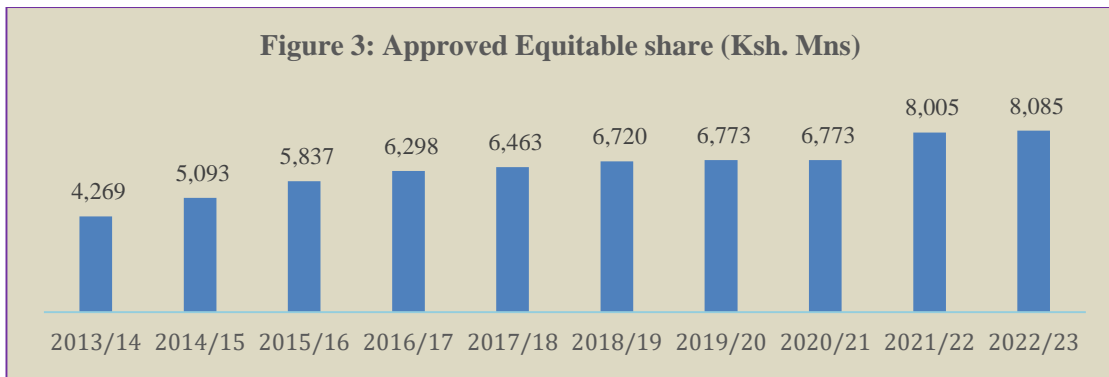
Source: KNBS



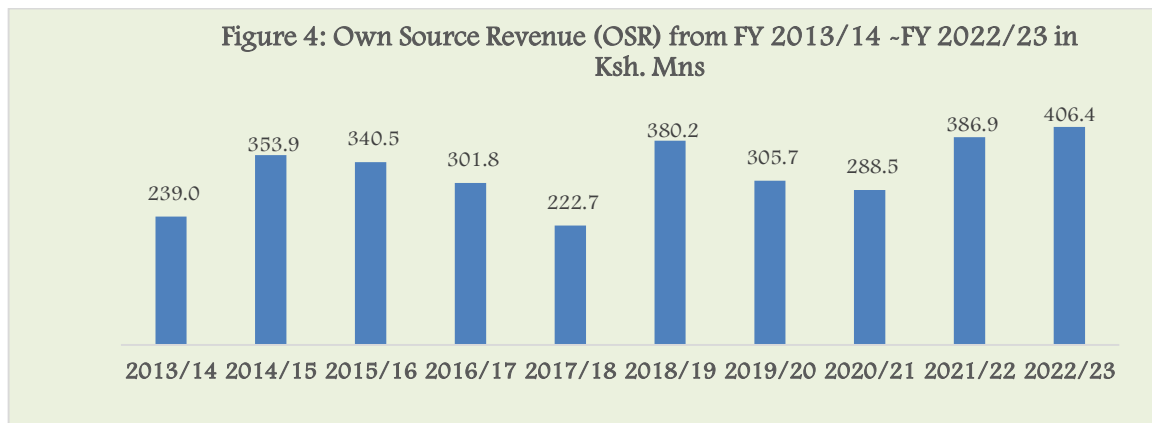
Source: Controller of Budget reports

### ii. Revenues

The major sources of revenue for the county are equitable share and additional allocations from the donor loans and grants. Notably, over the past 10 years the county received a cumulative total of Ksh64.2 billion as equitable share (despite reported arrears of 8.6%, 8% and 1% for FYs 2019/20, 2021/22 and 2022/23 respectively), and Ksh5.03 billion as additional allocation from the Donor loans and grants. In addition, the county received additional allocations of the national government share of Ksh2.5 billion and collected Ksh3.2 billion as OSR over the entire period.



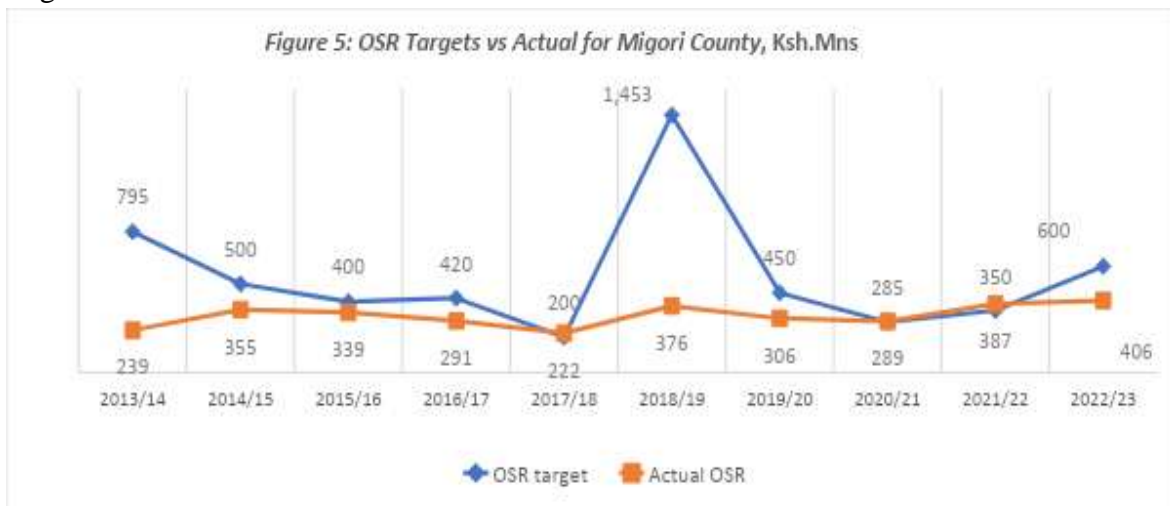
Source: COB Reports



Source: COB Reports

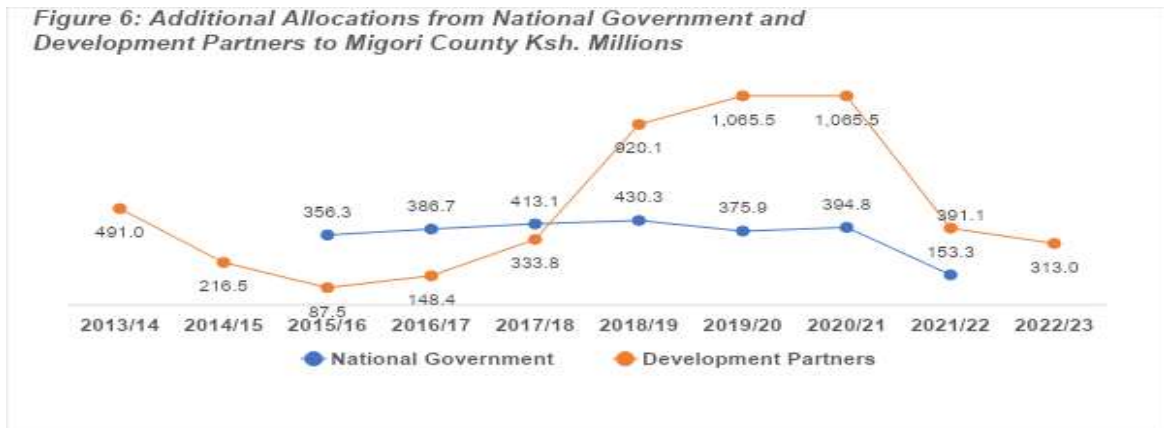
### Realism of OSR projections by the county

Except in FYs 2017/18, 2020/21 and 2021/22, the county has not been meeting its OSR target.



Source: COB Reports

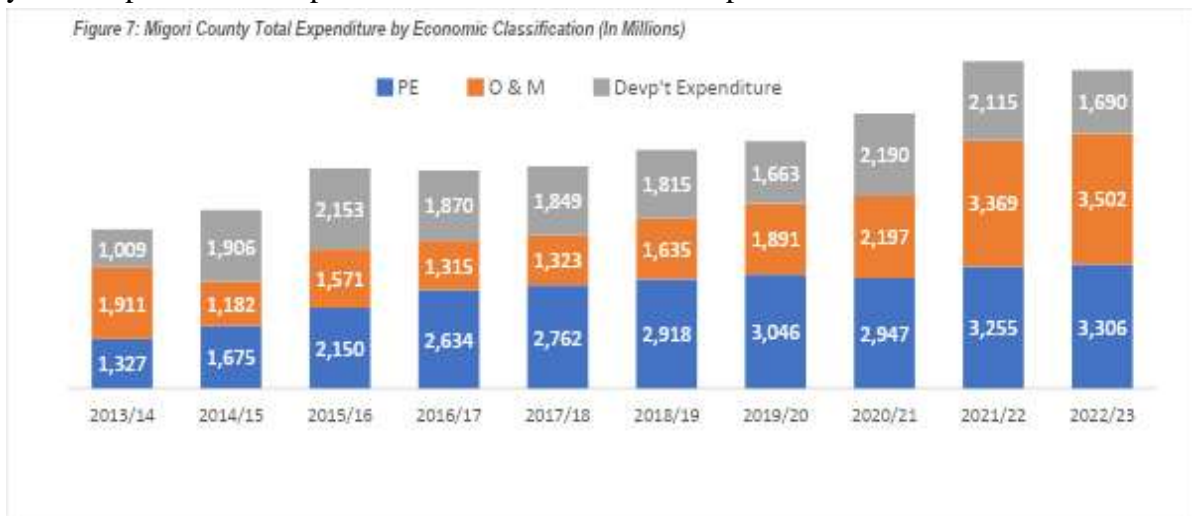
### iii. Additional Allocations



Source: COB Reports

#### iv. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging about 40% of the total expenditure over the past ten years. Expenditure on operations have also been on an upward trend.



Source: Controller of Budget reports

#### v. Overview of the FY 2023/24 Budget & Projects

The County's approved supplementary budget for the FY 2023/24 was Ksh11.66 billion, comprising Ksh4.34 billion (37.2 per cent) and Ksh7.32 billion (62.8 percent) allocation for development and re-current programs respectively.



<b>Table 2: List of Projects with the highest expenditure for the FY 2023/24 per Department for Migori County</b>						
<b>No</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract Sum</b>	<b>Amount paid as at 31<sup>st</sup> DEC 2023 (Ksh.)</b>	<b>Implementation Status (%)</b>
1	Roads, Transport, Public Works & Infrastructural Development	Upgrading to Bitumen Std Of C727 Junction -Kanyim ach Junction-Cham Gi Wadu Road	South Kamag ambo	350,000,000	110,139,594	31
2	Roads, Transport, Public Works & Infrastructural Development	Repairs & Resurfacing of A1-Access to Government Offices HQ-Omboo Loop Road	Suna Central	18,901,504	18,901,504	100
3	Water & Energy	Installation of Solar Flood lights in Migori County	County Wide	11,980,480	11,980,480	100
4	Finance and Economic	Planning Supply, Installation, Implementation & Commissioning of Revenue Management System (RMS) Headquarters		14,121,866	9,036,045	64
5	Water & Energy	Repair of Solar Powered Commercial Floodlights	County Wide	8,920,563	8,920,563	100
6	Education, Gender Inclusivity, Social Services, Youth & Sports	Construction of Administration & Workshop Block at Uriri Training Centre PH 1	Central Kanyamkago	8,805,668	8,805,668	100

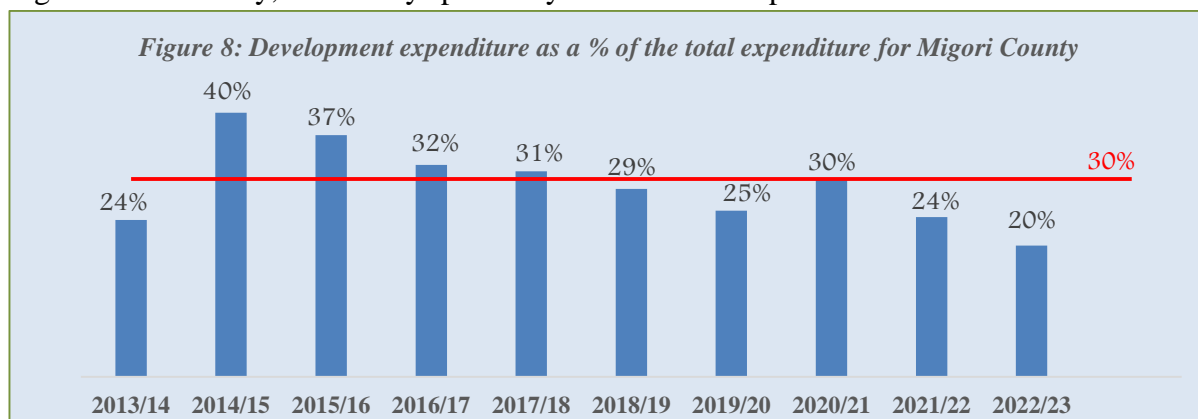
7	Roads, Transport, Public Works & Infrastructural Development	Maintenance/Opening of E109 Kwoyo Kodalo-A1 Rongo-Maram-Sango- A1 Marera-Nyaburu-C20 Winyo Road	Central Kamag ambo	7,533,946	7,533,946	100
8	Health Medical Services	Construction of Maternity Ward at Nyamaraga Sub-County Hospital	Wasimbete	6,979,375	6,979,375	100
9	Water & Energy	Repair of Rig Utility Vehicle & Support Track	Suna Central	6,009,527	6,009,527	100
10	Education, Gender Inclusivity, Social Services, Youth & Sports	Supply & Delivery of Building Materials to Macalder Vocational Training Centre	Macalder Kan yarwanda	4,999,600	4,999,600	100
<b>Totals</b>				<b>438,252,529</b>	<b>193,306,302</b>	<b>44.11</b>

Source: Controller of Budget reports

## C. County Fiscal Risks Profile

### i. Development expenditure as a % of total expenditure

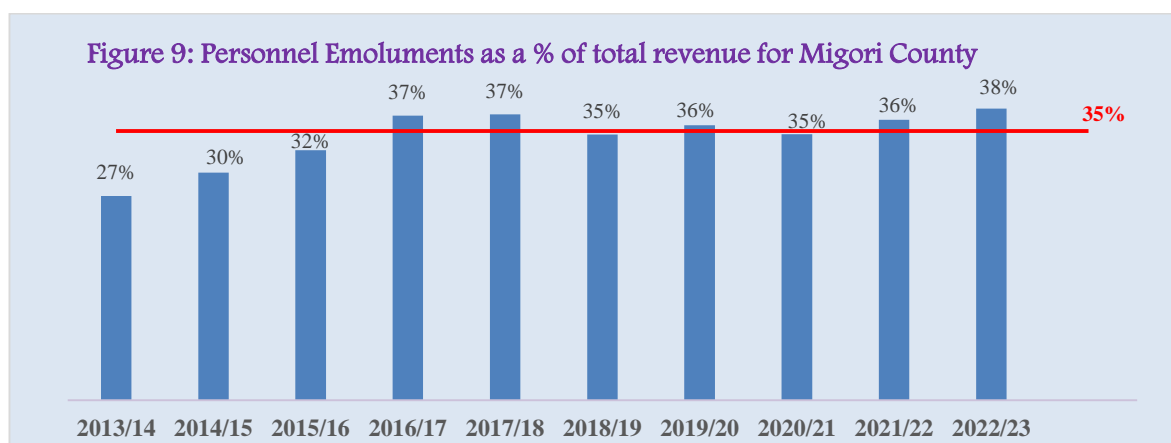
The county has not met the statutory threshold of spending at least 30% of the total budget on development in some of the FYs and hence contravening the PFM Act and the regulations. Notably, the county spent only 20% on development in the FY 2022/23.



Source: Controller of Budget reports

### ii. Expenditure on wages and benefits as a percentage of total Revenue

The county has spent more than 35% of its revenue on personnel emoluments in some of the FYs in contravention of Regulation 25 1(b). However, there was no total compliance to this principle in a number of FYs especially during the early years of devolution.



Source: Controller of Budget reports

### iii. Audit Opinion

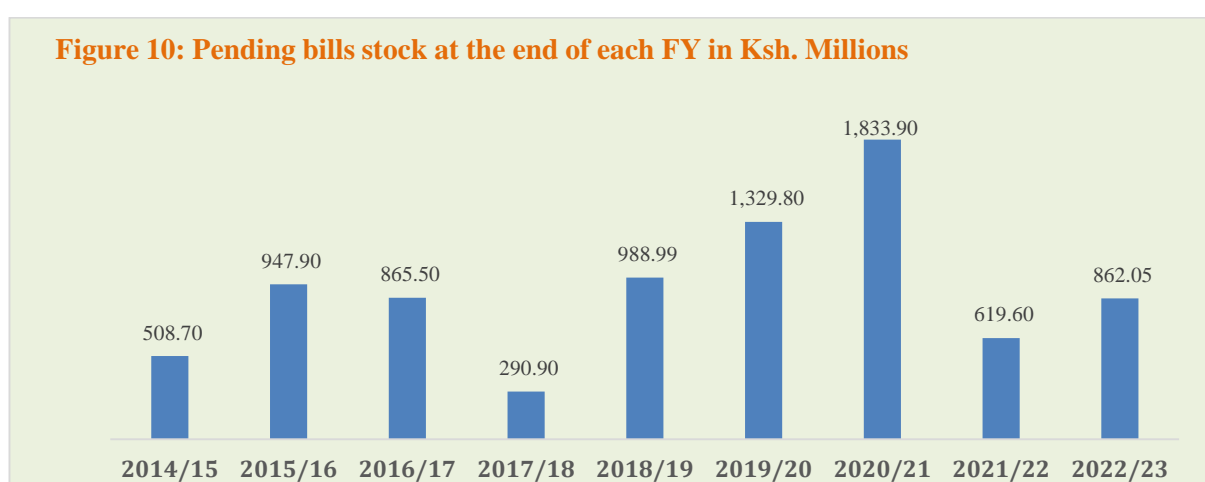
The Auditor General in Kenya is mandated to report on whether or not public money has been applied lawfully and in an effective way. Migori County executive and Assembly has had the following audit opinion from their relevant financial statements over the years.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
County Executive	Qualified	Adverse	Disclaimer	Disclaimer	Disclaimer	Qualified	Qualified	Qualified	Qualified	Qualified
County Assembly				Adverse	Disclaimer	Qualified	Qualified	Qualified	Qualified	Adverse

Source: Office of the Auditor General Reports

#### iv. Pending Bills

The county has reported pending bills amounting to Ksh1,036 million as at 31st December 2023.



Source: Controller of Budget reports

#### Outstanding pension Arrears

The pension pending bills amounted to Ksh2,675,940,165 as at 31<sup>st</sup> March 2024.

S/No	Item	Total outstanding debt as at 31 <sup>st</sup> March. 2024
1	LAPTRUST	92,691,834.50
2	COUNTY PENSION FUND	3,020,170.26
3	LAP FUND	2,580,228,161
<b>TOTAL</b>		<b>2,675,940,165.76</b>

Source: Retirements Benefits Authority (RBA)

### County 045: Kisii County Factsheet

*This Fact Sheet summarizes key budgetary and economic information for Kisii County, including expenditures and revenues and adherence to key fiscal responsibility principles over the years.*

#### A. County general profile

Table 1: General Information				
County Headquarter	Kisii			
Regional bloc	Lake Region Economic Bloc			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	1,152,282	7	1,266,860	9
Rural	921,493	4	1,115,450	4
Urban	230,789	13	151,410	17
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	87,507	87,631	175,138
	6-14	167,376	168,329	335,705
	15-35	247,941	207,744	455,685
	36-60	114,486	106,744	221,230
	61+	43,721	35,321	79,042
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	245,599	10	308,054	11
Rural	192,689	6	261,837	6
Urban	52,910	14	46,217	16
Households size	4.7	23	4.1	26
Surface area (Sq. km)	1,318		1,318	
Population Density (people per sq. km)	874	4	958	4
Sub counties	11			
Constituencies	9			
Wards	45			

Dominant economic activity	Agriculture, forestry and fishing		Avocado, Tea, Coffee	
<b>Poverty Levels</b>	<b>2005/06</b>	<b>Rank</b>	<b>2015/16</b>	<b>Rank</b>
Poverty headcount	60.7	14	41.7	18
Poverty gap	21.7	14	10.8	19
Poverty severity			4	20
<b>Socio-economic outcomes</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	1		1	
No. of health facilities Level 4	19		18	
No. of health facilities Level 3	37		34	
No. of health facilities Level 2	91		66	
<b>School Infrastructure, 2019</b>				
<b>No of schools</b>	<b>Public</b>		<b>Private</b>	
ECDE centres	703		424	
Primary schools	704		403	
Secondary schools	355		13	

Source: Commission on Revenue Allocation (2019) reports

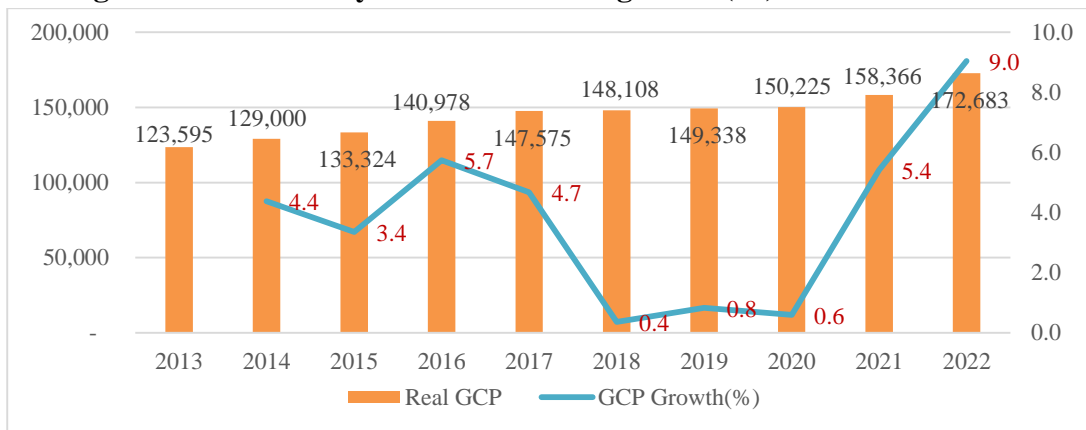
## B. Kisii County Economic & Budget Profile

### i. Economic Performance.

The GCP measures the value created through production by economic agents/residents in a specific region, say a county. According to the Kenya National Bureau of Statistics (KNBS) a County GCP is equivalent to the county's share of GDP.

The Kisii County real GCP increased from Ksh123.6 billion in 2013 to Ksh172.7 billion in 2022. The county had GCP growth rates ranging between 3.4 % to 9.0 % for all the years except 2018,2019 and 2020 where the growth was below 1 %. The highest growth was in the year 2022 when the county's economic activities increased by 9 %. The decline in the GCP growth in the three years would be on account of poor weather events in 2018 and 2019 as well as the effects of the Covid-19 pandemic in 2019-2020.

**Figure 1: Kisii County real GCP and its growth (%) between 2013-2022**

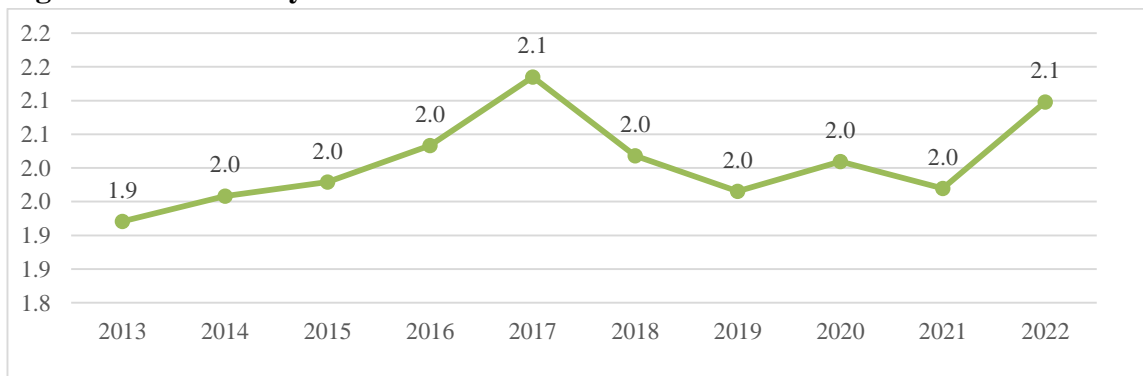


Source: KNBS.

*\*The real GCP are is calculated based on Constant 2016 Prices in Ksh. Million.*

The County contributes on average 2 percent to the Gross Domestic Product (GDP) as well as to the overall GCP of the 47 counties. This is attributable to agricultural production activities in the county, which accounts for about 39.2 % of its total GCP. Other factors include diversity in economic activities in the county (a range of commercial activities mostly in the urban centers) and the high population in the County (densely populated).

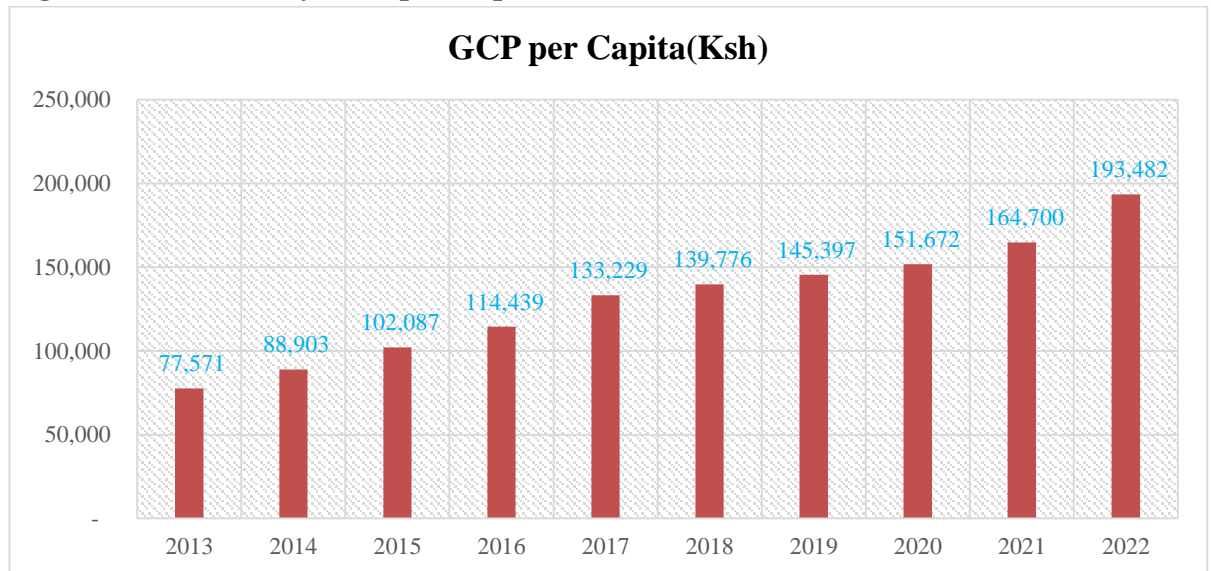
**Figure 2: Kisii county Contribution to the GCP of the 47 Counties**



Source: KNBS.

The GCP per Capita for Kisii county reveals a 2.5 times effect from Ksh77.51 million in 2013 to Ksh193.48 million in 2022. This implies that the living standards of a resident of Kisii County improved by 2.5 times since the inception of devolution compared to the year 2022.

**Figure 3: Kisii County GCP per Capita between 2013 to 2022**



Source: KNBS.

**ii. Revenue received over the years.**

The county has received a total of Ksh84.1 billion between FY 2012/13 and FY 2022/23. Out of this Ksh74.9 billion was received as Equitable Share of Revenue Raised Nationally, Ksh5.6 billion as conditional grants from the National Government's share of revenue, and Ksh3.7 billion as loans and grants from development partners.



**Table 2: Kisii County Revenues (Ksh. million)**

<b>FY</b>	<b>County Equitable share</b>	<b>National Government Conditional Grants</b>	<b>Loans and Grants from Donors</b>	<b>Total</b>
2012/13	267.2	61.6	-	328.8
2013/14	5,188.3	211.2	424.8	5,824.3
2014/15	6,189.5	83.4	155.9	6,428.8
2015/16	7,093.6	746.0	23.0	7,862.6
2016/17	7,654.1	806.1	11.5	8,471.7
2017/18	7,429.2	871.5	272.3	8,573.0
2018/19	7,693.0	917.2	527.5	9,137.7
2019/20	7,785.9	871.2	684.7	9,341.8
2020/21	7,785.9	879.3	684.7	9,349.9
2021/22	8,894.3	153.3	575.6	9,623.2
2022/23	8,894.3	-	298.7	9,193.0
<b>Total</b>	<b>74,875.3</b>	<b>5,600.8</b>	<b>3,658.7</b>	<b>84,134.8</b>

Source: Controller of Budget Reports.

**iii. Own source revenue (OSR) generation**

Kisii county depends on Own Source Revenue (OSR) generation to fund around 10 percent (on average) of its annual budgets. Trends in the collection of OSR reveals fluctuations over the years. Actual collections of OSR have averaged Ksh327 million with the highest receipts realized in FY 2022/23 –Ksh413.99 million. The Facility Improvement Fund (FIF) or Appropriations in Aid (A.i.A) collections displays a similar trend with an average collection of Ksh430 million. The projections for the FY 2023/24 is Ksh650.0 million for OSR and Ksh986.82 million for the FIF/A.i.A.

**Table 3: Actual OSR Collection from FY 2013/14 to FY 2022/23.**

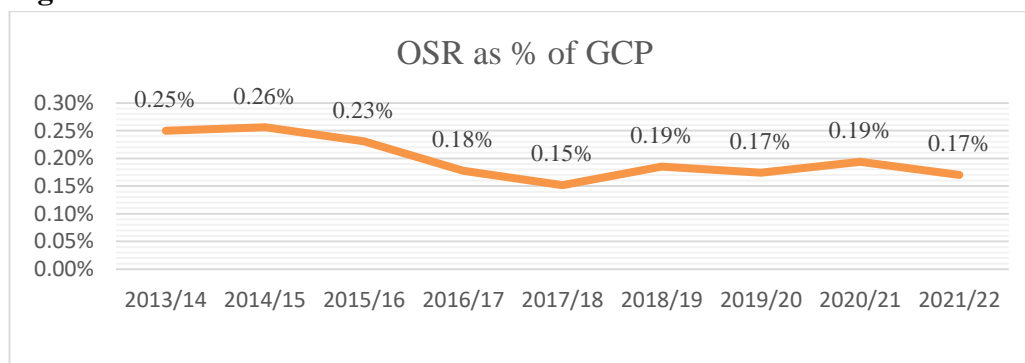
FY	Own Source Revenue (OSR) in Ksh. millions	Facility Improvement Fund (FIF)/Appropriations in Aid (A.I.A) in Ksh. millions	Total
2013/14	250.15	0	250.15
2014/15	296.77	0	296.77
2015/16	306.13	0	306.13
2016/17	271.64	316.12	587.76
2017/18	256.28	265.15	521.43
2018/19	330.15	682.19	1,012.34
2019/20	333.15	386.18	719.33
2020/21	403.00	299.34	702.34
2021/22	404.55	493.5	898.05
2022/23	413.99	563.23	977.22

Source: Controller of Budget reports

Revenue streams that contribute the highest towards the OSR in Kisii include; Business permits (26%), Parking fees (21%), Advertisement/Signboard fees (13%), Market fees (11%) and building plans approval fees (10%).

The own-source revenue collection as a share of GCP has remained below one (1) percent. OSR as a share of GCP declined from 0.25% in FY 2013/14 to 0.17% in FY 2021/22. This implies that the revenue collection has not been in tandem with the growth of GCP.

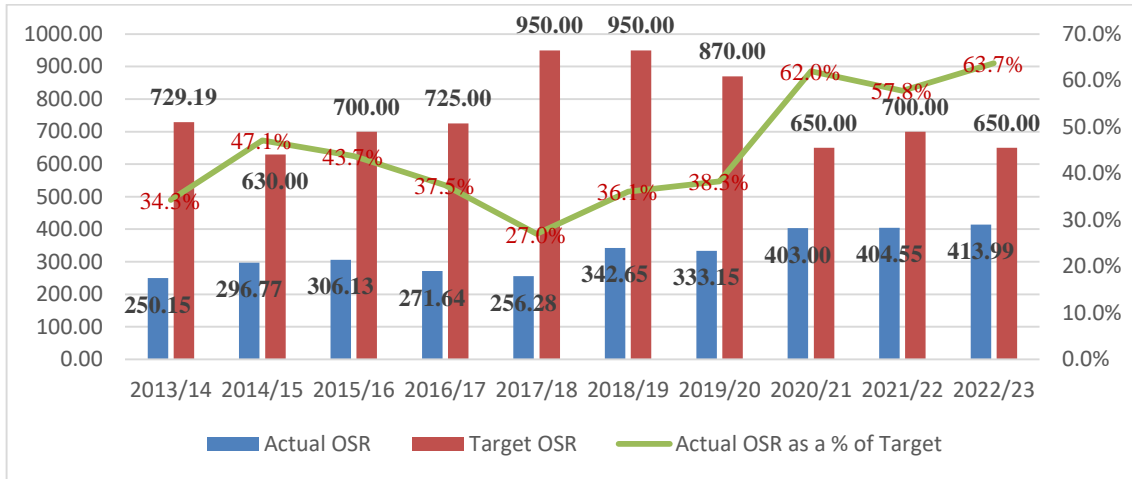
**Figure 4: Own source revenue as a share of GCP**



Source: PBO Computations.

The own source revenue collections have been below the annual target by over 50% between FY 2013/14 to FY 2019/20.

**Figure 5: Actual OSR against the Target for FY 2013/14 to FY 2022/23(Ksh. millions).**



Source: Controller of Budget reports

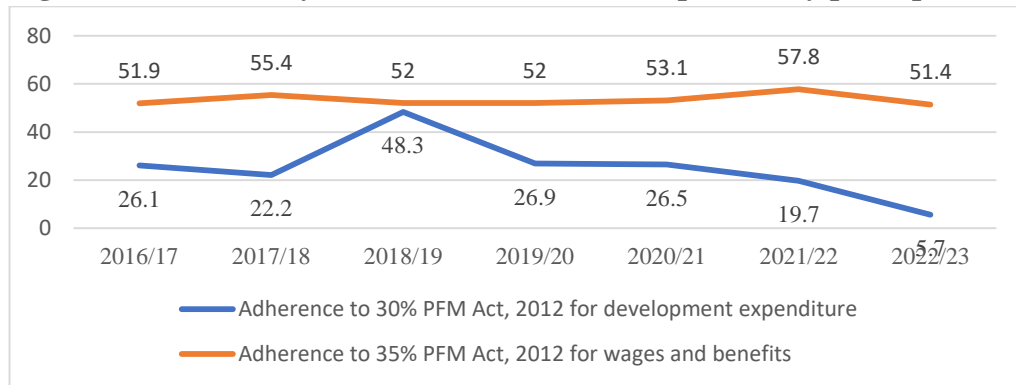
### C. Kisii County Fiscal Risks.

#### i. Kisii County's adherence to fiscal responsibility principles on wages and development expenditures.

The Public Finance Management Act, 2012 sets out limits which expenditure on wages shall not exceed. It provides that the country government's expenditure on wages and benefits for its public officers shall not exceed thirty-five (35) percent of the county's total revenue. Further actual expenditure on development is required to be at least thirty percent of the county's total budget. (PFMA, 2012 107(2).)

The county has been in breach of the PFM laws on observing the given limits on expenditures on wages and benefits as well as on development. Actual expenses on wages and salaries have been above 50 % of total revenues/expenditures contrary to the 35% requirement. On the other hand, development expenditures have been below the 30 % threshold save for FY 2018/19 when the expenditure on development accounted for 68.3 % of total expenditures.

**Figure 6: Kisii County adherence to the fiscal responsibility principles.**

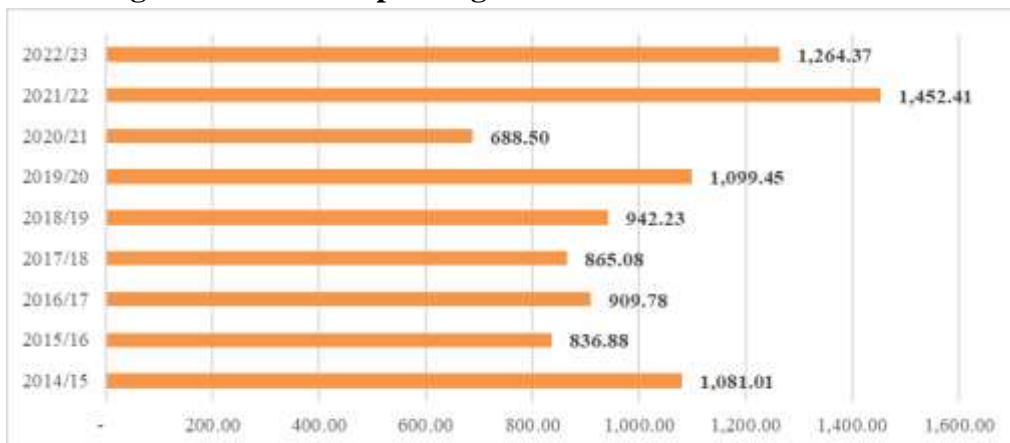


Source: Controller of Budget Reports.

**ii. Pending bills.**

Pending bills have been on estimate 15 % of the actual expenditures reported at the end of the financial year. For instance, the county had total outstanding pending bill of Ksh1,452.4 million at the end of FY 2021/22 which was equivalent to 15.1% of the total actual expenditures of Ksh9.6 billion incurred. In FY 2022/23 the outstanding pending bills was Ksh1,264.3 million representing 15.8 % of the total budget outlays of Ksh7.8 billion.

**Figure 7: Trends of pending bills for FY 2014/15 to FY 2022/23.**



Source: COB

Other pending obligations include the outstanding remittances to the LAPFUND amounting to Ksh3.6 billion, LAPTRUST Ksh58 million, and COUNTY PENSION FUND Ksh149.6 million.

**Table 4: Outstanding Pension Arrears**

SN	Description	Outstanding total debt as of April 2024
1	LAPTRUST	58,078,553
2	COUNTY PENSION FUND	149,570,216
3	LAP FUND	3,565,354,578
	<b>TOTAL</b>	<b>3,773,003,348</b>

Source: Retirement Benefits Authority (RBA).

**iii. Audit opinions of Kisii County between FY 2013/14 to FY 2022/23.**

The audit of the county financial statement has resulted in a qualified opinion in most of the financial years.

**Table 5: County Audit opinions from FY 2013/14 to FY 2022/23.**

SN	Financial year	County Executive	County Assembly
1	2013/14	Disclaimer	
2	2014/15	Disclaimer	
3	2015/16	Qualified Opinion	
4	2016/17	Qualified Opinion	Adverse
5	2017/18	Qualified Opinion	Qualified Opinion
6	2018/19	Qualified Opinion	Qualified Opinion
7	2019/20	Qualified Opinion	Qualified Opinion
8	2020/21	Unqualified Opinion	Qualified Opinion
9	2021/22	Qualified Opinion	Qualified Opinion
10	2022/23	Qualified Opinion	Qualified Opinion

**Source: Office of the Auditor-General.**

#### **D. Overview of the FY 2023/24 Kisii County Budget.**

The county government of Kisii is implementing a balanced budget for the FY 2023/24 where the revenue projections are equal to the total estimated expenditures. The county-approved budget for the FY 2023/24 is Ksh13.81 billion. This represents an increase of 73 percent (Ksh5.83 billion) compared to the actual expenditures of the previous financial year (2022/23), where the actual total expenditures amounted to Ksh7.98 billion.

Revenue projections to fund the budget include receipts from the equitable share of revenue raised nationally Ksh9.25 billion (67%), additional allocations/conditional grants-Ksh1.56 billion (17%), generations from own sources estimated at Ksh650 million (5%), and Ksh2.35 billion (17%) from other sources (unspent balances). The equitable share recorded an increase of 26% (Ksh.2.85 billion), while additional allocations and ordinary own source revenue will improve by Ksh1.26 billion and Ksh236 million respectively.

The county's total expenditure for FY 2023/24 of Ksh13.81 billion comprises of Ksh7.43 billion (53.8%) allocated to recurrent expenditure, Ksh4.93 billion (35.7%) for development expenditures, and Ksh1.46 billion (10.5%) as transfers to the county assembly. High recurrent allocations are on account of compensation to employees of Ksh5.5 billion and Ksh2 billion for operations and maintenance.

**Table 6: Summary of County revenues and Expenditure (Fiscal framework)**

FY	Actual		Projection	Change from FY 2022/23
	2021/22	2022/23	2023/24	
Total revenue	9,863,865,102	10,963,009,918	13,809,712,414	2,846,702,496
Equitable Share of revenue Raised Nationally	8,182,732,547	8,894,695,818	9,248,560,518	353,864,700
Additional Allocations/Conditional Grants	493,552,192	298,765,685	1,561,151,896	1,262,386,211
Ordinary Own Source Revenue	404,554,620	413,988,597	650,000,000	236,011,403
Other Sources of Revenue (Unspent balance)	783,025,743	1,355,559,818	2,350,000,000	994,440,182
Expenditure by Economic Classification				
Total budget/expenditure	9,591,506,763	7,978,023,469	13,809,712,414	5,831,688,945
Recurrent Expenditure	6,806,288,371	6,253,247,897	7,426,599,053	1,173,351,156
OW Compensation to Employees	5,094,129,993	5,059,092,176	5,457,304,081	398,211,905
OW Operations and Maintenance	1,712,158,378	1,194,155,721	1,969,294,972	775,139,251
Development Expenditure	1,824,255,613	412,186,700	4,925,731,387	4,513,544,687
County Assembly	960,962,779	1,312,588,872	1,457,381,974	144,793,102
OW Development	63,640,020	45,629,148	224,491,231	178,862,083
Deficit/Surplus	72,358,339	2,984,986,449	-	(2,984,986,449)

Source: COB and PBO Computations.

The projected capital expenses are scheduled to be undertaken across all the ten departments of the County government as well as in the county assembly. Analysis shows that most of the projects to be implemented under the departments for Energy, Water, Environment and Natural Resources, Health Services and Agriculture, Livestock, Fisheries, and Cooperative Development are budgeted to be financed through conditional additional allocations.

**Table 7: Major development projects for FY 2023/24.**

<b>SN</b>	<b>County Department</b>	<b>Major Projects</b>	<b>Proposed Amount (Ksh.)</b>
1	County Assembly	Construction of New County Assembly Chambers (Multi-year)	100,000,000
		Construction of Speaker's Residence	35,000,000
		Construction of Ward Offices	43,113,139
2	Office of the Governor and Deputy Governor	Construction of Governor's Residence	20,000,000
		Construction of County Headquarters	100,000,000
3	Finance, Economic Planning and ICT Services	Establishment of Information center complete with public Wi-Fi hotspots	9,000,000
		Installation and Extension of CCTV to key service points	20,000,000
		Structured and wireless LAN for 10 health facilities in readiness for implementation of HMIS	23,000,000
4	Energy, Water, Environment and Natural Resources	Purchase and installation of 2 No. 10M3 storage tanks per ward-90 tanks	13,670,000
		Drilling of Boreholes	183,791,300
		Water Schemes	85,046,350
		Spring Protection	83,230,000
5	County Health Services	Medical Services	1,130,965,955
6	Education, Labour and Manpower Development	Construction of ECDE Classrooms- All ECDE centres	161,907,511
		Construction of pit latrines at ECDE centres-in All ECDE centres	22,000,000
		Construction of Workshops -one per ward	47,399,150
		Construction of Hostels	4,800,000
7	Agriculture, Livestock, Fisheries and Cooperative Development	Supply of certified seedlings	219,396,662
		Livestock Breeding Development	50,725,099



SN	County Department	Major Projects	Proposed Amount (Ksh.)
		Livestock Development Programs	60,509,200
		Aqua-culture Development	43,771,013
8	Roads, Public Works, Transport and Housing	Roads development: to construct over 100 Kms (Paved roads), open 200 Km of roads(gravel roads), maintain over 100 Kms.	1,000,937,932
9	Culture and Social Services	Completion of Gusii Stadium-100% Completion	30,000,000
		Completion of Stadia/playing grounds in all wards	56,050,000
		Completion of Libraries	9,700,000
10	Trade,Tourism and Industry	Market development-Construction of Market shades and markets leveling and gravelling	255,280,450
11	Lands, Physical Planning and Urban Development	Urban development: Construct and maintain urban roads, install street lights, Construct washrooms in urban centers, and Purchase three 3 tractors and four trailers for cabbage collection.	234,000,000

Source: COB & Kisii County PBB FY 2023/24.

### County 046: Nyamira County Factsheet

*This fact sheet provides a summary of key budgetary and economic information for Nyamira County including information relating to expenditures and revenues, adherence to key fiscal responsibility principles and audit opinions over the years.*

#### 1.0 County General Profile

<b>Table 1: General information</b>				
<b>County Headquarter</b>	<b>Nyamira</b>			
Regional bloc	<b>Lake Region Economic Bloc</b>			
<b>Demographic data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Population	598,252	32	605,576	37
Rural	520,924	26	558,540	32
Urban	77,328	37	47,036	42
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	39,518	39,541	79,059
	6-14	78,159	79,486	157,645
	15-35	115,601	95,872	211,473
	36-60	59,229	56,862	116,091
	61+	22,146	19,145	41,291
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	131,367	30	150,669	32

Rural	113,673	23	137,621	27
Urban	17,694	35	13,048	41
Households size	4.6	28	4.0	29
Surface area (Sq. km)	899		899	
Population Density (people per sq. km)	665	5	675	6
Sub counties	5			
Constituencies	4			
Wards	20			
Dominant economic activity	Agriculture, forestry and fishing		Tea, Avocado, Coffee	
<b>SOCIOECONOMIC OUTCOMES</b>				
<b>HEALTH</b>				
<b>Health facilities (2020)</b>	<b>Public</b>		<b>Private</b>	
No. of health facilities Level 5 / 6	0		0	
No. of health facilities Level 4	8		3	
No. of health facilities Level 3	36		35	
No. of health facilities Level 2	68		43	
<b>Health infrastructure and Personnel</b>	<b>2019</b>		<b>RANK</b>	

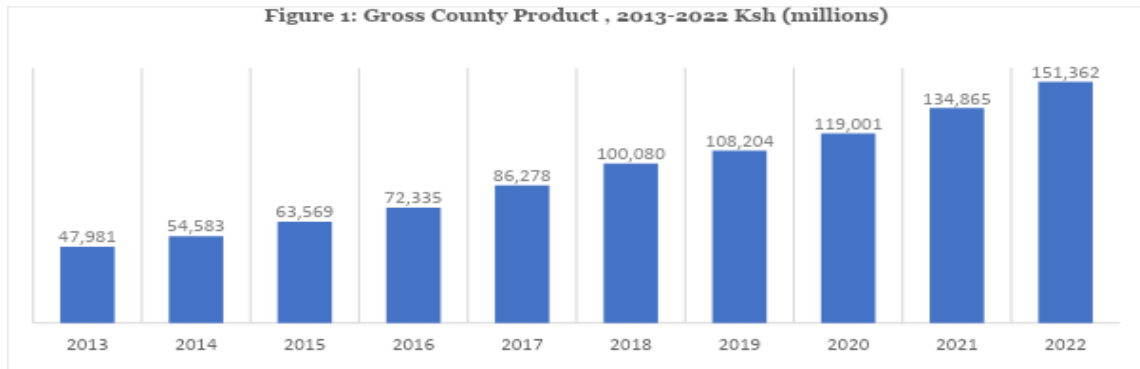
Bed density per 10,000 population	13	24
Health-workers per 10,000 population	14	20
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	404	161
Primary schools	411	165
Secondary schools	190	7
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	1,386	584
Primary schools	4,018	1,581
Secondary schools	2,197	58
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	25.1	21.8
Primary schools	31	23
Secondary schools	26	16

Source: CRA (2019) reports

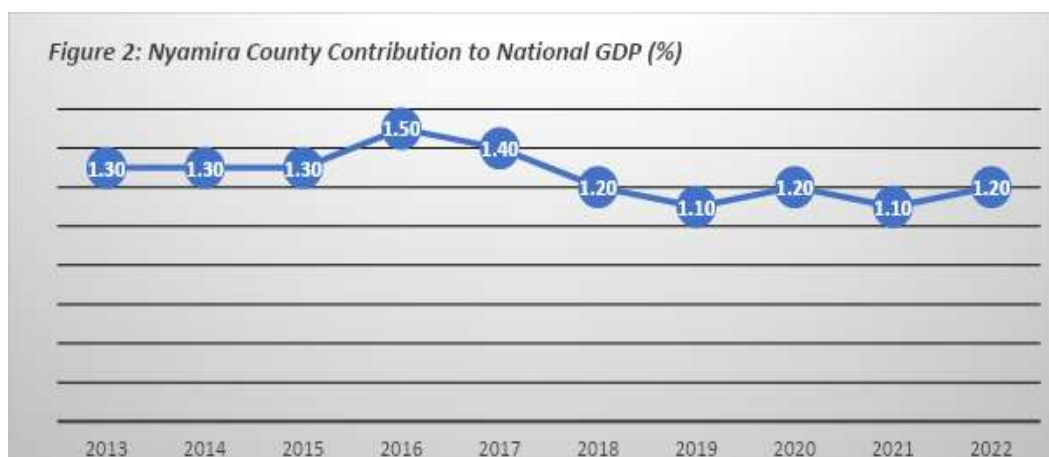
## 2.0 County Budget and Economic Performance

### i. Gross County Product (GCP)

Nyamira County contributes 1.26 % on average to the Country's Gross Domestic Product. The County's Gross County Product has had an upward trend as per Figure 1



Source: KNBS

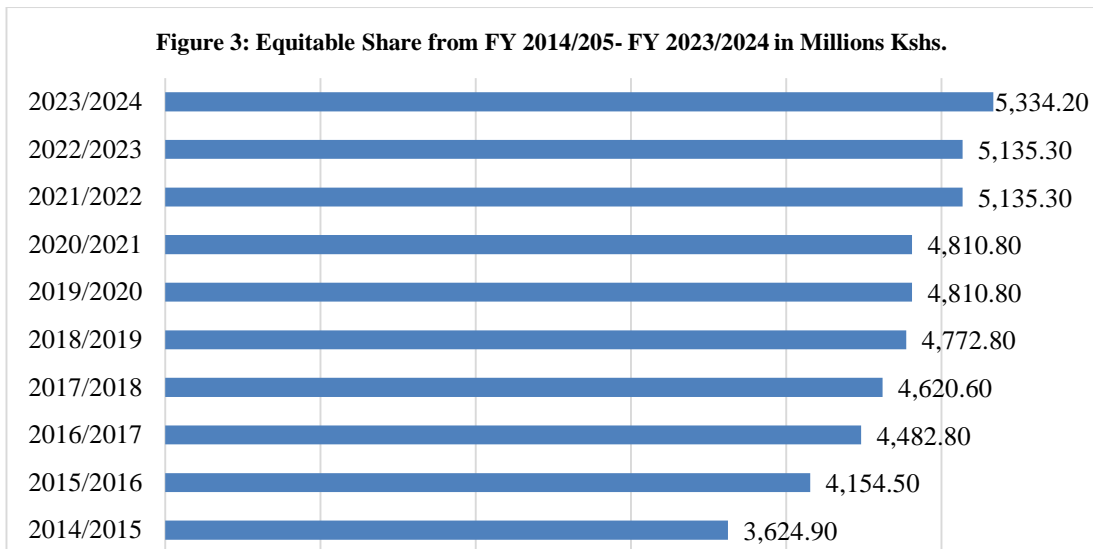


Source: KNBS

### ii. Revenue Analysis

#### a) Equitable share

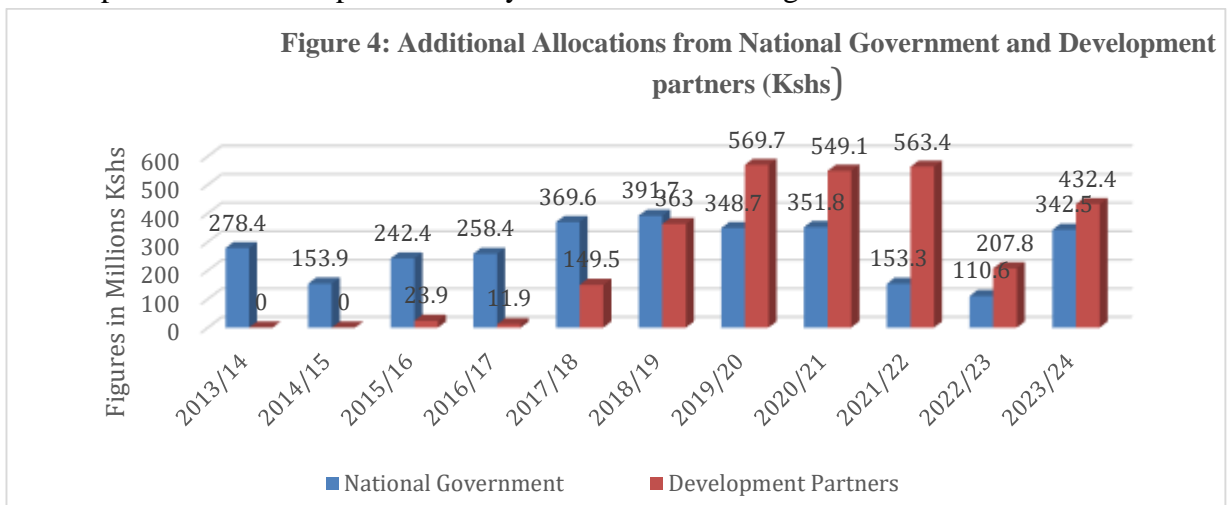
1. The County of Nyamira has received a total of Ksh46,882,158,462 from financial year 2014/15 to FY 2023/24 as equitable share as shown in Figure 3.



Source: Controller of Budget reports

**b) Additional Allocations from National Government and development Partners.**

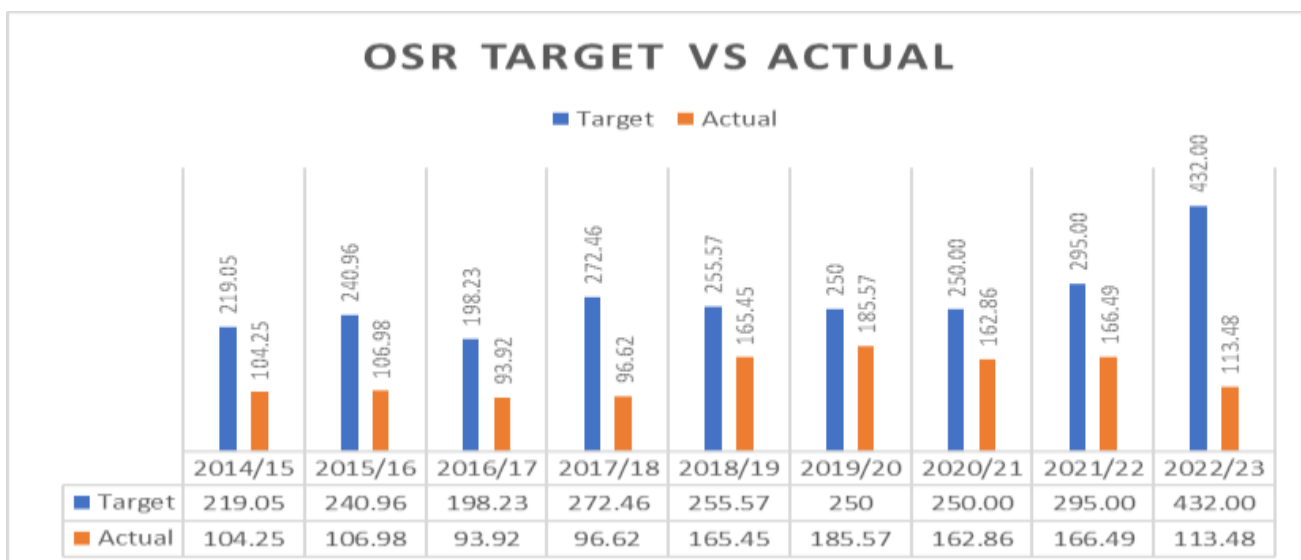
Nyamira county has received a total of Ksh.2,658,992,940 in form of additional conditional allocations from National Government and a total of **Ksh.2,870,919,976** from development partners in form of loans and grants from FY 2013/14 to FY 2023/24. The respective allocation per financial year is as shown in Figure 4.



Source: Controller of Budget reports

**c) Own source Revenue (OSR)**

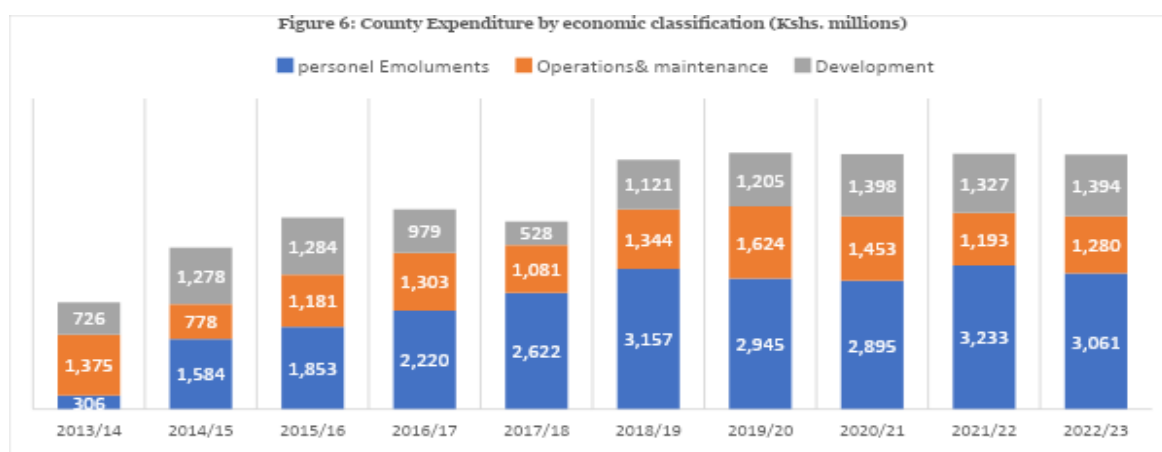
Nyamira County has generated resources lower than the set targets with the highest collection being in the financial year 2019/20 at Ksh.185,570,000 as per Figure 5.



Source: Controller of Budget reports

### iii. Expenditure

Expenditure on development has grown over the years with the highest expenditure at Ksh1,398 million in FY 2020/21. Expenditure on operations and personnel emoluments have also been on an upward trend.



Source: Controller of Budget reports

### iv. Overview of FY 2023/24 Budget for Nyamira County

The County's approved supplementary budget for the FY 2023/24 is Ksh7.35 billion, comprising Ksh2.37 billion (32.2 per cent) and Ksh4.98 billion (67.8 per cent) allocation for development and recurrent programs respectively. The approved budget estimates represented an increase of 3.7 per cent compared to the previous financial year when the approved budget was Ksh7.09 billion and comprised Ksh2.19 billion towards development expenditure and Ksh4.91 billion for recurrent expenditure. List of development projects is shown below.

<b>Table 2: Nyamira County, List of Development Projects with the Highest Expenditure</b>						
<b>No.</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (Ksh.)</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023 (Ksh.)</b>	<b>Implementation status (%)</b>
1	County Assembly	Construction of Office Block	County Assembly HQ	356,000,000	39,855,552	11.2
2	County Assembly	Construction of the Speaker's Residence	Bosore	34,377,805	14,158,208	41.2
3	Health	Construction of Inpatient ward at Ekerenyo sub-county hospital	Ekerenyo	34,000,000	6,283,937	18.5
4	Health	Renovation of Mortuary at Nyamira Referral Hospital	Referral Hospital	9,040,205	5,992,479	66.3
5	Agriculture	Supply and delivery of 12 motorcycles	County wide	4,668,000	4,668,000	100
6	Water	Equipping of Gesima borehole	Gesima	2,847,800	2,847,800	100
7	Water	Equipping of Bocharia borehole	Rigoma ward	2,848,960	2,848,960	100



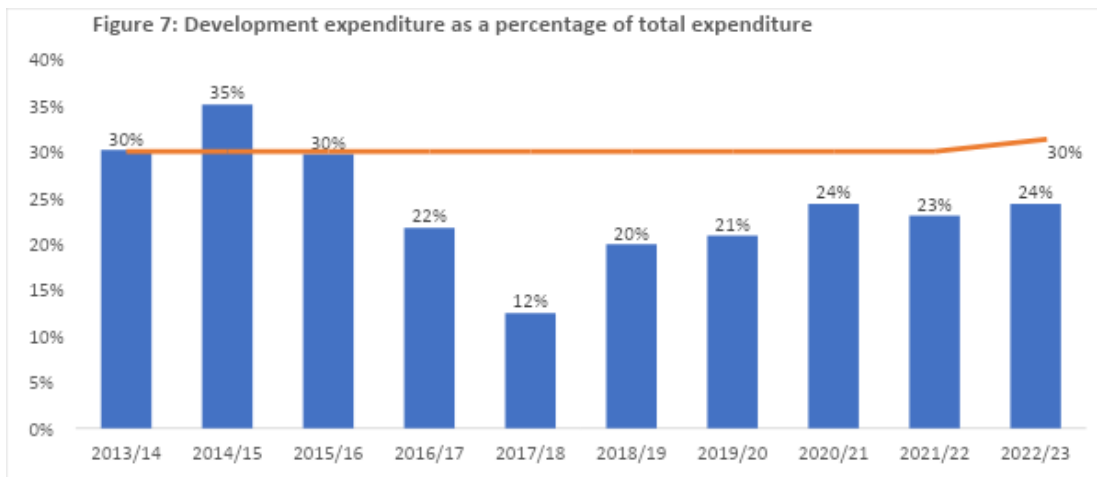
<b>Table 2: Nyamira County, List of Development Projects with the Highest Expenditure</b>						
<b>No.</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (Ksh.)</b>	<b>Amount paid as at 31<sup>st</sup> Dec 2023 (Ksh.)</b>	<b>Implementation status (%)</b>
8	Lands	Preparation of Nyamira County valuation roll	County HQ	58,000,000	9,000,000	15.5
9	Roads	Maintenance of Ritongo -Nyabira IV	Magombo	4,356,075	4,356,075	100
19	Roads	Maintenance of Magwagwa – Esamba TBC – Ikamu sec. sch. road	Magwagwa	3,465,569	3,465,569	100
<b>TOTAL</b>				<b>509,604,414</b>	<b>93,476,580</b>	<b>18.34</b>

Source: Controller of Budget reports

### 3.0 County Fiscal Risk Profile

#### a) Development Expenditure as a percentage of Total Expenditure.

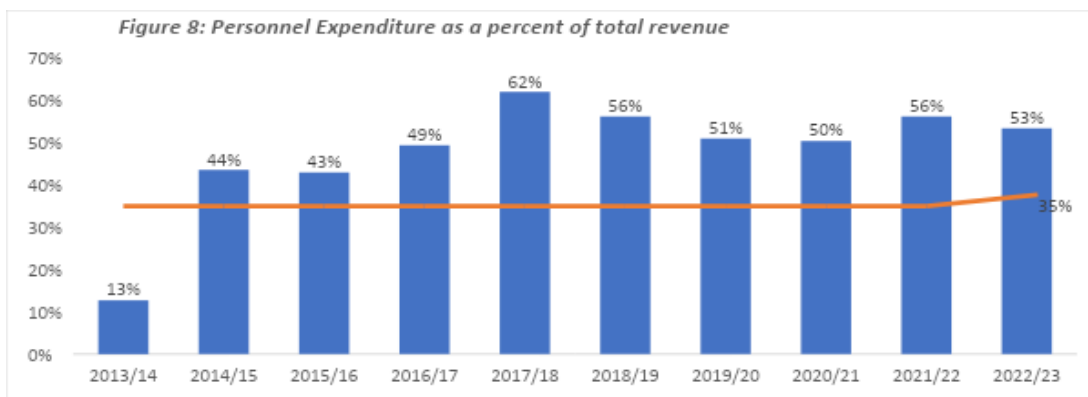
A further analysis of the development expenditure of the County indicates that the county has over the years not complied with the requirement of spending at least 30% of total budget to development expenditure. The highest expenditure on development was in FY 2014/15 at 35% as per Figure 7.



Source: Controller of Budget reports

#### b) Recurrent Expenditure as a percentage of Total Revenue.

County Governments are required under Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 to ensure that expenditure on wages and benefits does not exceed 35 percent of their total revenue. Nyamira County has not been compliant with this requirement over the years except in FY 2013/14 as per Figure 8.



Source: Controller of Budget reports

**c) Pending Bills and pending pension debt**

<b>Table 3: Pending Bills as at 30<sup>th</sup> June of the respective Financial Year</b>									
<b>FY</b>	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Amt (Millions)</b>	403.34	122.40	327.66	1,349.59	3.06	51.1	906.56	502.52	78.69

Source: Controller of Budget reports

At the beginning of FY 2023/24, the County Executive reported a stock of pending bills amounting to Ksh339.74 million, comprising Ksh151.57 million for recurrent expenditure and Ksh188.17 million for development activities. In the first half of FY 2023/24, pending bills amounting to Ksh83.75 million were settled, consisting of Ksh29.85 million for recurrent expenditure and Ksh53.90 million for development programs. Therefore, as of 31st December 2023, the outstanding amount was Ksh256.0 million.

<b>Table 4: Outstanding Pension Debt as at 31<sup>st</sup> March, 2024</b>			
<b>LAPFUND</b>	<b>LAPTRUST</b>	<b>COUNTY PENSION</b>	<b>TOTAL</b>
<b>453,662,671</b>	82,277	23,415,517	<b>477,160,465</b>

Source: RBA, 2023

**d) Accountability: Audit Opinions.**

The Auditor General has audited the financial statements of Nyamira County and rendered opinions as per Table 4 .

<b>Table 5: Audit Opinions</b>									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Executive</b>	Disclaimer	Adverse	Disclaimer	Adverse	Qualified	Qualified	Qualified	Qualified	Qualified
<b>Assembly</b>				Adverse	Qualified	Qualified	Unqualified	Unqualified	Qualified

Source: Office of the Auditor General Reports

### County 047: Nairobi County Factsheet

*This Fact sheet provides a summary of key budgetary and economic information for Nairobi City County including information relating to expenditures and revenues and its adherence to key fiscal responsibility principles over the years.*

A. County General Profile				
Table 1: County General Information				
<b>County Headquarter</b>	<b>Nairobi</b>			
<b>Demographic Data</b>	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
<b>Population</b>	3,138,369	1	4,397,073	1
Rural	0	46	0	46
Urban	3,138,369	1	4,397,073	1
Population distribution (2019 Census)	<b>Cohorts</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
	0-5	305,599	309,302	614,901
	6-14	366,313	355,035	721,348
	15-35	1,097,131	989,864	2,086,995
	36-60	393,782	491,395	885,177
	61+	41,482	46,782	88,264
	<b>2009</b>	<b>Rank</b>	<b>2019</b>	<b>Rank</b>
Households	987,969	1	1,506,888	1
Rural	0	46	0	46

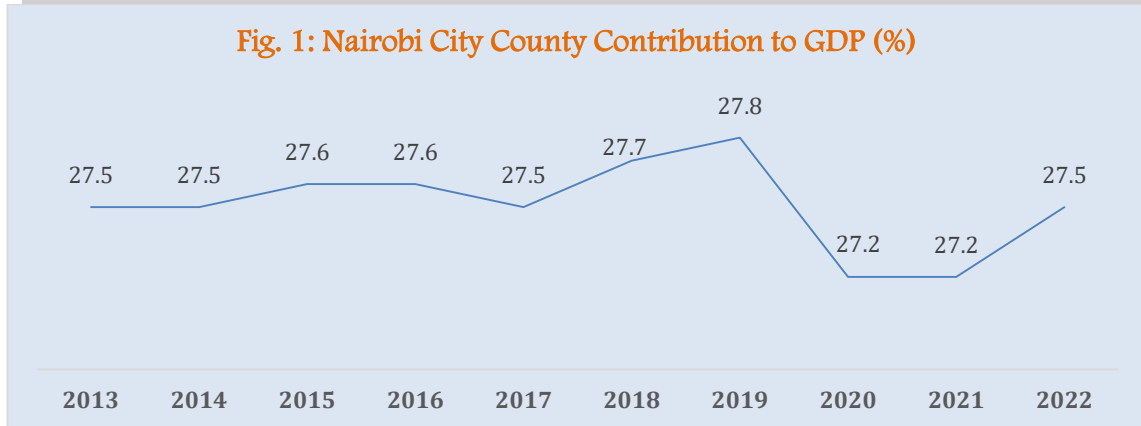
<b>Table 1: County General Information</b>				
Urban	987,969	1	1,506,888	1
Households size	3.2	47	2.9	47
Land area (Sq. km)	703.9		703.9	
Population Density (people per sq. km)	4,516	1	6,247	1
Sub counties	11			
Constituencies	17			
Wards	85			
Dominant economic activity	Finance and Insurance Services			
<b>Socio-Economic outcomes</b>				
<b>Health</b>				
<b>Health facilities (2020)</b>	<b>Public</b>	<b>Private</b>		
No. of health facilities Level 5 / 6	4	3		
No. of health facilities Level 4	8	89		
No. of health facilities Level 3	44	196		
No. of health facilities Level 2	87	684		
<b>Health infrastructure and Personnel</b>	<b>2019</b>	<b>Rank</b>		
Bed density per 10,000 population	14	21		

<b>Table 1: County General Information</b>		
Health-workers per 10,000 population	26	4
<b>Education</b>		
<b>School Infrastructure, 2019</b>		
<b>No of schools</b>	<b>Public</b>	<b>Private</b>
ECDE centres	220	768
Primary schools	198	907
Secondary schools	103	283
<b>No. of teachers</b>	<b>Public</b>	<b>Private</b>
ECDE centres	429	2,245
Primary schools	4,097	-
Secondary schools	2,393	-
<b>Pupils Teachers Ratio (PTR)</b>	<b>Public</b>	<b>Private</b>
ECDE centres	54	22
Primary schools	56	-
Secondary schools	28	-

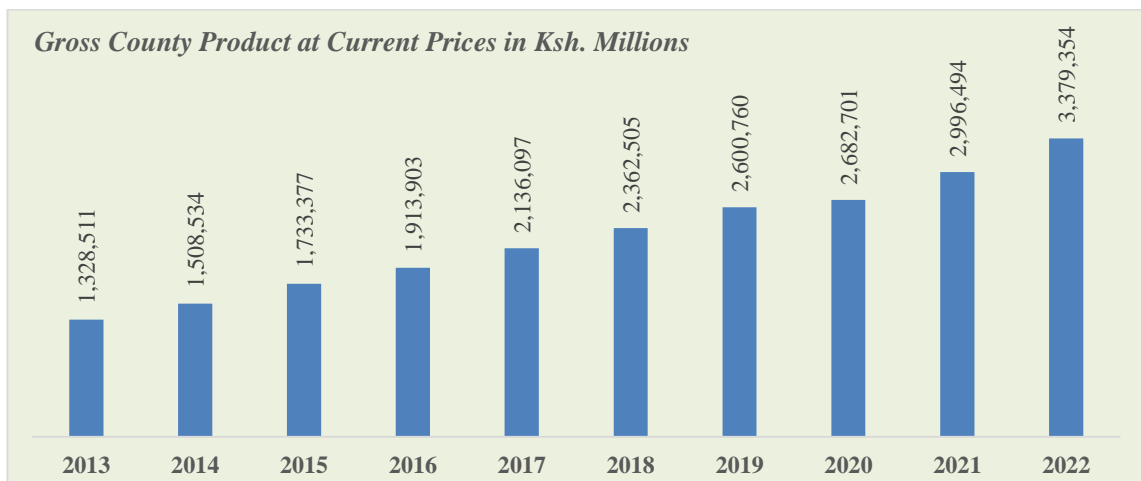
**Source:** CRA County Factsheets and KNBS reports

## B. County Economic & Budget Profile

### i. Economic performance



Source: KNBS GCP Reports

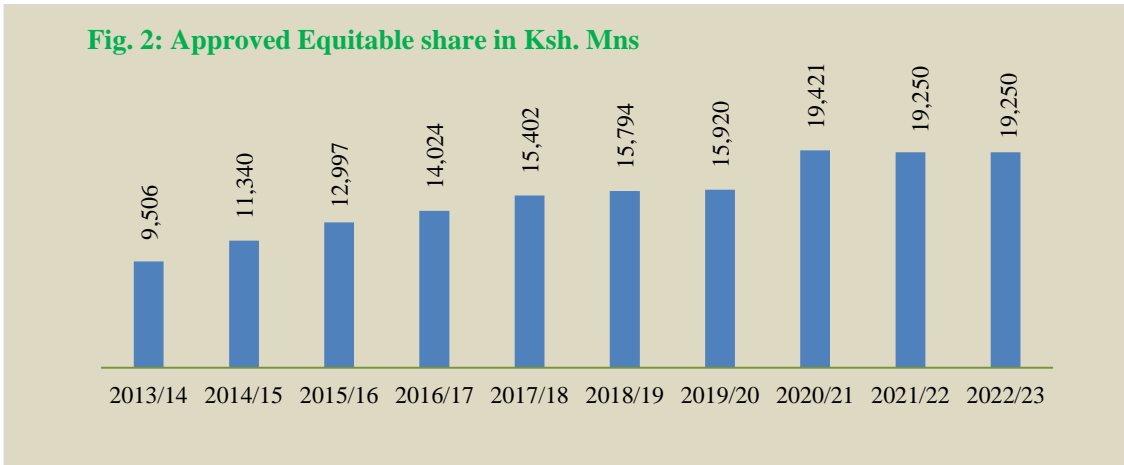


Source: KNBS GCP Reports

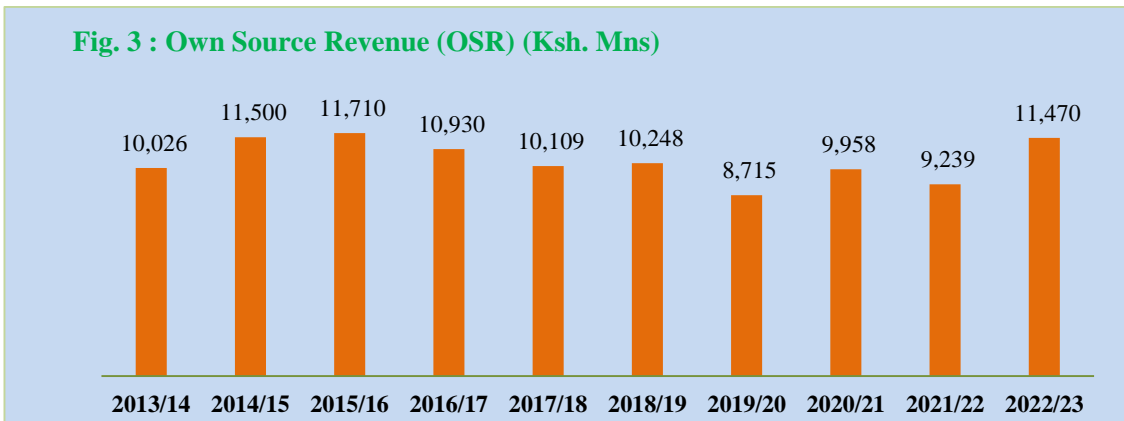
### ii. Revenues

The major sources of revenue for the county are equitable share and its own source revenue (OSR). Notably, over the past 10 years the county received a cumulative total of Ksh152.9 billion as equitable share (despite reported arrears of 28.1% and 8% for FYs 2019/20 and 2021/22 respectively) and received Ksh104.19 billion in OSR over the period.

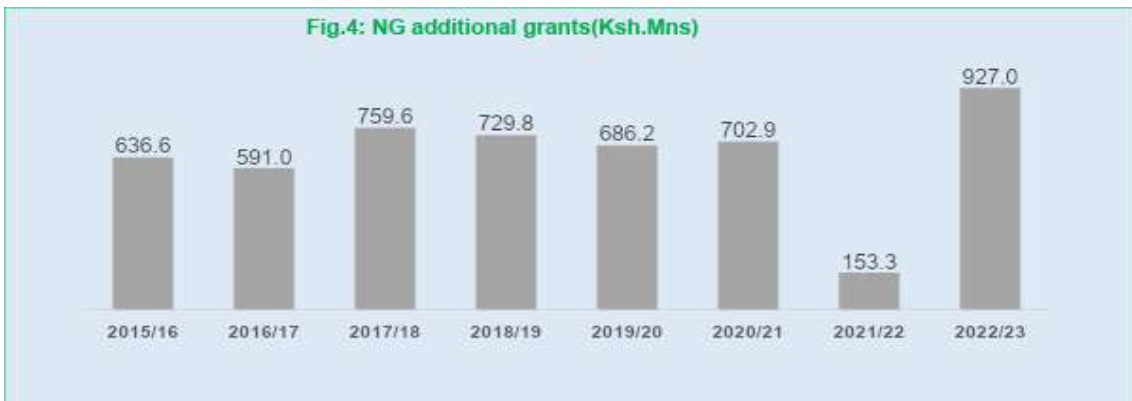
The county also received additional allocations both from the national government's share and from development partners amounting to Ksh5.2 billion and Ksh12.4 billion respectively over the period.



Source: Controller of Budget Reports



Source: Controller of Budget Reports



Source: Controller of Budget Reports

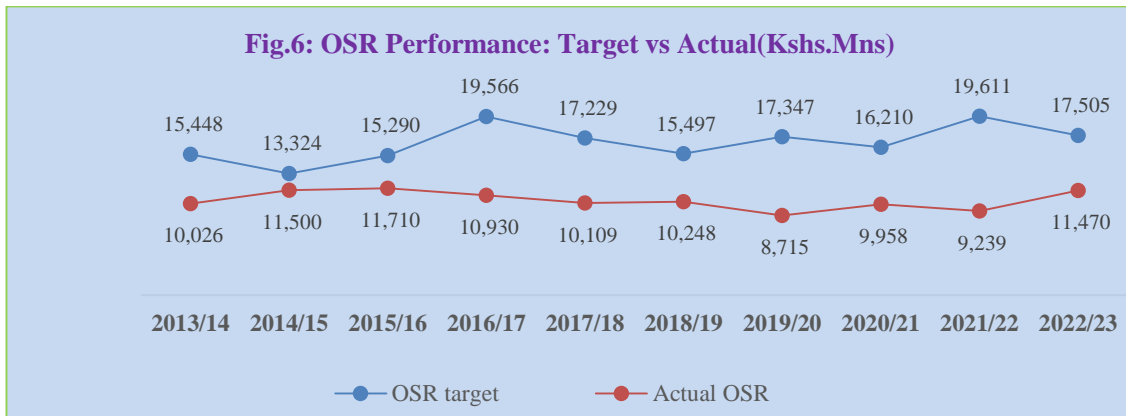




Source: Controller of Budget Reports

### Performance of OSR

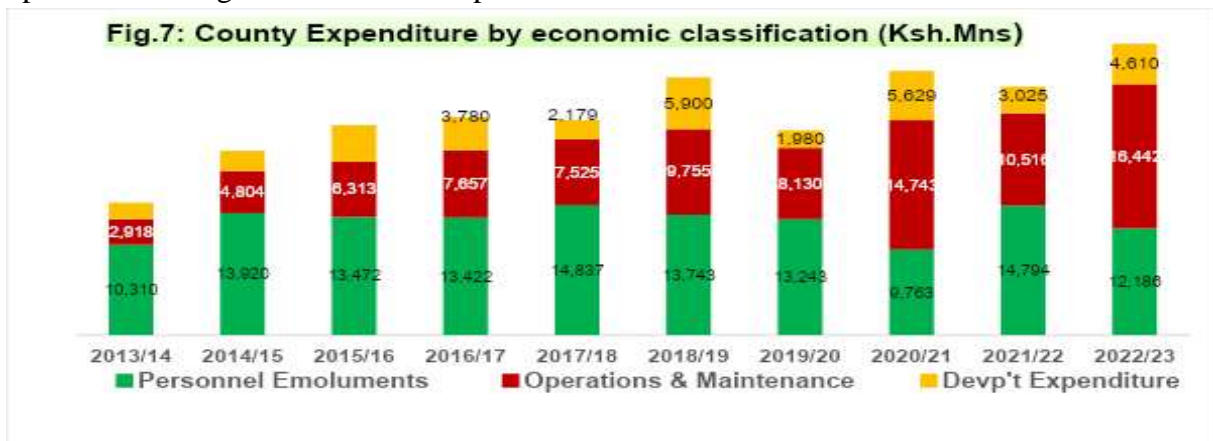
The county has never met its OSR target since devolution, pointing to unrealistic projections. Notably, in the FY 2022/23 the county missed its OSR target by Ksh6 billion.



Source: Controller of Budget Reports

### iii. Expenditures

Expenditure on personnel emoluments accounts for the greatest share of the total actual expenditure by the county averaging 53% of the total expenditure over the past ten years. Development expenditure averaged only 13.7% over the period while expenditure on operations averaged 33.3% over the period



Source: Controller of Budget Reports

#### iv. Overview of FY 2023/24 Budget and Projects

The approved budget for the FY 2023/24 for Nairobi City County was Ksh42.33 billion, of which Ksh14.01 billion (33.1 per cent) is development allocation and Ksh28.32 billion (66.9 per cent) is for recurrent.

*Table 2: List of Nairobi City County Projects with the highest expenditure in the FY 2023/24*

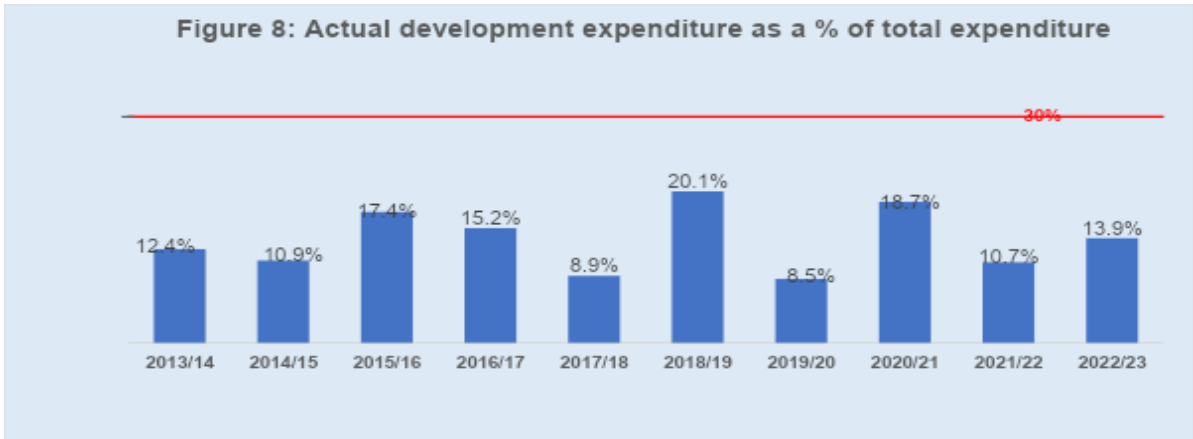
No	Sector	Project Name	Project Location	Contract sum (Ksh)	Amount paid as at 31 <sup>st</sup> Dec 2023 (Ksh)	Implementation status (%)
1	Transport, Roads and Public Works	Road Maintenance Fuel Levy	Countywide	927,334,931	227,967,900	24.6%
2	Business and Hustler Opportunities	Construction of 10 No. centralized kitchens and 100 No. serving sheds in schools	Selected school countywide	324,954,236	198,995,725	61.2%
3	Talent Skills Development & Care	Construction of Dandora Stadium	Dandora	276,000,000	34,533,882	12.5%
<b>Totals</b>				<b>1,528,289,167</b>	<b>461,497,507</b>	<b>30.2%</b>

Source: Controller of Budget reports

### C. County Fiscal Risks Profile

#### i. Development expenditure as a % of total expenditure

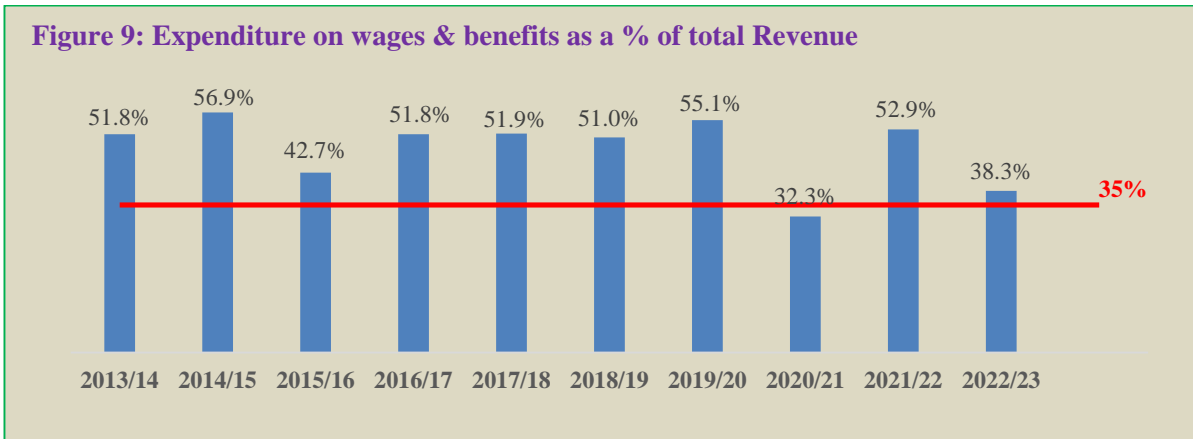
The county has not been meeting the requirement to spend at least 30% of the total expenditure on development. Notably, the county spent only 13.9 % on development in the FY 2022/23.



Source: Controller of Budget Reports

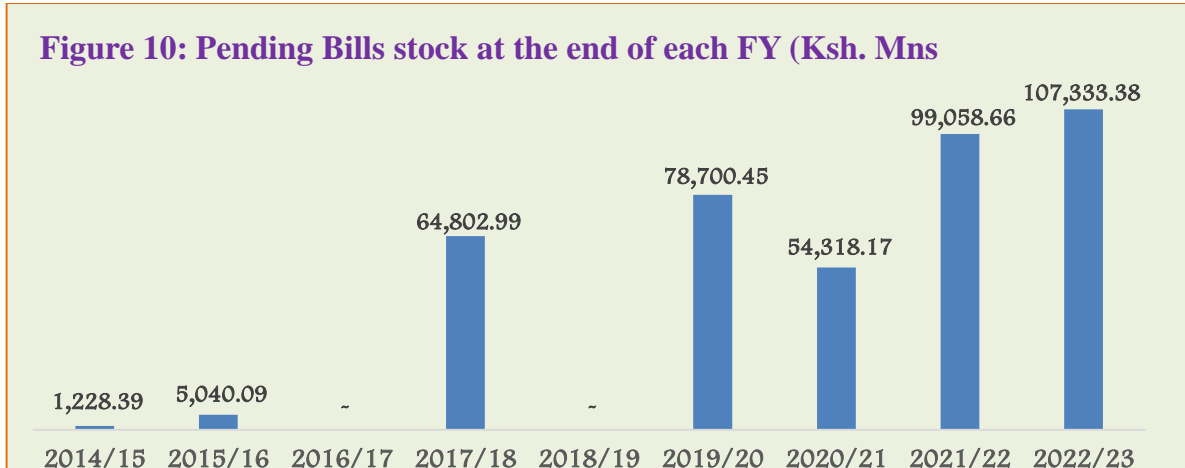
**ii. Expenditure on wages and benefits as a percentage of total revenue**

The county spent above the 35% threshold of total revenues on wages and benefits for all the financial years except in FY 2020/21 in contravention of Regulation 25 1(b).



Source: Controller of Budget Reports

**iii. Pending Bills as at 30<sup>th</sup> June every year**



Source: Controller of Budget Reports

## Outstanding Pension Arrears

<b>Table 3: Outstanding Pension Arrears as at 31<sup>st</sup> March, 2024</b>		
<b>S/No</b>	<b>Item</b>	<b>Total outstanding debt as at 31<sup>st</sup> March, 2024</b>
1	LAPTRUST	29,241,990,831.18
2	COUNTY PENSION FUND	36,703,262.97
3	LAP FUND	11,082,374,944
<b>TOTAL</b>		<b>40,361,069,038.15</b>

Source: Retirement Benefits Authority

## iv. Audit Opinions for the County

<b>Table 4: Audit Opinions for the Nairobi City County Executive and County Assembly</b>		
<b>FY</b>	<b>Audit Opinions</b>	
	<b>County Executive</b>	<b>County Assembly</b>
<b>2013/14</b>	Disclaimer	
<b>2014/15</b>	Disclaimer	
<b>2015/16</b>	Disclaimer	
<b>2016/17</b>	Disclaimer	Adverse
<b>2017/18</b>	Disclaimer	Adverse
<b>2018/19</b>	Disclaimer	Qualified
<b>2019/20</b>	Adverse	Adverse
<b>2020/21</b>	Adverse	Adverse
<b>2021/22</b>	Adverse	Adverse
<b>2022/23</b>	Adverse	

Source: Office of the Auditor General