

## Narok County

### 1.1.1 Overview of FY 2022/23 Budget

The county's approved budget for FY 2022/23 was Kshs.12.109 billion, comprising of Kshs.3.9 billion (32.2 per cent) and Kshs.8.208 billion (67.8 per cent) allocations for Development and Recurrent programmes respectively.

To finance the budget, the county expected to receive Kshs.8.844 billion (73 per cent) being equitable share of revenue raised nationally, Kshs.0.833 billion (6.9per cent) as total conditional grants, generate Kshs.2.430 billion (20.1 per cent) from own sources of revenue

### 1.1.2 Revenue Performance

During the First quarter of FY2022/23, the County received Kshs. 1.963 billion as equitable share of the revenue raised nationally and 941.516 million as own-source revenue as shown in Table 1.

**Table 1: Narok County, Revenue Performance in the First Quarter FY 2022/23**

S/No	Revenue	Annual CARA, 2022 Allocation (in Kshs)	Annual Budget Allocation (in Kshs)	Actual receipts in the FY 2022/23 (in Kshs.)	Actual Receipts as Percenta ge of Annual Allocatio n (%)
A.	Equitable Share of Revenue Raised nationally	8,844,790,000.00	8,844,790,000	1,963,529,092	22.20
<b>B.</b>	<b>Conditional Grants from the National Government Revenue</b>				
1.	Conditional Grants to Level-5 Hospitals	-	-	-	0%
2.	Supplement for construction of county headquarters	-	-	-	0%
3.	Compensation for User Fee Foregone	-	-	-	0%
4.	Leasing of Medical Equipment	-	-	-	0%
5	Road Maintenance Fuel Levy Fund	-	-	-	0%
6	Rehabilitation of Village Polytechnics	-	-	-	0%
7		-	-	-	0%
<b>Sub Total</b>		-	-	-	0%
<b>C</b>	<b>Loans and Grants from Development Partners</b>				
1.	Transforming Health systems for Universal care Project (WB)	-	-	-	0%

2.	IDA (WB) Credit (National Agricultural and Rural Inclusive Growth Project NAGRIP)	-	-	-	0%
3.	IDA (WB) Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	0%
4.	IDA (WB) Credit: Kenya Devolution Support Project (KDSP) Level 1 Grant	-	-	-	0%
5.	IDA (WB) Credit: Kenya Urban Support Project (KUSP) –Urban Development Grant (UDG)	-	-	-	0%
6.	DANIDA Grant	-	-	-	0%
7.	EU Grant (Instruments for Devolution Advise and Support IDEAS)	-	-	-	0%
8.	IDA (WB) Credit: Water & Sanitation Development Project (WSDP)	-	-	-	0%
9.	IDA (WB) Credit: Kenya Devolution Support Project (KDSP) Level 2 Grant	-	-	-	0%
10.	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	-	-	-	0%
11.	EU – Water Tower Protection and Climate Change Mitigation and Adaptation Programme (waTER )	-	-	-	0%
12.	IDA (WB) Credit: Kenya Urban Support Project (KUSP) –Urban Institutional Grants (UIG)	-	-	-	0%
13.	German Development Bank (KfW) – Drought Resilience Programme in Northern Kenya (DRPNK)	-	-	-	0%
14	Loans and Grants (Consolidated)	833,620,000	833,620,000	-	0%
<b>Sub Total</b>		<b>833,620,000.00</b>	<b>833,620,000.00</b>	0.00	0%
<b>D</b>	<b>Other Sources of Revenue</b>				
1.	Own Source Revenue	2,430,830,000.00	2,430,830,000.00	941,516,291.00	38.73%
2.	Balance b/f from FY2021/22	-	-	-	0%

3.	Other Revenues	-	-	-	0%
4.	A-I-A	-	-	-	0%
<b>Sub Total</b>		2,430,830,000.00	2,430,830,000.00	941,516,291.00	38.73%
<b>Grand Total</b>		<b>12,109,240,000.00</b>	<b>12,109,240,000.00</b>	<b>2,905,045,383.00</b>	<b>22.6</b>

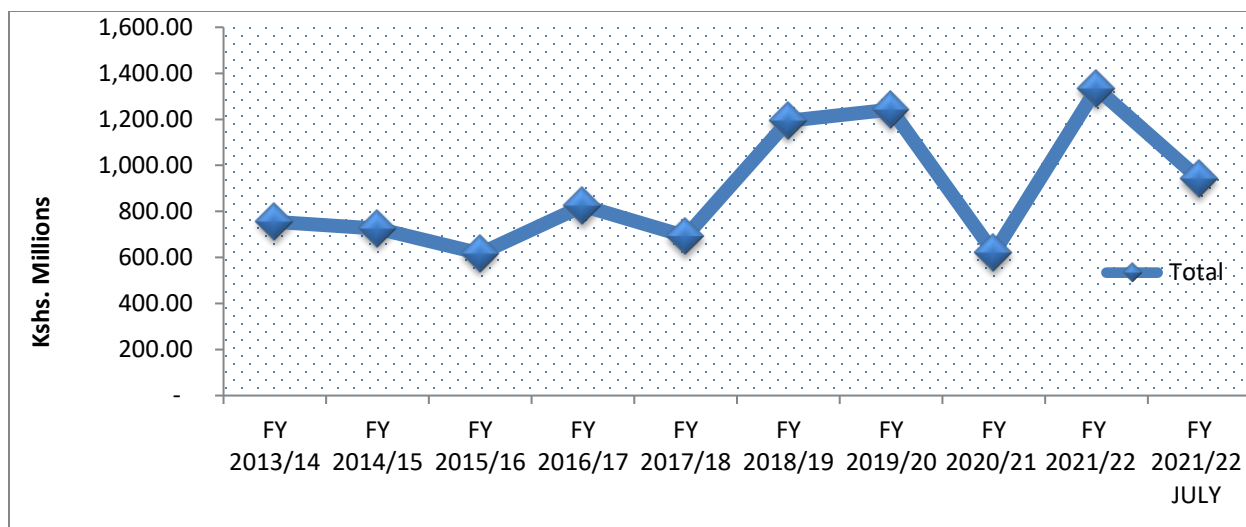
*Source: Narok County Treasury*

	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22 JULY
<b>QTR .1</b>	754,720,000	725,960,000	617,200,000	824,520,000	692,380,000	1,193,860,000	1,243,050,000	168,187,713	416,848,610	941,516,291
<b>QTR .2</b>	35,210,000	489,720,000	418,530,000	364,120,000	526,470,000	647,320,000	654,000,000	166,214,627	315,437,616	
<b>QTR .3</b>	173,440,000	210,800,000	367,490,000	259,040,000	440,360,000	823,190,000	286,760,000	121,972,296	242,838,944	
<b>QTR .4</b>	258,260,000	212,730,000	349,740,000	60,690,000	560,120,000	258,010,000	161,670,000	162,618,147	359,438,496	
<b>Total</b>	<b>754,720,000</b>	<b>725,960,000</b>	<b>617,200,000</b>	<b>824,520,000</b>	<b>692,380,000</b>	<b>1,193,860,000</b>	<b>1,243,050,000</b>	<b>618,992,783</b>	<b>1,334,563,666</b>	<b>941,516,291</b>

Figure 1 shows the trend in own-source revenue collection from the first quarter of FY 2013/14 to the first Quarter of FY 2022/23.

	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22 JULY
<b>QTR .1</b>	754,720,000	725,960,000	617,200,000	824,520,000	692,380,000	1,193,860,000	1,243,050,000	168,187,713	416,848,610	941,516,291
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<b>Total</b>	<b>754,720,000</b>	<b>725,960,000</b>	<b>617,200,000</b>	<b>824,520,000</b>	<b>692,380,000</b>	<b>1,193,860,000</b>	<b>1,243,050,000</b>	<b>618,992,783</b>	<b>1,334,563,666</b>	<b>941,516,291</b>

**Figure 1: Trend in Own-Source Revenue Collection from the First Half of FY 2013/14 to the First Half of FY 2022/23**



*Source: Narok County Treasury*

During the first Quarter of FY 2022/23, the County generated a total of Kshs.941.516 million as own-source revenue. This amount represented an increase 44 per cent when compared to Kshs.416.848 million realised during the same period in FY 2021/22, and represented 38.73 per cent of the annual target.

The significant increase was attributed to the opening up of the major sectors of economy and uplifting of the restrictions imposed generally in the country following the global Covid 19 Pandemic that largely affected the tourism sector which is the county's major revenue stream. Beyond the tourism sector the pandemic also impacted a lot on all the other revenue streams due to the restrictions put to combat the pandemic.

### **1.1.3 Exchequer Issues**

The Controller of Budget approved withdrawal of Kshs.1.573billion from the CRF account during the reporting period. This amount comprised of 0.390 billion for development programmes and Kshs.1.415 billion for recurrent programmes.

### **1.1.4 Overall Expenditure Review**

A total of Kshs. 1.573 billion was spent on recurrent programmes and represented 100 per cent of the total funds released from the CRF account. The expenditure comprised of Kshs.0.382 billion and Kshs.1.543 billion on development and recurrent activities respectively. Expenditure on Development programmes represented an absorption rate of 9.8 per cent while that incurred on recurrent programmes represented an absorption rate of 18.8 per cent of the total budget respectively.

### 1.1.5 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that Kshs.1.006 billion was spent on Compensation to Employees, Kshs.536.179 million on Operations and Maintenance, and Kshs.382.758 on development activities.

**1.1.6 Table 2: Summary of FY 2022/23 Expenditure by Economic Classification**

Expenditure Classification	Budget (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs)	Expenditure as a Percentage of Revenue (%)
<b>Total Recurrent Expenditure</b>	<b>8,208,880,000.00</b>	<b>1,573,248,015.00</b>	<b>1,543,139,706.00</b>	<b>53.1%</b>
Compensation to Employees	4,218,811,176.00	1,006,960,623.60	1,006,960,623.60	<b>34.7%</b>
Operations and Maintenance	3,990,068,824.00	566,287,391.40	536,179,082.40	<b>18.5%</b>
<b>Total Development Expenditure</b>	<b>3,900,360,000.00</b>	<b>390,281,077.00</b>	<b>382,758,269.30</b>	<b>13.2%</b>
Development Expenditure	3,900,360,000.00	390,281,077.00	382,758,269.30	<b>13.2%</b>
<b>Total</b>	<b>12,109,240,000.00</b>	<b>1,963,529,092.00</b>	<b>1,925,897,975.30</b>	<b>66.3%</b>

*Source: Narok County Treasury*

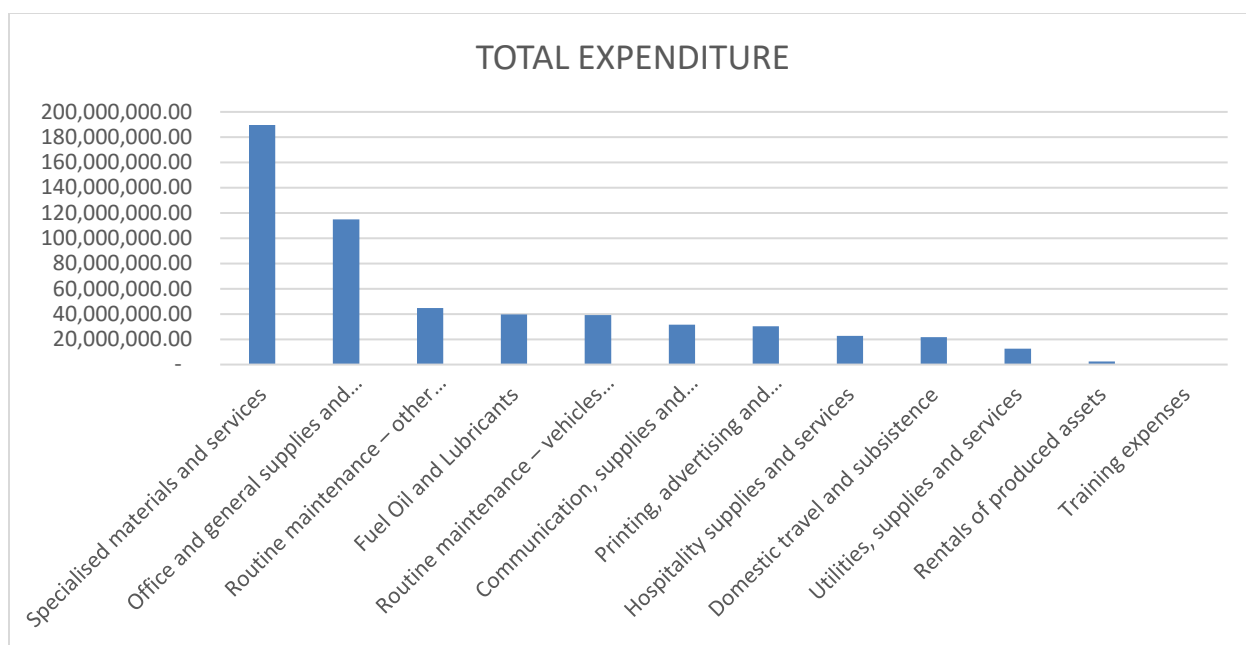
### 1.1.7 Expenditure on Personnel Emoluments

Expenditure on Compensation to Employees was Kshs.1.006 billion and represented 34.7 per cent of the total revenue of Kshs.1.925 billion in the first quarter of the financial year. However, the expenditure represented only the payment of the months of August and September due to late exchequer releases

#### **Analysis of Operations and Maintenance Expenditure**

Figure 2 shows a summary of Operations and Maintenance expenditure by major categories.

**Figure 2: Narok County, Operations and Maintenance Expenditure by Major Categories in FY 2022/23**



**Source:** Narok County Treasury

During the period, expenditure on Specialised materials amounted to 189 million while office and general amounted to 114 million and domestic travel amounted to Kshs 38 million and comprised of Kshs.16 million spent by the County Assembly and Kshs.22 million by the County Executive.

### 1.1.8 Development Expenditure Analysis

Exchequer releases during the reporting period for Development expenditure amounted to ksh 390.281

provides a summary of development projects with the highest expenditure in the financial year.

### 1.1.9 Budget Performance by Department

Table 3 shows a summary of the approved budget allocation and performance by Department in the FY 2022/23.

**Table 3: Narok County, Budget Performance by Department for FY 2022/23**

Depart ment	Budget Allocation (Kshs.)		Exchequer Issues (Kshs. )		Expenditure (Kshs.)		Expenditure to Exchequer Issues (%)		Absorption rate (	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembl y Departm	776,890,000	80,000,000	157,868,499	-	127,760,190	-	81%	0%	16%	

ents										
Office of The Governor and Deputy Governor	140,870,000	-	23,291,129	-	23,291,129	-	100%	0%	17%	
Treasury , Economic Planning and ICT	831,410,000	204,780,000	270,891,139	-	270,891,139	-	100%	0%	33%	
Department of County Transport, Public works and infrastructure	349,670,000	678,870,000	83,106,000	205,729,294	83,106,000	205,208,412	100%	100%	24%	
Department of Education Youth Affairs, Sports Culture and Social services	1,113,180,000	350,410,000	335,995,195	-	335,995,195	-	100%	0%	30%	
Department of Environment & Natural Resources	268,060,000	384,390,000	125,203,531	15,704,975	125,203,531	15,000,000	100%	96%	47%	
County Public Service Board	95,580,000	-	26,127,758	-	26,127,758	-	100%	0%	27%	
Department of Agriculture, Livestock and Fisheries	301,630,000	480,670,000	45,194,005	-	45,194,005	-	100%	0%	15%	
Department of County Health and Sanitation	2,781,810,000	981,400,000	232,486,866	165,846,808	232,486,866	160,000,000	100%	96%	8%	

Department of Lands, Housing, Physical Planning & Urban Development	232,640,000	219,030,000	52,183,532	-	52,183,532	-	100%	0%	22%	
Department of Tourism and Wildlife	417,640,000	185,050,000	71,349,749	-	71,349,749	-	100%	0%	17%	
Department of County Administration and Public Service Management	790,100,000	235,230,000	134,513,185	3,000,000	134,513,185	2,549,857	100%	85%	17%	
Trade and Industrialization	109,400,000	100,530,000	15,037,427	-	15,037,427	-	100%	0%	14%	
<b>TOTAL</b>	<b>8,208,880,000</b>	<b>3,900,360,000</b>	<b>1,573,248,015</b>	<b>390,281,077</b>	<b>1,543,139,706.0</b>	<b>382,758,269.3</b>	<b>98%</b>	<b>98%</b>	<b>19%</b>	

*Source: Narok County Treasury*

Analysis of expenditure by department shows that the Department of Lands, Housing, Physical Planning and urban development at 38 per cent and Roads, County Transport and infrastructure at 31 Per Cent recorded the highest absorption rates of Recurrent. There was no exchequer releases on Development funds.

#### 1.1.10 Budget Execution by Programmes and Sub-Programmes

Table 4 shows a summary of the budget execution by programmes and sub-programmes in FY 2022/23.

**Table 4 : Narok County, Budget Execution by Programmes and Sub-programmes in FY 2021/22**

	Sub Program	Description	Approved Budget	Actual Payments	Variance	Absorption (%)
4610		Default - Non	0	-	-	0%



		<b>Programmatic</b>				
	0	Default - Non Programmatic	0	-	-	0%
<b>101000000</b>		<b>Land Policy and Planning</b>	<b>0</b>	-	-	0%
	101029999	Land Information Management	0	-	-	0%
<b>102000000</b>		<b>Housing Development and Human Settlement</b>	<b>0</b>	-	-	0%
	102019999	Housing Development	0	-	-	0%
<b>102004610</b>		<b>Crop Development and management</b>	<b>628,493,312</b>	<b>63,939,234</b>	<b>564,554,078</b>	10%
	102024610	Crop Productivity Improvement	628,493,312	63,939,234	<b>564,554,078</b>	10%
<b>103004610</b>		<b>Livestock Resources management and development</b>	<b>132,347,982</b>	-	<b>132,347,982</b>	0%
	103014610	Livestock Pests & Disease Management & Control	61,596,366	-	<b>61,596,366</b>	0%
	103074610	Livestock Information Management	70,751,616	-	<b>70,751,616</b>	0%
<b>104004610</b>		<b>Fisheries development and management</b>	<b>29,678,706</b>	-	<b>29,678,706</b>	0%
	104014610	Fish Products Production	29,678,706	-	<b>29,678,706</b>	0%
<b>105000000</b>		<b>Urban and Metropolitan Development</b>	<b>0</b>	-	-	0%
	105029999	Metropolitan Planning &	0	-	-	0%

		Infrastructure Development				
<b>1050046 10</b>		<b>Land Policy and Planning</b>	<b>53,262,143</b>	<b>65,000</b>	<b>53,197,143</b>	0%
	105014610	Development Planning and Land Reforms	53,262,143	65,000	<b>53,197,143</b>	0%
	105024610		0	-	-	0%
<b>1060046 10</b>		<b>Housing Development and Human Settlement</b>	<b>164,806,691</b>	<b>-</b>	<b>164,806,691</b>	0%
	106014610	Housing Development	164,806,691	-	<b>164,806,691</b>	0%
<b>1070046 10</b>		<b>Urban Mobility and Transport</b>	<b>250,671,166</b>	<b>5,000,000</b>	<b>245,671,166</b>	2%
	107014610	Metropolitan Planning & Infrastructure Development	250,671,166	5,000,000	<b>245,671,166</b>	2%
<b>1080000 00</b>		<b>Crop Development and Management</b>	<b>0</b>	<b>-</b>	<b>-</b>	0%
	108029999	Food Security Initiatives	0	-	-	0%
<b>1110000 00</b>		<b>Fisheries Development and Management</b>	<b>0</b>	<b>-</b>	<b>-</b>	0%
	111029999	Aquaculture Development Marketing & Research	0	-	-	0%
<b>1120000 00</b>		<b>Livestock Resources Management and Development</b>	<b>0</b>	<b>-</b>	<b>-</b>	0%
	112029999	Livestock Production and Management	0	-	-	0%

<b>2010046 10</b>		<b>Roads Transport and Public Works</b>	<b>1,071,270,0 00</b>	<b>114,358,42 0</b>	<b>956,911,580</b>	11%
	201014610	General Administratio n, Planning and Support Services	72,703,471	-	<b>72,703,471</b>	0%
	201024610	Construction of Roads and Bridges	906,554,174	114,358,42 0	<b>792,195,754</b>	13%
	201034610	Maintenance of Roads	92,012,355	-	<b>92,012,355</b>	0%
<b>2020000 00</b>		<b>Road Transport</b>	<b>0</b>	-	-	0%
	202019999	Construction of Roads and Bridges	0	-	-	0%
	202039999	Maintenance of Roads	0	-	-	0%
<b>2020046 10</b>		<b>ICT Services</b>	<b>47,923,165</b>	<b>2,488,363</b>	<b>45,434,802</b>	5%
	202014610	ICT Infrastructure Development	47,923,165	2,488,363	<b>45,434,802</b>	5%
<b>2100000 00</b>		<b>ICT Infrastructu re Development</b>	<b>0</b>	-	-	0%
	210019999	ICT Infrastructure Connectivity	0	-	-	0%
<b>3010046 10</b>		<b>General Administrati on and Support Services</b>	<b>169,510,000</b>	-	<b>169,510,000</b>	0%
	301014610	Administrativ e Services	7,136,419	-	<b>7,136,419</b>	0%
	301024610	Cooperative Development & Management	23,446,192	-	<b>23,446,192</b>	0%
	301034610	Trade Development	138,927,389	-	<b>138,927,389</b>	0%

		and Promotion				
<b>3020000 00</b>		<b>Industrial Development and Investments</b>	<b>0</b>	-	-	0%
	302019999	Promotion of Industrial Development and Investments	0	-	-	0%
<b>3030046 10</b>		<b>Tourism Development and Promotion</b>	<b>540,870,000</b>	-	<b>540,870,000</b>	0%
	303014610	Tourism Promotion and Marketing	540,870,000	-	<b>540,870,000</b>	0%
<b>3060000 00</b>		<b>Tourism Development and Promotion</b>	<b>0</b>	-	-	0%
	306019999	Tourism Promotion and Marketing	0	-	-	0%
<b>4010000 00</b>		<b>Preventive &amp; Promotive Health Services</b>	<b>0</b>	-	-	0%
	401019999	Health Promotion	0	-	-	0%
<b>4010046 10</b>		<b>Preventive &amp; Promotive Health Services</b>	<b>1,389,000,000</b>	<b>225,000,000</b>	<b>1,164,000,000</b>	16%
	401014610	Health Promotion	1,389,000,000	225,000,000	<b>1,164,000,000</b>	16%
<b>4020046 10</b>		<b>Curative Health Services</b>	<b>331,034,233</b>	<b>7,984,050</b>	<b>323,050,183</b>	2%
	402014610	Referral Services	331,034,233	7,984,050	<b>323,050,183</b>	2%
<b>4030046</b>		<b>General</b>	<b>2,015,345,7</b>			4%

<b>10</b>		<b>Administrati on, Planning &amp; Support Services</b>	<b>67</b>	<b>86,260,560</b>	<b>1,929,085,2 07</b>	
	403014610	Health Policy, Planning and Financing	2,015,345,7 67	86,260,560	<b>1,929,085,2 07</b>	4%
<b>4040000 00</b>		<b>General Administrati on, Planning &amp; Support Services</b>	<b>0</b>	-	-	0%
	404019999	Health Policy, Planning & Financing	0	-	-	0%
<b>5010000 00</b>		<b>Primary Education</b>	<b>0</b>	-	-	0%
	501049999	Early Child Development and Education	0	-	-	0%
<b>5020046 10</b>		<b>Manpower Development , Employment and Productivity Management</b>	<b>1,224,941,2 70</b>	<b>124,150,00 0</b>	<b>1,100,791,2 70</b>	10%
	502014610	Early Child Development and Education	1,224,941,2 70	124,150,00 0	<b>1,100,791,2 70</b>	10%
	502024610	Infrastructure Development and Expansion	0	-	-	0%
<b>7010046 10</b>		<b>General Administrati on, Planning and Support Services</b>	<b>1,486,406,7 44</b>	<b>163,063,80 5</b>	<b>1,323,342,9 39</b>	11%
	701014610	Administrativ e Services	669,697,099	151,708,65 5	<b>517,988,444</b>	23%

	701024610	Information Communicati on Services	0	-	-	0%
	701044610	Coordination and Administrativ e Services	253,846,234	460,000	253,386,234	0%
	701054610	Public service and Field Administrativ e Services	398,258,303	-	398,258,303	0%
	701084610	Board Management Services	164,605,108	10,895,150	153,709,958	7%
	701104610	Legal and Public Affairs	0	-	-	0%
<b>7020046 10</b>		<b>Public Finance Management</b>	<b>335,677,978</b>	<b>53,662,900</b>	<b>282,015,078</b>	16%
	702014610	Accounting services	30,796,221	-	30,796,221	0%
	702024610	Resource Mobilization	145,522,112	42,178,000	103,344,112	29%
	702034610	Budget Formulation, Coordination and Management	35,932,873	-	35,932,873	0%
	702044610	Supply Chain Management Services	69,038,396	11,484,900	57,553,496	17%
	702054610	Internal Audit Services	54,388,376	-	54,388,376	0%
<b>7030046 10</b>		<b>Economic Policy and County Planning</b>	<b>679,758,857</b>	<b>243,763,478</b>	<b>435,995,379</b>	36%
	703014610	Economic Planning Coordination	655,200,268	243,553,878	411,646,390	37%
	703024610	Monitoring and Evaluation Services	24,558,589	209,600	24,348,989	1%
<b>7040046 10</b>		<b>Legislation and</b>	<b>606,663,256</b>	<b>152,840,40</b>	<b>453,822,856</b>	25%

		<b>Representati on</b>		<b>0</b>		
	704014610	Legislative Oversight	392,522,712	111,750,000	<b>280,772,712</b>	28%
	704024610	County Co-ordination Services	207,540,000	41,090,400	<b>166,449,600</b>	20%
	704034610	Research and Policy	6,600,544	-	<b>6,600,544</b>	0%
<b>706000000</b>		<b>Economic Policy and National Planning</b>	<b>0</b>	-	-	0%
	706019999	Economic Planning Coordination services	0	-	-	0%
<b>722000000</b>		<b>Legislative Oversight</b>	<b>0</b>	-	-	0%
	722019999	Legislation and Representation	0	-	-	0%
<b>724000000</b>		<b>Inter-Governmental Revenue and Financial Matters</b>	<b>0</b>	-	-	0%
	724029999	Research and Policy	0	-	-	0%
<b>725000000</b>		<b>General Administration, Planning and Support Services</b>	<b>0</b>	-	-	0%
	725019999	Administration	0	-	-	0%
	725029999	Board Management Service	0	-	-	0%
<b>729000000</b>		<b>Audit Services</b>	<b>0</b>	-	-	0%
	729029999	County Governments	0	-	-	0%

		Audit				
<b>901000000</b>		<b>Sports</b>	<b>0</b>	-	-	0%
	901019999	Sports Training and competitions	0	-	-	0%
<b>901004610</b>		<b>Social Development and Children Services</b>	<b>351,888,730</b>	<b>63,540,148</b>	<b>288,348,582</b>	18%
	901014610	Gender and Youth Development	29,739,090	9,000,000	<b>20,739,090</b>	30%
	901024610	Social Assistance to Vulnerable Groups	21,646,436	-	<b>21,646,436</b>	0%
	901034610	Development and Promotion of culture	19,710,027	138,000	<b>19,572,027</b>	1%
	901044610	Development and Management of sports facilities	155,000,000	54,402,148	<b>100,597,852</b>	35%
	901054610	Sports Services	0	-	-	0%
	901064610	Voluntary Training Services	125,793,177	-	<b>125,793,177</b>	0%
<b>907000000</b>		<b>Manpower Development , Employment and Productivity Management</b>	<b>0</b>	-	-	0%
	907019999	Human Resource Planning & Development	0	-	-	0%
<b>1.001E+09</b>		<b>General Administration, Planning and Support</b>	<b>0</b>	-	-	0%



		Services				
	100101999	Environmental Policy Management	0	-	-	0%
<b>1.002E+09</b>		<b>Environment Management and Protection</b>	<b>509,060,000</b>	<b>180,000,000</b>	<b>329,060,000</b>	<b>35%</b>
	100201461	Forests Conservation and Management	509,060,000	180,000,000	<b>329,060,000</b>	<b>35%</b>
<b>1.003E+09</b>		<b>Natural Resources Conservation and Management</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	100303999	Wildlife Conservation and Security	0	-	-	0%
		<b>Grand Total</b>	<b>12,018,610,000</b>	<b>1,486,116,358</b>	<b>10,532,493,642</b>	<b>12%</b>

Based on the implementation status as shown in Table 4, the programs with the highest absorption rates were: Economic planning at 37% , Development and management of sports facilities at 35% Environment management and Resource mobilization at 35%, Gender and Youth development at 30%

#### 1.1.11 Key Observations and Recommendations

In the course of overseeing and reporting on implementation of the County budget, the OCOB identified the following challenges which hampered effective implementation;

- 1. The County should identify and address issues causing delays in the implementation of development projects.*
- 2. The County should address own source revenue performance so as to ensure the approved budget is fully financed.*