



# **NAROK COUNTY GOVERNMENT**

## **COUNTY TREASURY**

**FINANCIAL YEAR 2023/2024 BUDGET IMPLEMENTATION REVIEW REPORT FOR THE SECOND QUARTER**

**JANUARY, 2024**

### 1.1.1 Overview of FY 2023/24 Budget

The County's approved budget for the FY 2023/24 was Kshs.15.0 billion, comprising Kshs.4.57 billion (30.5 per cent) and Kshs.10.42 billion (69.5 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 0.1 per cent compared to the previous financial year when the approved budget was Kshs.14.98 billion and comprised of Kshs.4.83 billion towards development expenditure and Kshs.10.15 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.9.2 billion (61.4 per cent) as the equitable share of revenue raised nationally, Kshs.1.21 billion (8.0 per cent) as conditional grants, and generate Kshs.4.59 billion (30.6 per cent) as ordinary own-source revenue. The approved budget does not provide a breakdown of the conditional grants.

### 1.1.2 Revenue Performance

In the first six months of FY 2023/24, the County received Kshs.3.82 billion as the equitable share of the revenue raised nationally, Kshs.22.17 million as A-I-A (Liquor), Kshs.35.77 million as FIF, Kshs.0.50 million as conditional grants, had a cash balance of Kshs.0.57million from FY 2022/23, and raised Kshs.2.87 billion as own-source revenue. The total funds available for budget implementation during the period amounted to Kshs.6.75 billion, as shown in Table 1

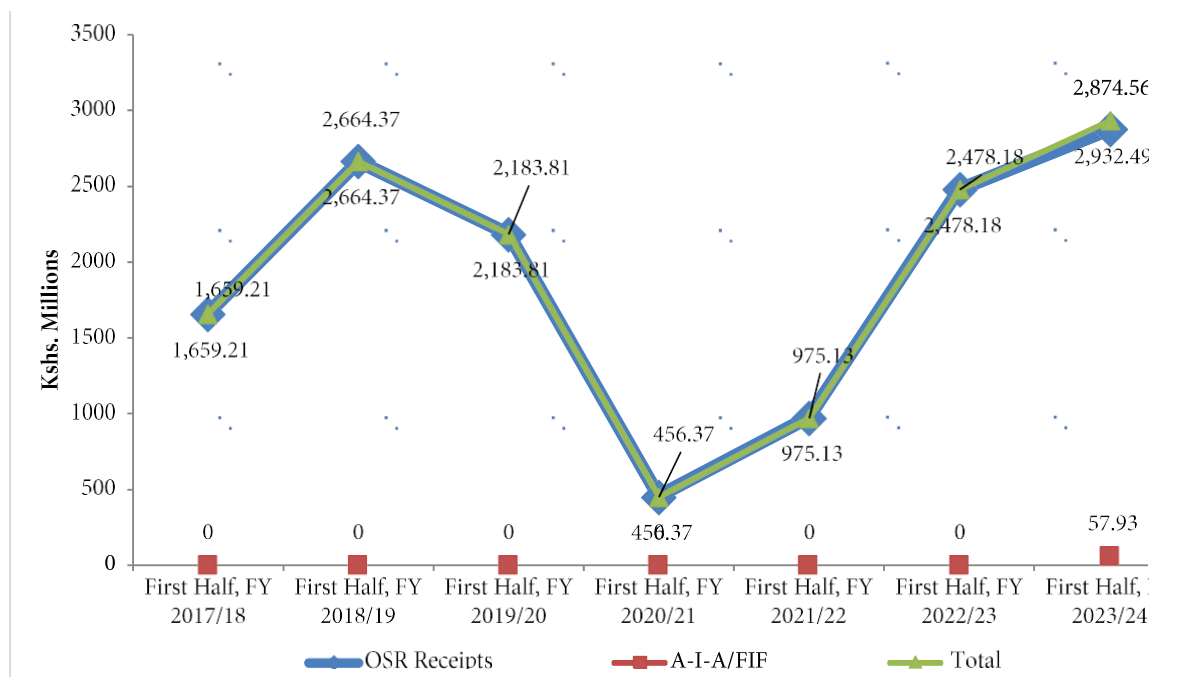
**Table 1: Narok County, Revenue Performance in FY 2023/24**

S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	9,200,560,000	3,816,454,912	41.5
<b>Sub Total</b>		<b>9,200,560,000</b>	<b>3,816,454,912</b>	<b>41.5</b>
<b>B</b>	<b>Conditional Grants</b>			
1	Leasing of Medical Equipment	159,890,000	-	-
2	LOANS AND GRANTS (Consolidated)	1,046,030,000	500,000	0.05
<b>Sub-Total</b>		<b>1,205,920,000</b>	<b>500,000</b>	<b>-</b>
<b>C</b>	<b>Other Sources of Revenue</b>			
1	Ordinary Own Source Revenue	4,588,583,534	2,874,556,138	62.6
2	Balance b/f from FY2022/23	-	568,277	-
3	Appropriation in Aid (HEALTH)	-	35,767,422	-
4	Appropriation in Aid (LIQUOR)	-	22,167,319	-
<b>Sub Total</b>		<b>4,588,583,534</b>	<b>2,933,059,155</b>	<b>63.9</b>
<b>Grand Total</b>		<b>14,995,063,534</b>	<b>6,750,014,067</b>	<b>45.0</b>

*Source: Narok County Treasury*

Figure 1 shows the trend in own-source revenue collection from the Second quarter of FY 2017/18 to the Second quarter of FY 2023/24.

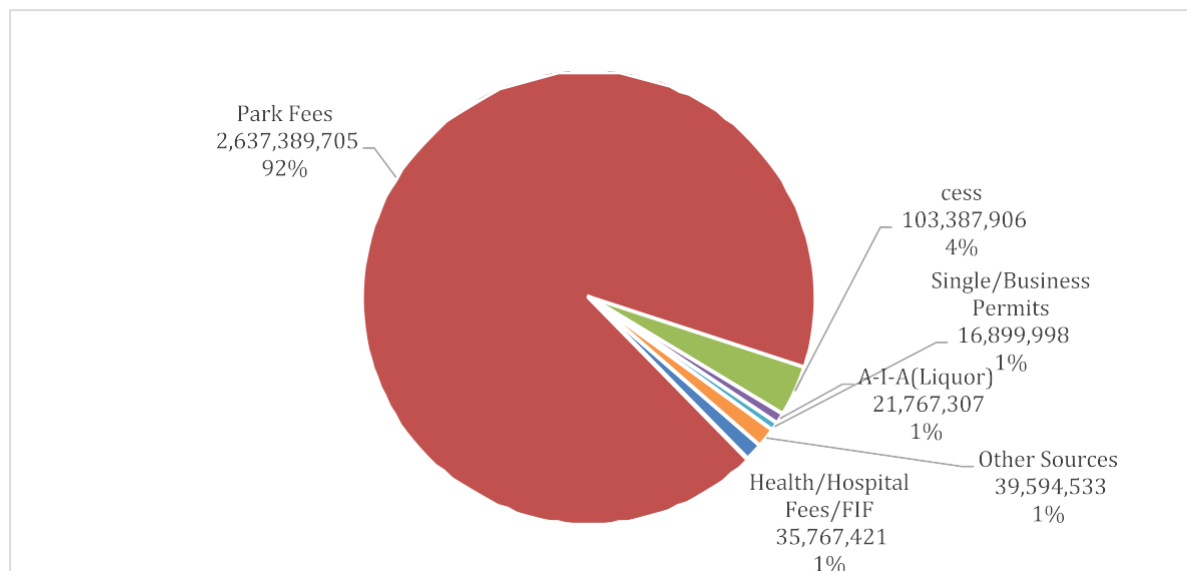
**Figure 1: Trend in Own-Source Revenue Collection from the Second Quarter of FY 2017/18 to the Second Quarter of FY 2023/24**



Source: Narok County Treasury

In the period under review, the County generated a total of Kshs.2.93 billion from its sources of revenue inclusive of FIF and AIA. This amount represented an increase of 18.1 per cent compared to Kshs.2.48 billion realized in a similar period in FY 2022/23 and was 63.9 per cent of the annual target and 76.9 per cent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

**Figure 2: Top Streams of Own Source Revenue in the First Half of FY 2023/24**



Source: Narok County Treasury

The highest revenue stream of Kshs.2.71 billion was from Masai Mara Park's fee, contributing to 92 per cent of the total OSR receipts during the reporting period.

Narok County Government was privileged to be among the few counties earmarked for assessment by the Tax Administration Diagnostic Assessment Tool (TADAT) in April 2022. After training, assessment and the release of the assessment report, a secretariat was formed to develop a Revenue Enhancement Action Plan (REAP) focusing on the priority areas that need improvement (based on the TADAT performance assessment reports). A REAP was developed to cover the period between 2022- 2027 and among the few revenue strategies implemented during the year were the;

- i. Full implementation of County Finance policies and regulations starting with Narok County Government Finance Act 2022/2023.
- ii. Automation of other revenue outside Maasai Mara National Game Reserve.
- iii. Staff re- alignment & Capacity building,
- iv. Employment of new staff.
- v. Revenue targets cascaded from the Directorate to Sub County Revenue Officers level to revenue collection clerks for individual set targets.

### **1.1.3 Exchequer Issues**

The approved withdrawals of Kshs.5.95 billion from the CRF account during the reporting period which comprised Kshs.2.40 billion (40.5 per cent) for development programmes and Kshs3.54 billion (59.5 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the first half of FY 2023/24 indicates that Kshs.1.68 billion was released towards Employee Compensation, and Kshs.1.87 billion was for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of the first half of FY 2023/24 was Kshs.783.55 million.

### **1.1.4 County Expenditure Review**

The County spent Kshs.5.85 billion on development and recurrent programmes in the reporting period. The expenditure represented 98.3 per cent of the total funds released by the CoB and comprised Kshs.2.40 billion and Kshs.3.45 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 52.4 per cent, while recurrent expenditure represented 33.1 per cent of the annual recurrent expenditure budget.

### **1.1.5 Settlement of Pending Bills**

At the beginning of FY 2023/24, the County Executive reported a stock of pending bills amounting to Kshs.1.53 billion, comprising Kshs.587.86 million for recurrent expenditure and Kshs.938.33 million for development activities. In the first half of FY 2023/24, pending bills amounting to Kshs.91.44 million were settled, consisting of Kshs.61.59 million for recurrent expenditure and Kshs.29.85 million for development programmes. Therefore, as of 31<sup>st</sup> December 2023, the outstanding amount was Kshs.1.40 billion.

The outstanding pending bills for the County Assembly were Kshs.30.89 million as of 31<sup>st</sup> December 2023.

### **1.1.6 Expenditure by Economic Classification**

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.1.50 billion on employee compensation, Kshs.1.67 billion on operations and maintenance, and Kshs.2.40 billion on development activities. Similarly, the County Assembly spent Kshs.174.98 million on employee compensation and Kshs.104.69 million on operations and maintenance, as shown in Table 2.

**Table 2: Summary of Budget and Expenditure by Economic Classification**

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
<b>Total Recurrent Expenditure</b>	<b>9,524,976,569</b>	<b>896,760,000</b>	3,169,876,568	281,470,628	<b>33.3</b>	<b>31.4</b>
Compensation to Employees	4,382,569,624	585,833,962	1,502,255,399	176,780,936	34.3	30.2
Operations and Maintenance	5,142,406,945	310,926,038	1,667,621,169	104,689,692	32.4	33.7
<b>Development Expenditure</b>	<b>4,423,326,965</b>	<b>150,000,000</b>	2,396,496,170	-	54.2	-
<b>Total</b>	<b>13,948,303,533</b>	<b>1,046,760,000</b>	<b>5,566,372,738</b>	<b>281,470,628</b>	39.9	26.9

Source: Narok County Treasury

### 1.1.7 Expenditure on Employees' Compensation

In the first Six months of FY 2023/24, expenditure on employee compensation of Kshs.1.68 billion was 25.1 per cent of the total revenue realized of ksh.6.75 billion. This expenditure represented a decrease from Kshs.2.16 billion reported in the Second quarter of FY 2022/23. The wage bill included Kshs.520.53 million paid to health sector employees, translating to 31.1 per cent of the total wage bill.

Further analysis indicates that PE costs amounting to Kshs.1.50 billion were processed through the (Integrated Personnel and Payroll Database (IPPD) system, while Kshs.174.71 was processed through manual payrolls.

The County Assembly spent Kshs.15.3 million on committee sitting allowances for the 49 MCAs and the Speaker against the annual budget allocation of Kshs.36.11 million. The average monthly sitting allowance was Kshs.50,977 per MCA. The County Assembly has established 21 Committees.

### 1.1.8 County Emergency Fund and County-Established Funds

Section 110 of the PFM Act 2012 establishes the Emergency Fund, while Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly.

The County allocated Kshs.650.1 million to county-established funds in FY 2023/24, constituting 4.3 per cent of the County's overall budget. Table 3 summarizes each established Fund's budget allocation and performance during the reporting period.

**Table 3: Performance of County-Established Funds**

S/No.	Name of the Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Submission of Financial Statements (Yes/No.)
County Executive Established Funds					
1.	Scholarships Fund (Bursary)	380,185,354	-	-	No
2.	Capital Grants and Transfer (To Maasai Mara Community Support Fund.	100,000,000	-	-	No
3.	Emergency Fund	50,000,000	-	-	No
4.	Narok Kajiado Economic Block (NAKAEC)	30,794,368	17,240,000	-	No

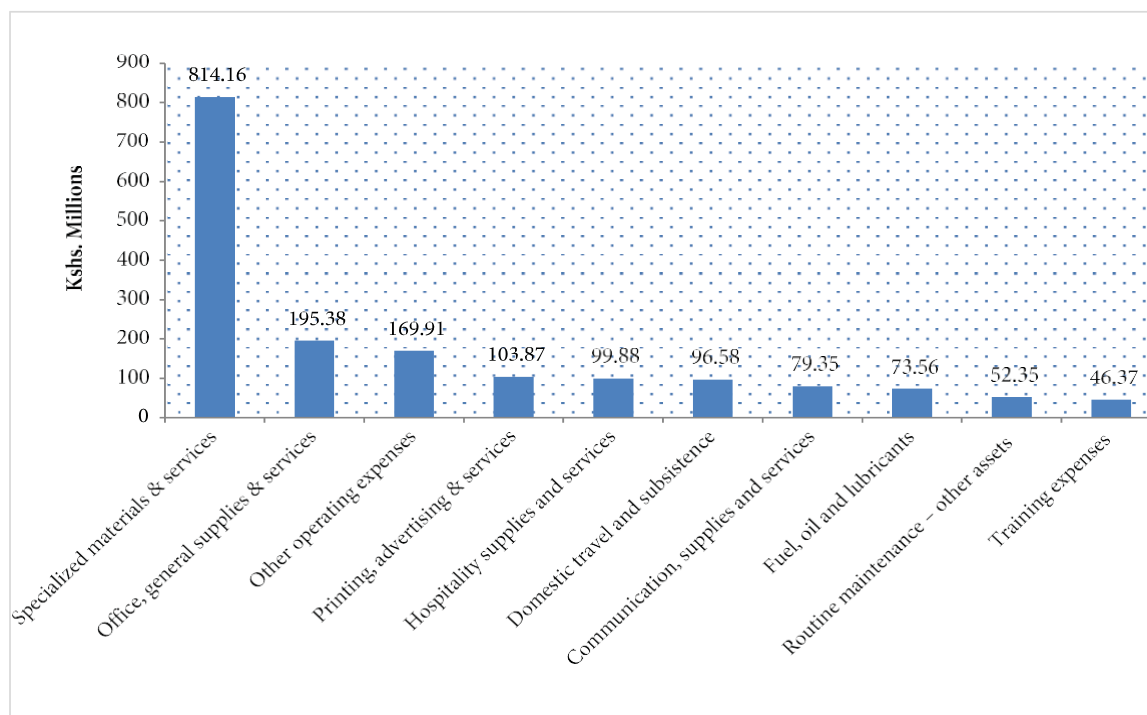
S/No.	Name of the Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Submission of Financial Statements (Yes/No.)
County Assembly Established Funds					
5.	Car loans and Mortgage for Members of Assembly and staff	89,098,000	-	-	No
<b>Total</b>		<b>650,077,722</b>	-	-	

Source: Narok County Treasury

### 1.1.9 Expenditure on Operations and Maintenance

Figure 3 summarizes the Operations and Maintenance expenditure by major categories.

**Figure 3: Narok County, Operations and Maintenance Expenditure by Major Categories**



Source: Narok County Treasury

During the period, expenditure on domestic travel amounted to Kshs.108.08 million and comprised Kshs.45.53 million spent by the County Assembly and Kshs.62.56 million by the County Executive. Expenditure on foreign travel amounted to Kshs.12.44 million by the County Executive. The highest expenditure on foreign travel was incurred as summarized in Table 4 below; -

**Table 4: Summary of Highest Expenditure on Foreign Travel as of 31<sup>st</sup> December 2023**

Arm of County Government	No. of Officers Travelled	Dates travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs.)
Executive	10 Officers	13 <sup>th</sup> – 16 <sup>th</sup> Sept,2023	To attend the Mara Day celebration at Serengeti District	Tanzania	3,100,000.0
Executive	8 Officers	13 <sup>th</sup> – 16 <sup>th</sup> Sept,2023	To attend the Mara Day celebration at Serengeti District	Tanzania	2,900,700
Executive	9 Officers	13 <sup>th</sup> – 16 <sup>th</sup> Sept,2023	To attend the Mara Day celebration at Serengeti District	Tanzania	2,973,000
Executive	8 Officers	3 <sup>rd</sup> – 12 September,2023	To Attend Paralympic Games	Accra Ghana	2,507,910
Executive	3 Officers	5 <sup>th</sup> – 11 <sup>th</sup> July,2023	To Attend Lgt Venture Philanthropy Training	Switzerland	962,930
Executive	1 Officer	25 – 28 <sup>th</sup> Sept, 2023	Climate Technology Show in London	London	861,323

*Source: Narok County Treasury*

A brief breakdown of “*Other Operating Expenses*” is as follows: -

1. Kecoso & Kicosca Games facilitations = Kshs.11,965,975
2. Workman compensation, Funeral, Medical ex-Garcia, = Kshs.4,683,163
3. School feeding programme = Kshs.30,510,000
4. Mara Conservancy, Security & Surveillances = Kshs. 39,661,940
5. World Aids Day Campaign = Kshs.2,652,300
6. Tree growing Campaign =Kshs.19,274,730
7. Paralympic Games facilitations = Kshs. 1,000,000
8. Rhino surveillances = Kshs.11,303,230

Included in the operations and maintenance costs is an expenditure of Kshs.30.03 million on garbage collection.

### **1.1.10 Development Expenditure**

In the first half of FY 2023/24, the County incurred Kshs.2.40 billion on development programmes, representing an increase compared to a similar period of FY 2022/23 when the County spent Kshs.430 million. The table below summarizes development projects with the highest expenditure in the reporting period.

**Table 5: Narok County, List of Development Projects with the Highest Expenditure**

No.	Sector	Project Name	Project Location	Contract sum (Kshs.)	Amount paid to date (Kshs.)	Implementa- tion status (%)
1	Transport	Purchase and delivery of Earth Moving Equipment	Narok North	1,487,932,072.0	725,495,641.9	49
2	Health	Mechanical works at NCRH	Narok North	469,614,655.00	118,916,769.0	25
3	Transport	maintenance and repair of earth-moving equipment	Narok North	122,698,536.32	60,548,614.00	49
4	Roads	routine maintenance of county roads-Kirapash junction - Nadosoito 12kms	Oloropil	13,815,381.00	13,815,381.10	100
5	Education	Construction of Vocational Training Centre at Olorkurto	Narok North	25,235,214.90	12,352,961.00	49
6	Roads	Construction of Olelusie-Entotol-Parakarara-Olesimu Roads	Narok North	12,989,970.00	11,777,990.30	91
7	Roads	Maintenance of county roads-Enengetia-Lukumae-Nampaso	Narok North	9,220,836.05	9,220,836.05	100
8	Trade	Construction of a Cattle and sheep sale yard at Aitong Market	Narok West	11,670,117.00	8,603,382.60	74
9	Trade	Construction of a Cattle and sheep sale yard at Ilkerian-Loita Market	Narok South	11,670,117.00	8,603,382.60	74
10	Environment	construction of Suswa dry port water supply	Narok East	71,129,003.40	7,319,672.00	10

Source: Narok County Treasury

### 1.1.11 Budget Performance by Department

Table 6 summarises the approved budget allocation, expenditure and absorption rate by departments in the first quarter of FY 2023/24.

**Table 6: County, Budget Allocation and Absorption Rate by Department**

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Ex- chequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County assembly	896.76	150.00	371.44	10.88	281.47	-	75.8	-	31.4	-
County Executive	347.56	-	78.47	-	78.47	-	100	-	22.6	-
Finance & Economic Planning	1,664.95	292.95	505.60	38.70	505.60	38.70	100	100	30.4	13.2
Transport and Public Works	414.87	1,337.07	34.46	1,316.82	34.46	1,316.62	100	100	8.3	98.5
Education, Youth, Sports, Culture and Social Services	1,553.93	372.70	482.53	165.81	482.53	165.80	100	100	31.1	44.5
Environment Protection, Energy, Water & Natural Resources	380.82	333.45	134.02	97.91	134.02	97.91	100	100	35.2	29.4
Public Service Board	91.92	-	27.76	-	27.76	-	100	-	30.2	-
Agriculture, Livestock & Fisheries	402.55	498.66	99.61	278.57	99.61	278.57	100	100	24.7	55.9
Health & Sanitation	2,805.65	488.75	1,315.88	304.72	1,315.87	304.70	100	100	46.9	62.3
Lands Housing Physical Planning & Urban Development	274.17	248.69	64.13	122.16	64.12	122.13	100	100	23.4	49.1
ICT & E-Government	118.30	85.11	45.13	-	45.13	-	100	-	38.1	-



Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Administration and Public Services Management	784.79	150.66	192.93	40.03	192.87	40.03	100	100	24.6	26.6
Trade, Industry and Cooperative Development	585.47	615.29	167.65	32.04	167.65	32.04	100	100	28.6	5.2
Office of the County Attorney	100.00	-	21.79	-	21.79	-	100	-	21.8	-
<b>Total</b>	<b>10,421.74</b>	<b>4,573.33</b>	<b>3,541.40</b>	<b>2,407.64</b>	<b>3,451.35</b>	<b>2,396.50</b>	<b>97.5</b>	<b>99.5</b>	<b>33.1</b>	<b>52.4</b>

Source: Narok County Treasury

Analysis of expenditure by the department shows that the Department of Roads, Transport and Public recorded the highest absorption rate of development budget at 98.5 per cent, followed by the Department of Health and Sanitation at 62.3 per cent. The Department of Health and Sanitation had the highest percentage of recurrent expenditure to budget at 46.9 per cent while the Department of Roads, Transport and Public Works had the lowest at 8.3 per cent.

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

Table 7 summarizes the budget execution by programmes and sub-programmes in the first half of FY 2023/24.

**Table 7: Narok County, Budget Execution by Programmes and Sub-Programmes**

Program	Sub Program	Description	Final Budget (Kshs.)	Actual (Kshs.)	Budget utilization difference	Absorption (%)
<b>102003000</b>			<b>673,073,004</b>	<b>57,806,904</b>	<b>615,266,100</b>	8.6
	102024610	Crop Productivity Improvement	673,073,004	57,806,904	615,266,100	8.6
<b>103003000</b>			<b>169,790,126</b>	<b>1,380,402</b>	<b>168,409,724</b>	0.8
	103014610	Livestock Pests & Disease Management & Control	66,673,834	45,789,600	20,884,234	68.7
	103074610	Livestock Information Management	103,116,292	19,380,402	83,735,890	18.8
<b>104003000</b>			<b>58,337,187</b>	<b>385,880</b>	<b>57,951,307</b>	0.7
	104014610	Fish Products Production	58,337,187	385,880	57,951,307	0.7
<b>105003000</b>			<b>47,881,099</b>	<b>357,249</b>	<b>47,523,850</b>	0.7
	105014610	Development Planning and Land Reforms	47,881,099	357,249	47,523,850	0.7
<b>106003000</b>			<b>165,126,655</b>	<b>2,996,000</b>	<b>162,130,655</b>	1.8
	106014610	Housing Development	165,126,655	102,996,000	62,130,655	62.4
<b>107003000</b>			<b>309,856,765</b>	<b>13,232,032</b>	<b>296,624,733</b>	4.3
	107014610	Metropolitan Planning & Infrastructure Development	309,856,765	13,232,032	296,624,733	4.3
<b>201003000</b>			<b>1,751,934,137</b>	<b>1,081,415,617</b>	<b>670,518,520</b>	61.7
	201014610	General Administration, Planning and Support Services	75,139,698	5,733,500	69,406,198	7.6
	201024610	Construction of Roads and Bridges	1,594,918,318	1,060,150,344	534,767,974	66.5
	201034610	Maintenance of Roads	81,876,121	15,531,773	66,344,348	19.0
<b>202003000</b>			<b>144,260,000</b>	<b>1,494,351</b>	<b>142,765,649</b>	1.0
	202014610	ICT Infrastructure Development	144,260,000	1,494,351	142,765,649	1.0

Program	Sub Program	Description	Final Budget (Kshs.)	Actual (Kshs.)	Budget utilization difference	Absorption (%)
<b>208000000</b>		<b>Information and Commu- nication Services</b>	<b>59,150,000</b>	<b>13,000,000</b>	<b>46,150,000</b>	22.0
	208049999	E-Government Services	59,150,000	13,000,000	46,150,000	22.0
<b>301003000</b>			<b>657,034,399</b>	<b>68,000</b>	<b>656,966,399</b>	0.0
	301014610	Administrative Services	6,385,168	-	6,385,168	0.0
	301024610	Cooperative Development & Management	19,774,463	-	19,774,463	0.0
	301034610	Trade Development and Promotion	630,874,768	68,000	630,806,768	0.0
<b>303003000</b>			<b>468,471,796</b>	<b>5,962,930</b>	<b>462,508,866</b>	1.3
	303014610	Tourism Promotion and Marketing	468,471,796	5,962,930	462,508,866	1.3
<b>306000000</b>		<b>Tourism Development and Promotion</b>	<b>75,249,999</b>	<b>-</b>	<b>75,249,999</b>	0.0
	306039999	Tourism Infrastructure Development	75,249,999	-	75,249,999	0.0
<b>401003000</b>			<b>488,750,000</b>	<b>313,217,593</b>	<b>175,532,407</b>	64.1
	401014610	Health Promotion	488,750,000	313,217,593	175,532,407	64.1
<b>402003000</b>			<b>356,111,363</b>	<b>54,179,824</b>	<b>301,931,539</b>	15.2
	402014610	Referral Services	356,111,363	54,179,824	301,931,539	15.2
<b>403003000</b>			<b>2,499,541,415</b>	<b>1,008,961,121</b>	<b>1,716,849,678</b>	40.4
	403014610	Health Policy, Planning and Financing	2,499,541,415	1,008,961,121	1,716,849,678	40.4
<b>502003000</b>			<b>1,537,090,804</b>	<b>663,549,380</b>	<b>873,541,424</b>	43.2
	502014610	Early Child Development and Education	1,537,090,804	663,549,380	873,541,424	43.2
<b>701003000</b>			<b>1,261,025,685</b>	<b>540,114,949</b>	<b>720,910,736</b>	42.8
	701014610	Administrative Services	400,646,203	169,105,963	231,540,240	42.2
	701044610	Coordination and Adminis- trative Services	413,483,334	199,947,204	213,536,130	48.4
	701054610	Public Service and Field Administrative Services	318,218,144	127,655,540	190,562,604	40.1
	701084610	Board Management Services	128,678,004	43,406,242	85,271,762	33.7
<b>702003000</b>			<b>1,036,120,489</b>	<b>564,954,432</b>	<b>471,166,057</b>	54.5
	702014610	Accounting services	110,144,260	47,626,708	62,517,552	43.2
	702024610	Resource Mobilization	487,459,616	434,754,982	53,210,892	89.2
	702034610	Budget Formulation, Coordi- nation and Management	98,277,686	10,690,450	87,587,236	10.9
	702044610	Supply Chain Management Services	154,915,548	62,438,550	92,476,998	40.3
	702054610	Internal Audit Services	85,323,379	9,950,000	75,373,379	11.7
<b>703003000</b>			<b>1,161,783,851</b>	<b>486,738,031</b>	<b>675,045,820</b>	41.9
	703014610	Economic Planning Coordi- nation	836,626,965	409,299,909	427,327,056	48.9
	703024610	Monitoring and Evaluation Services	85,323,379	77,438,122	7,885,257	90.8
<b>704003000</b>			<b>170,660,000</b>	<b>62,262,141</b>	<b>108,397,859</b>	36.5
	704024610	County Co-ordination Services	170,660,000	62,262,141	108,397,859	36.5
<b>901003000</b>			<b>1,189,542,173</b>	<b>198,495,100</b>	<b>991,047,073</b>	16.7
	901014610	Gender and Youth Devel- opment	328,649,139	40,602,200	288,046,939	12.4

Program	Sub Program	Description	Final Budget (Kshs.)	Actual (Kshs.)	Budget utilization difference	Absorption (%)
	901024610	Social Assistance to Vulnerable Groups	219,287,741	5,723,859	213,563,882	2.6
	901034610	Development and Promotion of Culture	137,162,324	6,489,096	130,673,228	4.7
	901044610	Development and Management of sports facilities	167,000,000	42,809,040	124,190,960	25.6
	901054610	Sports Services	192,423,612	38,321,907	154,101,705	19.9
	901064610	Voluntary Training Services	145,019,357	64,548,998	80,470,359	44.5
<b>1002003000</b>			<b>714,272,587</b>	<b>495,547,674</b>	<b>218,724,913</b>	69.4
	1002014610	Forests Conservation and Management	714,272,587	495,547,674	218,724,913	69.4
<b>Grand Total</b>			<b>14,995,063,534</b>	<b>5,847,843,366</b>	<b>9,147,220,168</b>	<b>39.0</b>

Source: Narok County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: Monitoring and Evaluation Services, and Resources Mobilization in the Department of Finance & Economic Planning at 90.8 per cent and 98.2 per cent respectively, Livestock Pests & Disease Management & Control in the Department of Agriculture & Livestock at 68.7 per cent, Construction of Roads and Bridges in the department of Transport, Roads at 66.5 per cent and Housing Development in the Department of Lands Housing Physical Planning & Urban Development at 64.2 per cent of budget allocation.