THE COUNTY GOVERNMENT OF NAROK

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

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BUDGET IMPLEMENTATION REPORT

QUARTER 4 (ANNUAL) FINANCIAL YEAR 2024/2025

SEPTEMBER 29, 2025

Hon. David Muntet
County Executive Committee Member
Finance and Economic Planning

Peter Naingisa
Chief officer
Finance and Economic Planning

1. Budget Implementation Report

1.1 County Government of Narok

1.1.1 Overview of FY 2024/25 Budget

Narok County Approved Supplementary II Budget for FY 2024/25 was Kshs.17.56 billion. It comprised Kshs.5.33billion (30.4 per cent) and Kshs.12.23 billion (69.6 per cent) allocation for development and recurrent programmes, respectively. The budget estimates represented an increase of Kshs.2.58billion (17.2per cent) from the FY 2023/24 budget comprised a development budget of Kshs.5.09 billion and a recurrent budget of Kshs.9.89 billion. The increase in the budget was primarily attributed to the rise in Own Source revenue

The budget was to be financed from the various revenue sources, including the equitable share of revenue raised nationally of Kshs.9.985billion (57 per cent), additional allocations of Ksh. 1.429 billion (8 per cent), a cash balance of Kshs.76.98 million (0.4 per cent) brought forward from FY 2023/24, and Kshs.6.1 billion (35 per cent) generated as own-source revenue. The own-source revenue comprised Kshs.5.91 billion (34 per cent) deposited into the CRF and Kshs 164.95.0 million (1.3 per cent) as Appropriations-in-Aid (A-I-A) spent at source. The A-I-A comprised Kshs.120.95 million (1 per cent) as the Facility Improvement Financing (revenue from health facilities) and Kshs.44.0 million (0.3 per cent) from Narok County Alcoholic Drinks Control and Regulation Fund. A breakdown of the additional allocations is shown in Table 1.1.

1.1.2 Revenue Performance

The county received Kshs. 15.930 billion in revenues in the review period to fund its development and recurrent activities. This amount represented an increase of 14.2 per cent compared to the amount received in FY 2023/24 of Kshs.13.672 billion. The total revenue consisted of Kshs.9.977billion from the equitable share of revenue raised nationally. Other revenue streams were additional allocations from the national government and development partners of Kshs.245.446 million and own-source revenue (OSR) collection of Kshs.5.674billion. Additionally, the county had a cash balance of Kshs.13.057 million from FY 2023/24.

The total OSR collection of Kshs.5.67 billion included Facilities Improvement Financing A-I-A (FIF) of Kshs.152.526million, and Kshs.29.379 million from other OSR sources. Table 1.1 Summarizes the total revenue available to the County Government during FY 2024/25.

Table 1.1: Narok County, Revenue Performance in FY 2024/25

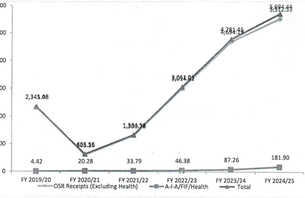
County Revenue Performance in FY 2024/25				
S/No	**Revenue**	**Annual Budget Allocation (in Kshs)**	**Actual Receipts (in Kshs.)**	**Actual Receipts as Percentage of Annual Allocation (%)**
A.	**Equitable Share of Revenue Raised Nationally**	9,985,331,546	9,977,563,666.00	100
Sub Total		9,985,331,546.00	9,977,563,666.00	100
B	**Conditional Grants**			
1	Road Maintenance Fuel Levy (RMFL)	275,190,524	97,352,834	35

2	Allocation for Mineral Royalties	12,708,046		-
3	World bank Loan- NAVCDP	151,515,152	85,188,002	56
4	DANIDA Grant -PHC	12,382,500	12,382,500	100
5	Kenya Agricultural Business Development Project (KABDP)	10,918,919		-
6	Kenya Devolution Support Programme (KDSPII)	37,500,000		-
7	Kenya Urban Support Programme (KUSP II) UIG	35,000,000	32,309,300	92
8	Kenya Urban Support Programme (KUSP II) UDG	71,238,901		-
9	Financing Locally Led Climate Action (FLLoCA) Dev	200,000,000	18,213,776	9
10	Community Health Promoters (CHP) Projects	49,800,000		-
11	Basic Arrears for County Government Health Workers	21,496,514		-
12	UNFPA	7,400,000		-
13	DANIDA Grant -PHC - BF	30,000,000		-
14	Warld bank Loan- NAVCDP B/F	110,000,000		-
15	Agricultural Sector Development Support Program (ASDSP) BF	3,000,000		-
16	Financing Locally Led Climate Action (FLLoCA) Dev - B/F	198,053,490		-
17	Climate Action (FLLoCA) County Contribution Dev - B/F	131,813,441		
18	Kenya Devolution Support Programme (KDSP I B/F)	71,193,561		-
Sub-Total		1,429,211,047	245,446,412	17
C	**Other Sources of Revenue**			
1	Ordinary Own Source Revenue	5,911,048,092	5,512,532,523	93
2	Balance b/f from FY2023/24	76,982,002.97	13,052,857.00	17
3	Facility Improvement Fund (FIF)	120,951,908	152,525,740	126
4	Other Revenues		-	-
5	Appropriation in Aid (AIA)	44,000,000.00	29,378,952.00	67
Sub Total		6,152,982,003	5,707,490,072	93
Grand Total		**17,567,524,597**	**15,930,500,150**	**91**

Source: *Narok County Treasury*

Figure 1 Shows the collection trend in own-source revenue from FY 2019/20 to FY 2024/25.

Figure 1: Narok County Trend in Own-Source Revenue Collection from FY 2019/20 to FY 2024/25

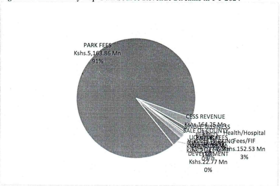


Source: Narok County Treasury

During the year, the county generated Kshs.5.672 billion from its revenue sources, including FIF. This amount was an increase of 19.1 per cent compared to Kshs.4.781Billion realised in a similar period in FY 2023/24 and was 93 per cent of the annual target and 57 per cent of the equitable revenue share disbursed.

The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

Figure 2:Narok County Top Own Source Revenue Streams in FY 2024



Source: Narok County Treasury

As shown in Figure 2, the highest revenue stream, at Kshs.5.16 million, was from Park fees accounting for 91 per cent of the total OSR receipts. The County Government of Narok has automated all revenue streams.

1.1.1 Revenue Arrears

At the beginning of the financial year, the county had outstanding revenue arrears of Kshs0 million. This amount increased to Kshs. 288,618,231 as of 30 June 2025, these arrears were incurred in the year under review.
Table 1.2 presents a breakdown of the county's revenue arrears.

Table 1.2:Narok County Revenue Arrears as of 30 June 2025

No	Revenue Stream	Revenue Arrears as of 1 July 2024 (Kshs.)	Progress made in FY 2024/25			OSR Arrears as of 30 June 2025 (Kshs.)
			Waivers (Kshs)	Arrears paid in the financial year (Kshs)	Arrears earned in FY 2024/25 (Kshs)	
		A	b	c	d	f=a-b-c+d
A	Ordinary Own Sources of Revenue	0	0	0	288,618,231	288,618,231
	Total				288,618,231	288,618,231

Source: Narok *County Treasury*

As of 30 June 2025, the revenue arrears comprised the principal amount of Kshs. 288,618,231 million (100 per cent) and interest and penalties of Kshs.0 million (0 per cent). The measures instituted by the county to collect the outstanding arrears in FY 2025/26 include enforcement.

1.1.3 Borrowing by the County

Narok County borrowed a total of Kshs 0 billion to support its operations. Include a write-up on any short-term borrowing (County to disclose and provide evidence); the write-up should include the name of the financial institution(s), approval for the borrowing by the County Assembly, the purpose of the borrowing, the amount borrowed and the outstanding amounts as of 30 June 2025. (Disaggregate borrowing by the County Executive and the Assembly).

1.1.4 Exchequers Approved

The Controller of Budget approved withdrawals of Kshs.15.839 billion from the CRF account in FY 2024/25, which comprised Kshs. 3.962 billion (25 per cent) for development programmes and Kshs.11.878 billion (75per cent) for recurrent programmes. Analysis of the recurrent exchequers released indicates that Kshs5.548 billion was towards employee compensation and Kshs.6.329 billion for operations and maintenance expenditure.

As of the closure of FY 2024/25, the County Government's cash balance in the CRF account was Kshs. 73,094,500.

1.1.5 County Expenditure Review

The county spent Kshs.15.84 billion on development and recurrent programmes in the reporting period. The expenditure represented 99 per cent of the total funds released by the CoB. It comprised Kshs.3.96 billion for development programs and Kshs.11.88 billion for recurrent programmes. Expenditure on development programmes represented an absorption rate of 74.3 per cent, while recurrent expenditure represented 97.1 per cent of the annual recurrent expenditure budget.

Table 1.3: Narok County 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
Total Recurrent Expenditure	**11,245,973,392**	**987,909,078**	10,946,326,660	931,672,770	97	94
Compensation to Employees	5,534,205,688	610,668,217	4,985,125,808	563,816,794	90	92
Operations and Maintenance	5,711,767,705	377,240,861	5,961,200,852	367,855,976	104	98
Development Expenditure	5,333,642,126	150,000,000	3,960,271,340		74	-
Total	**16,579,615,518**	**1,137,909,078**	**14,906,598,000**	**931,672,770**	**90**	**82**

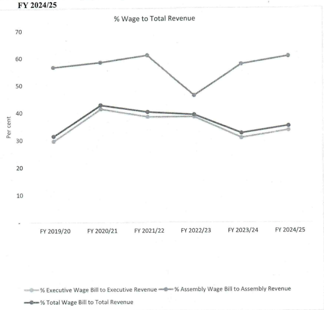
Source: *Narok County Treasury*

1.1.6 Expenditure on Compensation of Employees

During the period under review, the expenditure on employee compensation totalled Kshs.5.548billion. Therefore, the percentage of compensation of employees to adjusted revenue, excluding the earnings from extractive revenue of Kshs. 0million, in line with Regulation 25(1)(c) of the PRM (County Governments) Regulations 2015, was 35 per cent. This expenditure on employee compensation shows an increase compared to the Kshs.4.39 billion reported in FY 2023/24. Of this total, Kshs.1.616 billion related to the Health Sector employees, which accounted for 29 per cent of the overall employees' compensation.

Figure 3 shows the compensation trend of employees' expenditures as a percentage of total revenue received from FY 2019/20 to FY 2024/25.

Figure 3: Percentage of Employee Compensation to Total Revenue Received from FY 2019/20 to FY 2024/25



Source: Narok County Treasury

Further analysis indicated that PE costs amounting to Kshs.4.89 were processed through the Human Resource Information System (HRIS while Kshs. 887,599 was processed through manual payrolls, which accounted for 0.02per cent of the total PE cost.

The manual payrolls comprised salaries for 24 staff who exited permanently, as shown in Table 1.4.

Table 1.4: Breakdown of Narok County Manual Payroll

Sno.	Description of Manual Payroll	Amount Kshs.
1.	Permanent exits	887,599
2.	**Total**	887,599

Source: Narok County Treasury

The County Assembly spent Kshs.40.61 million on committee sitting allowances for the 50 MCAs against the annual budget allocation of Kshs.41.11 million. The average monthly sitting allowance was Kshs.67,689 per MCA. The County Assembly has 21 House Committees.

1.1.7 County-Established Funds

Section 116 of the PFM Act 2012 allows County Governments to establish other public funds, subject to approval from the County Executive Committee and the County Assembly. The county allocated Kshs.1232.09 million to County-Established funds in FY 2024/25, or 7% per cent of the county's overall budget. Further, the county allocated 50 million to the Emergency Fund (0 per cent of the total budget) in line with Section 110 of the PFM Act, 2012. Table 1.5 summarizes each established Fund's budget allocation and performance during the reporting period.

Table 1.5 Performance of Narok County Established Funds in FY 2024/25

S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in FY 2024/25	Actual Expenditure in FY 2024/25 (Kshs.)	Cumulative disbursements to the Fund	Submission of Financial Statements
				(Kshs.)		(Kshs)	(Yes/No.)
		County Executive Established Funds					
1.	Narok County Alcoholic Drinks Control and Regulation Fund	2016	14,000,000	-	-	-	yes
2.	Narok County Climate Change Fund	2021	708,087,074	278,733,241	339,527,838	340,866,931	yes
3.	Narok County Bursary Management Fund	2013	460,000,000	470,000,000	470,000,000	470,000,000	yes
4.	Narok County Emergency Fund		50,000,000	-	-	-	no
		County Assembly Established Funds					
5.	Narok County Assembly Car loan and mortgages scheme						
6.							
7.							
	Total		1,232,087,074	748,733,241	809,527,838	810,866,931	

Source: *Narok County Treasury*

During the reporting period, the CoB received quarterly financial reports from the Fund Administrators, as indicated in Table 1.5, contrary to the requirement of Section 168 of the PFM Act, 2012. The county disclosed that administration costs of the xxx, xx, and xxx Funds were above the 3 per cent limit of the Fund budget set in Regulation 197(1)(d) of the Public Finance Management (County Governments) Regulations, 2015.

Regulation 197(1)(i) of the Public Finance Management (County Governments) Regulations, 2015, allows County Governments to establish public funds with a lifespan capped at 10 years unless extended by the County Assembly. In FY 2024/25, the CoB established that the lifespan of **the XX Fund** had lapsed. Consequently, the CoB did not approve any requests for withdrawals to support the operations of the lapsed funds.

1.1.8 County Corporations

The county has one County Corporations, which were allocated nil in FY 2024/25. Their total expenditure for the year amounted to Nil as shown in Table 1.8.

Table 1.6 Performance of Narok County Corporations in FY 2024/25

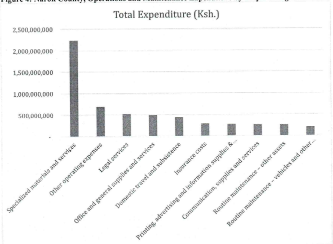
S/No.	Name of the Corporation	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in FY 2024/25 (Kshs.)	Actual Expenditure in FY 2024/25 (Kshs.)	Cumulative Exchequer Issues to the Corporation since their inception (Kshs.)
1.	NAROK WATER AND SEWERAGE SERVICES COMPANY LIMITED	Nil	Nil	Nil	nil
2.					
	Total	Nil	Nil	Nil	Nil

Source*:Narok County Treasury*

1.1.9. Expenditure on Operations and Maintenance

Figure 4 Summarizes the Operations and Maintenance expenditure by major categories.

Figure 4: Narok County, Operations and Maintenance Expenditure by Major Categories



***Source*:** *Narok County Treasury*

Expenditure on domestic travel amounted to Kshs. 445,079,331.00 and comprised Kshs. 290,088,054 spent by the County Assembly and Kshs. 154,991,277.00 by the County Executive. Expenditure on foreign travel amounted to Kshs 19,985,172 million and comprised Kshs 0 million by the County Assembly and Kshs 19,985,172 million by the County Executive. Expenditure on foreign travel is summarized in Table 1.9

Table 1.7 Summary of Expenditure on Foreign Travel in FY 2024/25

Arm of County Government	No. of Officers Travelled	Dates travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs.)
County Executive	2 officers	23rd to 27th September	Industrial Tour	Italy amd Germany	1,899,180
County Executive	2 officers	25th to 31st August	12th World Wilderness congress	USA	1,616,220
County Executive	3 Officers	14th to 17th October	Export Abottoir benchmarking Exercise	South Africa	1,978,640
County Executive	5 officers	4TH-6th March	Kenya tourism boards expo invite	Germany	3,706,605
County Executive	2 officers	3rd-13 February	Africa World Championship qualifiers	South Africa	939,156
County Executive	4 officers	4TH-6th March	Kenya tourism boards expo invite	Germany	3,706,605
County Executive	4 officers	27TH-29TH May	Magical Kenya West Coast Roadshow	USA	4,245,000
	Total				**18,091,406**

Source: Narok County Treasury and Narok County Assembly

Other types of expenditure under the operations and maintenance costs include Kshs. Medical exgratias, maa cultural week celebration, facilitation for black rhino tagging among others.

1.1.10 Facility Improvement Financing

In FY 2024/25, the county reported collections of Kshs. 152,525,740 million as FIF, which was 126 per cent of the annual target of Kshs. 120,951,908 million. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023.

Health facilities were owed a combined total of Kshs 34,565,942. in the reporting period across the three schemes, namely the Social Health Authority (SHA), the Social Health Insurance Fund (SHIF), and outstanding debts from the defunct National Health Insurance Fund (NHIF). A breakdown of the claims is presented in Table 1.10.

Table 1.8: Narok County Health Facilities FIF Performance in FY2024/25

S/no	Level of Health Facility and number of facilities	SHA (Kshs. Million)			SHIF (Kshs. Million)			NHIF (Kshs. Million)
		Approved Claims	Claims Paid	Balance	Approved Claims	Claims Paid	Balance	Pending Debt
1	NAROK COUNTY REFERRAL HOSPITAL LEVEL 4	74,440,912	43,686,820	30,754,092	3,269,640	3,269,640	Nil	3,811,850
	Total	74,440,912	43,686,820	30,754,092	3,269,640	3,269,640		3,811,850

Source: Narok County Treasury

In FY 2024/25, health facilities recorded approved claims from the Social Health Authority (SHA) amounting to Kshs. 74,440,912 million. Of this, only Kshs43,686,820 million was disbursed, occasioning a pending balance of Kshs. 30,754,092 million. Similarly, approved claims under the Social Health Insurance Fund (SHIF) totalled Kshs. 3,269,640 million, yet actual disbursements amounted to Kshs. 3,269,640 million, resulting to a nil outstanding balance. Further, the defunct National Health Insurance Fund (NHIF) still owes health facilities Kshs. 3,811,850 million. These delays in disbursement continue to deprive facilities of critical financial resources needed to maintain essential health services.
The expenditure by the health facilities amounted to Kshs.429.46 million, as shown in Table 1.9

Table 1.9: Narok County Health Facilities Expenditure Performance in FY 2024/25

No.	Level of Health Facility and number of facilities	Approved Budget for the Facility (Kshs.)	Actual Expenditure of the Facility (Kshs.)	Absorption rate (%)
1.	NAROK COUNTY REFERRAL HOSPITAL LEVEL 4	572,220,074	429,464,000	75.50%
2.	NAROK WEST SUB COUNTY HOSPITAL LEVEL 4			
3.	EMURUA DIKIRR SUB COUNTY HOSPITAL LEVEL 4			
4.				
	Total	572,220,074	429,464,000	75.50%

Source: Narok County Treasury

1.1.11 Development Expenditure

In the review period, the county reported spending Kshs. 3,961,186,091 million on development programs, representing a decrease of 25 per cent compared to FY 2023/24, when the county spent Kshs.4,602,346,814.

Error! Reference source not found. Summarizes the development projects with the highest expenditure in the reporting period.

1.1.12 Budget Performance by Department

Table 1.10 summarizes the approved budget allocation, expenditure and absorption rate by departments in the period under review.

Table 1.10: Narok County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs.Millions)		Exchequer Issues (Kshs. Millions)		Expenditure (Kshs. Millions)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County assembly	987,909,078	150,000,000	931,683,159	-	931,672,770	-	94.3	-
County Executive	355,912,398	-	351,910,999	-	351,910,999	-	98.9	-
Finance & Economic Planning	2,178,769,684	82,912,568	2,147,496,675	32,912,000	2,147,496,675	32,912,000	98.6	39.7
Transport and Public Works	328,597,360	1,975,135,409	311,585,136	1,572,255,817	311,585,136	1,571,341,066	94.8	79.6
Education, Youth, Sports, Culture and Social Services	1,820,783,421	312,682,145	1,777,642,857	301,299,487	1,777,580,459	301,299,487	97.6	96.4
Environment Protection, Energy, Water & Natural Resources	402,314,620	899,530,944	378,323,212	463,536,411	378,323,212	463,536,411	94.0	51.5
Public Service Board	111,899,187	-	111,879,497	-	111,879,497	-	100.0	-
Agriculture, Livestock & Fisheries	452,812,487	646,082,377	437,812,053	371,850,565	437,812,053	371,850,565	96.7	57.6
Health & Sanitation	3,357,872,762	935,420,992	3,355,781,571	935,420,991	3,355,781,571	935,420,991	99.9	100.0
Lands Housing Physical Planning & Urban Development	312,472,995	227,400,778	278,436,891	189,433,909	278,436,891	189,433,909	89.1	83.3
ICT & E Government	131,781,059	10,000,000	126,780,959	-	126,780,959	-	96.2	-
Administration And Public Services Management	976,487,888	55,678,316	894,872,625	55,678,314	894,872,625	55,678,314	91.6	100.0
Trade, Industry and Cooperative Development	631,202,641	38,798,597	591,229,893	38,798,597	591,229,893	38,798,597	93.7	100.0
Office of the County Attorney	185,066,890	-	182,636,690		182,636,690		98.7	-
							-	-
							-	-
Total	12,233,882,470	5,333,642,126	11,878,072,217	3,961,186,091	11,877,999,430	3,960,271,340	97.1	74.3

Source: *Narok County Treasury*

Analysis of expenditure by departments shows that the Department of Health and Sanitation, Administration and public service management and Trade, Industry and Cooperative Development and recorded the highest absorption rate of development budget at 100% per cent. The Public Service Board had the highest percentage of recurrent expenditure to budget at 100 per cent, while the County Assembly had the lowest at 94.3 per cent.

1.1.13 Monitoring & Evaluation Visits Monitoring & Evaluation Visits

During the reporting period, the .....(Obtain a write-up from the M&E team indicating dates of county visits, work performed and the key findings)
Indicate if the county has made a response

1.1.14 Budget Execution by Programmes and Sub-Programmes

Table 1.11 summarizes the budget execution by programmes and sub-programmes in the period under review.

Table 1.11: Narok County, Budget Execution by Programmes and Sub-Programmes

County, Budget Execution by Programmes and Sub-Programmes		Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
Program	Sub Program		KShs	KShs	KShs	KShs	KShs
		Crop Development and management	**800,070,821.00**	**71,435,251.00**	**871,506,072.00**	**783,613,378.00**	**87,892,694.00**
102004610		Crop Productivity Improvement	800,070,821.00	71,435,251.00	871,506,072.00	783,613,378.00	87,892,694.00
	102024610	**Livestock Resources management and development**	**214,059,898.00**	**(33,660,413.00)**	**180,399,485.00**	**158,888,477.00**	**21,511,008.00**
103004610		Livestock Pests & Disease Management & Control	113,236,103.00	(33,210,215.00)	80,025,888.00	70,868,360.00	9,157,528.00
	103014610	Livestock Information Management	100,823,795.00	(450,198.00)	100,373,597.00	88,020,117.00	12,353,480.00
	103074610	**Fisheries development and management**	**48,328,512.00**	**0**	**48,328,512.00**	**38,718,000.00**	**9,610,512.00**
104004610		Fish Products Production	48,328,512.00	0	48,328,512.00	38,718,000.00	9,610,512.00
	104014610	**Land Policy and Planning**	**44,403,099.00**	**2,854,707.00**	**47,257,806.00**	**42,324,125.00**	**4,933,681.00**
105004610		Development Planning and Land Reforms	44,403,099.00	2,854,707.00	47,257,806.00	42,324,125.00	4,933,681.00
	105014610	**Housing Development and Human Settlement**	**196,692,757.00**	**0**	**196,692,757.00**	**51,873,720.00**	**144,819,037.00**
106004610		Housing Development	196,692,757.00	0	196,692,757.00	51,873,720.00	144,819,037.00
	106014610	**Urban Mobility and Transport**	**293,680,395.00**	**587,614.80**	**294,268,009.80**	**0.00**	**294,268,009.80**
107004610		Metropolitan Planning & Infrastructure Development	293,680,395.00	587,614.80	294,268,009.80	0.00	294,268,009.80
	107014610	**Roads Transport and Public Works**	**1,614,361,428.00**	**0**	**1,614,361,428.00**	**1,378,608,790.00**	**235,752,638.00**
201004610		General Administration, Planning and Support Services	67,185,299.00	0	67,185,299.00	10,636,220.00	56,549,079.00
	201014610	Construction of Roads and Bridges	1,479,389,344.00	0	1,479,389,344.00	1,313,112,839.00	166,276,505.00
	201024610	Maintenance of Roads	67,786,785.00	0	67,786,785.00	54,859,731.00	12,927,054.00
	201034610	**ICT Services**	**441,325,223.00**	**0**	**441,325,223.00**	**382,000,000.00**	**59,325,223.00**
202004610		ICT Infrastructure Development	441,325,223.00	0	441,325,223.00	382,000,000.00	59,325,223.00
	202014610	**General Administration and Support Services**	**699,196,845.00**	**(526,445,357.00)**	**172,751,488.00**	**142,377,088.00**	**30,374,400.00**
301004610		Administrative Services	9,435,168.00	(2,863,896.00)	6,571,272.00	0	6,571,272.00
	301014610	Cooperative Development & Management	34,656,100.00	(16,904,100.00)	17,752,000.00	9,543,336.00	8,208,664.00
	301024610	Trade Development and Promotion	655,105,577.00	(506,677,361.00)	148,428,216.00	132,833,752.00	15,594,464.00
	301034610	**Tourism Development and Promotion**	**450,913,688.00**	**0**	**450,913,688.00**	**429,942,960.00**	**20,970,728.00**
303004610		Tourism Promotion and Marketing	450,913,688.00	0	450,913,688.00	429,942,960.00	20,970,728.00
	303014610	**Tourism Development and Promotion**	**100,249,999.00**	**0**	**100,249,999.00**	**94,057,892.00**	**6,192,107.00**
306000000		Tourism Infrastructure Development	100,249,999.00	0	100,249,999.00	94,057,892.00	6,192,107.00
	306039999	**Preventive &Promotive Health Services**	**481,094,035.00**	**454,326,957.00**	**935,420,992.00**	**667,161,538.00**	**268,259,454.00**

401004610		Health Promotion	481,094,035.00	454,326,957.00	935,420,992.00	667,161,538.00	268,259,454.00
	401014610	**Curative Health Services**	**488,124,894.00**	**69,517,029.00**	**557,641,923.00**	**525,235,895.00**	**32,406,028.00**
402004610		Referral Services	488,124,894.00	69,517,029.00	557,641,923.00	525,235,895.00	32,406,028.00
	402014610	**General Administration, Planning & Support Services**	**2,353,149,416.00**	**447,081,423.00**	**2,800,230,839.00**	**2,800,014,559.05**	**216,279.95**
403004610		Health Policy, Planning and Financing	2,353,149,416.00	447,081,423.00	2,800,230,839.00	2,800,014,559.05	216,279.95
	403014610	**Manpower Development, Employment and Productivity Management**	**1,730,459,500.00**	**121,385,288.00**	**1,851,844,788.00**	**1,823,558,984.63**	**28,285,803.37**
502004610		Early Child Development and Education	1,730,459,500.00	121,385,288.00	1,851,844,788.00	1,823,558,984.63	28,285,803.37
	502014610	**General Administration, Planning and Support Services**	**2,494,774,786.61**	**(686,885,521.74)**	**1,807,889,264.87**	**1,735,511,272.00**	**72,377,992.87**
701004610		Administrative Services	772,161,123.87	(343,442,760.87)	428,718,363.00	403,626,731.00	25,091,632.00
	701014610	Coordination and Administrative Services	762,391,555.87	(384,077,866.87)	378,313,689.00	369,509,986.00	8,803,703.00
	701044610	Public service and Field Administrative Services	857,878,830.87	0	857,878,830.87	840,271,602.00	17,607,228.87
	701054610	Board Management Services	102,343,276.00	40,635,106.00	142,978,382.00	122,102,953.00	20,875,429.00
	701084610	**Public Finance Management**	**904,925,076.00**	**182,565,292.00**	**1,087,490,368.00**	**921,726,093.00**	**165,764,275.00**
702004610		Accounting services	84,691,636.00	0	84,691,636.00	60,504,228.00	24,187,408.00
	702014610	Resource Mobilization	466,041,607.00	2,063,836.00	468,105,443.00	419,393,989.00	48,711,454.00
	702024610	Budget Formulation, Coordination and Management	51,518,543.00	0	51,518,543.00	20,170,790.00	31,347,753.00
	702034610	Supply Chain Management Services	231,623,633.00	0	231,623,633.00	205,928,609.00	25,695,024.00
	702044610	Internal Audit Services	71,049,657.00	180,501,456.00	251,551,113.00	215,728,477.00	35,822,636.00
	702054610	**Economic Policy and County Planning**	**871,784,883.00**	**1,230,129,835.00**	**2,101,914,718.00**	**2,053,173,407.00**	**48,741,311.00**
703004610		Economic Planning Coordination	719,451,966.00	412,072,743.00	1,131,524,709.00	1,093,366,153.00	38,158,556.00
	703014610	Monitoring and Evaluation Services	152,332,917.00	818,057,092.00	970,390,009.00	959,807,254.00	10,582,755.00
	703024610	**Legislation and Representation**	**150,000,000.00**	**0**	**150,000,000.00**	**91,831,562.00**	**58,168,438.00**
704004610		County Co-ordination Services	150,000,000.00	0	150,000,000.00	91,831,562.00	58,168,438.00
	704024610	**Social Development and Children Services**	**317,053,985.00**	**198,137,686.00**	**515,191,671.00**	**417,821,502.32**	**97,370,168.68**
901004610		Gender and Youth Development	50,776,983.00	194,809,677.00	245,586,660.00	230,992,508.00	14,594,152.00
	901014610	Social Assistance to Vulnerable Groups	21,212,256.00	33,988,222.00	55,200,478.00	53,696,512.32	1,503,965.68
	901024610	Development and Promotion of culture	36,332,668.00	(7,838,688.00)	28,493,980.00	7,855,100.00	20,638,880.00
	901034610	Development and Management of sports facilities	31,000,000.00	0	31,000,000.00	20,000,000.00	11,000,000.00
	901044610	Sports Services	89,764,363.00	0	89,764,363.00	45,709,746.00	44,054,617.00
	901054610	Voluntary Training Services	87,967,715.00	(22,821,525.00)	65,146,190.00	59,567,636.00	5,578,554.00
	901064610	**Environment Management and Protection**	**987,888,840.00**	**353,956,724.00**	**1,341,845,564.00**	**1,299,831,527.00**	**42,014,037.00**
1002004610		Forests Conservation and Management	987,888,840.00	353,956,724.00	1,341,845,564.00	1,299,831,527.00	42,014,037.00
	1002014610	**Grand Total**	**15,682,538,080.61**	**1,884,986,515.06**	**17,567,524,595.67**	**15,838,270,770.00**	**1,729,253,825.67**

Source: *Narok County Treasury*