

County Government of Kericho

Overview of FY 2023/24 Budget

The County's approved budget for the FY 2023/24 was Kshs.8.91 billion, comprising Kshs.2.94 billion (33.0 per cent) and Kshs.5.97 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 Kshs.7.88 billion and comprised of Kshs.2.36 billion towards development expenditure and Kshs.5.52 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.6.70 billion (75.3 per cent) as the equitable share of revenue raised nationally, Kshs.743.35 million (8.3 per cent) as Facility Improvement Fund (revenue from health facilities), Kshs.537.08 million(6.0 per cent) as conditional grants, a cash balance of Kshs.392.00 million (4.4 per cent) brought forward from FY 2022/23, and generate Kshs.530.07 million (6.0 per cent) as ordinary own-source revenue. A breakdown of the conditional grants is provided in Table 3.78.

Revenue Performance

In the first six months of FY 2023/24, the County received Kshs.2.78 billion as the equitable share of the revenue raised nationally, Kshs.75.74 million as additional allocations/conditional grants, a cash balance of Kshs.15.38 million from FY 2022/23, and raised Kshs.161.34 million as own-source revenue (OSR). The raised OSR includes Kshs.74.33 million as FIF and Kshs.87.02 million ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.3.03 billion, as shown in Table 3.78.

Table 3.78: Kericho County, Revenue Performance in the First Half of FY 2023/24

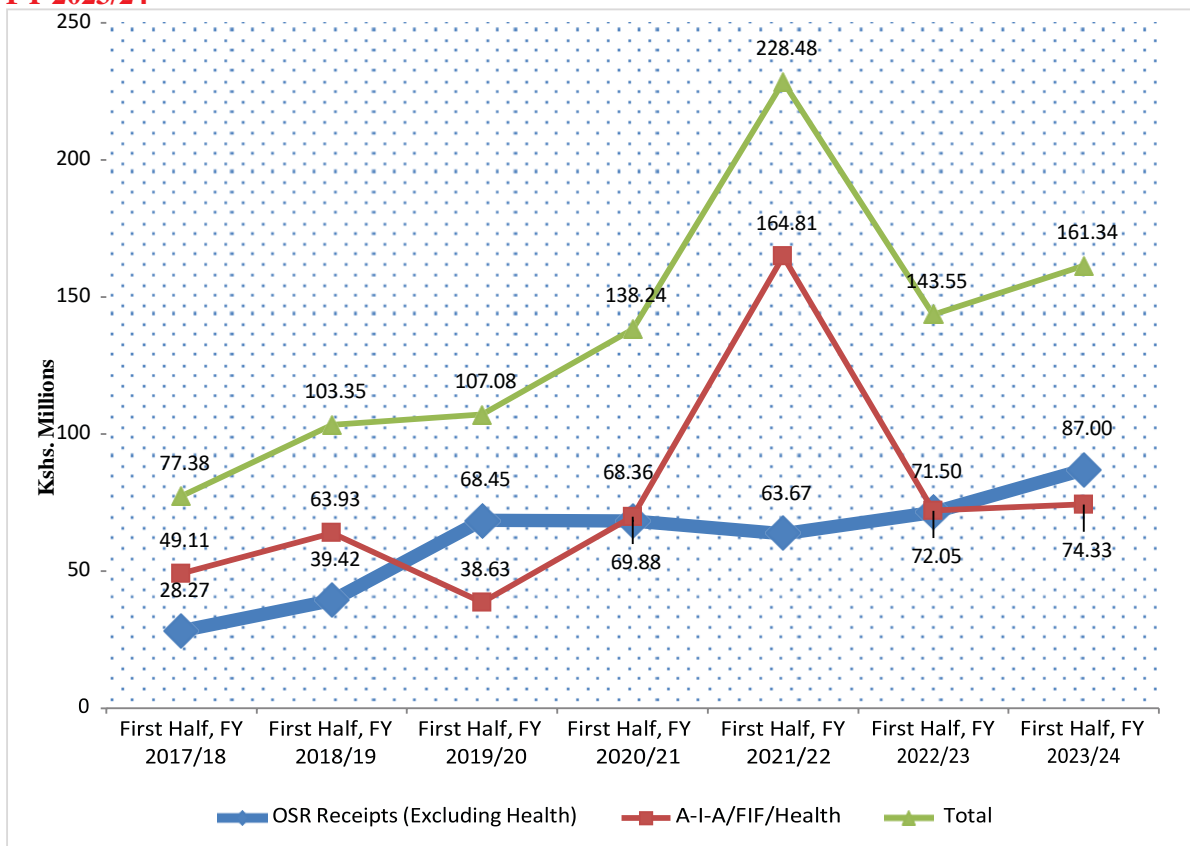
S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	6,703,129,925	2,781,798,920	41.5
Sub Total		6,703,129,925	2,781,798,920	41.5
B	Conditional Grants			
1	Aggregated Industrial Park NG	100,000,000	-	-
2	Danida Fund	9,817,500	-	-
3	Agricultural Sector Development Support Fund (ASDSP II)	1,027,780	500,000	48.6
4	Kenya Devolution Support Project	75,235,660	75,235,660	100.0
5	Climate Smart Agriculture Project	90,000,000	-	-
6	IDA National Agricultural Value Chain Dev. Project	250,000,000	-	-
7	FLOCCA Grants to Support Climate Change	11,000,000	-	-

S/ No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
	Sub-Total	537,080,940	75,735,660	14.1
C	Other Sources of Revenue			
1	Ordinary Own Source Revenue	530,071,600	87,002,290	16.4
2	Balance b/f from FY2022/23	392,000,044	15,376,949	3.9
3	Facility Improvement Fund (FIF)	743,350,000	74,334,310	10.0
	Sub Total	1,665,421,644	176,713,549	10.6
	Grand Total	8,905,632,509	3,034,248,128	34.1

Source: Kericho County Treasury

The County has governing legislation on the operation of ordinary A-I-A and FIF. Figure 34 shows the trend in own-source revenue collection from the first half of FY 2017/18 to the first half of FY 2023/24.

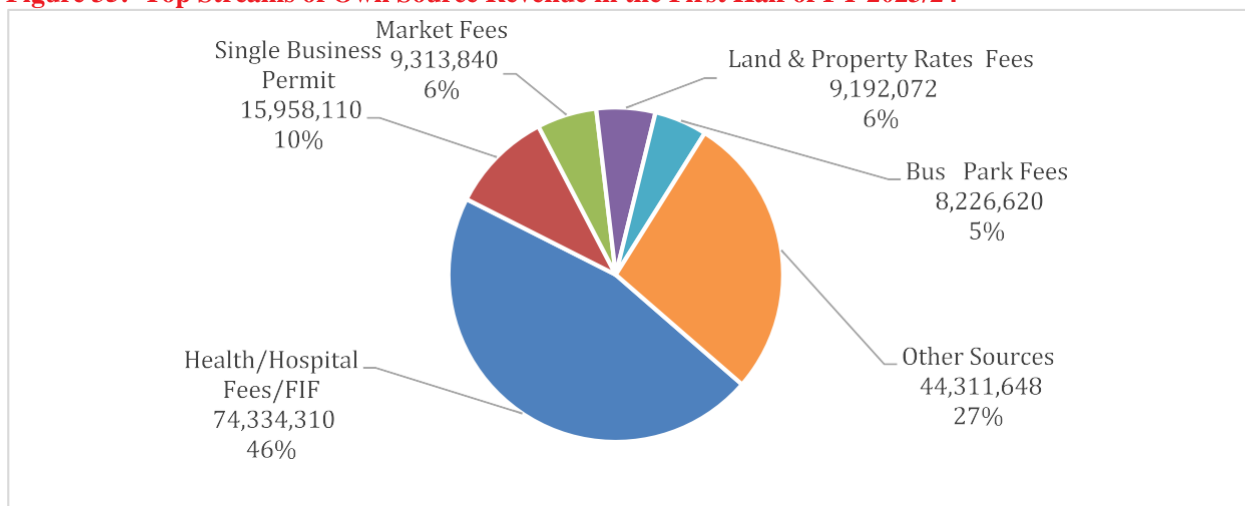
Figure 34: Trend in Own-Source Revenue Collection from the First Half of FY 2017/18 to the First Half of FY 2023/24



Source: Kericho County Treasury

In the first half of FY 2023/24, the County generated a total of Kshs.161.34 million from its sources of revenue inclusive of FIF and ordinary AIA. This amount represented an increase of 11.0 per cent compared to Kshs.143.55 million realised in a similar period in FY 2022/23 and was 12.7 per cent of the annual target and 41.5 per cent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 35.

Figure 35: Top Streams of Own Source Revenue in the First Half of FY 2023/24



Source: Kericho County Treasury

The highest revenue stream of Kshs.74.33 million was from Hospital fees contributing to 46 per cent of the total OSR receipts during the reporting period.

1.1.1 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.2.41 billion from the CRF account during the reporting period which comprised Kshs.222.96 million (9.3 per cent) for development programmes and Kshs.2.18 billion (90.7 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the first half of FY 2023/24 indicates that Kshs.1.49 billion was released towards Employee Compensation and Kshs.694.17 million 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.570.46 million.

1.1.2 County Expenditure Review

The County spent Kshs.2.40 billion on development and recurrent programmes in the reporting period. The expenditure represented 99.8 per cent of the total funds released by the CoB and comprised Kshs.222.79 million and Kshs.2.18 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 7.6 per cent, while recurrent expenditure represented 36.5 per cent of the annual recurrent expenditure budget.

1.1.3 Settlement of Pending Bills

At the beginning of FY 2023/24, the County Executive reported a stock of pending bills amounting to Kshs.526.21 million, comprising Kshs.143.09 million for recurrent expenditure and Kshs.383.12 million for development activities. In the first half of FY 2023/24, pending bills amounting to Kshs.60.41 million were settled, consisting of Kshs.34.63 million for recurrent expenditure and Kshs.25.79 million for development programmes. Therefore, as of 31st December 2023, the outstanding amount was Kshs.465.80 million.

There were no outstanding pending bills for the County Assembly as of 31st December 2023.

1.1.4 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.1.28 billion on employee compensation, Kshs.404.84 million on operations and maintenance, and Kshs.222.79 million on development activities. Similarly, the County Assembly spent Kshs.220.01 million on employee compensation and Kshs.272.04 million on operations and maintenance, as shown in Table 3.79.

Table 3.79: 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	5,082,868,724	882,798,755	1,686,989,026	492,096,429	33.2	55.7
Compensation to Employees	3,392,055,102	367,127,149	1,282,148,583	220,060,004	37.8	59.9
Operations and Maintenance	1,690,813,622	515,671,606	404,840,443	272,036,425	23.9	52.8
Development Expenditure	2,861,972,590	77,992,439	222,794,015	-	7.8	-
Total	7,944,841,314	960,791,194	1,909,783,041	492,096,429	24.0	51.2

Source: Kericho County Treasury

1.1.5 Expenditure on Employees' Compensation

In the first six months of FY 2023/24, expenditure on employee compensation was Kshs.1.50 billion, or 45.5 per cent of the available revenue which amounted to Kshs.3.03 billion. This expenditure represented a decrease from Kshs.1.68 billion reported in a similar period in FY 2022/23. The wage bill included Kshs.0.74 billion paid to health sector employees, translating to 49.3 per cent of the total wage bill.

Further analysis indicates that PE costs amounting to Kshs.1.36 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system, while Kshs.139.70 million was processed through manual payrolls. The manual payrolls accounted for 9.3 per cent of the total PE cost.

The County Assembly spent Kshs.12.60 million on committee sitting allowances for the 48 MCAs and the Speaker against the annual budget allocation of Kshs.35.67 million. The average monthly sitting allowance was Kshs.43,759 per MCA. The County Assembly has established 24 Committees.

1.1.6 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.79.33 million to county-established funds in FY 2023/24, constituting 1 per cent of the County's overall budget. Table 3.80 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3.80: Performance of County Established Funds in the First Half of FY 2023/24

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.	Emergency Fund	15,000,000	-	2,536,475	No.
2.	Staff Mortgage	10,000,000	-	55,911,860	No.
3.	Car Loan	-	-	19,752,400	No.
County Assembly Established Funds					
4.	Car Loan for MCA'S	16,109,146	-	-	No.
5.	Car Loan/Mortgage for Staff	38,222,854	-	-	No.
Total		79,332,000	-	43,050,000	-

Source: Kericho County Treasury

During the reporting period, the CoB did not receive quarterly financial returns from Fund Administrators of all funds as indicated in Table 3.80, contrary to the requirement of Section 168 of the PFM Act, 2012.

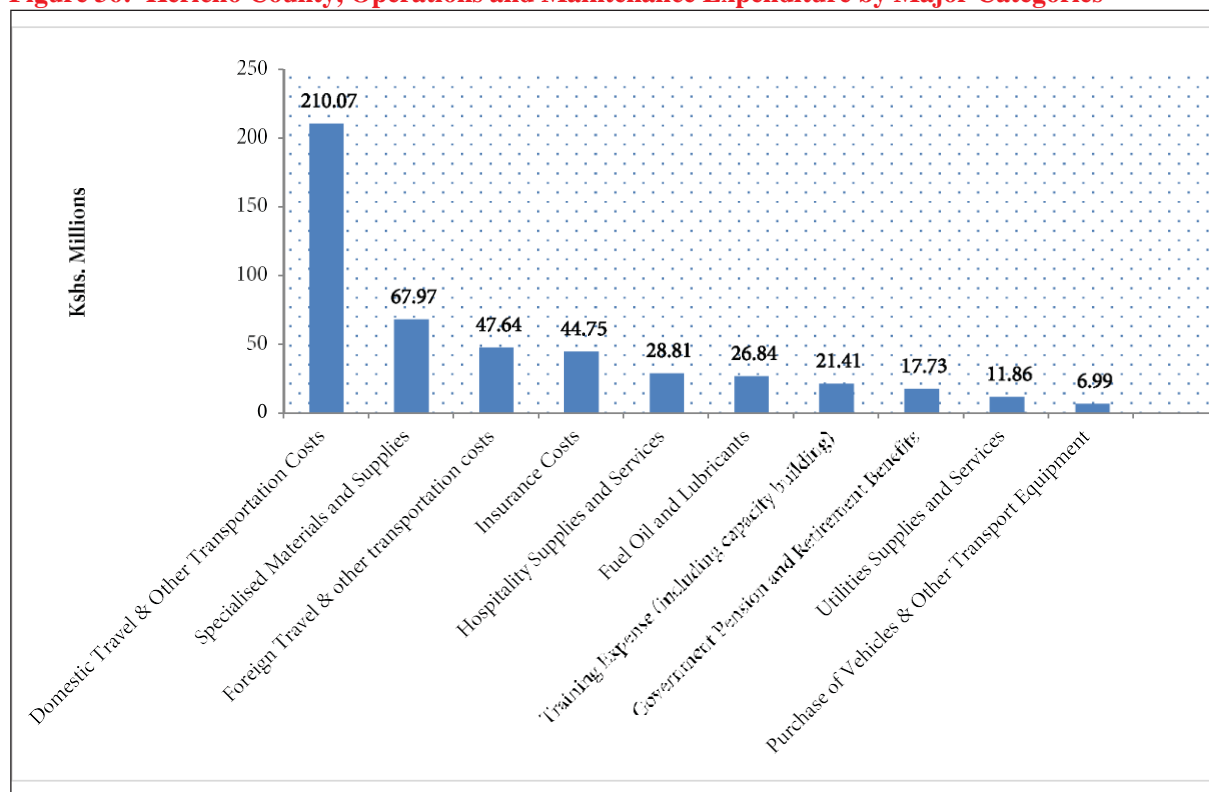
Further, the CoB notes that the County government uses commercial bank accounts to operate the above-established public funds contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015 which require that County government bank accounts must be opened and maintained at the Central Bank of

Kenya.

1.1.7 Expenditure on Operations and Maintenance

Figure 36 summarizes the Operations and Maintenance expenditure by major categories.

Figure 36: Kericho County, Operations and Maintenance Expenditure by Major Categories



Source: Kericho County Treasury

During the period, expenditure on domestic travel amounted to Kshs.210.07 million and comprised Kshs.144.63 million spent by the County Assembly and Kshs.65.44 million by the County Executive. Expenditure on foreign travel amounted to Kshs.47.64 million and comprised Kshs.42.87 million by the County Assembly and Kshs.4.77 million by the County Executive. The highest expenditure on foreign travel was incurred as summarised in Table 3.81.

Table 3.81: Summary of Highest Expenditure on Foreign Travel

Arm	No. of Officers Travelled	Date	Purpose	Destination	Amount
County Executive	1	30th November 2023-12th Dec 2023	COP-28 Summit	Dubai	1,000,000.00
County Executive	3	27th August-2nd Sept 2023	International Conference and 5th Pan African Forum for Youth in TVET	Ghana	878,782.00
County Executive	1	19th-30th June 2023	Operationalising Service Delivery Goals in Public Service -Arusha	Tanzania	827,120.00
County Executive	3	7th-17th Dec 2023	23rd EAC Trade Fair	Burundi	2,059,721.00
Kericho County Assembly	6	15th -21st July 2023	International Trade & Economic Development	Singapore	1,845,146.00
Kericho County Assembly	7	15th -21st July 2023	Leadership and Governance Conference	Dubai	1,753,064.00

Arm	No. of Officers Travelled	Date	Purpose	Destination	Amount
Kericho County Assembly	2	17-28th July 2023	Rotary international convection	Australia	2,555,903.00
Kericho County Assembly	3	26-30th July 2023	Youth spark emerging leaders' entrepreneurs conference	Ghana	579,384.00
Kericho County Assembly	2	26-2nd Aug 2023	East African Conference on Governance	Ethiopia	524,159.00
Kericho County Assembly	2	25-3rd Aug 2023	Library conference	Zimbabwe	2,444,580.00
Kericho County Assembly	1	29-10th Aug 2023	International Conference on post-pandemic	Ethiopia	452,600.00
Kericho County Assembly	3	15-22nd Sept 2023	Corporate leadership conference	Tanzania	2,694,946.00
Kericho County Assembly	4	16-21st Nov 2023	East African Summit	Tanzania	3,982,336.00
Kericho County Assembly	1	31-9th Nov 2023	Program on performance management system	UK	3,119,997.00
Kericho County Assembly	8	10-16th Dec 2023	Result-based Performance Conference	Singapore	7,909,549.00
Kericho County Assembly	8	10-16th Dec 2023	Culture and Heritage Conference	Dubai	9,616,685.00

Source: County Treasury and County Assembly

Included in the operations and maintenance costs is an expenditure of Kshs.10.04 million on garbage collection.

1.1.8 Development Expenditure

In the first half of FY 2023/24, the County incurred Kshs.222.79 million on development programmes, representing an increase of 43.9 per cent compared to FY 2022/23 when the County spent Kshs.125.05 million. The table below summarises development projects with the highest expenditure in the reporting period.

Table 3.82: Kericho County, List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	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	5,250,000.00	100
3	Education, Youth Affairs, Children, Culture and Social Services	Construction of a twin Workshop	Bureti Sub-County	4,982,000	4,982,000.00	100
4	Education, Youth Affairs, Children, Culture and Social Services	Construction of an Administration Block and Library	Chepseon Ward	4,899,080	4,899,080.00	100
5	Lands, Housing and Physical Planning	Development Grant to Kericho Municipal	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	Public Works, Roads, Transport and ICT	Construction and Rehabilitation of Baraka Kap Maina road	Kipchimchim	4,769,530.00	4,769,530.00	100
No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation status (%)

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 Stormwater Drainage in Kapkatet	Kapkatet	14,136,919.00	14,136,919.00	100

Source: Kericho County Treasury

1.1.9 Budget Performance by Department

Table 3.83 summarises the approved budget allocation, expenditure and absorption rate by departments in the first half of FY 2023/24.

Table 3.83: Kericho County, Budget Allocation and Absorption Rate by Department

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
County Assembly	882.80	77.99	494.70	-	492.10	-	99.5	-	55.7	-
Public Service Management	441.87	28.24	179.46	-	178.13	-	99.3	-	40.3	-
Governor's Office	137.05	-	63.79	-	60.21	-	94.4	-	43.9	-
County Public Service Board	71.31	-	27.82	-	27.22	-	97.8	-	38.2	-
Finance and Economic Planning	273.20	438.48	98.44	54.18	98.34	57.34	99.9	105.8	36.0	13.1
Health Services	2,752.47	283.79	902.55	-	903.13	-	100.1	-	32.8	-
Agriculture, Livestock and Fisheries	172.78	518.52	62.32	10.00	67.58	10.00	108.4	100.0	39.1	1.9
Education, Youth, Culture and Social Services	768.98	173.61	161.79	28.36	162.69	28.36	100.6	100.0	21.2	16.3
Public Works, Roads and Transport	98.32	590.44	45.97	94.02	44.22	90.70	96.2	96.5	45.0	15.4
Trade, Industrialization, Tourism, Wildlife and Co-operative Development	64.12	228.20	21.08	-	21.12	-	100.2	-	32.9	-
Environment, Water, Energy and Natural Resources	158.44	282.01	62.59	13.90	61.82	13.90	98.8	100.0	39.0	4.9
Lands, Housing and Physical Planning	90.49	67.02	42.80	22.50	42.14	22.50	98.5	100.0	46.6	33.6
Information, Communication and E-government	53.84	43.66	20.51	-	20.37	-	99.3	-	37.8	-
Strategic Intervention Phase 1	-	108.00	-	-	-	-	-	-	-	-
Strategic Intervention Phase 2	-	100.00	-	-	-	-	-	-	-	-
Total	5,965.67	2,939.97	2,183.83	222.96	2,179.09	222.79	99.8	99.9	36.5	7.6

Source: Kericho County Treasury

Analysis of expenditure by department shows that the Department of Lands, Housing and Physical Planning recorded the highest absorption rate of development budget at 33.6 per cent, followed by the Department of Education, Youth, Culture and Social Services at 16.3 per cent. The Department of County Assembly had the highest percentage of recurrent expenditure to budget at 55.7 per cent while the Strategic Intervention Phase

units did not report any expenditure.

1.1.10 Budget Execution by Programmes and Sub-Programmes

Table 3.84 summarizes the budget execution by programmes and sub-programmes in the first half of FY 2023/24.

Table 3.84: Kericho County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Original Estimates FY 2023/24 (Kshs.)		Actual Expenditure Jul - Dec 23 (Kshs.)		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expen- diture	Develop- ment Ex- penditure	Recurrent Expendi- ture	Develop- ment Expen- diture
County Coordination Services	County Coordination Services	137,051,145	-	60,213,075	-	44%	
		137,051,145	-	60,213,075	-	44%	
DEPARTMENT: FINANCE AND ECONOMIC PLANNING							
Administration, Planning and Support Services.	Administration Services.	231,136,530	83,735,659	87,724,527	57,339,884	38%	68%
Administration, Planning and Support Services.	Monitoring Budget Implementation and Reporting	28,687,985	6,379,644	7,486,680	-	26%	0%
Public Finance Management	Budget Formulation coordination and management	8,400,000	553,360,903	1,973,600	-	23%	0%
Audit Services	County Audit	4,975,639	3,000,000	1,158,200	-	23%	
		273,200,154	646,476,206	98,343,007	57,339,884	36%	9%
DEPARTMENT: AGRICULTURE, LIVESTOCK AND FISHERIES							
Policy, Strategy and Management of Agriculture	Development of Agricultural Policy, Legal & Regulatory framework.	53,301,163	-	8,858,545	10,000,000	17%	
Crop Development and Management	Agriculture Extension Services	58,894,485	496,837,574	57,460,908	-	98%	0%
Livestock Resource Management and Development	Livestock Disease Management and Control.	2,024,041	21,184,205	554,100	-	27%	0%
Livestock Resource Management and Development	Livestock Production and Extension Services	51,654,981	-	381,050	-	1%	
Fisheries development	Management and Development of Capture Fisheries	6,905,001	500,000	324,500	-	5%	0%
		172,779,671	518,521,779	67,579,102	10,000,000	39%	2%
DEPARTMENT: WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT							
Environment policy development and coordination	Planning Coordination Policy and Administrative Services	144,072,462	63,145,000	60,487,245	-	42%	0%
Water supply services	Rural Water Supply	14,365,228	218,860,274	1,337,500	13,899,863	9%	6%
		158,437,690	282,005,274	61,824,745	13,899,863	39%	5%

Programme	Sub-Programme	Approved Original Estimates FY 2023/24 (Kshs.)		Actual Expenditure Jul - Dec 23 (Kshs.)		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expen- diture	Develop- ment Ex- penditure	Recurrent Expendi- ture	Develop- ment Expendi- ture
DEPARTMENT: EDUCATION, YOUTH AFFAIRS, CULTURE AND SOCIAL SERVICES							
General Administration & Planning Services.	Policy Development and Administration	549,596,382	10,000,000	160,944,293		29%	
Basic Education	Early Childhood Development Education	216,382,852	89,573,270	750,000	28,357,815	0%	32%
Gender and Social Development	Social Welfare Services/Social Infrastructure Development	3,000,000	17,035,537	1,000,000	-	33%	0%
Youth development and empowerment services	Youth Development (YP) Training	-	57,000,000	-	-		0%
		768,979,234	173,608,807	162,694,293	28,357,815	21%	16%
DEPARTMENT: HEALTH SERVICES							
Curative Health	Administration and Planning	1,581,600,049	142,141,193	719,001,777	-	45%	0%
Curative Health	Hospital(curative) Services	-	-	-	-		
Preventive and Promotive Health	Preventive Medicine and Promotive Health	1,170,865,728	141,648,789	184,130,648	-	16%	0%
		2,752,465,777	283,789,982	903,132,425	-	33%	0%
DEPARTMENT: LANDS, HOUSING AND PHYSICAL PLANNING							
Administration and support services	General Administration and Planning	40,701,923	45,000,000	32,887,837	22,500,000	81%	50%
Housing Development and Human Resource	Housing Development	9,243,184	-	715,800	-	8%	0%
Land policy and planning	Development Planning and Land Reforms	34,395,730	22,022,942	8,382,574	-	24%	0%
Land policy and planning	Land Use Planning	6,152,443	-	149,250	-	2%	
		90,493,280	67,022,942	42,135,462	22,500,000	47%	34%
DEPARTMENT: PUBLIC WORKS, ROADS AND TRANSPORT							
Transport Management and Safety	General Administration Planning and Support Services	73,712,784	-	44,140,266	-	60%	
Infrastructure, Roads and Transport	Rehabilitation of Road	3,400,000	587,441,016	80,000	90,696,453	2%	15%
Infrastructure, Roads and Transport	Maintenance of Roads and Bridges/ Periodic Maintenance	21,206,317	3,000,000	-	-	0%	0%
		98,319,101	590,441,016	44,220,266	90,696,453	45%	15%

Programme	Sub-Programme	Approved Original Estimates FY 2023/24 (Kshs.)		Actual Expenditure Jul - Dec 23 (Kshs.)		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expen- diture	Develop- ment Expen- diture	Recurrent Expendi- ture	Develop- ment Expen- diture
DEPARTMENT: TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANAGEMENT							
Trade development and investment	Fair Trade Practices and Consumer Protection (weight & measures)	20,620,890	23,202,942	1,129,447	-	5%	0%
Trade development and investment	Administrative and Support Services.	37,619,414	200,000,000	19,773,808	-	53%	0%
Cooperative development and management	Cooperative Advisory & Extension Services.	-	-	-	-	0%	0%
Tourism development and marketing	Local Tourism Development.	5,882,961	5,000,000	215,400	-	-	0%
		64,123,265	228,202,942	21,118,655	-	33%	0%
DEPARTMENT: ICT AND E-GOVERNMENT							
Information & Communication Service	News and Information Services	53,836,604	-	20,370,790	-	38%	0%
Information & Communication Service	ICT and BPO development services	-	40,262,387	-	-	0%	0%
Youth development and empowerment services	Youth Development (YP) Training	-	3,400,000	-	-	0%	0%
		53,836,604	43,662,387	20,370,790	-	38%	0%
DEPARTMENT: COUNTY PUBLIC SERVICE BOARD							
Administration of Human Resources and Public Service	Establishment, Appointment, Discipline and Board Management.	71,312,544	-	27,222,382	-	38%	-
		71,312,544	-	27,222,382	-	38%	-
DEPARTMENT: PUBLIC SERVICE MANAGEMENT							
Administration of Human Resources and Public Service	General Administration, Planning and Support Services	294,637,612	28,241,257	161,996,494	-	55%	0%
Administration of Human Resources and Public Service	Human Resource Development	147,232,645	-	16,138,330	-	11%	-
		441,870,257	28,241,257	178,134,824	-	40%	0%
County Executive Grand Total		5,082,868,722	2,861,972,592	1,686,989,026	222,794,015	33%	8%
Speaker's office	Speaker's office	497,868,056	-	261,160,298	-	16	-
Clerk's Office	Clerk's Office	375,643,063	77,992,439	227,959,199	-	27	-
County Assembly Service Board	County Assembly Service Board	9,287,636	-	2,976,932	-	13	-
Total Expenditure	Total Expenditure	882,798,755	77,992,439	492,096,429	-	56%	0%
GRAND TOTAL		5,965,667,477	2,939,965,031	2,179,085,455	222,794,015	36.5%	7.6%

Source: Kericho County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: Agriculture Extension Services in the Department of Agriculture, Livestock and Fisheries at 98 per cent (Rec), General Administration and Planning in the Department of Lands, Housing and Physical Planning at 81 per cent (Rec), Administration Services in the Department of Finance and Economic Planning at 68 per cent (Dev) and General Administration Planning and Support Services at 60 per cent (Rec) of budget allocation.