



OFFICE OF THE CONTROLLER OF BUDGET

NANDI COUNTY
BUDGET IMPLEMENTATION
REVIEW REPORT

FOURTH QUARTER
FY 2012 /2013

AUGUST 2013

FOREWARD

It is my great pleasure to present the first Nandi County budget implementation review report covering the period between March and June 2013. This has been a critical transition period which was mainly facilitated by the Transition County Allocation of Revenue Act 2013 among others legislations. This Act was the principal policy instrument for allocating public resources amongst competing transitional needs across the County and holding to account the County Government for the revenues and expenditure which they exercise control.

The Constitution mandates the Office of Controller of Budget (OCoB); to prepare and publish quarterly reports on implementation of budgets of the National and County Governments as envisaged by Article 228 (6). Pursuant to this Article, the report shall be submitted to each house of parliament, National and County Executives. Further, the report shall be widely disseminated to the general public and other stakeholders.

Article 228 (4) of the Constitution mandates this Office to oversee the implementation of the budgets of both governments, which will entail regular monitoring and evaluation of governments' programmes and projects with the approved budgets as the yard stick. Public forums and social audit shall also form part of our monitoring and evaluation tools. Effective budget implementation is expected to be the panacea to county economic growth consequently improving standard of life of the citizenry in line with the social and economic pillars of Vision 2030. Product marketability is expected to improve, more jobs created leading to improved health and sanitation services. The realization of these objectives requires sound fiscal planning and implementation of credible policies to support economic growth and prudence in public finance management as stipulated in the Public Finance Management Act, 2012.

Finally, as the Office of Controller of Budget continues to execute its mandate, I am confident that this report will be useful in gauging the budget implementation and fostering the constitutional spirit of openness, accountability and public participation in the public finance management. I therefore urge the readers of this report to give their feedback which will inform the formulation of appropriate policies for prudent management of Nandi financial resources for better service delivery.



Mrs. Agnes N. Odhiambo
Controller of Budget

TABLE OF CONTENT

[FOREWARD](#) I

[Executive Summary](#) V

[Acronyms](#) VI

[1.0 INTRODUCTION](#)..... 1

[1.1 County Political Landscape](#) 1

[1.2 Socio, Economic and Demographic](#) 2

[2.0 COUNTY BUDGET IMPLEMENTATION SUMMARY](#)..... 3

[2.1.1 Locally Collected Revenue](#)..... 4

[2.1.2 Exchequer Issues](#) 5

[2.1.3 Transition Authority Transfer](#)..... 5

[2.1.4 Local Authority Transfer Funds](#) 5

[2.2 County Expenditure](#)..... 6

[2.2.2 Classification of County Expenditure](#) 7

[2.2.3 Expenditure from Local Revenue and LATF](#) 8

[3.0 DEPARTMENTAL REPORTS](#) 9

[3.1 County Assembly](#) 9

[3.1.1. Introduction](#) 9

[3.1.2 Key Priorities](#) 9

[3.1.3 County Assembly Allocation](#)..... 10

[Table 10: Department Allocation](#) 10

[3.2 County Executive](#) 10

[3.2.1 Key Priorities for the Department](#) 10

[Table 11: Department Allocation](#) 11

[3.3 Financial Management Services](#) 11

[Table 12: Department Allocation](#) 11

[4.0 CONCLUSIONS AND RECOMMENDATIONS](#)..... 19

4.1 Key Challenges	19
4.2 Recommendations	13
4.3 CONCLUSIONS	14
ANNEXES	15
Annex 1: Revenue Collections by Category (March to June 2013 in Kshs.)	15
Annex 2: EXPENDITURE RETURNS	17
ANNEX 3: Expenditure by Former Councils on Revenue Collections	20
MAP: NANDI COUNTY	21

FIGURES AND TABLES

Figures

Figure 1-Analysis of Revenue by Source from March-June 20133
Figure 2: Locally Revenue by Collection Entities from March –June 2013.....4
Figure 3: Comparison of Allocated Expenditure and Total Estimates (in Kshs Millions)7

Tables

Table 1: Distribution of County Assembly Wards 1
Table 2: Distribution of County Population per Division2
Table 3: Statement of County Revenue for the Period March-June 2013(Kshs.) 3
Table 4: Statement of Actual Revenue as at the end of June 2013(kshs.)4
Table 5: Summary of Exchequer Releases5
Table 6: Statement of the Exchequer Releases and Development Fund5
Table 7: County Expenditure 6
Table 8: Classification of County expenditure7
Table 9: Expenditure by Former Councils 8
Table 10: Department Allocation 10
Table 11: Department Allocation 11

Executive Summary

This is the first report on the budget implementation prepared by the Office of the Controller of Budget for the 2012/2013 financial year after the election of the new county governments. One of the functions of the office of the Controller of Budget (OCoB) as stipulated in the Constitution (**Article 228(4)**) is to oversee the implementation of the Budgets both at national and county governments. This function entails regularly undertaking monitoring and evaluation of programmes and projects both at the national and county level. The Constitution mandates this office to prepare and submit quarterly budget implementation reports to the legislature and executive. The Constitution further mandates the OCoB to publish and publicize the reports.

Having successfully concluded the general election in March 2013 that ushered in a new era of the devolved system, the March-June 2013 budget implementation report serves as a transitional one as captured in the Transition County Allocation of Revenue Act, which outlines the main purpose of the funds which include allocation for wages and administrations costs for the county executive and county assemblies.

The total revenue for the County for the period March-June 2013 was Kshs. 37.4 million (or 14.0 per cent of Total Revenue) while 70 per cent of the revenue were disbursement from the National Treasury in the form of Exchequer releases amounting to Kshs.179.1 million (or 70 per cent of the Total Revenue). Development Fund from Transition Authority amounted to Kshs. 61.6 million (or 22 per cent of the Total Revenue) which partially remain utilized during the period ending 30th June 2013.

During the March-June period the county total recurrent expenditure budget was Kshs.179.1 million. Of this amount, Kshs.176.5 million was appropriated by the county assembly while expenditure amounting to Kshs.83.4 was not appropriated. The county complied with section 136(2) of the PFM Act by surrendering Kshs.55.2 million to the County exchequer.

Finally, the county experienced several institutional and technical challenges that affected budget implementation during the period under review. These challenges can be mitigated by improving on the internal control systems in the county treasury to ensure that county funds are spend within the budget.

Acronyms

AIE	Authority to Incur Expenditure
CBK	Central Bank of Kenya
COB	Controller of Budget
FY	Financial Year
G-PAY	Government Payment System
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
LAIFOMS	Local Authority Integrated Financial Operations Management system
LASDAP	Local Authorities Service Delivery Action Plan
LATF	Local Authority Transfer Fund
OCOB	Office of the Controller of Budget
PMF Act	Public Financial Management Act, 2012
TA	Transition Authority

1.0 INTRODUCTION

Nandi County has a rich history, being the second administrative unit after Kiambu, established by the colonial government in the late 1890s. Nandi is located in the Northern part of the Great Rift Valley and shares its border with Uasin Gishu to the North and East, Kericho to the South East, Kisumu to the south, Vihiga to the South West and Kakamega to the West. It covers an area of 2884.2 km² with temperatures ranging from 15 ° C to 26° C and rainfall of between 1200 mm and 2000 mm per annum. Kapsabet Town is the administrative headquarter.

1.1 County Political Landscape

The County assembly is Composed of 30 Members of the County assembly elected across the six constituencies of the county. All elected MCAs are males. In view of this, 18 female members are expected to be nominated to ensure that the assembly meets the one third constitutional gender thresholds.

Table 1: Distribution of County Assembly Wards

Constituencies	Name of the County Assembly Wards	No. of Assembly Wards
Emngwen	Chepkumia, Kapkangani, Kapsabet, Kilibwoni	4
Nandi Hills	Nandi Hills, Chepkunyuk, Ollessos, Kapchorua	4
Aldai	Kabwareng, Terik, Kemeloi-Maraba, Kobujui, Kaptumo/Kaboi, Koyo/Ndurio	6
Tinderet	Songhor/Soba, Tinderet, Chemilil/Chemase, Kapsimotwo	4
Mosop	Chepterwai, Kipkaren, Kurgung/Surungai, Kabiyet, Ndalat, Kabisaga, Sangalo/Kebulonik	7
Chesumei	Chemundu/Kapng'etuny, Kosirai, Lelmoko/Ngechek, Kaptel/Kamoiywo, Kiptuiya	5
TOTAL		30

Source: *Independent Electoral and Boundaries Commission, 2012*

Nandi County is divided into six administrative districts: Nandi North, Nandi East, Nandi Central, Nandi South and Tinderet.

1.2 Socio, Economic and Demographic

The main economic activities include agriculture with its undulating green table of tea plantations being a major source of income in the region. Residents also venture in maize, sugarcane, dairy and Horticulture production. Tourism is also an economic activity especially the Koitalel arap Samoei mausoleum in Nandi Hills which is an attraction site for visitors who want to view the Nandi community artifacts and the rich culture of the community. Other tourist attractions in the county include; Bonjoge Game Reserve, Chepkiit Waterfalls and Kingwai swamp.

Various events such as safari rally competitions, prestigious golf tournaments and cross country running competitions regularly bring a number of visitors to the county among them international athletes and sporting enthusiasts. The county also hosts both Kenyan and foreign athletes and cyclists who come to the region for high altitude training. There is great potential to develop sports tourism out of these products.

The 2009 National Population and Housing Census report estimates the County population at 752,965 spread across its six sub-counties namely Mosop, Chesumei, Emgwen, Aldai, Nandi Hills and Tinderet.

Table 2: Distribution of County Population per Division

Division	Population	Urban Population	Headquarters
Aldai	96,220	200	Kobujui
Kabiyet	43,367	751	Kabiyet
Kapsabet	125,115	16,942	Kapsabet
Kaptumo	26,787	150	Kaptumo
Kilibwoni	62,692	116	Kilibwoni
Kipkaren	52,753	0	Kipkaren Salient
Kosirai	35,383	957	Mosoriot
Nandi Hills	77,514	3499	Nandi Hills
Tinderet	58,925	0	Maraba

Source:KNBS(1999)

1.2.1 Challenges facing the county

- i. Poor road Network
- ii. Unemployment among the Youth and women
- iii. Lack of water
- iv. Lack of title deeds for land
- v. The squatters problem
- vi. Lack of Training facilities for athletics

2.0 COUNTY BUDGET IMPLEMENTATION SUMMARY

The County Government for the period under review raised a total of Kshs. 278, 077,224 while the recurrent expenditure amounted to Kshs. 176, 512,272.

2.1 County Revenue

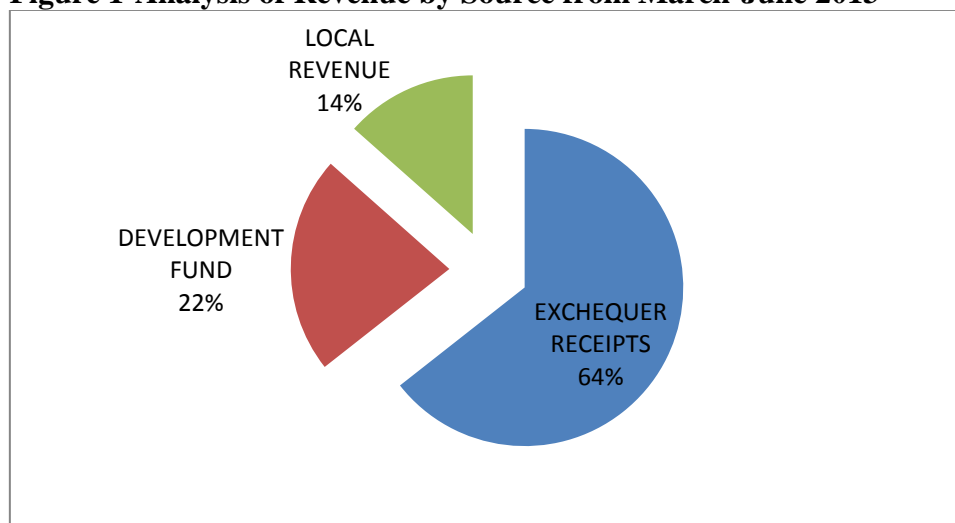
The total revenue received by the county was Kshs. 278,077, 224 comprising of Kshs. 179,079,113 from Exchequer releases, Kshs. 37,405,911 from locally collected sources (Nandi County Council, Kapsabet Town and Nandi Hills Town) and Kshs.61, 592,200 from Transition Authority.

Table 3: Statement of County Revenue for the Period March-June 2013(Kshs.)

CATEGORY OF REVENUE	Amount
Exchequer Releases	179,079,104
Development and Infrastructure	61,592,200
Local Revenue	37,405,911
TOTAL REVENUE	278,077,224

Source: County Treasury

Figure 1-Analysis of Revenue by Source from March-June 2013



Source: Office of the Controller of Budget

The county received 64 per cent of its revenue from the Exchequer while 22 per cent from the Transitional Authority in the form of development fund and local revenue only constitute mere 14 per cent of the total revenue within the period March-June 2013.

2.1.1 Locally Collected Revenue

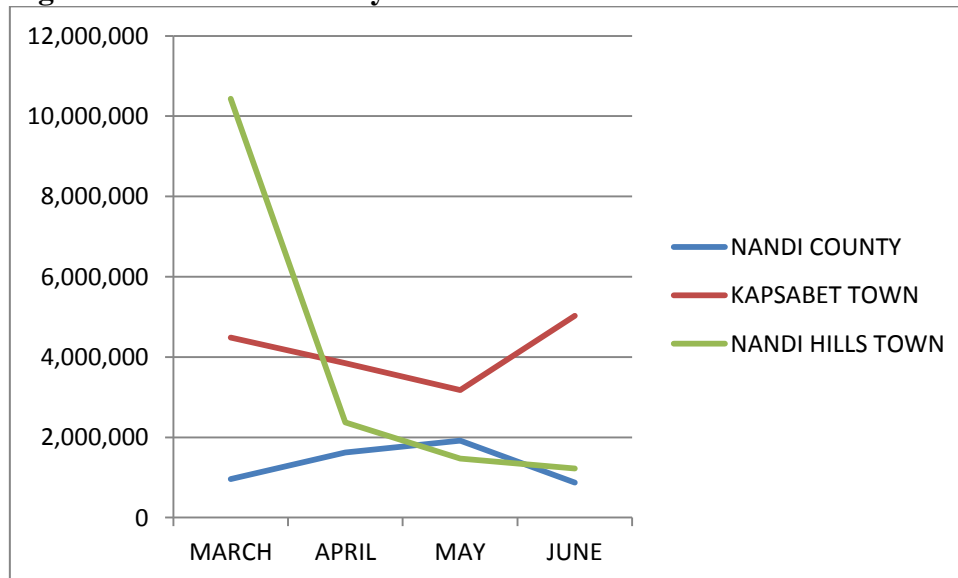
During the Transition period from March-June 2013, the main local authorities that received locally collected revenue were Kapsabet Municipal, County Council of Nandi and Town Council of Nandi Hills.

Table 4: Statement of Actual Revenue as at the end of June 2013(kshs.)

REVENUE ENTITY	MARCH	APRIL	MAY	JUNE	TOTAL
NANDI COUNTY	957,336	1,624,616	1,921,038	870,733	5,373,723
KAPSABET TOWN	4,484,217	3,845,517	3,177,154	5,028,498	16,535,386
NANDI HILLS TOWN	10,434,020	2,373,007	1,467,875	1,221,900	15,496,802
TOTAL	37,405,911				

Source: County Treasury

Figure 2: Local Revenue by Collection Entities from March –June 2013



Source: Office of the Controller of Budget

The Former Municipal of Kapsabet collected the largest share of revenue during the period March-June, 2013 as compared to other former councils as shown in Graph 2 above.

2.1.2 Exchequer Issues

The county received 100 percent of its revenue allocation from National Treasury equivalent to a total of Kshs. 179,079,104. The exchequer release for the month of June 2013 amounted to Kshs. 107,447,459 representing 60 per cent of the total exchequer release to the county.

Table 5: Summary of Exchequer Releases

DATE	DETAILS	AMOUNT	Percentage (per cent)
17.04.2013	EXCHEQUER RELEASES	71,631,645	40.00
17.06.2013	EXCHEQUER RELEASES	53,723,734	30.00
28.06.2013	EXCHEQUER RELEASES	53,723,734	30.00
	TOTAL EXCHEQUER	179,079,113	100.00

Source: County Treasury

The Office of the Controller of Budget approved exchequer issues of Kshs. 179.1 Million for recurrent expenditure for the period 5th March 2013 to 30th June 2013 against an approved budget of Kshs. 179.1 Million, which represents 100 per cent of the expenditure estimates.

2.1.3 Transition Authority Transfer

The county Treasury also received Development Fund of Kshs.61, 592,200 from the TA to cater for capital expenditure. The county government spent a partial amount on development programs through an A.I.E.

Table 6: Statement of the Exchequer Releases and Development Fund

Revenue	Amount
Development	61,592,200

Source: County Treasury

2.1.4 Local Authority Transfer Funds

The former County council (Nandi Hills, Kapsabet and Nandi County Council) did not receive any LATF funds for the last four months of the FY 2012/2013. The amount was supposed to be utilized in the completion of the on-going projects for the FY 2012/2013.

2.2 County Expenditure

The County spent a total of Kshs.176, 512,272 on recurrent out of Kshs. 179,079,165 allocated to the County for the period March- June 2013. This represented 98.6 per cent absorption rate on recurrent expenditure.

During the Transition period (March-April), Kshs.83, 416, 683 was spent on Salaries, Maintenance, Operations and Capital expenditure costs which were not appropriated by the former local authorities.

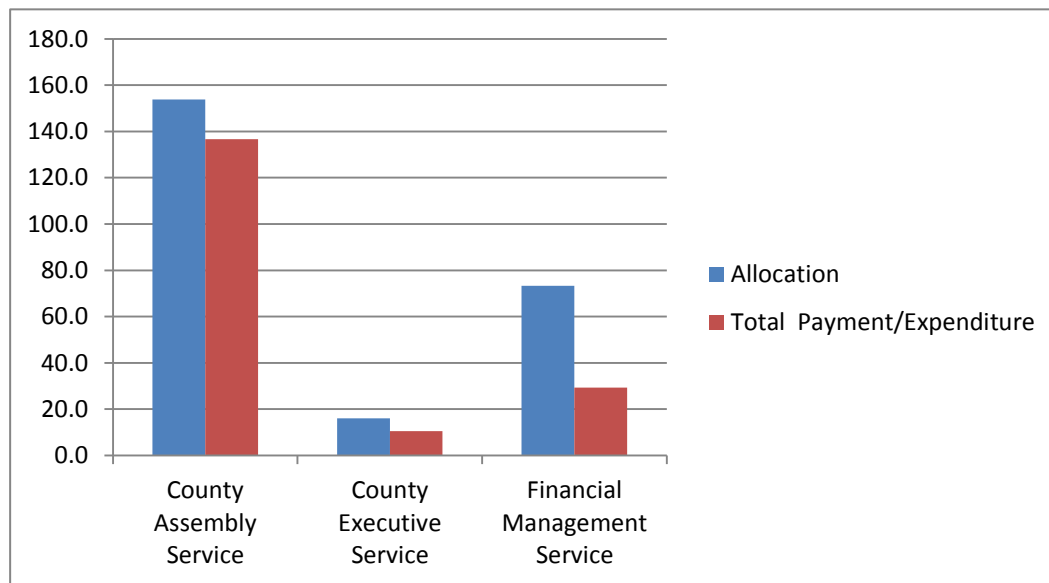
The three spending units during the period under review were County assembly services, County Executive services and Financial Management services. Table 7 below shows a breakdown of the expenditure and absorption rate of the spending units in the County.

Table 7 and figure 3 below shows that the County assembly has the highest absorption rate at 89.0 per cent followed by the County Executive services at 66.0per cent while the lowest was Financial Management Services at 40.0per cent for the period under review.

Table 7: County Expenditure

No.	Item Details	Allocation	Total Expenditure	Rate of Absorption (%)	Balance
001	County Assembly Service	153,768,397	136,659,032	89.0	17,109,365.
002	County Executive Service	15,988,571	10,500,807	66.0	5,487,764
003	Financial Management Service	73,322,136	29,352,433	40.0	66,566,832
	GRAND TOTAL	243,079,104	176,512,272	73.0	66,566,832

Source: County Treasury

Figure 3: Comparison of Allocated Expenditure and Total Estimates (in Kshs Millions)

Source: Office of the Controller of Budget

2.2.2 Classification of County Expenditure

Table 8 shows the analysis of expenditure in terms of Personnel salaries, Acquisition of Non-Financial Assets and Use of Goods.

Table 8: Classification of County expenditure

N0	CLASS	EXPENDITURE
1	Personnel (Salaries)	118,050,876.00
2	Acquisition of Non- Financial Assets	48,195,916.25
3	Use of Goods	10,265,480.00
Total		176,512,272.25

Source: County Treasury

The table above indicates a considerable proportion of the fund received (67per cent) from exchequer issues was spent on salaries and allowances.

2.2.3 Expenditure from Local Revenue and LATF

The total revenue collected from local sources and LATF was Kshs. 120.161 million out of which the former council spent Kshs. 83.417 million. Table 9 shows the expenditure by the councils for the March-June period.

Table 9: Expenditure by Former Councils

Former Council	March-13	April-13	May-13	June-13	Total
Municipal of Kapsabet	8,535,848	3,255,235	0	0	11,791,083
County Council of Nandi	63,404,064	4,531,173	0	0	67,935,237
Nandi Town Council	2,540,389	1,149,974	0	0	3,690,363
Total	74,480,301	8,936,382	0	0	83,416,683

Source: Former Councils

The Local Government Act (Cap 265) which anchored the revenue raising and spending powers of the Local Authorities was repealed after the first election under the Constitution of Kenya, 2010 as provided by Section 134 of the County Government Act of 2012. Though the County Government Public Finance Management Transition Act of 2013 has sustained the revenue raising powers of the counties for the financial year 2012/13 under section 22, the authority to spend has not been continued. In view of the above, it was unconstitutional for defunct local authorities to continue spending from their accounts.

3.0 DEPARTMENTAL REPORTS

The county in the period March-June 2013 had three department/units which included County assembly services County Executive services and Financial Management services.

3.1 County Assembly

Nandi County Assembly has 30 elected Members and expects to nominate 16 members. The County Assembly is the legislative authority of the County and its role is clearly spelt out in Article 185 of the Constitution and Section 8 of the County Governments Act.

3.1.1. Introduction

During the period March-June 2013 the County Assembly Service undertook Capacity building training, Payment of employees' salaries, Administrative costs, Purchase of Hansard and equipment. The role of the county assembly is to pass bills and approve budgets and check the county executive.

3.1.2 Key Priorities

In respect to budget implementation, the county assembly priority is to ensure they oversee prudent public financial management in the county. County Assembly has a role of approving the budget and expenditure of the County Government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 (Principles of public finance) and 203(Equitable share and other financial laws) of the Constitution.

3.1.3 County Assembly Allocation

County Assembly was allocated Kshs. 125,467,447.00 for the period under review and spent Kshs. 118,050,876.00 representing 94.0 per cent absorption. This expenditure includes the payment of salaries of the 166 former local authorities' employees. Table 9 below shows a breakdown of the allocations and expenditure levels of the county assembly.

Table 10: Department Allocation

County Assembly	Allocation	Expenditure	Performance (%)
Personnel salaries	125,467,447	118,050,876	94.0
Recurrent Expenditure	28,300,950	18,608,156	66.0
Development Expenditure	Nil	Nil	
Total	153,768,397	136,559,020	89.00

Source: County Treasury

Note: The Expenditure for the County Assembly include the salaries for 166 employees of the former local authorities.

3.2 County Executive

The executive authority of the county is vested in the county executive as outlined in Article 179 of the constitution. They exercise the powers conferred by section 35 of the County Government Act 2012. Upon vetting and approval by the county assembly the Governor appointed ten executive members of the Nandi County Government.

3.2.1 Key Priorities for the Department

Functions of the executive committee as envisaged in section 36 of the County Government Act, 2012 include implementing laws of the county assembly, co-ordinates the function of the county administration and its department and also provide the county assembly with comprehensive reports concerning the matters under the control of the county executive committee. The table below indicates that a total Kshs.10, 500,807 was spent on recurrent and Kshs. 15,898,262.00 on development expenditure.

Table 11: Department Allocation

	Allocation(Budget)	Expenditure	Performance (%)
Personnel salaries	Nil	Nil	
Operations Exp.	15,988, 571	10,500,807	66.0
Sub Total	15,988, 571	10,500,807	66.0
Development	61,592,200	15,898,262	26.0

Source: County Treasury

3.3 Financial Management Services

The department is in charge of facilitating other departments in terms of financial services and advisory service on issues of monetary aspect. The department which represents County Treasury was allocated Kshs. 79,322,136 for recurrent activities. The County treasury spent Kshs. 29,352,433 representing 40.0 per cent absorption.

Table 11: Department Allocation

	Allocation	Expenditure	Performance
Personnel	Nil		
Recurrent Operations	79,322,136	29,352,433	40.0 per cent
Development	Nil	Nil	Nil

Source: County Treasury

4.0 CONCLUSIONS AND RECOMMENDATIONS

4.1 Key Challenges

- i. Delay in the rolling of IFMIS, G-PAY and the ICT equipment with poor Internet connectivity.
- ii. Low absorption rate of funds thereby delaying service delivery to the citizen.
- iii. Delay in the releasing of the last batch of the LATF funds thereby stalling progress of capital projects.
- iv. Understaffing at the County Treasury where currently there are only four employees. This is likely to affect service delivery to the county.
- v. Lack of a structured monitoring framework for budget implementation by the county government resulting in poor absorption of the project resources.
- vi. Low revenue collection especially the Kiborgok Tea Farm where the revenue collected is minimal compared to the per acreage tea in other farms across the tea sector.

4.2 Recommendations

- i. Revenue and Tax collection system should be reformed to curb revenue leakages and ensure the revenue structure does not duplicate the revenue stream.
- ii. Introduction of Quarterly targets for revenue in order to be in line with the Budget reporting and implementation aspect. This will ensure that revenue targets are met with ease within the financial year.
- iii. Revenue profiling, analysis and mapping should be undertaken in order to capture all revenue stream within the county. This will improve local collections and reduce the county over-reliance on the exchequer releases.
- iv. There is need to identify priority programs for inclusion in the Budget and rationalize expenditure on non-core activities to focus more on those activities that contribute to the development of the county.
- v. Rationalization of the Revenue collection points in order to ensure maximum collection with cost effective measures. The Kiborgok Tea farm revenue should be maximized in order to ensure more revenue is collected all the time with effective cost.
- vi. There is need to put a caveat on the allocation for various expenditure by the spending units i.e. formula for sharing resources between the county assembly and the executive in order to ensure the funds are utilized on capital expenditure to the benefit of the citizen in the county.
- vii. The county should ensure all outstanding Account Receivables (owed to former councils) are paid out to ensure the county get its revenue by reminding all defaulters to pay within a specified period.

4.3 CONCLUSIONS

The county government has made efforts to ensure that local revenue is banked at the County Revenue Fund (Equity Bank Account) and swapped to CBK (County Exchequer Account). It has also complied with section 136(2) of the PFM Act, by surrendering the unspent funds (Kshs. 55.2 million) to the County Revenue Fund. The County also complied with the various budget process timeline as set by the constitution and the PFM act whereby the Governor assented to the Appropriation Bill together with the General Warrant Certificate and the Budget was passed and approved by 30th of June 2013.

From the analysis of the Budget for 2013/2014, Recurrent Expenditure was Kshs. 1,812,154,717 (50.1per cent) while Development Expenditure was Kshs. 1,804,175,573 of the Total Budget of Kshs. 3,616,330,290(49.9per cent).

Nandi County is endowed with natural resources that if managed well, can generate adequate income to fund development programs.

ANNEXES

Annex 1: Revenue Collections by Category (March to June 2013 in Kshs.)

REVENUE ANALYSIS BY SOURCE	Mar-13	Apr-13	May-13	Jun-13	TOTAL
Business Permit	12,115,040	3,711,356	1,961,108	1,887,191	19,674,695
S.B.P Application Fees	91,875	189,525	110,465	155,350	547,215
Auction Fees	54,400	52,080	166,200	194,340	467,020
Cess	767,051	261,318	196,963	131,018	1,356,350
Survey Fees	-	2,400	3,000	3,000	8,400
Barter Market Fees	310,660	502,060	413,820	549,090	1,775,630
Hire of Council Facilities	4,000	189,000	53,000	9,000	255,000
Extract of Minutes	200	200		200	600
Parking Fees	693,750	1,575,240	1,655,655	1,375,460	5,300,105
Education Related Revenue	9,000	10,140	31,860	9,000	60,000
Land Rates	606,994	522,869	926,809	95,253	2,151,925
Advertisement	13,000	4,000	14,300	3,500	34,800
Ground Rent	33,977	14,980	51,495	19,412	119,864
House and Stall Rents	369,610	406,130	473,153	533,130	1,782,023
Miscellaneous	766,713	204,252	382,239	400,767	1,753,971
Defaulters	2,000		4,000		6,000
Building Fees	16,103		3,500	22,000	41,603
Administrative Services Fees	2,000	1,000			3,000
Technical services Fees	9,000	10,000			19,000
Enforcements	10,200		6,500	21,520	38,220
Motor Bike Fee		186,590	112,000	289,900	588,490
Sale of Tender Documents				1,422,000	1,422,000
TOTAL	15,875,573	7,843,140	6,566,067	7,121,131	37,405,911

Source: County Treasury

Annex 2: EXPENDITURE RETURNS

ITEM	TITLE	ALLOCATION	PAYMENTS	BALANCES
2,110,116	SALARIES	61,467,447	54,050,876	7,416,571
2,110,117	SALARY ADVANCES/ ARREARS	64,000,000	64,000,000	-
COUNTY ASSEMBLY SERVICES				
2,110,116	ALLOWANCES (SITTING)	7,040,000	6,339,266	700,734
2,210,301	TRAVELLING ALLOWANCES-CIVIC	7,000,000	6,730,850	269,150
2,210,801	CATERING SERVICES	1,305,950	600,000	705,950
2,210,401	FUEL COST AND OILS-VEHICLES	1,200,000	1,200,000	-
2,210,502	PRINTING AND ADVERTISING	1,200,000	-	1,200,000
2,211,101	GENERAL OFFICE STATIONERY	380,000	125,000	255,000
3,111,009	PURCHASE OF EQUIPMENT	1,000,000	-	1,000,000
2,111,003	AIR CONDITIONERS,FANS	150,000	-	150,000
3,110,302	REFURBISHMENT OF COUNTY ASSEMBLY	1,500,000	-	1,500,000
3,110,303	FURNITURE	3,000,000	-	3,000,000
3,110,304	CAPACITY BUILDING	3,525,000	3,500,240	24,760
3,110,305	PRINTING AND PHOTOCOPIES	1,000,000	112,800	887,200
	TOTAL	153,768,397	136,659,032	17,109,365
COUNTY EXECUTIVE SERVICES				
2,210,201	TRAVEL COST	7,000,000	6,981,297	18,703
2,210,801	CATERING SERVICES	1,748,571	404,510	1,344,061
3,110,302	REFURBISHMENT OF BUILDINGS	3,000,000		3,000,000
2,210,901	HIRE OF HOUSING	1,000,000	-	1,000,000
2,210,902	HIRE OF VEHICLES	3,240,000	3,115,000	125,000
	TOTAL	15,988,571	10,500,807	5,487,764
FINANCE MANAGEMENT SERVICES				
2,210,201	TELEPHONE	940,000	240,500	699,500

Office of the Controller of Budget

2,210,202	PUBLIC HOLIDAYS	50,000	-	50,000
2,210,203	COURIER AND POSTAL SERVICES	100,000	19,460	80,540
2,210,301	TRAVEL COSTS	4,240,000	4,240,000	-
2,210,502	PRINTING PUBLISHING AND ADVERTISEMENT	3,000,000	2,407,730	592,270
2,210,801	CATERING SERVICES	912,136	205,397	706,739
2,210,802	BOARD MEETINGS	400,000	376,910	23,090
2,211,101	GENERAL SUPPLIES	220,000	209,208	10,792
2,211,102	SUPLLIES AND ACCESSORIES FOR COMPUTERS	600,000		600,000
2,210,903	HIRE OF OFFICE	1,200,000	-	1,200,000
2,210,904	INTER-COM	600,000	-	600,000
2,210,905	ELECTRICITY,WATER AND CONSERVANCIES	640,000	471,544	168,456
2,210,906	FUEL, OILS AND LUBRICANTS	5,600,000	4,473,145	1,126,855
2,210,701	BURSARIES	10,612,000	1,208,000	9,404,000
2,210,702	CAPACITY BUIDING AND TRAINING	3,525,000	3,438,980	86,020
2,210,703	DONATIONS AND CONTRIBUTIONS	1,000,000	786,000	214,000
2,210,704	EMERGENCY AND SPECIAL PROGRAMS	4,000,000	2,228,840	1,771,160
2,220,101	MAINTENANCE OF VEHICLES	2,000,000	1,315,330	684,670
222,103	INSURANCE	1,700,000	1,487,139	212,861
2,220,104	AUDIT/LEGAL FEES	1,150,000	649,600	500,400
2,220,202	MAINTENANCE OF EQUIPMENTS	200,000	-	200,000
2,220,203	OFFICE MAINTENANCE	729,000	94,650	634,350
3,110,302	REFURBISHMENT OF BUILDINGS	2,000,000		2,000,000
3,111,009	PURCHASE OF EQUIPMENTS(OFFICE)	1,000,000	-	1,000,000

Office of the Controller of Budget

3,111,001	PURCHASE OF FURNITURE	6,500,000		6,500,000
3,111,002	PURCHASE OF COMPUTERS	2,400,000		2,400,000
3,110,701	PURCHASE OF MOTOR VEHICLES	11,132,000	5,500,000	5,632,000
3,110,901	ROAD GRADING/GRAVELLING	6,872,000	-	6,872,000
	TOTAL	73,322,136	29,352,433	43,969,703
	GRAND TOTALS	243,079,104	176,512,272	66,566,832
	INFRASTRUCTURE AND HANSARD EQUIPMENTS	61,592,200	15,898,262	45,693,938

Source: County Treasury

ANNEX 3: Expenditure by Former Councils on Revenue Collections

MUNICIPAL COUNCIL OF KAPSABET			
	MARCH	APRIL	TOTAL
PERSONNEL	5,021,072		5,021,072
OPERATIONS	834,372	2,499,135	3,333,507
MAINTAINANCE	274,328	101,400	375,728
CAPITAL EXPENDITURE	2,406,076	654,700	3,060,776
TOTAL EXPENDITURE	8,535,848	3,255,235	11,791,083
COUNTY COUNCIL OF NANDI			
PERSONNEL	7,407,801		7,407,801
OPERATIONS	28,138,290	2,442,583	30,580,873
MAINTAINANCE	1,897,151	1,047,977	2,945,128
CAPITAL EXPENDITURE	25,960,822	1,040,613	27,001,435
TOTAL EXPENDITURE	63,404,064	4,531,173	67,935,237
TOWN COUNCIL OF NANDI HILLS			
PERSONNEL	2,540,389		2,540,389
OPERATIONS		943,474	943,474
MAINTAINANCE		6,500	6,500
CAPITAL EXPENDITURE		200,000	200,000
TOTAL EXPENDITURE	2,540,389	1,149,974	3,690,363
TOTAL EXPENDITURE FOR THE FORMER LOCAL AUTHORITIES	74,480,301	8,936,382	83,416,683

Source: Former Local Authorities

MAP: NANDI COUNTY

