

364

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Ref. COB/SEN/002/Vol.2(44)

21<sup>st</sup> August, 2020

**Mr. Jeremiah Nyegenye, CBS**  
Clerk of the Senate  
Parliament Buildings  
NAIROBI



Dear *Mr. Nyegenye,*

**RE: SPECIAL BUDGET REVIEW IMPLEMENTATION REPORT ON UTILIZATION OF FUNDS BY COUNTY GOVERNMENTS TOWARDS COVID-19 INTERVENTIONS FOR THE PERIOD FROM 13<sup>TH</sup> MARCH, 2020 TO 31<sup>ST</sup> JULY, 2020**

Reference is made to the letter from the Senate Ref: SEN/12/4/AC-COVID19/2020(58) dated 4th August, 2020 which stated that the Ad Hoc Committee on COVID-19 resolved at its 73rd sitting to request from the Controller of Budget, a Special Budget Review Implementation Report on utilization of funds by County Governments towards COVID- 19 interventions.

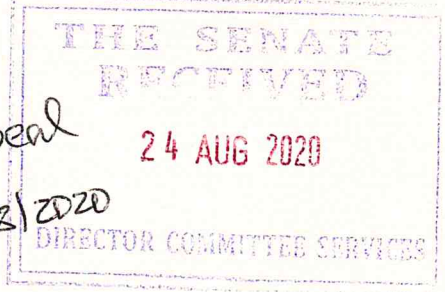
Forwarded herewith, please find the Special Budget Review Implementation Report on Utilization of Funds by County Governments towards Covid-19 Interventions for submission to the Senate Ad Hoc Committee on COVID-19. The report covers the period from 13<sup>th</sup> March 2020 to 31<sup>st</sup> July, 2020.

Yours *Sincerely,*  
*Margaret*

**Dr. Margaret Nyakang'o**  
**CONTROLLER OF BUDGET**  
(Encl.)

① **DCOM**  
Please deal  
Deputy Clerk, Senate  
Date 24 / 08 / 2020

② C-AI - AdHoc-Covid  
For the Committee Deal  
24/08/2020





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## **SPECIAL BUDGET REVIEW IMPLEMENTATION REPORT ON UTILIZATION OF FUNDS BY COUNTY GOVERNMENTS TOWARDS COVID-19 INTERVENTIONS**

### **PRESENTATION TO THE SENATE AD HOC COMMITTEE ON COVID-19**

**21<sup>st</sup> AUGUST 2020**

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## ACRONYMS

<b>CBK</b>	Central Bank of Kenya
<b>CECM</b>	County Executive Committee Member
<b>COB</b>	Controller of Budget
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CRF</b>	County Revenue Fund
<b>DANIDA</b>	Danish International Development Agency
<b>FY</b>	Financial Year
<b>KDSP</b>	Kenya Devolution Support Programme
<b>KEMRI</b>	Kenya Medical Research Institute
<b>Kshs</b>	Kenya Shillings
<b>MOH</b>	Ministry of Health
<b>OCOB</b>	Office of the Controller of Budget
<b>PPE</b>	Personal Protective Equipment

## **1 INTRODUCTION**

The Office of the Controller of Budget (OCOB) is established under Article 228 of the Constitution of Kenya, 2010. It is mandated to oversee implementation of the budgets of the National and County Governments by authorizing withdrawals from public funds under Articles 204, 206 and 207, and reporting on the implementation of the budgets every four months.

This special budget implementation report is prepared for the Senate Ad Hoc Committee on COVID-19 in line with Article 254 (2) of the Constitution which requires the OCOB to prepare special reports at any time as may be required by the President or Parliament. The report is prepared in response to a letter from the Senate Ref: SEN/12/4/AC-COVID19/2020(58) dated 4<sup>th</sup> August 2020 which specified that the Ad Hoc Committee on COVID-19 Situation had resolved at its 73<sup>rd</sup> Sitting held on Wednesday, 29<sup>th</sup> July 2020, to request from the Controller of Budget, a Special Budget Review Implementation Report on the utilization of funds by County Governments towards COVID- 19 interventions. The report covers the period from 13<sup>th</sup> March 2020 when the first COVID-19 case was reported in Kenya, to 31<sup>st</sup> July 2020 and provides an overview of utilization on COVID-19 funds by County Governments. Due to the short time-frame for the report, the figures are based on self-reporting by County Governments on how the funds for COVID-19 were received and utilized during the period under review.

The structure of the report is as follows: Chapter one captures the introduction while chapter two provides an analysis of the counties' cumulative funds and expenditure on COVID-19. The funds are summarized into funding from the National Government, Grants from Development Partners and County own contributions. Chapter three presents specific information on utilization of funds by county governments towards COVID-19 interventions. The key issues identified by the OCOB in the utilization of the COVID-19 funds and appropriate recommendations are provided in chapter four. Finally, the conclusion is offered in chapter five.

## 2 ANALYSIS OF COUNTIES' CUMULATIVE FUNDS AND EXPENDITURE ON COVID-19

### 2.1 Introduction

This chapter presents the analysis of aggregated county funds and expenditure on COVID-19 from 13<sup>th</sup> March 2020 when the first COVID-19 case was reported in Kenya, to 31<sup>st</sup> July 2020. The basis of this report is self-reporting by the County Governments on the utilisation of COVID-19 funds during the period under review.

### 2.2 Overall Revenue Out-turn

The total funds that were available from 13<sup>th</sup> March to 31<sup>st</sup> July 2020 to the County Governments for COVID-19 interventions amounted to **Kshs.13.1 billion**. This amount consisted of Kshs.5 billion from the National Government through the Ministry of Health (MOH) for COVID-19 towards quarantine and isolation expenditure, Kshs.2.36 billion from the National Government through (MOH) for allowances for Front Line Health Care Workers, Kshs.350 million from DANIDA as a grant support Level 2 and 3 Health Facilities to fight the pandemic, and Kshs.5.39 billion from county own funds (Refer to Annex 1). This report does not include the funds received directly by County Governments as donations.

Counties which had the highest funds allocated for COVID-19 activities were Turkana, Nakuru and Nairobi City at Kshs.858.19 million, Kshs.603.13 million and Kshs.576.67 million. Those with the lowest budget allocations were Lamu at Kshs.37.96 million, Tana River at Kshs.71.08 million and Taita Taveta at Kshs.76.79 million.

### 2.3 Overall Expenditure Analysis

The total expenditure by County Governments during the period was **Kshs.3.43 billion** and translated to an absorption rate of 33.2 per cent. The absorption rate is calculated as a percentage of actual expenditure to budgeted amount for COVID-19 during the period.

Counties which reported the highest expenditure were Nakuru at Kshs.311.97 million, Wajir at Kshs.255.33 million and Kiambu at Kshs.245.94 million. Seven Counties, namely, Bomet, Embu Kirinyaga, Lamu, Mandera, Marsabit and Nairobi City, did not report any expenditure towards COVID-19 interventions. Mombasa County had not provided a report on the utilization of COVID-19 funds by the time of finalizing this report.

A detailed analysis of the utilization of COVID-19 funds by each county is provided in chapter three.



### 3 UTILIZATION OF FUNDS BY COUNTY GOVERNMENTS TOWARDS COVID-19 INTERVENTIONS

#### 3.1 Introduction

This section provides individual County reports on the utilization of funds towards COVID-19 interventions from 13<sup>th</sup> March 2020 to 31<sup>st</sup> July 2020. The basis of this report is self-reporting by County Governments on the utilisation of COVID-19 funds during the period under review. The 47 County Governments are presented in alphabetical order.

#### 3.2 County Government of Baringo

Table 1 shows the implementation status on the utilization of COVID-19 funds from 13<sup>th</sup> March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020 by Baringo County.

**Table 1: Baringo County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grant from the National Government for (COVID-19)	84,341,000	84,341,000	84,341,000	-	-
The grant from the National Government for (Frontline Health care workers Allowances)	-	44,985,000	-	-	-
Donor Funds ( DANIDA Grant )	-	5,670,000	-	-	-
County Own Contribution for (County Initiative)	190,000,000	190,000,000	131,000,000	105,533,452	80.6
<b>Total</b>	<b>274,341,000</b>	<b>324,996,000</b>	<b>215,341,000</b>	<b>105,533,452</b>	<b>49.0</b>

The County grant for COVID-19 of Kshs.84,341,000 was requested through the OCOB and transferred to the Special Purpose Account held at Central Bank of Kenya (CBK) and has not been utilized as of 31<sup>st</sup> July 2020.

During the period, the County spent Kshs.105.53 million from its contribution as shown in Table 2.

**Table 2: Baringo County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the Expenditure item	Amount spent (Kshs)
1.	Purchases of Emergency foodstuffs to Vulnerable groups in across sub-counties -(3,663 bags of maize & 1,326 bags of beans)	39,478,820

S/No.	Description of the Expenditure item	Amount spent (Kshs)
2.	Purchases of Personnel Protective Equipment /Gears	39,462,200
3.	Fuels, Oils, Lubricants, Repairs and Logistics( Ambulances & Water boozers Engines)	10,023,640
4.	Purchase of water tanks/ cans and supply water across sub-counties -(25000 Assorted tanks with a capacity of 500 /5000 litres)	8,334,220
5.	Allowances to Frontline Health Care Workers in the containment of COVID-19 pandemic across the county	8,234,572
	<b>Total</b>	<b>105,533,452</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 3: Baringo County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the Expenditure item	Amount Committed (Kshs)
1.	Identification and renovation of Isolation Centers	68,500,000
2.	Supply of Medical Drugs and Non-Pharmaceutical Medical Items	15,000,000
3.	Supply of Personnel Protective Equipment /Gears	14,040,000
4.	Allowances to Front line Health Workers on COVID-19 response	7,393,100
5.	Repairs and Maintenance of vehicles (Ambulances and water boozers engines)	2,000,000
	<b>Total</b>	<b>106,933,100</b>

### 3.3 County Government of Bomet

Table 4 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020 by Bomet County.

**Table 4. Bomet County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government –COVID-19 Grant	115,197,000	115,197,000	-	-	-
Grants from the National Government ( Allowance for Front Line Health Care Workers)	-	31,470,000	-	-	-
DANIDA grant	-	6,615,000	6,615,000	-	-

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
<b>Total</b>	115,197,000	153,282,000	6,615,000	-	-

The County allocated Kshs.115.2 million in the FY 2019/20 budget for COVID-19 intervention. However, the allocated amount was not withdrawn from the CRF and therefore there was no actual expenditure as of 31<sup>st</sup> July 2020.

The County had outstanding financial commitments amounting to Kshs.37.42 million as of 31<sup>st</sup> July 2020 which comprised of Kshs.32 million for setting up a 200-bed isolation unit and Kshs.5.42 million for biomedical engineering requirements.

### 3.4 County Government of Bungoma

Table 5 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 5: Bungoma County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grant from the National Government for (COVID-19)	213,714,000	213,714,000	213,714,000	20,690,600	9.7
The grant from the National Government for (Frontline Health care workers Allowances)	-	66,330,000	-	-	-
Donor Funds ( DANIDA Grant )	-	6,650,000	-	-	-
County Own Contribution for (County Emergency Fund)	55,000,000	55,000,000	55,000,000	39,894,290	72.5
<b>Total</b>	<b>268,714,000</b>	<b>341,694,000</b>	<b>268,714,000</b>	<b>60,584,890</b>	<b>22.5</b>

The County withdrew the grant for COVID-19 from the National Government of Kshs.213.71 million which transferred to the Special Purpose Account held at CBK.

As of 31<sup>st</sup> July 2020, the County had spent a total of Kshs.60.58 million as shown in Table 6.

**Table 6: Bungoma County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the Expenditure item	Amount spent (Kshs)
1.	Supply of Personal Protective Equipment (PPEs)	15,238,500
2.	Boards, Committees, Conferences and Seminars	612,400
3.	Daily Subsistence Allowances	7,427,500
4.	Food and Rations	4,109,640
5.	Emergency Fund operations	5,000,000
6	Facilitation for disinfection and fumigation team Facilitation on the concept to engage youths in the fight against COVID-19 Community surveillance and screening on COVID-19 Funding for water department on COVID-19	10,830,050
7	Distribution of storage of relief foods	805,000
8	Purchase of Beddings and Linens	11,109,700
9	Supply of isolation ward equipment	18,069,500
10	Supply of fuel for fumigation	2,025,600
11	Payment for quarantine accommodation and meals	1,520,000
12	Supply of Jik	100,000
	<b>Total</b>	<b>76,847,890</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 7: Bungoma County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the Expenditure item	Amount Committed (Kshs)
1.	Supply of bed sheets	864,000
2.	Supply of hospital beds	5,320,000
3.	Renovation of Miendo dispensary	6,500,000
4.	Renovation of Malakisi health Centre	6,000,000
5	Renovation of Nalondo health Centre	3,700,000
6	Renovation of Ngalasia dispensary	2,500,000
7	Renovation of Bumula Hospital	3,200,000
8	Procurement of cellular blankets	1,080,000



S/No.	Description of the Expenditure item	Amount Committed (Kshs)
9	Procurement of ICU equipment	23,000,000
10	Procurement of mackintosh mattresses	2,660,000
11	Procurement of pillows	1,209,600
12	Procurement of medical equipment	2,415,000
13	Procurement of N95 masks	6,657,500
14	Procurement of surgical masks	11,125,000
15	Supply of Personal Protective Equipment (PPEs)	5,489,500
16	Supply of cleaning materials	5,625,000
17	Supply of haematology	1,000,000
18	Supply of microscopes	1,000,000
19	Supply of packaging materials	200,000
20	Supply of lab reagents	8,184,400
21	Procurement of accommodation facilities	8,100,000
22	Supply of centrifuge	300,000
23	Supply of biochemistry machine	1,000,000
	<b>Total</b>	<b>107,130,000</b>

### 3.5 County Government of Busia

Table 8 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 8: Busia County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C		
Grant from the National Government for (COVID-19)	106,464,000	106,464,000	-	-	-
Donor Funds ( DANIDA Grant )	6,650,000	6,650,000	6,650,000.00	-	-

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
County Own Contribution for (County Initiative)	103,000,000	103,000,000	103,000,000	92,466,831	89.7
<b>TOTAL</b>	<b>216,114,000</b>	<b>216,114,000</b>	<b>109,650,000</b>	<b>92,466,831</b>	<b>42.8</b>

The County transferred Kshs.109.65 million to the Special Purpose Account held at CBK during the FY 2019/20 which consisted of Kshs.103 million from own funds and Kshs.6.65 million from DANIDA.

As of 31<sup>st</sup> July 2020, the County had spent a total of Kshs.92.47 million as shown in Table 9.

**Table 9: Busia County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the Expenditure item	Amount Committed (Kshs)
1	Purchase of Foldable stretchers for use at isolation canter.	220,000
2	Purchase of Pulse oxymeters to monitor COVID-19 patients at isolation centres and health facilities.	250,000
3	Purchase of Hospital Beds with Macintosh mattresses (Double crank beds) for isolation canter.	3,960,000
4	Purchase of Bedside lockers for isolation canter	1,250,000
5	Purchase of Cellular Blankets for use in isolation centres and health facilities.	559,178
6	Purchase of Hospital bed Sheets (100% cotton) for COVID -19 isolation Centre.	250,800
7	Purchase of Pillows (covered with Macintosh	95,000
8	Purchase of Disposable Aprons.	100,000
9	Purchase of complete Corona PPEs (Apron, Shoes, Goggles etc.).	2,400,000
10	Purchase of Examinations gloves (boxes).	10,240,000
11	Purchase Surgical Face masks	750,000
12	Purchase of Surgical masks (pieces).	15,000,000
13	Purchase of N95 Masks.	2,850,000
14	Gumboots	150,000
15	Purchase of Food and Ration for COVID-19 patients.	5,500,000
16	Accommodation for frontline health workers	3,052,500
17	Supply of charcoal to Alupe Isolation centre	329,400
18	Subsistence allowances for frontline health workers	2,000,000
19	Renovation of isolation sites at Busia County Referral Hospital, Alupe, Port Victoria, Sioport, Khunyangu, Nambale, and Teso North Sub-county Hospitals	2,320,800
20	Ambulance fuel/Transport fuel for and specimen collection vehicles for COVID 19 support	2,010,000
21	Purchase of TYPHEN SUITS, PCS.	600,000
22	Laboratory air con	245,940
23	Purchase of Laboratory reagents for Biochemistry and haematology analyses.	1,000,000

S/No.	Description of the Expenditure item	Amount Committed (Kshs)
24	Purchase of biosafety cabinet, Biobase, Class 2	2,000,000
25	Twisted top Lancets boxes	400,000
26	Purchase of Paracetamol injectable	150,000
27	Purchase of COVID -19 management drugs	400,000
28	Training of frontline health workers on COVID-19	1,000,000
29	Community sensitization on COVID-19	400,000
30	Supervision of response activities weekly by CHMT/Health rapid response team	800,000
31	Support biweekly corona emergency preparedness meetings (Lunch and mineral water)	800,000
32	Coordination airtime	400,000
33	Operation and Maintenance Materials for Specific Water supplies within the county (Materials to Include Water Pipes, Electrical Fittings, Mechanical Fittings and Accessories)	3,000,000
34	Operation and Maintenance Materials for Specific Water supplies within the county (Materials to Include Water Pipes, Electrical Fittings, Mechanical Fittings and Accessories)	4,000,000
35	Rehabilitation of Amukura Hospital Water Supply to fit a Quarantine	2,000,000
36	Repair of Utility Motorbikes, Vehicles, Water Bowsers and Ambulances for Emergency Response and Surveillance1. Repair of 3 No. motor vehicles	1,218,463
37	1. Chlorine 65% (10 Tones)	999,900
38	2. Aluminum Sulphate 20 Tones	1,000,000
39	Water Treatment Chemicals	2,999,850
40	Water. Electricity Bills	6,000,000
41	Health. Electricity Bills	4,000,000
42	1. Fuel for Bowsers	1,000,000
43	2. Fuel for Surveillance Vehicles and Motorbikes	1,000,000
44	Rehabilitation and Expansion of Alupe Water Supply serving Alupe	2,000,000
45	Rehabilitation of Kocholia Water Supply	1,765,000
	<b>Total</b>	<b>92,466,831</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 10: Busia County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/NO	Description of expenditure Item	Outstanding Commitment
1	Purchase of Scrubs for HCWs working in COVID -19 isolation centres	100,000
2	Purchase of Re-useable heavy-duty gloves	50,000
3	Purchase of Examinations gloves (boxes).	1,040,000
4	Purchase of locally made face masks for the vulnerable groups in each ward	2,000,000
5	Purchase of sanitizers (500ml bottles)	500,000
6	Purchase of transparent FACE SHIELDS for frontline workers.	700,000
7	Accommodation for frontline health workers	447,500



S/NO	Description of expenditure Item	Outstanding Commitment
8	Purchase of household utensils for COVID 19 isolation centre	170,000
9	Renovation of isolation sites at Busia County Referral Hospital, Alupe, Port Victoria, Siport, Khunyangu, Nambale, and Teso North Subcounty Hospitals	1,179,200
10	Ambulance /motor vehicle Maintenance repairs supplies and operations for COVID 19	1,500,000
11	Purchase of BIN LINERS -RED for waste management.	40,000
12	Purchase of TRIPPLE PACKAGING BOXES for specimen transportation.	125,000
13	Biochemistry machine BS 230 Servicing.	243,000
14	Centrifuge, 6 buckets, brushless, 7000rpm.	200,000
15	Purchase of PAPER TOWELS	1,000
16	Purchase of SODIUM HYPOCHLORITE, 5L(JIK)	260,000
17	Purchase of TONGUE DEPRESSORS	1,000
18	Purchase of STERILE SCISSORS	2,000
19	Printing of COVID 95 QUESTIONNAIRES/REQUEST FORM printing	8,000
20	Purchase of FALCON TUBES 15MLS.	19,060
21	Purchase of IV fluid giving sets	40,040
22	Purchase of blood giving sets	50,000
23	Purchase of IV fluids- Normal Saline, Ringers lactate,5% dextrose	400,000
24	Purchase of Syringes with needle 1x100 (Assorted)	400,000
25	Purchase of Cotton wool 400grms	150,000
26	Purchase of Gauze rolls (400g)	200,000
27	Purchase of disinfectants	345,000
	<b>TOTAL</b>	<b>10,170,800</b>

### 3.6 County Government of Elgeyo Marakwet

Table 11 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 11: Elgeyo Marakwet County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government for COVID-19	57,212,000	57,212,000	57,212,000	-	-
Donor Funds ( DANIDA)	-	-	-	-	-
County Own Contribution	110,140,489	110,140,489	110,140,489	110,140,489	100
<b>Total</b>	<b>167,352,489</b>	<b>167,352,489</b>	<b>167,352,489</b>	<b>110,140,489</b>	<b>65.8</b>



The County received a total of Kshs.167.35 million from the CRF account for utilization to fight COVID-19 Pandemic which was requested through the OCOB and transferred to the Special Purpose Account held at CBK. During the period, the County spent Kshs.110.14 million from its contribution as shown in Table 12.

**Table 12: Elgeyo Marakwet County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Infusion Pump and Defibrillator	1,940,000
2	Respiratory Ventilators	11,400,000
3	Utensils	93,000
4	Nursing Items	742,000
5	Kitchen equipment	420,000
6	Stationeries	63,000
7	Mattresses, bed sheets, blankets	1,625,000
8	Pedal bins, gloves	385,000
9	Patient Scrubs	193,700
10	CP3 Sprayers	195,000
11	Hand was with stands	250,000
12	Oxygen flow meter and concentrator	710,000
13	Foodstuffs	292,000
14	Doctors caps, disposable gowns, and gumboots	1,210,000
15	Face masks	370,000
16	Foodstuffs	826,000
17	Face shields, goggles, gumboots, KN95 masks	715,000
18	Coveralls	1,987,500
19	Surgical masks	7,000,000
20	Face masks	630,000
21	Banners, shirts, branding	652,500
22	Detail Orders	50,000
23	Refined fuels	1,497,000
24	N95 Masks	2,750,400
25	Goggles	590,000
26	Face shields	590,000
27	Coveralls	10,000,000
28	Coveralls	6,000,000
29	Coveralls	6,000,000
30	Infrared thermometers	1,000,000
31	Surgical masks	1,800,000
32	Tents, umbrellas, and plastic seats	322,900
33	40" TVs	240,000
34	Bedside cabinets, wheelchairs and ward screens	955,000
35	Liquid soap	60,000
36	Blood Analyzers	4,000,000
37	Patient uniforms	375,000
38	ICU Beds	1,500,000
39	Toiletries	1,500,000
40	Catering services	232,800
41	Branding materials	98,000
42	Medical drugs	10,000,000
43	Allowances	4,885,079
44	Allowances	1,710,000
45	Allowances	2,635,010
46	Oxygen plant	16,500,000
47	Laundry machine	1,400,000
48	Beds	900,000

S/No.	Description of the expenditure item	Amount spent (Kshs.)
49	Mattresses and blankets	349,600
50	Lab reagents	500,000
	<b>Total</b>	<b>110,140,489</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 13: Elgeyo Marakwet County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Installation of Oxygen Plant	16,500,000
2	Purchase of Laundry Machine	1,400,000
3	Purchase of Ward Beds	900,000
4	Purchase of Mattresses and blankets	349,600
5	Purchase of Lab Reagents	500,000
6	<b>Total</b>	<b>19,649,600</b>

### 3.7 County Government of Embu

Table 14 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 14: Embu County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government for COVID-19	80,587,000	80,587,000	80,587,000	-	-
Grants from the National Government(Allowances for Medical Workers)	48,900,000	48,900,000	-	-	-
Donor Funds ( DANIDA)	-	4,970,000	-	-	-
County Own Contribution (Emergency Fund)	12,000,000	12,000,000	12,000,000	-	-
<b>Total</b>	<b>141,487,000</b>	<b>146,457,000</b>	<b>92,587,000</b>	<b>-</b>	<b>-</b>

The County had a budget of Kshs.141.49 million for COVID-19 intervention programmes in the FY 2019/20. The County did not report any actual expenditure as of 31st July, 2020 towards COVID-19 interventions.

Outstanding commitments amounted was Kshs.51.5 million as provided in Table 15.

**Table 15: Embu County, Summary of the commitments as at 31st July, 2020 Analysis**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Allowances to health workers under COVID-19 unit	48,900,000

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
2	Allowances to health workers under COVID-19 unit	2,599,790
	<b>Total</b>	<b>51,499,790</b>

### 3.8 County Government of Garissa

Table 16 shows the implementation status on the utilization of COVID-19 Funds from 13<sup>th</sup> March 2020, when the first COVID-19 case in Kenya was reported, to 31<sup>st</sup> July 2020.

**Table 16: Garissa County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grant from the National Government for (COVID-19)	41,619,000	41,619,000	41,619,000	6,000,000	14.4
The grant from the National Government for (Frontline Health care workers Allowances)	-	39,165,000	-	-	-
Donor Funds ( DANIDA Grant)	-	7,735,000	-	-	-
Kenya Devolution Support Programme (KDSP)	-	30,000,000			
<b>Total</b>	<b>41,619,000</b>	<b>118,519,000</b>	<b>41,619,000</b>	<b>6,000,000</b>	<b>14.4</b>

The County grant for COVID-19 from the National Government of Kshs.41.62 million was requested through the OCOB and transferred to the Special Purpose Account held at CBK as of 31st July 2020.

During the period, the County spent Kshs.6 million from the Special Purpose Account as shown in Table 17

**Table 17: Garissa County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the Expenditure item	Amount spent (Kshs)
1.	Supply and Delivery Surgical face masks	6,000,000
	<b>Total Payment</b>	<b>6,000,000</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July, 2020.

**Table 18: Garissa County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the Expenditure item	Amount Committed (Kshs)
1.	Renovation of 5-Block Isolation center	11,866,655



S/No.	Description of the Expenditure item	Amount Committed (Kshs)
2.	Supply and Delivery of Assorted Non-Pharmaceutical	1,998,100
3.	Renovation of TB Isolation center	5,704,717
4.	Adjusted Hospital beds	5,000,000
5.	Bed and liners	1,500,000
6.	Supply and Delivery of Bedside lockers	1,500,000
	<b>Total Commitments</b>	<b>27,569,472</b>

### 3.9 County Government of Homa Bay

Table 19 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 19: Homa Bay County, Implementation status on the utilization of COVID-19 Funds as of 31st July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts through the CRF Account (Kshs.)	Exchequer Releases through the OCOB (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	F	G=F/E*100
Grants from the National Government for COVID-19	168,837,000	168,837,000	168,837,000	98,907,000	58.6
Donor Funds ( DANIDA)	-	7,455,000	-	-	-
County Own Contribution	45,795,057	45,795,057	45,795,057	45,795,057	100
<b>Total</b>	<b>214,632,057</b>	<b>222,087,057</b>	<b>214,632,057</b>	<b>144,702,057</b>	<b>67.4</b>

During the period under review, the County transferred Kshs.214.63 million from the CRF Account for COVID-19 intervention programmes while total actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.144.7 million.

A summary of the actual expenditure during the period under review is provided in Table 20.

**Table 20: Homa Bay County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to health workers under COVID-19 unit	7,908,000
2	Purchase of PPEs	5,805,500
3	Construction of ICU/Isolation wards	110,105,557
4	Sanitizers, masks, thermo guns and other items	16,863,000
5	Hotel, fuel, printing and publication	4,020,000
	<b>Total</b>	<b>144,702,057</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.



**Table 21: Homa Bay County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Purchase of PPEs	8,946,200
2	Sanitizers, masks, thermo guns and other items	2,500,000
3	Construction of ICU/Isolation wards	26,375,714
4	Water and Sanitation	4,238,000
	<b>Total</b>	<b>42,059,914</b>

### 3.10 County Government of Isiolo

Table 22 shows the implementation status on the utilization of COVID-19 Funds from 13<sup>th</sup> March 2020, when the first COVID-19 case was reported, to 31<sup>st</sup> July 2020.

**Table 22: Isiolo County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
The grant from the National Government for (COVID-19 and Frontline Health care workers Allowances)	16,238,000	37,418,000		14,978,463	92.2
Donor Funds ( DANIDA & KDSP)	34,375,000	34,375,000	34,375,000	3,534,000	10.3
County Own Funds	40,000,000	40,000,000	40,000,000	40,000,000	100.0
<b>Total</b>	<b>90,613,000</b>	<b>111,793,000</b>	<b>74,375,000</b>	<b>58,512,463</b>	<b>64.6</b>

The Donor funds comprise of Kshs.30 million from the World Bank for Kenya Devolution Support Programme (KDSP) and Kshs.4.38 million from DANIDA. The County reported actual expenditure of Kshs.58.51 million during the period under review as provided in Table 23.

**Table 23: Isiolo County, Analysis of expenditure incurred for COVID-19 Intervention**

Expenditure Analysis for Kshs.40,000,000		
S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Provision of service for Doctors and other services - 23 staff @ 4,500 for 2 months	6,000,000
2	Food supply to Street Children - assorted food item	1,000,000
3	Food supply to quarantine Centre (1B) - assorted items	1,160,000
4	Supply of 14,000 sanitizers and mask @ 200	2,800,000
5	Supply of face masks - 50,00 @ 61/=	3,050,000

Expenditure Analysis for Kshs.40,000,000		
S/No.	Description of the expenditure item	Amount spent (Kshs.)
6	Provision of face mask for Isiolo Community (10 Wards)30,000 @ 61/=	1,830,000
7	Provision of transport service for COVID-19 activities - 2 vehicles for 2 months	2,580,000
8	Radio Coverage School Program @ 30,000 per lesson - 20 lessons	600,000
9	Chlorine for fumigation of institutions - 5,000 litres	1,000,000
10	Fuel for COVID-19 activities ( 7050 litres)	705,000
11	Committee allowance - 50 members @ 5,000 for 2 sittings	500,000
12	T-shirts - purchase for Covid-19 volunteers 300 @ 800 each	240,000
13	Supply of 1900 bales of maize meal @ 3,000	5,700,000
14	Supply of 2200 bales of maize meal @ 3000	6,600,000
15	supply of 1945 bales of maize meal @ 3000	5,835,000
16	Supply of assorted food to Merti Quarantine	400,000
	<b>Totals</b>	<b>40,000,000</b>
Expenditure Analysis for Kshs.14,978,463		
S/No.	Description of the expenditure item	Amount spent (Kshs.)
	<b>SUPPLIES</b>	
	<b>NO.</b>	
1	Patient Monitor	5pcs
	Pulse Oximeter PC	10 pcs
	Autoclave Machines Electric-18L	1 pc
2	Electric Bed	3 pcs
	Gloves Exam Late\<100pkts)	500PKts
	Oxytocin Injection-( 10 packets)	100 Pkts
3	Biohazard Sets Green	15Pcs
	Hospital Bed	5Pcs
	Medicine Trolley	6Pcs
4	Bed Manual	4Pcs
	Trolley Patient	6Pcs
5	Oxygen Concentrator Flow	10Pcs
	Suction Machines Twin Bot Electric 2ol/Min	5Pcs
	Electric Beds	4Pcs
	Mattresses Thick Standard	13Pcs
	Electric Beds s.c. on castor	5pcs
6	Ventilator	1Pcs
7	patient trolley	4Pcs
	Food Trolley	3 Pcs
	Hospital Bedside	13Pcs
	Trolley Linen Stainless Steel	2Pcs
	Trolley Medicines	3Pcs
8	Fuel	2,580,000

9	Sample Referrals Allowances					366,094
	COVID-19 Health Care workers allowances					3,537,400
	<b>Total Expenditure</b>					<b>14,978,463</b>
<b>Expenditure Analysis for Ksh 3,534,000</b>						
S/No.	Description of the expenditure item					Amount spent
						(Kshs.)
	ACTIVITIES	CADRES	NO OF	DAY	RATE	TOTAL AMOUNT
1	Training	HCWS -	155	2	1,000.00	310,000.00
2	Training	HCWS - Other	105	2	7,000.00	1,470,000.00
3	Training	Support staff	100	2	1,000.00	200,000.00
4	Contact tracing and sample collection	HCWs	25	2	7,000.00	350,000.00
5	Contact tracing and sample collection	Drivers and	15	2	4,200.00	126,000.00
6	Public Health and Surveillance activities	HCWs	52	1	7,000.00	364,000.00
7	Rapid Response Team meeting lunch	HCWs	30	14	1,000.00	420,000.00
8	Supervision activities	HCW	7	5	8,400.00	294,000.00
	<b>Total Expenditure</b>					<b>3,534,000.00</b>

### 3.11 County Government of Kajiado

Table 24 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 case was reported, to 31st July 2020.

**Table 24: Kajiado County, Implementation status on the Utilization of COVID Funds as of 31<sup>st</sup> July 2020**

Sources of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government for COVID-19	102,567,000	52,567,000	52,567,000	32,151,360	31.3
Health Workers COVID allowances from the National Government	-	45,195,000	-	-	-
County Own Contribution (County Emergency Fund)	157,186,764	157,186,764	46,758,264	46,758,264	29.7
<b>Total</b>	<b>259,753,764</b>	<b>254,948,764</b>	<b>99,325,264</b>	<b>78,909,624</b>	<b>30.4</b>

The County had a total allocation of Kshs.259.8 million to finance emergency response and other preparedness measures in line with the Ministry of Health (MOH) guidelines.

The County has spent Kshs.78.91 million as of 31<sup>st</sup> July 2020 as shown in Table 25.



**Table 25: Kajiado County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Supply and Delivery of PPEs to County Health Facilities	16,150,800
2	Supply and Delivery of Medical Oxygen gases	2,500,560
3	Supply and Delivery of Hospital Beds	13,500,000
4	Purchase of essential drugs and supplies for health services	8,756,105
5	Purchase of fuel for health emergencies	2,200,000
6	Purchase of PPEs for roadblocks and isolation centres	1,780,759
7	Purchase sanitizers, wash hand basin, soaps and other hygiene items	650,000
8	Purchase of relief food to avert COVID-19 effects	33,371,400
	<b>Total Expenditure</b>	<b>78,909,624</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 26: Kajiado County, Summary of the commitments as of 31<sup>st</sup> July 2020**

No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Health personnel allowances for COVID-19	45,195,000
2	Renovation of ward for Kajiado County referral hospital.	2,542,372
3	Fencing and other works for Kajiado County referral hospital Isolation ward.	2,510,298
4	Construct a Kitchen and Laundry and other completion works for an isolation Centre for Olekasasi Health Centre	1,203,709
5	Construct a Kitchen and Laundry and other completion works for an isolation Centre for Olekasasi Health Centre	3,778,079
6	Renovation of Isolation centres in Kitengela Hospital	1,369,612
7	Renovation of Isolation centres in Kitengela Hospital	2,628,166
8	Renovation of Isolation centres at Gataka dispensary- Repainting works	1,690,387
9	Renovation of Isolation centres at Gataka dispensary- Electrical works	3,236,458
10	Renovation of Isolation centres at Gataka dispensary- Water reticulation works	3,999,564
11	Renovation of Isolation centres at Gataka dispensary- Completion works	3,999,738
12	Supply, Delivery and Installation Patient Ventilators for Intensive Care Unit	15,000,000
13	Supply and Delivery of personal protective equipment	47,999,200
14	Supply and Delivery of bedside lockers for isolation and treatment centres	10,934,220



No.	Description of the expenditure item	Amount Committed (Kshs.)
15	Supply and Delivery of 500-bed mattress with Macintosh	6,287,500
16	Supply and Delivery of non-pharms for COVID 19 isolation and treatment centres	1,178,000
17	Supply and Delivery of patient monitors for treatment and isolation centres	2,000,000
18	Supply and Delivery of beddings and linens for treatment and isolation centres	2,997,000
19	Supply and Delivery of emergency carts and trolleys for treatment and isolation centres	2,000,000
20	Supply and Delivery of items for Establishment of ICU Center/Department	42,392,900
19	Supply and Delivery of PPES	1,760,000
	<b>Total Commitments</b>	<b>204,702,203</b>

### 3.12 County Government of Kakamega

Table 27 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 case was reported, to 31st July 2020.

**Table 27: Kakamega County, Implementation status on the Utilization of COVID Funds as of 31<sup>st</sup> July 2020**

Sources of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government for COVID-19	262,173,000	262,173,000	262,173,000	11,510,780	4.4
Health Workers COVID allowances from the National Government	78,930,000	78,930,000	78,930,000	78,930,000	100
County Own Contribution (County Budget)	105,000,000	105,000,000	105,000,000	41,462,937	39.5
<b>Total</b>	<b>446,103,000</b>	<b>446,103,000</b>	<b>446,103,000</b>	<b>131,903,717</b>	<b>29.6</b>

Out of Kshs.446.10 million available for utilization, the County has spent Kshs.131.90 million as of 31<sup>st</sup> July 2020 as shown in Table 28.

**Table 28: Kakamega County, Analysis of expenditure incurred for COVID-19 Intervention**

S/no	Description of Expenditure Item	Amount Spent (Kshs.)
1	Allowances to Health Workers under COVID -19 Unit	85,050,000
2	Purchase of PPEs, Gloves and Masks	35,502,080
3	Telephone costs	64,987

S/no	Description of Expenditure Item	Amount Spent (Kshs.)
4	Publicity cost	366,000
5	Medical supplies	7,493,900
6	Waste bins	830,000
7	Fuel	565,000
8	Sanitizers	250,000
9	Linen	971,000
10	Sensitization	810,750
	<b>Total Payments</b>	<b>131,903,717</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 29: Kakamega County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/no	Description of Expenditure Item	Amount Committed (Kshs.)
1	Sensitization costs	522,000
2	Publicity cost	1,962,400
3	Renovation of treatment Centers	8,522,684
4	Gloves , sanitizers and hand washing soaps	4,292,000
5	Personal Protective Equipment (PPE)	39,070,000
6	Supply of Crank Hospital Beds and Executive Beds	46,008,635
7	Complete ICU Units (10)	121,087,147
	<b>Total</b>	<b>221,464,866</b>

### 3.13 County Government of Kericho

Table 30 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 30: Kericho County, Implementation on the utilization of COVID 19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	E=D/A*100
	A	B	C	D	
Grants from the National Government (Health Workers Allowances+ COVID 19 fund)	152,408,000	152,408,000	152,408,000	12,600,319	8.3
Donor Funds ( DANIDA Kshs.6,370,000 ; KDSP Kshs.30,000,000)	36,370,000	36,370,000	36,370,000	6,370,000	17.5
County Own Contribution	120,000,000	120,000,000	120,000,000	89,016,563	74.2

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	
	A	B	C	D	E=D/A*100
<b>Total</b>	308,778,000	308,778,000	308,778,000	107,986,882	35.0

Grants from National Government consisted of Kshs.36.18 million meant for Health Workers Allowances and Kshs.116.23 million for COVID 19 intervention activities. Out of total receipts, Kshs.12.6 million has been used to lay down some infrastructure works in readiness for county containment of COVID-19 pandemic. DANIDA funds were transferred to Level 2 and 3 facilities that were gazetted to benefit from DANIDA funds while training for health workers on preparedness for COVID-19 preventive and containment measures was to be settled with Kenya Devolution Support Programme (KDSP) grant of Kshs.30 million. The County appropriated Kshs.120 million in readiness for the Pandemic form own funds, out of which Kshs.88.86 million was spent on various activities that the County had planned to undertake.

Total actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.107.99 million. A summary of the actual expenditure during the period under review is provided in Table 31.

**Table 31: Kericho County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances (sensitization, training and committee) to health workers under COVID-19 unit	5,349,800
2	Awareness and publicity on COVID 19	22,892,200
3	Construction of ICU/Isolation wards	15,456,449
4	Purchase of PPEs	36,032,440
5	Equipping of Isolation wards	11,628,439
6	Refreshments	641,140
7	Utilities	7,367,914
8	Working attire	757,000
9	Recurrent Expenditure under Level 2 & 3 health facilities- DANIDA	6,370,000

S/No.	Description of the expenditure item	Amount spent (Kshs.)
10	Staff Quarantine Costs	1,341,500
	<b>Total Expenditure</b>	<b>107,836,882</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 32: Kericho County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances (sensitization, training and committee) to health workers under COVID-19 unit	4,141,000
2	Awareness and publicity on COVID 19	709,500
3	Construction of ICU/Isolation wards	6,234,620
4	Purchase of PPEs	20,995,600
5	Equipping of Isolation wards	51,275,000
6	Refreshments and Catering	3,393,290
7	Utilities	6,000,000
8	Working attire	800,000
9	Public Sanitation	30,617,428
10	Staff Quarantine Costs	4,200,000
11	Isolation ward Cleaning services	1,716,500
12	Isolation ward Security Services	1,561,800
13	Communication materials and services	6,157,800
14	Lab Reagents	10,350,000
15	Medical Drugs	9,000,000
16	Non-Pharmaceuticals	9,656,000
17	Training of healthcare workers	10,169,000
18	KDSP Training of Healthcare Workers	29,429,000
	<b>Total Commitments</b>	<b>206,406,538</b>

### 3.14 County Government of Kiambu

Table 33 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.



**Table 33: Kiambu County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C		
Grant from the National Government for (COVID-19)	185,492,000	185,492,000	185,492,000	110,235,000	59.4
The grant from the National Government for (Frontline Health care workers Allowances)	-	106,635,000	-	-	-
Donor Funds ( DANIDA Grant )	-	10,430,000	-	-	-
County Own Contribution for (County Initiative)	235,740,600	-	39,000,000	135,707,265	57.6
<b>Total</b>	<b>421,232,600</b>	<b>302,557,000</b>	<b>224,492,000</b>	<b>245,942,265</b>	<b>58.4</b>

The County own contribution includes an amount allocated from KDSP- Level 2 for FY 2018/19 of Kshs.39 million. Total actual expenditure as of 31st July 2020 was Kshs.245.94 million.

A summary of the actual expenditure during the period under review is provided in Table 34.

**Table 34: Kiambu County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Purchase of materials and equipment for Face Mask Production	4,147,500
2	Basic Wages (Temporary) for Casuals engaged in the production of facemasks	1,757,600
3	Dressings and Other Non-Pharmaceutical Medical Items	70,341,660
4	COVID-19 grant from National Government	3,600,000
5	Frontline Health Workers Allowances	106,635,000
6	The amount allocated from KDSP- Level 2 Purchase of hospital equipment	30,793,505
7	Food rations for vulnerable families across the County due to COVID 19	28,667,000
	<b>Total Payments</b>	<b>245,942,265</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 35: Kiambu County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1.	Purchase of materials and equipment for Face Mask Production	982,500

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
2.	Basic Wages (Temporary) for Casuals engaged in the production of facemasks	2,212,400
3.	To cater to the issued extra work for Tigoni hospital	15,000,000
4.	To cater for anticipated Health workers residing in hotels during COVID-19	18,979,700
5.	Training costs of Personnel	3,660,900
6.	Dressings and Other Non-Pharmaceutical Medical Items	29,658,340
7.	Laboratory Materials, Supplies and Small Equipment	20,000,000
8.	Food rations for vulnerable families across the County due to COVID 19	1,333,000
	<b>Total Commitments</b>	<b>91,826,840</b>

The proposed expenditure COVID-19 Conditional grant – Kshs.185 million

S/No.	Description of the expenditure item	Amount Estimated (Kshs.)
1.	Construction of prefabricated wards in Ruiru level 4 hospital	60,000,000
2.	Purchase of Beds, accessories and equipment for Ruiru level 4 hospital	30,000,000
3.	Construction of prefabricated wards in Lusigetti level 4 hospital	30,000,000
4.	Purchase of patient beds, accessories and equipment for Lusigetti level 4 hospital	15,000,000
5.	Purchase of non-pharmaceutical commodities	30,000,000
6.	Installation and supply of bulk oxygen in Ruiru and Lusigetti level 4 hospital	20,000,000
7.	Sub-county response teams revolving fund of Kshs.50,000 per Sub-county	600,000

### 3.15 County Government of Kilifi

Table 36 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 36: Kilifi County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
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	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grant from the National Government from MOH for COVID-19	146,052,000	205,947,000	146,042,000	35,857,000	24.6
Donor Funds ( DANIDA Grant )	12,075,000	12,075,000	12,075,000	12,075,000	100.0
County Own Contribution (Emergency Fund)	220,000,000	220,000,000	220,000,000	195,761,560	89.0
<b>Total</b>	<b>378,127,000</b>	<b>438,022,000</b>	<b>378,117,000</b>	<b>243,693,560</b>	<b>64.4</b>

The County received a total of Kshs.378.12 million into the County Revenue Fund (CRF) account during the reporting period while actual expenditure amounted to Kshs.243.69 million as provided Table 37.

**Table 37: Kilifi County, Analysis of Payments incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Supply and delivery of 7 No ventilators	46,100,000
2	Supply of Maize flour	43,470,000
3	Purchase of masks	35,857,000
4	Supply of Non Pharmaceutical items	23,936,420
5	Supply of Beans	21,060,000
6	Supply of certified seeds	19,999,500
7	Transfer to level II and III health facilities	12,075,000
8	Supply of Bar soaps	10,200,000
9	Provision of transport services	9,120,000
10	Allowances for Health workers	8,176,640
11	Supply and delivery of cardiac of 3 No.monitors	4,854,000
12	Supply and delivery of washing machines	4,750,000
13	Supply and delivery of 7 No. Intensive Care Unit Beds	4,095,000
	<b>Total</b>	<b>243,693,560</b>

As of 31<sup>st</sup> July 2020, the County had pending financial commitments towards COVID-19 intervention as shown in Table 38.

**Table 38: Kilifi County, Analysis of Commitments incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount Committed (Kshs)
1	Purchase of disposable masks	44,210,000
2	Purchase of personal protective equipment	21,650,000
3	Purchase of generator for isolation Centre	20,064,000
4	Supply & delivery of Normal beds, Drawers & Mattresses	12,600,000



S/No.	Description of the expenditure item	Amount Committed (Kshs)
5	Purchase of bedding and linen	10,993,250
6	Supply and delivery of laboratory reagents	8,980,300
7	Purchase of masks and digital infrared thermometers	8,417,350
8	Supply and delivery of surgical masks	7,992,000
9	Purchase of bin liners	2,960,900
10	Catering services during the training of Health care workers on COVID	799,200
11	Supply of packaging bags	400,000
	<b>Total Commitments</b>	<b>139,067,000</b>

### 3.16 County Government of Kirinyaga

Table 39 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 39: Kirinyaga County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C		
Grant from the National Government for (COVID-19)	-	116,356,000	-	-	-
The grant from the National Government for (Frontline Health care workers Allowances)	-	43,740,000	-	-	-
Donor Funds ( DANIDA Grant )	-	4,585,000	-	-	-
<b>Total</b>	-	<b>164,681,000</b>	-	-	-

The County received a total of Kshs.164.68 million into the County Revenue Fund (CRF) account during the reporting period. However, the County had not budgeted the grants for COVID-19 in the FY 2019/20 budget.

As of 31<sup>st</sup> July 2020, the County had pending financial commitments towards COVID-19 intervention as shown in Table 40.

**Table 40: Kirinyaga County, Analysis of Commitments incurred for COVID-19 Intervention**

Summary of Outstanding Commitments Items			
S/No.	General Description	Description of the Commitments item	Amount spent (Kshs.)
1		Bed Sheets	196,000
2		Cellular Blankets	252,000



Summary of Outstanding Commitments Items				
S/No.	General Description	Description of the Commitments item	Amount spent (Kshs.)	
3	Personal Protective Equipment (PPEs)	Disposable Waterproof Aprons	660,000	
4		Masks N95	2,550,000	
5		Disposable Gowns	325,000	
6		Protective Goggles (Medical)	1,250,000	
7		Gum Boots Anti-Static Hospital Boots Size(7,8,9)	1,000,000	
8		Surgical Disposable Caps	350,000	
9		Examination Gloves	360,000	
10		Spraying Chemicals -5Litre Can	312,000	
11		Spraying Pumps	63,000	
12		Cleaning Materials	Hand Washing Facilities -Tanks with Taps 50ltrs	672,000
13			Stand for Tanks	526,400
14	Bin Liners-Black 36x36x24(60 Micron)		650,000	
15	Bin Liners-Yellow 36x36x24(60 Micron)		650,000	
16	Toilet Brushes Lavatory		10,000	
17	Tissue Papers (Bail Of 40 Pcs)		48,000	
18	Forceps Cap		3,000	
19	Pedal Bins		11,200	
20	Disposable Serviette		62,500	
21	Sanitizers 500mls 80% Alcohol Base(V/V%)		2,062,500	
22	Ungalo		36,000	
23	Hand Washing Soaps		128,000	
24	Ufacid		36,000	
25	Basic Laundry Detergents		116,000	
26	Heavy Duty Gloves		45,000	
27	Thermal Gun Batteries		80,000	
28	Dettol Liquid		24,000	
<b>Total</b>			<b>12,478,600</b>	

These expenditure items were committed from the county own funds for COVID 19.

### 3.17 County Government of Kisii

Table 41 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 41: Kisii County, Implementation status on the utilization of COVID-19 Funds as of 31st July, 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts through the CRF Account (Kshs.)	Exchequer Releases through the OCOB (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	241,037,000	241,037,000	-	-	-
Donor Funds (KDSP)	30,000,000	30,000,000	-	-	-
County Own Contribution (Emergency Fund)	127,000,000	127,000,000	12,000,000	11,769,000	9.3
<b>Total</b>	<b>398,037,000</b>	<b>398,037,000</b>	<b>12,000,000</b>	<b>11,769,000</b>	<b>3.0</b>

During the period under review, the County withdrew Kshs.12 million from the CRF Account for COVID-19 intervention programmes while total actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.11.77 million.

A summary of the actual expenditure during the period under review is provided in Table 42

**Table 42: Kisii County, Analysis of expenditure incurred for COVID intervention**

S/No.	Description of the expenditure item	Amount Spent (Kshs.)
1	Allowance to security personnel at screening points	469,000
2	Supply of face masks	8,000,000
3	Production of face masks	3,000,000
4	Subsistence allowance for COVID-19 related activities	300,000
	<b>Total</b>	<b>11,769,000</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 43: Kisii County, Summary of the commitments as of 31st July 2020**

S/No.	Description of expenditure items	Amount Committed (Kshs)
1	Acquisitions of beds	8,590,924
2	Purchase of PPEs, sanitizers	42,958,323
3	Renovations and alteration of wards to accommodate COVID-19 patients	12,810,640
4	Supply & Assembling of Ventilators	24,622,500

S/No.	Description of expenditure items	Amount Committed (Kshs)
5	Clinical outpatient monitors	2,920,950
6	Electrical and mechanical works to beds and wards	6,664,810
7	Fumigation services	17,516,100
8	Emergency supplies	6,231,180
9	Assorted Items	21,427,250
10	Catering services	10,000,000
11	Supply of face masks	16,015,000
12	ICT Support equipment	8,074,610
13	Printing services	245,000
14	Water Containers	2,561,500
15	Respirators	750,000
16	Infrared Thermometers	1,325,000
17	Plumbing works for water	124,830
18	Access control	195,168
	<b>Total</b>	<b>183,033,785</b>

### 3.18 County Government of Kisumu

Table 44 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 44: Kisumu County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	159,820,000	159,820,000	159,820,000	35,336,011	22.1
Donor Funds ( DANIDA)	-	7,700,000	7,700,000	-	-
County Own Contribution ( Emergency Fund)	150,000,000	150,000,000	50,000,000	1,638,400	1.1
<b>Total</b>	<b>309,820,000</b>	<b>317,520,000</b>	<b>217,520,000</b>	<b>36,974,411</b>	<b>11.9</b>

The County received a total of Kshs.217.52 million from the CRF account for utilization to fight COVID-19 pandemic which comprised of Kshs.159.82 million from the National Government, Kshs.50 million from County own funds, and Kshs.7.7 million grants from DANIDA. The County further received Kshs.400 million from the National Government (Ministry of Health) which was transferred directly to Jaramogi Oginga Odinga Teaching and Referral Hospital (TRH).

During the period, the County spent Kshs.36.97 million as shown in Table 45.

**Table 45: Kisumu County, Analysis of expenditure incurred for COVID intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to health workers under COVID-19 unit	2,137,000
2	Purchase of PPEs & Face masks	33,776,011
3	General office use	155,100
4	Catering supplies	16,650
5	Kitchen utensils	29,250
	<b>Total</b>	<b>36,114,011</b>

### 3.19 County Government of Kitui

Table 46 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 46: Kitui County, Implementation status on the utilization of COVID-19 Funds as of 31st July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from National Government	368,430,000	68,430,000	68,430,000	-	-
Donor Funds - World Bank	120,358,000	120,358,000	120,358,000	83,547,395	69.4
Donor Funds - DANIDA	9,730,000	9,730,000	9,730,000	-	-
<b>Total</b>	<b>498,518,000</b>	<b>198,518,000</b>	<b>198,518,000</b>	<b>83,547,395</b>	<b>16.8</b>

The County allocated a total of Kshs.498.52 million towards COVID-19 response during the FY 2019/20 and comprised of Kshs.368.43 million from the National Government, Kshs.120.36 million from World Bank, and Kshs.9.73 million from DANIDA. Besides, the County received Kshs.300 million from the Ministry of Health, National Government which was paid directly into the Kitui County Referral Hospital's (KCRH) account.

During the period, the County spent Kshs.83.55 million as shown in Table 47.

**Table 47: Kitui County, Analysis of expenditure incurred for COVID intervention**

S/No.	Description of the Expenditure	Amount (Kshs.)
1	Contractual Employees (locum, casual wages)	12,522,403
2	Telephone, Telex, Facsimile and Mobile Phone Services	32,000
3	Daily Subsistence Allowances	6,043,800
4	Training Expenses	530,650



S/No.	Description of the Expenditure	Amount (Kshs.)
		2,738,570
5	Hospitality Supplies and Services	4,559,147
6	Specialized Materials and Supplies	5,439,535
7	Office and General Supplies and Services	3,580,525
8	Fuel Oil and Lubricants	47,496,445
9	Other Operating Expenses (Disease Surveillance, provision of PPEs)	410,820
10	Routine Maintenance - Vehicles and Other Transport Equipment	193,500
11	Routine Maintenance - Other Assets	83,547,395
	<b>Total Payments</b>	

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 48: Kitui County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Spent (Kshs.)
1	Procurement of Production Raw Materials for Kitui Pharma Industries	1,620,000
2	Procurement of Sanitation Commodities for Kauwi School	2,141,000
3	Procurement of equipment for production unit (Kitui Pharma Industries)	1,206,460
4	procurement of production equipment and cutlery for COVID-19 Kauwi SCH Isolation centre	1,018,930
5	Procurement of personal Protective Gear for KCRH	332,783
6	procurement of Surgical masks for Health	13,930,000
7	Procurement of uniforms for Ambulance drivers	164,500
8	Procurement of renal and dental reagents for KCRH	3,450,206
9	Procurement of Aprons-overalls for KCRH	1,986,000
10	Procurement of theatre, maternity and NBU equipment for Mutitusub-County Hospital	743,950
11	Procurement of Haematology Machine	565,000
12	Procurement of 185MM2 SWA Cable for power Distribution at KCRH	3,891,200
13	Procurement of fumigation automated sprayer for KICOTEC	500,000
14	Construction of container roof, slab waiting bay, fence, Gate, elevated tanks pit latrine/septic at Kabati Dispensary	2,992,460
15	Procurement of IEC banners for Kauwi Sub-county Hospital	159,200
16	Procurement of screening thermometers for KCRH	1,889,910
17	Procurement of Operationalization of Kauwi Sub-county Hospital	874,500

S/No.	Description of the expenditure item	Amount Spent (Kshs.)
18	Procurement of Masks for KCRH	1,726,920
19	procurement of Equipment for Kitui pharma Industries	787,560
20	Proposed plumbing works at the Renal Unit in Mwingi Level Iv Hosp.	1,098,540
21	Construction of 10,000 Litres Handwashing facilities tanks	999,000
22	Equipping and operationalizing of Tseikuru Theatre	1,795,198
23	Procurement of raw materials and equipment for Kitui Pharma Industries	572,000
24	Equipping and operationalization of Ikutha Hospital Dental and Orthopaedic unit	975,580
25	Procurement of OPD Equipment for KCRH	2,500,800
26	Procurement of OPD Equipment for KCRH	1,807,560
27	Procurement of Laundry Machine for Kauwi SCH	1,816,800
28	Procurement delivery installation and commissioning of dryer machine for Kauwi SCH	1,150,000
29	Equipping and operationalization of Ikutha orthopaedic unit.	975,580
30	Equipping and operationalizing of Tseikuru Theatre	3,628,880
31	Equipment and operationalization of Kauwi Hospital	2,928,775
32	Procurement of Pharmaceuticals and Non-pharmaceuticals for Kauwi SCH	1,465,760
33	Equipping and operationalization of Ikutha Hospital	2,097,500
34	Procurement of ICU equipment for KCRH	8,627,900
35	Procurement of Health Products Commodities for KCRH	4,987,486
36	Procurement of CT Scan Consumables	2,499,250
37	Procurement of ICU, amenity Pharmaceuticals and Non-pharmaceuticals	1,452,800
38	Proposed completion of Mutitu X-ray Room	4,407,146
39	Procurement of fuel to CHMT	608,981
40	Procurement of Office Furniture and Equipment's for CECM Block	2,188,727
41	Hospital Mattresses with waterproof Mackintosh	3,463,500
42	Procurement of Metallic bedside Lockers	2,698,500
43	Standard Metallic Hospital beds/ Tents(100 Seater)/ Infrared Gun thermometers	15,214,500
44	Invasive and Non-Invasive Ventilators	20,280,975
45	Dialysis Machines and Chairs	6,451,000
46	Procurement of Plumbing and waterworks for Migwani sub-county Hospital	498,167

S/No.	Description of the expenditure item	Amount Spent (Kshs.)
47	Supply of 1000 Liters Water Tank	210,000
48	Supply of Screening Thermometers	1,798,680
49	Supply of Equipment to Tseikuru Hosp	2,983,600
50	Supply of Hermetic Storage Technology bags	19,999,932
	<b>Total Commitments</b>	<b>162,163,696</b>

### 3.20 County Government of Kwale

Table 49 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 49: Kwale County, Implementation status on the utilization of COVID-19 Funds as of 31st July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grants from the National Government for COVID-19	137,082,000	137,082,000	-	-	-
Donor Funds -DANIDA	-	8,400,000	8,400,000	-	-
County Own Contribution	47,231,102	47,231,102	47,231,102	47,231,102	100.0
<b>Total</b>	<b>184,313,102</b>	<b>192,713,102</b>	<b>55,631,102</b>	<b>47,231,102</b>	<b>25.6</b>

The County received Ksh.137.08 million on 4<sup>th</sup> June 2020 as a conditional grant from the National government for COVID-19 Intervention and Ksh.8.4 million from DANIDA. However, before receiving these grants, the County had spent Ksh.47.23 million from the own funds to cater for the expenses for COVID-19 as shown in Table 50.

**Table 50: Kwale County, Analysis of expenditure incurred for COVID intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Purchase of PPEs	1,863,750
2	Purchase of 290 ICU Beds	14,500,000
3	Fuel Expenses	3,000,000

S/No.	Description of the expenditure item	Amount spent (Kshs.)
4	Renovation of County COVID Centre	27,867,352
	<b>Total Expenses</b>	<b>47,231,102</b>

### 3.21 County Government of Laikipia

Table 51 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 51: Laikipia County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grants from the National Government-COVID -19 Funds	54,654,000	54,654,000	54,654,000	53,507,666	97.9
DANIDA Grant	4,585,000	4,585,000	4,585,000	-	-
Grants from the National Government (Health workers Allowances)	-	36,690,000	-	-	-
County Own Contribution	138,000,000	138,000,000	132,770,213	82,182,480	59.6
<b>Total</b>	<b>197,239,000</b>	<b>233,929,000</b>	<b>192,009,213</b>	<b>135,690,146</b>	<b>70.4</b>

The County allocated a total of Kshs.197.24 million for COVID-19 interventions in the FY 2019/20. Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.135.69 million as shown in Table 52.

**Table 52: Laikipia County, Analysis of actual expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to health workers under COVID-19 unit	4,266,200
2	Purchase of PPEs	68,179,560
3	Fuel and Oil Costs.	3,660,992
4	Others.	6,435,025
5	Hospitality.	39,722,000
6	Printing & Stationery.	679,820
7	Electricity & Water Expenses.	12,746,548
	<b>Total Expenditure</b>	<b>135,690,146</b>

The above expenditure excludes the following commitments which were outstanding as at 31<sup>st</sup> July, 2020.

**Table 53: Laikipia County, Summary of the commitments as at 31<sup>st</sup> July, 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1.	Food Subsidies	28,068,900
2.	Purchase of PPEs	34,995,000
3.	Renovation works to CCU for COVID 19 patients	13,547,000



S/No.	Description of the expenditure item	Amount Committed (Kshs.)
4.	Supply of 4 Sets of ICU equipment	18,000,000
	<b>Total Commitments</b>	<b>94,610,900</b>

### 3.22 County Government of Lamu

Table 54 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 54: Lamu County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grants from the National Government-COVID -19 Funds	-	13,682,000	-	-	-
Grants from the National Government (Health workers Allowances)	-	20,325,000	-	-	-
Donor Funds ( DANIDA)	-	3,955,000	-	-	-
<b>Total</b>	<b>-</b>	<b>37,962,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

The County received a total of Kshs.37.96 million as grants to fight COVID-19 pandemic in the FY 2019/20. However, these grants were not utilized as the funding came close to the end of the financial year.

As of 31<sup>st</sup> July 2020, the County government of Lamu had pending commitments as summarized below:-

- Purchase of surgical masks from Kitui County Textile at Kshs.1,400,000
- Purchase of sanitizers from KEMRI at Kshs.3,500,000
- Support to Water Department for provision of various services at Kshs.994,000
- Supply of Fumigation materials for public Health at Kshs.842,500

### 3.23 County Government of Machakos

Table 55 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 55: Machakos County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grants from the National Government-COVID -19 Funds	188,521,000	188,521,000	188,521,000	54,159,060	28.7
Grants from the National Government (Health	97,560,000	97,560,000	97,560,000	97,560,000	100.0

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C		
workers Allowances)					
Donor Funds ( DANIDA	9,275,000	9,275,000	9,275,000	9,275,000	100.0
County Own Contribution	100,000,000	-	-	62,705,000	100.0
<b>Total</b>	<b>395,356,000</b>	<b>295,356,000</b>	<b>295,356,000</b>	<b>223,699,060</b>	<b>62.5</b>

Machakos County had allocated a budget of Kshs.100 million towards the COVID 19 pandemic from own funds before the grant was issued to counties by the National Government. Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.223.67 million.

A summary of the actual expenditure during the period under review is provided in Table 56.

**Table 56: Machakos County, Analysis of actual expenditure incurred for COVID-19 Intervention**

Item	Budget (Kshs.)	Available to Utilization (Kshs.)	Expenditure (Kshs.)
Administration and Community Outreaches	9,300,000	9,300,000	7,752,100
Isolation Wards	31,478,960	31,478,960	31,478,960
Small Equipment	9,078,000	9,078,000	9,078,000
COVID-19 Test Kits	20,000,000	2,021,000	2,680,000
Non- Pharmaceuticals	2,400,000	2,400,000	2,180,000
Emergency Isolation ward Beds	12,200,000	12,200,000	-
Tents	5,800,000	5,800,000	-
ICU Equipment and Beds	97,200,000	97,200,000	-
Side bed Cabinets	1,043,040	1,043,040	990,000
Health workers Allowances	97,560,000	97,560,000	97,560,000
DANIDA funds for L3&L2	9,275,000	9,275,000	9,275,000
Operations and other allowances	100,000,000	62,705,000	29,280,000
Purchase of PPEs			33,425,000
<b>Total</b>	<b>395,335,000</b>	<b>340,061,000</b>	<b>223,699,060</b>

The Isolation wards at Machakos Level 5, Kangundo Level 4, Kinanie Health Center and ICU at Machakos Level 5 had already been established and operationalized as of 31<sup>st</sup> July 2020.

### 3.24 County Government of Makueni

Table 57 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 57: Makueni County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	D	E=D/A*100
Grants from the National Government (Budgeted for in FY 2020/21)	-	119,715,000	-		-
DANIDA Grant (Budgeted for in FY 2020/21)	-	7,945,000	-	-	-
County Own Contribution: Emergency Fund: Department of Finance	7,500,000	-	7,500,000	7,105,470	94.7
County Own Contribution: COVID 19 Management: Line Item under Department of Finance	20,265,700	-	20,265,700	17,050,675	84.1
County Own Contribution: Primary Health Care: Line Item under Department of Health Services	15,519,100	-	15,519,100	14,942,500	96.3
County Own Contribution: Medical Drugs and Non-Pharm: Line Item under Department of Health Services	10,750,000	-	10,750,000	10,413,535	96.9
Facility Improvement fee-Hospitals	4,155,056	-	4,155,056	4,155,056	100.0
<b>Total</b>	<b>58,189,856</b>	<b>127,660,000</b>	<b>58,189,856</b>	<b>53,667,236</b>	<b>92.2</b>

The Kshs.119.72 million for COVID – 19 Grant from the National Government and Kshs.7.95 million from DANIDA Grant were received in FY 2019/20 but were not utilized as the County had not budgeted for these funds.

Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.53.67 million as shown in Table 58.

**Table 58: Makueni County, Analysis of expenditure incurred for COVID intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)	Narrative
1	Purchase of PPEs	25,440,205	Surgical Face masks, full gown, face shield, goggles, gloves, boot covers, N95
2	Health care workers training and community sensitization	9,201,200	Technical team, I .e.. Doctors, RCOs, PHOs, Lab techs, Nurses, Consultants, support staff (Drivers, Casuals and Mog attendants) sensitization (Gatekeepers, church leaders, community leaders and community health workers)
3	Medical equipment	6,174,750	Gun thermometers, bedside lockers, drip stands, procedure tray, drug trolleys machines and stethoscope, critical care beds



S/No.	Description of the expenditure item	Amount spent (Kshs.)	Narrative
4	Surveillance monitoring and evaluation	2,639,400	Contact tracing, active surveillance, monitoring and evaluation, enforcement at barrier sites
5	Communication and coordination	2,573,000	County technical response team, Rapid response at the county level and sub-county level, County emergency team at the county level, sub-county level and ward level
6	Sample management	1,861,225	viral transport media and swabs, officer facilitation sample transport
7	Refined fuel for transport	1,496,000	Diesel for Ambulances, Contact Tracing vehicles
8	Infection prevention control	1,191,400	Hand Sprayers, Motorised Power Sprayers and Elbow operated Sanitizer Dispensers
9	Construction of ICU/Isolation wards	3,007,306	Conversion of Youth Friendly Centre into CTU, oxygen piping, Cabro works, electrical works
10	Other Equipment	82,500	Washing Machine
	<b>Total</b>	<b>53,666,986</b>	

The County further received a donation of Kshs.787,500 from the Slovak Embassy towards COVID -19 interventions which was deposited directly at the Makeni County Hospital FIF Account and was spent on the purchase of furniture (Tables, Chairs, and Bedside lockers) at that level.

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 59: Makeni County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Patient Beds with Oxygen and Patient Bed Mattresses	899,960
2	Lamination of standard operation procedures on COVID 19	83,500
3	2 Desktop, Printer with Photocopier and Scanner, and Toners for use In COVID 19 Treatment Unit	249,900
4	Health Care Workers Quarantine Accommodation Phase 1 From 17th June to 30th June 2020	336,000
	<b>Total</b>	<b>1,569,360</b>

### 3.25 County Government of Mandera

Table 60 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 60: Mandera County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operations	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		



	A	B	C	D	E=D/A*100
Grants from the National Government ( COVID-19)	-	91,323,000	-	-	-
Grants from the National Government (Allowances for Front Line Workers)	-	31,845,000	-	-	-
Donor Funds ( DANIDA)	-	11,305,000	-	-	-
County Own Contribution	180,000,000	-	-	-	-
<b>Total</b>	<b>180,000,000</b>	<b>134,473,000</b>	-	-	-

The County received Kshs.91.32 million as a grant for COVID-19 from the National Government, Kshs.91.85 million for Allowances for Front Line Health Care Workers from the National Government, Kshs.11.31 million from DANIDA and Kshs.180 million from County own funds. The County further received Kshs.300 million from the Ministry of Health (National Government) which was transferred directly to the Mandera County Referral Hospital.

The County did not report any actual expenditure as of 31<sup>st</sup> July 2020. The outstanding financial commitments towards COVID-19 interventions as of 31<sup>st</sup> July 2020 that amounted to Kshs.577.67 million as shown in Table 61.

**Table 61: Mandera County, Outstanding commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount (Kshs.)
1	Accommodation full board for front line medical staff and quarantine for COVID 19 suspected case individuals 7 sub-counties	66,780,000
2	PPEs (sets)	61,748,800
3	Face masks(Packets 50's)	35,250,000
4	Allowances to health workers under COVID-19 unit	31,560,000
5	Hand sanitizers	28,989,000
6	Patient monitor (5 Parameters)	23,000,000
7	Hospital beds	22,890,000
8	N95 masks	19,789,999
9	Kamor IDH (Kitchen, demolition works, provision for liquid waste)	18,499,970
10	Construction of biodigester, laundry and kitchen, walkway and repair of the incinerator at El wak SCH	17,854,070
11	Oxygen concentrators	17,051,900
12	Rehabilitation Centre civil works (perimeter wall and walkway)	16,848,490
13	Biosafety cabinets	16,520,000
14	COVID 19 task force	7,400,000
15	Scrubs	6,896,900
16	Face shields	6,841,270
17	coverall	6,500,000

S/No.	Description of the expenditure item	Amount (Kshs.)
18	Car hire for field staff (car hire for 3 months 7 cars	6,300,000
19	Sterile Latex Gloves	5,980,000
20	Handwashing facilities	5,669,500
21	Thermo guns	5,430,000
22	drip stands	4,873,500
23	Disposable gowns	4,450,000
24	Bedside lockers	4,208,000
25	Kutulo fencing of SCHO isolation centre water connection, fittings window grills, curtains, shelves, and electricity connection	4,152,450
26	Oxagal disinfectant	4,000,000
27	Staff training ( local and national)	4,000,000
28	Mattressess	3,920,000
29	Water connection to Kamor IDH	3,900,000
30	Water connection to kitchen, laundry and wards at El wak hospital	3,900,000
31	Proposed Isolation Centre at El wak	3,795,868
32	Gum Boots	3,750,000
33	N95 mask plain	3,700,000
34	Construction, cabling ash pit of incinerator house at El wak hospital	3,450,000
35	Fluid infusion pump	3,363,000
36	Renovation at Girisa	3,177,150
37	Renovation of sub county administration offices at El wak to host COVID patients water, bio digester, electricity and internal fencing	3,008,586
38	COVID Patient Management Kits	3,000,000
39	Surgical caps	2,950,000
40	Refurbishment of Isolation unit ward at MCRH	2,894,803
41	Rehabilitation of 225m3 masonry tank Takaba SCH	2,884,000
42	CHLORINE POWDER	2,718,000
43	Hematology machine	2,680,000
44	Construction, cabling of incinerator house at Takaba Hospital	2,650,000
45	Rehabilitation center water connection and reticulation	2,543,000
46	Printing of IEC material	2,500,000
47	Flow meters with gauge and humidifier	2,359,800
48	Bar soaps (Boxes)	2,225,000
49	Heavy Duty Gloves (plastic)	2,174,000
50	Bed sheets	2,122,000
51	Extension of oxygen gas installation to Isolation unit	2,105,255
52	Water connection to isolation ward from Darwed borehole	2,065,350
53	Construction of burning chamber at Kamor IDH	2,000,000
54	Renovation of staff quarters at MCRH	1,999,004
55	Surgeon gown	1,980,000

S/No.	Description of the expenditure item	Amount (Kshs.)
56	Thermometers guns	1,945,000
57	Water connection and reticulation to Lafey hospital	1,850,000
58	Provision of razor wire for Kamor IDH	1,800,000
59	Hand sanitizers	1,610,000
60	Haematology Analyzer	1,500,000
61	Supply of fuel	1,500,000
62	Procurement of curtains and auxiliaries for Kamor IDH	1,500,000
63	Cellular blanket	1,254,000
64	Electrical and drainage works at El wak	1,202,456
65	Motorized sprayer pump	1,137,500
66	Automizer Sprayer	1,137,500
67	Patient screens ( 3 foldable )	1,128,600
68	Oxygen cylinders	1,117,200
69	Glucometer strips (packets)	1,117,200
70	Jik solution	1,047,500
71	Goggles	978,000
72	Logistics for staff movement to and from isolation wards and quarantine centres (car hire for 3 months 2 cars	900,000
73	Car hire for isolation staff at Takaba and Mandera isolation canter	900,000
74	Signages for isolation and quarantine centres	840,000
75	Electronic nebulizer	786,600
76	Trolleys	717,200
77	Primipara	700,000
78	Patient chairs(3 seater)	686,000
79	Pillows	656,400
80	laryngoscopes	620,160
81	Acid concentrate	600,000
82	Latex examination	600,000
83	office chairs	597,600
84	Handwashing facilities	567,000
85	Brooms	550,000
86	Buckets	550,000
87	Computers and printers	540,000
88	Surgical sterile clothes	520,000
89	Suction machine oil	520,000
90	Examination couch	478,800
91	Branding of COVID 19 Ambulances	450,000
92	Disinfection of public places, offices and homes of positive cases	450,000
93	Nemiderm	400,000

S/No.	Description of the expenditure item	Amount (Kshs.)
94	Sodium bicarbonate	400,000
95	Plastic face masks (size 2,3,4)	393,300
96	Metallic drug cabinets	386,460
97	Knapsack sprayer	385,000
98	Leukomed dressing	360,000
99	TV set and accessories	354,080
100	Filling cabinets	350,000
101	Wheelchairs	350,000
102	Pedal bins ( 3 sets of 18lts)	331,500
103	Suction machines portable	313,500
104	Digital BP machines	307,800
105	Ambu bags	306,090
106	Office table	280,000
107	Office tables	272,000
108	Gas cooker (4 burner)	260,000
109	Water dispensers	252,000
110	Electric (Olympus)	250,000
111	Office Chairs	240,000
112	Bar soaps (Boxes)	215,000
113	Savlon	175,000
114	Bath scale 2 in 1	160,000
115	sterile gauze drums	158,460
116	Rebreather mask	150,000
117	Non-Rebreathing face masks	150,000
118	Drip stand	150,000
119	Ward screen	140,000
120	Glucometer machines	136,800
121	cooking sufurias (assorted sizes )	120,000
122	Hibitane	110,000
123	Antocline 18ltrs	108,000
124	Glucometer strips	90,000
125	AVD Kits	84,000
126	Central venous catheter sets (CVC)	74,100
127	Haematology strips	65,000
128	Examination couch	61,500
129	Gas cylinder	60,000
130	Tea urn	60,000
131	Central venous catheter lines (CVC)	59,280
132	6 kg gas cylinder	56,000
133	Spoons and forks 120 each	50,000



S/No.	Description of the expenditure item	Amount (Kshs.)
134	Cups glass(PLASTIC CUPS)	45,000
135	Plates Silver	45,000
136	Peddle bin	45,000
137	Laboratory vaulter	44,000
138	Observation bed	44,000
139	Haemoglobin meter	40,000
140	Stethoscope	30,600
141	Baby coat	28,000
142	Portable examination	24,000
143	Baby weighing scale	24,000
144	Ambu Bag (Adult)	24,000
145	Ambu bag(prediam)	24,000
146	Digital BP machine	22,500
147	Stitching kit	22,000
148	MVA Kits	20,000
149	Centrifuge	18,000
150	Nasal Prongs	17,100
151	Measuring jugs	15,000
152	Water glass ( stainless steel)	15,000
153	Glucometer on call plus	15,000
154	Colour-coded bin	15,000
155	Knives	4,000
156	Sterilization drums	3,600
157	Thermometer	3,000
158	Serving spoons	2,400
159	Rotoscope	1,200
	<b>Total</b>	<b>577,569,651</b>

### 3.26 County Government of Marsabit

Table 62 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 62: Marsabit County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C	F	G=F/E*100
Grants from the National Government	-	59,239,000	-	-	-
Donor Funds ( DANIDA)	-	7,805,000			-
County Own Contribution	60,000,000	60,000,000	-		-
<b>Total</b>	<b>60,000,000</b>	<b>127,044,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

The County had a budget of Kshs.60 million in the FY 2019/20 for COVID intervention. Funds from the National government were received towards the close of the financial year and were not budgeted. The County did not report any actual expenditure as of 31<sup>st</sup> July 2020.

Table 63 shows a summary of pending financial commitments towards fighting COVID-19 pandemic as of 31<sup>st</sup> July 2020

**Table 63: Marsabit County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	ICU Beds and other related Items	24,494,468
2	COVID-19 Related Mitigation Items	20,508,100
3	Defibrillators Machine	6,996,000
4	Mitigation Items	2,983,000
5	Mitigation Items	2,927,500
6	Renovation of COVID 19 unit	2,090,070
	<b>Total</b>	<b>59,999,138</b>

These expenditure items were committed from the county own funds for COVID-19.

### 3.27 County Government of Meru

Table 64 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31st July 2020.

**Table 64: Meru County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation	Actual Expenditure	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	
	A	B	C	D	E=D/A*100
Grants from the National Government	50,000,000	152,886,000	-	-	-
Grants from the National Government ( Health Workers Allowance)	-	76,935,000	-	-	-
Donor Funds ( DANIDA)	-	8,925,000	-	-	-

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
County Own Contribution	15,207,466	15,207,466	15,207,466	15,207,466	100
<b>Total</b>	<b>65, 207,466</b>	<b>229,821,000</b>	<b>15,207,466</b>	<b>15,207,466</b>	<b>100</b>

The County had a budget of Kshs.65.21 million for COVID-19 intervention in the FY 2019/20. Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.15.21 million as shown in Table 65.

**Table 65: Meru County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Purchase handwashing containers	1,122,000
2	Purchase of Non-Woven Face Masks (Reusable)	3,450,000
3	Public Sensitization- Tv clock (Weru TV), commercials, classifieds, talk shows, activations for radio and TV; music, bulk SMS, wall paintings, info packs, booklets, bulletins	1,808,000
4	Screening Points Items for ten border screening points-that is tents, tables, chairs, spikes, banners, stationery, torches, lamps, kerosene, thermos-gun batteries, reflector jackets, umbrellas, reflector panel stands, dust coats, thermo-guns	729,500
5	Construction of pit latrine- 5 pit latrines, one bathroom and urinal at Mwiteria banana market, renovation of Mwiteria polytechnic Kithiu water project toilet for use before construction of the market toilets.	382,454
6	Purchase of manual spraying pumps and motorized spraying pumps	500,000
7	Allowances for border points officers and officers taking COVID-19 tests to Nairobi	1,331,900
8	Purchase of fumigation chemicals- calcium hypochlorite granules & facilitation of officers carrying out fumigation	2,140,000
9	Purchase of sanitizer bottles and ingredients for making sanitizers for quarantine, isolation and health facilities	550,000
10	Purchase of handwashing ingredients	96,000
11	Food supply for quarantine centres (KMTC & Kangeta)	998,000
12	Non Pharmaceuticals-Surgical Masks (KICOTEC)	1,000,000
13	Non Pharmaceuticals (KEMSA)	470,000
14	Non-Pharmaceuticals (MEDS)	629,612
	<b>TOTAL</b>	<b>15,207,466</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 66: Meru County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Surgical face masks	9,715,500
2	270 Units Hospital beds	10,776,680
3	Assorted hospital equipment	1,986,580
4	PVC partitioning and related works in Igoji isolation centre	3,790,000
5	Paintworks and electrical works at Igoji isolation centre	3,263,820
6	Renovation works at MeTRH isolation centre	3,591,046
7	Sanitation works in Igoji isolation centre	2,630,778
8	11.5 kgs oxygen cylinders for isolation centre	1,120,000
9	Assorted beddings & Cellular Linen	5,161,020



S/No.	Description of the expenditure item	Amount Committed (Kshs.)
10	Sanitizer reagents for use in both quarantine and isolation centres: 3 drums, of 250 litres denatured alcohol and 980 pcs of 500 ml bottles with sprayer lids	1,200,800
11	5 Motorized pumps, Fumigation Insecticides & IUC materials	1,022,000
12	Oxygen piping at MeTRH	1,000,000
13	Oxygen concentrators	500,000
14	Non-woven face masks	2,400,000
15	Assorted Pharmaceuticals and Non-pharmaceuticals	8,027,500
16	Assorted Pharmaceuticals and Non-pharmaceuticals	5,511,495
17	Assorted Pharmaceuticals and Non-pharmaceuticals	797,370
18	Assorted Pharmaceuticals	632,415
19	Non pharmaceuticals	1,689,284
20	Assorted Pharmaceuticals	4,888,869
	<b>Total</b>	<b>69,705,158</b>

### 3.28 County Government of Migori

Table 67 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 67: Migori County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	143,371,000	195,696,000	143,371,000	35,379,205	24.7
Donor Funds ( DANIDA)	-	7,490,000	-	-	-
County Own Contribution	108,230,000	-	-	-	-
<b>Total</b>	<b>251,601,000</b>	<b>203,186,000</b>	<b>143,371,000</b>	<b>35,379,205</b>	<b>14.1</b>

The County had a budget of Kshs.251.60 million for COVID-19 intervention in the FY 2019/20. Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.35.38 million as shown in Table 68.

**Table 68: Migori County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to health workers under COVID-19 unit	21,318,913
2	Non-pharmaceuticals	8,665,283
3	Maintenance of motor vehicles	2,757,576
4	Refined fuel	1,600,000
5	Food and Ration	724,472
6	Advertising and Awareness	312,961
	<b>Total</b>	<b>35,379,205</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.



**Table 69: Migori County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Supply and delivery of hand sanitizers	1,799,280
2	Supply and delivery of face masks	2,000,000
3	Supply and delivery of laboratory reagents	2,154,000
4	Supply and delivery of coveralls with hood	1,967,321
5	Supply and delivery of laboratory reagents	1,800,000
6	Supply and delivery of face masks	1,999,500
7	Supply and delivery of medical drugs	2,726,550
8	Supply and delivery of detergent soap	1,998,000
9	Supply and delivery of non-pharms	1,491,000
10	Supply and delivery of assorted non-pharms	2,399,500
11	Supply and delivery of safety boxes	1,914,000
12	Supply and delivery of coverall	1,949,480
13	Supply and delivery of face masks	2,000,000
14	Supply and delivery of face masks	2,000,000
15	Supply and delivery of laboratory reagents	1,822,000
16	Supply and delivery of face masks	1,997,500
17	Supply and delivery of lab consumables	2,485,500
18	Supply and delivery of face masks	6,600,000
19	Supply and delivery of non-pharms	2,600,000
20	Supply and delivery of sanitizers	2,000,000
21	Supply and delivery of non-pharms	1,482,000
22	Supply and delivery of reusable face masks	665,000
23	Supply and delivery of ICU materials	1,900,000
24	Supply and delivery of beds	14,704,000
25	Supply and delivery of face masks	3,240,000
26	Supply and delivery of detergents	4,800,000
27	Supply and delivery of assorted non-pharms	10,200,000
28	Supply and delivery of laboratory equipment	5,398,480
29	Supply and delivery of laboratory reagents	1,594,000
30	Supply and delivery of face masks	2,000,000
31	Supply and delivery of -non pharms-syringes	1,999,000
32	Supply and delivery of laboratory consumables	2,590,000
33	Supply and delivery of laboratory consumables	2,470,000
34	Supply and delivery of medical equipment for COVID treatment centre	18,400,000
35	Supply and delivery of laboratory reagents	1,989,000
36	Supply and delivery of pharmaceuticals to	1,989,000
37	Supply and delivery of pharmaceuticals	1,745,000
38	Supply and delivery of medical equipment for ICU	25,000,000
39	Supply and delivery of pharmaceuticals to COVID centres	1,990,000
40	Supply and delivery of pharmaceuticals	2,104,000
41	Supply and delivery of laboratory equipment	8,100,000
42	Supply and delivery of television for the amenity complex at MCRH	1,474,600
43	Supply and delivery of essential medicine for the management of COVID-19	1,960,000
44	Supply and delivery of laboratory reagents to	2,240,000
45	Supply and delivery of ferrous/folic acid tablet	1,950,000
46	Supply and delivery of non-pharms-gloves	2,498,000
47	Supply and delivery of essential medicine to MCRH	1,750,000
48	Supply and delivery of laboratory commodities	2,096,900
49	Supply and delivery of blood bags	492,000
50	Supply and delivery of non-pharms	2,990,000
51	Supply and delivery of non-pharms(solo shots)	2,630,000
52	Supply and delivery of essential medicine (anti-malarial)	2,879,550
53	Supply and delivery of essential medicine amoxicillin tablet)	1,979,600
54	Supply and delivery of essential medicine (anti-malarial)	2,997,200
55	Supply and delivery of essential medicine during COVID 19	1,990,000
56	Supply and delivery of laboratory equipment	1,950,000

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
	<b>Total commitments</b>	<b>191,940,961</b>

The County continues to lack the essential supplies due to delayed supply of goods by the vendors who were issued LPOs.

### 3.29 County Government of Murang'a

Table 70 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 70: Murang'a County, Implementation status on the utilization of COVID-19 Funds as of 31st July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	112,941,000	112,941,000	112,941,000	61,883,595	55
Donor Funds ( DANIDA)	-	6,965,000	-	-	-
County Own Contribution	102,000,000	33,893,669	33,893,669	33,893,669	100
<b>Total</b>	<b>214,941,000</b>	<b>153,799,669</b>	<b>146,834,669</b>	<b>95,777,264</b>	<b>65</b>

The County allocated Kshs.214.94 million towards COVID-19 intervention activities in the FY 2019/20 out of which a total of Kshs.146.83 million was withdrawn from the CRF Account for operations. As of 31<sup>st</sup> July 2020, the County reported actual expenditure of Kshs.95.78 million as shown in Table 71.

**Table 71: Murang'a County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	ICU Equipment	31,946,000
2	3 PLY Masks	14,985,000
3	ICU Construction Materials	14,735,800
4	Foods	9,085,995
5	ICU construction labour	4,504,950
6	Masks( Home Made)	4,000,000
7	Sanitizers	3,183,600
8	Fuel	2,077,269
9	COVID-19 Sensitization	1,733,100
10	Purchase of PPEs	1,675,000
11	Allowances	1,475,550
12	Fumigation	1,200,000
13	Sanitizers	1,000,000
14	PPEs	1,000,000

S/No.	Description of the expenditure item	Amount spent (Kshs.)
15	Landscaping & signage	1,000,000
16	Food Stuff	877,000
17	Fumigation	672,000
18	Allowances to health workers under COVID-19 Unit	336,000
19	ICU Service	190,000
20	Environment Impact	100,000
	<b>Total</b>	<b>95,777,264</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 72: Murang'a County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Laundry Machine	2,378,701
2	Ethanol	2,246,800
3	Isolation Beds	5,031,000
4	ICU Beds	5,280,000
5	Hydrogen Peroxide	344,000
6	Beans/food rations	810,000
7	Accommodation for Health Workers	1,313,900
8	PPEs	1,752,000
9	3 PLY Masks	1,000,000
10	N95 Masks	2,280,000
11	Fumigation	868,500
12	ICU Construction Materials, Lighting equipment and networking	36,784,163
	<b>Total</b>	<b>60,089,064</b>

### 3.30 County Government of Nairobi City

Table 73 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 73: Nairobi City County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government (COVID-19 Grant)	-	294,385,000	-	-	-
Grants from the National Government ( Allowance for Front Line Health Workers)	-	100,200,000	-	-	-
Donor Funds ( DANIDA)	-	17,605,000	-	-	-
County Own Contribution	164,475,000	164,475,000	-	-	-



Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
<b>Total</b>	164,475,000	576,665,000	-	-	-

The County had budgeted to spend Kshs.164.48 million on COVID-19 interventions from own sources. Further, the County received Kshs.394.59 million from the National Government (Ministry of Health) and Kshs.17.61 million from DANIDA. However, these funds were not transferred to the Health Sector Special Purpose Account by the close of the FY 2019/20 and thus remained unutilized in the CRF.

As of 31<sup>st</sup> July 2020, the County had procured medical items amounting to Kshs.114.96 million which is therefore committed for payment once the funds are transferred to the Special Purpose Account.

### 3.31 County Government of Nakuru

Table 74 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 74: Nakuru County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts through the CRF Account (Kshs.)	Exchequer Releases through the OCOB (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	F	G=F/E*100
Grants from the National Government (COVID-19)	201,073,000	201,073,000	201,073,000	-	-
Grants from the National Government (Allowances for Front Line Workers)	-	80,505,000	-	-	-
Donor Funds ( DANIDA)	-	10,535,000			
County Own Contribution	311,000,000	311,000,000	311,000,000	311,973,715	100.3
<b>Total</b>	<b>512,073,000</b>	<b>603,113,000</b>	<b>512,073,000</b>	<b>311,973,715</b>	<b>60.9</b>

The County withdrew a total of Kshs.512.07 million from the County Revenue Fund Account while total actual expenditure as of 31<sup>st</sup> July 2020 amounted to Kshs.311.97 million as provided in Table 75.

**Table 75: Nakuru County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to officers	21,476,820
2	Purchase of PPEs	22,988,000
3	Purchase of branded bags, reflector jackets, washing points and branded jumbo umbrellas	9,386,500
4	Purchase of iron sheets, bottled water and blankets	7,844,140
5	Purchase of Fuel	2,500,000
6	Water projects paid	209,335
7	Awareness and conferences	5,164,200
8	Purchase of soap and Foodstuff to the sub-counties	242,404,720



S/No.	Description of the expenditure item	Amount spent (Kshs.)
	<b>Total</b>	<b>311,973,715</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 76: Nakuru County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Purchase of soap and foodstuff	23,334,590
2	Purchase of clothing PPE complete set and motorized sprayers	5,998,500
	<b>Total</b>	<b>29,333,090</b>

### 3.32 County Government of Nandi

Table 77 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 77: Nandi County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	118,326,000	118,326,000	118,326,000	-	-
Donor Funds (DANIDA)	5,985,000	5,985,000	5,985,000	-	-
County Own Contribution (Emergency Fund)	151,000,000	32,000,000	32,000,000	29,166,950	84.1
<b>Total</b>	<b>275,311,000</b>	<b>150,326,000</b>	<b>156,311,000</b>	<b>29,166,950</b>	<b>18.3</b>

The County had a budget of Kshs.275.31 million for COVID-19 intervention in the FY 2019/20 which comprised of Kshs.118.33 million from the National Government, Kshs.151 million from County own funds and Kshs.5.99 million from DANIDA. The County Executive Members further raised Kshs.2,662,817 towards COVID-19 interventions from voluntary salary deductions which was deposited in the County Emergency Fund Account.

Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.29.17 million which was spent from the county own resource as shown in Table 78.

**Table 78: Nandi County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1.	Purchase of Medical Supplies (Lab Reagents, Non-Pharmaceuticals and Drugs)	12,583,500
2.	Allowances to health workers under COVID-19 unit	8,773,830
3.	Purchase of Ventilators	5,000,000
4.	Purchase of PPEs	2,809,600
	<b>Grand Total</b>	<b>29,166,950</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 79: Nandi County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Construction of ICU/Isolation Wards	2,960,000
2	Purchase of Lab Reagents	2,448,750
	<b>Total</b>	<b>5,408,750</b>

### 3.33 County Government of Narok

Table 80 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 80: Narok County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	50,268,000	50,268,000	50,268,000	47,737,241	95.0
Donor Funds (KDSP LEVEL1)	30,000,000	30,000,000	30,000,000	30,000,000	100.0
Donor Funds (DANIDA)	7,105,000	7,105,000	7,105,000	-	-
County Own Contribution	150,000,000	150,000,000	53,000,000	53,000,000	35.3
<b>Total</b>	<b>237,373,000</b>	<b>237,373,000</b>	<b>140,373,000</b>	<b>130,737,241</b>	<b>55.1</b>

The County withdrew a total of Kshs.140.37 million from the County Revenue Fund Account while total actual expenditure as of 31<sup>st</sup> July 2020 amounted to Kshs.130.74 million as provided in Table 81.

**Table 81: Narok County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to health workers under COVID-19 unit	19,123,612
2	Purchase of PPEs	12,126,908
3	Construction of ICU/Isolation wards-Ololulunga	83,500,000
4	Renovation of old buildings/construction of isolation tents	6,799,950
5	Pharmaceutical and non- pharmaceutical	2,635,000
6	Medical Equipment	6,551,771
	<b>Total Expenditure</b>	<b>130,737,241</b>

### 3.34 County Government of Nyamira

Table 82 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 82: Nyamira County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	-	106,502,000	-	-	-
Donor Funds ( DANIDA & World Bank)	-	35,320,000	-	-	-
County Own Contribution	110,000,000	110,000,000	110,000,000	33,160,654	30.1
<b>Total</b>	<b>110,000,000</b>	<b>251,822,000</b>	<b>110,000,000</b>	<b>33,160,654</b>	<b>30.1</b>

The County government of Nyamira during the period under review budgeted Kshs.110 million towards COVID-19 pandemic from County own contribution as an intervening measure. The County received grants from National government of Kshs.106.50 million comprising of Kshs.59.70 million for construction and completion of a COVID 19 Isolation Bed Complex and Kshs.46.80 million for the Frontline Health Workers Allowance. The County further received Kshs.35.32 million which comprised Kshs.30 million from Kenya Devolution Support Programme (KDSP) and Kshs.5.32 million from DANIDA. These funds, however, were not available for utilization because of non-inclusion in the budgets of FY 2019/20.

During the reporting period, a total of Kshs.33.16 million of the available funds were utilized as shown in Table 83.

**Table 83: Nyamira County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Travelling Allowances officers to Carry out Market Survey of medical Equipment (Beds and Ventilators), Personal Protective Equipment (PPE) in Nairobi	910,000
2	Lunch Allowances for officers manning Roadblocks, Command Centers, Specimen Collection and Involved in Fumigation	790,000
3	Allowances for Officers involved in training for Home-based care on COVID 19 in Sub-Counties	1,350,000
4	Supply of 200 No. Complete PPEs (Headgear, Footwear, KN95 Face Masks, Google Face Shields and Overalls for COVID 19 Case Management).	2,000,000
5	Supply of Assorted Hospital Equipment for COVID 19 Isolation Ward (Including Washing Machine, Tumbler Drier, Industrial Cooker, Oxygen Concentrator, Infrared Thermometers, B. P Machines, Instrument Trolley, Patient Trolley, Lots of Bedsheets and 17 No. Beds with Mattresses, stand and bedside lockers).	6,048,000
6	Civil Works for the Completion of the Doctors Plaza (to provide space for Equipping to accommodate COVID -19 cases)	20,956,654
7	Supply of 4 No. Of Motorized Spray Pumps and 5 No. Protective devices for Fumigation in Control of COVID 19	196,000
8	Supply of Non-Pharmaceuticals (Surgical Three-Ply Disposable Facemask for Frontline Workers)	910,000
	<b>Total Expenditure</b>	<b>33,160,654</b>



The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 84: Nyamira County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1.	Proposed Construction and Completion of Nyamira County Referral Hospital COVID 19 Isolation Complex	96,100,000
2.	Supply, Delivery, Installation, and Commissioning of Medical Equipment (80 No. Double Crank Bed sets and 220 No. Single Crank Bed Sets)	24,000,000
3.	Supply and Delivery of Hospital Mattresses with Mackintosh	1,000,000
4.	Supply and Delivery of Tents (50seater-6No. and 100 Seater – 2no.)	1,000,000
5.	Supply and Delivery Fumigation Equipment (Gumboots Rubber 20 Pairs, Synthetic Overalls 20 No. and Motorized Spray Pumps 20 Liters 10No.)	800,000
6.	Supply and Delivery of 3 Ply Disposable Surgical Facemasks	2,500,000
7.	Supply and Delivery Hospital Linen (700 Pieces of Hospital Bed Sheets and 400 Pieces of Hospital Counterpanes)	2,500,000
	<b>Total</b>	<b>127,900,000</b>

### 3.35 County Government of Nyandarua

Table 85 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 85: Nyandarua County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C		
Grant from the National Government for (COVID-19)	-	89,354,000	-	-	-
Grant from the National Government for (Frontline Health care workers Allowances )	-	31,365,000	-	-	-
Donor Funds ( DANIDA Grant )	-	4,585,000	-	-	-
County Own Contribution for (County Initiative)	224,043,989	224,043,989	98,922,071	98,922,071	44.2
<b>TOTAL</b>	<b>224,043,989</b>	<b>349,347,989</b>	<b>98,922,071</b>	<b>98,922,071</b>	<b>44.2</b>

The County requested for grant of credit from County own contribution, during the period and spent Kshs.98.92 million as shown in Table 86



**Table 86: Nyandarua County, Analysis of Commitments incurred for COVID-19 Intervention**

Summary of Expenditure Items		
S/No.	Description of the expenditure item	Amount spent (Kshs.)
<b>Health Services</b>		
1.	Allowances to health workers under COVID-19 unit	218,760
2.	Hospital transfers	24,000,000
3.	Dispensary/Health facilities transfers	28,000,000
4.	Refined fuel for transport	1,850,000
5.	Sanitary materials	300,000
6.	Airtime	253,995
7.	Accommodation and domestic travel	218,760
8.	Lab reagents	200,607
<b>Sub-total</b>		<b>55,042,122</b>
<b>Education, Gender Affairs, Culture and Social Services</b>		
9.	Tents 7no. 25 Seater with 10 seats @	350,000
10.	Container 40ft	550,000
11.	Mask	3,768,560
12.	Food stuff( At Ward level, PWDs, ECDE Teachers and Clergy)	14,341,181
13.	Food Distribution expenses (Packaging, staff, loading & offloading costs )	1,256,747
14.	Fuel	244,006
<b>Sub-total</b>		<b>20,510,494</b>
<b>Agriculture, Livestock and Fisheries</b>		
15.	Assorted Fodder seed	1,318,450
16.	Assorted Crops seed	1,679,600
17.	Four hundred (400) 50kg bags Certified Potato Seed (Shangi)	2,000,000
<b>Sub-total</b>		<b>4,998,050</b>
<b>Water, Environment and Natural Funds</b>		
18.	Water Costs - Water Companies, Water points and community water projects	7,000,000
19.	Purchase of Water Tanks for the vulnerable communities	2,000,000
<b>Sub-total</b>		<b>9,000,000</b>
<b>INDUSTRIALIZATION, TRADE AND CO-OPERATIVES</b>		
20.	Fungicides, Insecticides and Sprays	1,532,000
21.	Sanitary and Cleaning Materials, Supplies and Services	1,933,175
<b>Sub-total</b>		<b>3,465,175</b>
<b>EMERGENCY FUND</b>		
22.	Emergency Fund COVID support	5,906,230
<b>GRAND TOTAL</b>		<b>98,922,071</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 87: Nyandarua County, Summary of the commitments as of 31<sup>st</sup> July 2020**

Summary of the commitments as of 31st July, 2020		
S/No.	Description of the Commitments item	Amount spent (Kshs.)
<b>Health Services</b>		
1.	Supply and Delivery of Lab Commodities	1,955,740
2.	Allowances to Facilitate CHVS and Health Workers	7,000,000
3.	Supply Delivery, Testing, Installation and Commissioning of Medical Equipment	10,587,000
4.	Supply and Delivery of Lab Commodities	1,743,017
5.	Supply and Delivery of Dialysis Kit	1,924,000
6.	Supply and Delivery of Linen Products, pharms and Non Pharms	3,106,500
7.	Supply and Delivery of Lab Commodities	1,966,680
8.	Supply and Delivery of Inflated Infrared Thermometer	500,000
9.	Supply and Delivery of Safety Goggles	500,000
10.	Supply and Delivery of Labelled Hospital Bedsheets	930,600
11.	Supply and Delivery of Lab Commodities	1,194,892
12.	Supply and Delivery of Face Masks	7,050,000
13.	Supply and Delivery of Lab Commodities	50,000
14.	Supply of Fungicides and Insecticides	349,400
15.	Supply and Delivery of ICU Equipment	14,704,583
16.	Supply and Delivery of ICU Equipment	46,000,000
	<b>Sub-total</b>	<b>99,562,412</b>
<b>Education, Gender Affairs, Culture and Social Services</b>		
17.	Mask	1,750,000
18.	Foodstuff( At Ward level, PWDs, ECDE Teachers and Clergy)	9,173,803
19.	Food Distribution expenses (Packaging, staff, loading & offloading costs )	768,000
20.	Cancer Survivors Cash Transfer	158,000
21.	Fuel	639,703
	<b>Sub-total</b>	<b>12,489,506</b>
<b>Agriculture, Livestock and Fisheries</b>		
22.	3570 50kg bags Fertilizer	10,000,000
<b>Industrialization, Trade and Co-Operatives</b>		
23.	Improvement/repairs of toilets	3,070,000
<b>Grand Total</b>		<b>125,121,918</b>

### 3.36 County Government of Nyeri

Table 88 shows the implementation status on the utilization of COVID-19 Funds from 13<sup>th</sup> March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 88: Nyeri County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the GOK	124,390,000	124,390,000	-	-	-
Grants – GOK - Allowances	-	63,150,000	-	-	-
Donor Funds ( DANIDA)	-	5,600,000	-	-	-
County Own Contribution	30,061,755	30,061,755	1,950,000	1,950,000	6.5%
<b>Total</b>	<b>154,451,755</b>	<b>223,201,755</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>1.3%</b>

The grants received from the National Government and DANIDA for COVID-19 containment had not been transferred to the Special Purpose Account held at CBK as of 31<sup>st</sup> July 2020. During the period, the County spent Kshs.1.95 million from own contribution for setting up of isolation wards at Mt. Kenya Hospital in Nyeri Town.

The County had the following financial commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 89: Nyeri County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Allowances to Frontline Health Care Workers on COVID-19	60,375,000
2	Purchase of PPEs	22,162,405
3	Purchase of small equipment	399,000
4	Purchase of Chlorine Powder	99,108
5	Bed Sheets	1,500,000
6	Patient Uniforms	259,050
	<b>Total</b>	<b>84,794,563</b>

### 3.37 County Government of Samburu

Table 90 show the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 90: Samburu County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government for COVID-19	27,402,000	27,402,000	27,402,000	-	-
	-	16,485,000	16,485,000	-	-
County Own Contribution	228,000,000	228,000,000	228,000,000	12,489,945	5.5
<b>Total</b>	<b>255,402,000</b>	<b>271,887,000</b>	<b>271,887,000</b>	<b>12,489,945</b>	<b>4.9</b>



The County Government of Samburu received Kshs.27.40 million as conditional grant for COVID-19 emergency response and Kshs.16.49 million for allowances for the frontline health care workers dealing with COVID-19 pandemic from National Government Ministry of Health. Further, the County through its County Assembly appropriated Kshs.228 million being its own contribution towards COVID-19 initiative. The County Executive Committee Member responsible for finance established a Fund by the name Samburu COVID-19 Emergency Response Fund.

Actual expenditure as of 31st July 2020 was Kshs.12.49 million as shown in Table 91.

**Table 91: Samburu County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Coordination, support supervision and County-wide outbreak and response management- County department of Health	898,000
2	Training of community health volunteers CHVs on COVID-19, Community prevention, awareness creation and distribution of information education communication (IEC) materials- County Department of Health	2,189,150
3	Disease surveillance, active case management, contact tracing and sample logistics- County Department of Health	1,133,200
4	Community Sensitization, message dissemination and awareness creation- County Department of Health	1,126,100
5	COVID-19 branding and signage- County Department of Health	488,000
6	Training of newly recruited staff on COVID-19- County Department of Health	697,050
7	Moi Teaching and Referral Hospital staff claims- County Department of Health	134,137
8	Tent hiring for Screening points- County Department of Health	131,000
9	Communication, publicity and advocacy-County department of administration.	15,000
10	Support to Water Service Provider (Samburu water and Sanitation Company Ltd) as per guidelines and protocols on COVID-19 response on the management of water supply (Salaries for May and June 2020)-County department of water	3,650,014
11.	Fund administration costs	1,133,794
12.	Essential cleaning items and detergents for County headquarters offices in line with health guidelines for COVID-19- County department of administration.	120,000
13.	COVID-19 technical task force-County department Health	774,500
<b>Total</b>		<b>12,489,945</b>

### 3.38 County Government of Siaya

Table 92 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 92:Siaya County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

S/No.	Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
		A	B	C	D	E=D/A*100



S/No.	Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
		A	B	C	D	E=D/A*100
1	Grant from the National Government for (COVID-19)	-	97,066,000	-	-	-
2	The grant from the National Government for (Frontline Health care workers Allowances )	-	36,495,000	-	-	-
3	Donor Funds (DANIDA Grant)	-	6,720,000	-	-	-
4	County Own Contribution for (County Initiative)	100,000,000	100,000,000	100,000,000	98,646,014	98.6
	<b>Total</b>	<b>100,000,000</b>	<b>240,281,000</b>	<b>100,000,000</b>	<b>98,646,014</b>	<b>98.6</b>

The County received a total of Kshs.140.28 million as grants from the National Government and DANIDA. However, the County did not utilize the grants for COVID-19 intervention due to failure to budget in the FY 2019/20.

During the period, the County spent Kshs.98.65 million from own contribution as shown in Table 93.

**Table 93: Siaya County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Construction, renovation and equipping of isolation centres	43,008,916
2	Accommodation and catering for COVID -19 Patients and Doctors	8,926,600
3	Purchase of Pharmaceuticals and Non-pharmaceuticals	45,335,480
4	Motor vehicle fuel and repairs	1,375,018
	<b>Total Expenditure</b>	<b>98,646,014</b>

### 3.39 County Government of Taita Taveta

Table 94 shows the implementation status on the utilization of COVID-19 Funds from 13<sup>th</sup> March 2020, when the first COVID-19 case in Kenya was reported, to 31<sup>st</sup> July 2020.

**Table 94. Taita Tavete County, Implementation status on the utilization of COVID-19 Funds as of 31st July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grant from the National Government for (COVID-19)	37,704,000	37,704,000	37,704,000	36,256,927	96.2
Grant from the National Government for (Frontline Health care workers Allowances )	-	34,575,000	-	-	-
Donor Funds ( DANIDA)	4,515,000	4,515,000	4,515,000	-	-
<b>Total</b>	<b>42,219,000</b>	<b>76,794,000</b>	<b>42,219,000</b>	<b>36,256,927</b>	<b>85.9</b>

The County had a budget of Kshs.42.22 million for COVID intervention in the FY 2019/20. Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.36.27 million as shown in Table 95.

**Table 95: Taita Taveta County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount Spent (Kshs.)
1	COVID 19 SCREENING CENTERS setups	7,897,000
2	Supply and Delivery of Fabricated beds, Mattresses and Mackintosh for Mwatate Isolation Ward	4,581,600
3	Supply and delivery of PPEs	4,279,340
4	Supply and delivery of fuel for Covid-19 Activities	3,900,000
5	Covid 19 screening 5 point	2,472,000
6	Supply and delivery of Tents and Chairs for Covid-19 screening sites	1,701,000
7	Supply and delivery of NON-CONTACT INFRARED THERMOMETERS	1,480,000
8	Supply of LCD Infrared Thermometer Gun	1,197,000
9	Supply of XRAY Supplies	1,101,840
10	Supply and Delivery of face masks	800,000
11	Supply of Pharmaceutical PHARMACEUTICALS AND NON-PHARMS	748,000
12	Supply Of KEMRUB	700,000
13	Facilitation for Covid-19 Activities	700,000
14	Supervision of Construction Mwatate Sub-county Isolation ward	676,000
15	Training at KEMRI KILIFI	663,600
16	Catering Service at Njukini Screening site	609,440

S/No.	Description of the expenditure item	Amount Spent (Kshs.)
17	Supply of Bolus syringes and contrast media	564,050
18	Maintenance of Motor Vehicle for Covid-19 Activities	500,000
19	Ambulances Service	387,704
20	Catering at Macknon screening centre	247,000
21	Supply and delivery of TYRES for Covid-19 Activities	211,000
22	Allowances for staff spraying towns and market	206,500
23	Purchase of Incidental goods	200,000
24	7 PIN SPO2 Probe complete with sensor	169,153
25	Supply and delivery of foodstuff for Covid-19 Isolation	164,700
26	Corona sensitization	100,000
	<b>Total Expenditure</b>	<b>36,256,927</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 96: Taita Taveta County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Supply and Delivery of 2 land cruiser Ambulance for Covid-19 Activities	19,060,000
2	Supply and delivery of ICU Equipment for Mwatate Covid-19 Treatment centre	11,501,650
3	Supply and delivery of gravel materials to Mwatate Isolation Ward	5,974,560
4	Supply and delivery of construction material for Mwatate isolation ward	5,940,850
5	Supply and Delivery of PPEs	4,872,500
6	Fabrication of Hospital Beds COVID 19 And Heavy Mackintosh Mattress	4,581,600
7	Supply and Delivery of Fabricated beds, Mattresses and Mackintosh for Mwatate Isolation Ward	4,581,600
8	Casual wages for construction of Mwatate Isolation Ward	4,556,709
9	Renovation Works at Wesu Health Centre	4,229,034
10	Renovation Works at Wesu Sub County Hospital Isolation ward	4,229,034
11	Renovation of Mwatate Sub County Hospital County Covid-19 treatment Centre	3,900,000
12	Supply and delivery of neonatal Ventilator	3,000,000
13	Supply and delivery of Murram for an access road to Mwatate Isolation Ward	2,995,920

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
14	Supply and delivery of Quarry Materials(earth materials) - Sand, ballast for construction of Mwatate Isolation Ward	2,964,660
15	Supply of Oxygen Pipping	2,899,950
16	Supply and Delivery of Dialysis Machines	2,500,000
17	Supply and delivery of assorted construction equipment for Mwatate Isolation Ward	2,021,265
18	Renovation of Old theatre to Convert it to an ICU	1,990,571
19	Renovation & Portioning of Isolation Ward at Taveta Sub County Hospital	1,917,230
20	Renovation & Portioning of Isolation Ward at Taveta Sub County Hospital	1,917,230
21	Provision of Intensive Care Unit Oxygen Piping at Mwatate Sub County	1,900,000
22	Construction of Isolation Centre At Mwatate Subcounty Hospital	1,367,000
23	Supply and Delivery of Assorted Ward Isolation Materials	1,232,970
24	Supply and Delivery of Ventilator Accessories at Mwatate Sub County Hospital	1,042,750
25	Extension of Laboratory at Mwatate Hosp	1,002,190
26	Mobilization of plants and machinery for civil Works for Mwatate Isolation Ward	800,000
27	Supply and Delivery of Disposable Plates and Plastic Spoons	795,150
28	Renovations for The Pharmacy at Moi Referral Hospital	768,848
29	Repair and Service of Motor Vehicle for Covid-19 Activities	730,073
30	Maintenance of Building	700,006
31	Radio Talk Show Advert	652,240
32	Fixing of window Grills at Mwatate SCH Isolation Ward	595,087
33	Renovation of Old theatre to Convert it to an ICU (EXTRA WORKS)	495,000
34	Repair and Service of Morgue Cold Room	363,000
35	Renovation of Female ward for COVID 19 IPC Compliance	351,000
36	Renovation on Female Ward as A COVID 19 Isolation Ward	351,000
37	Supply of Assorted Electronic Machines for Isolation Wards	291,000
38	Supply of Stationery Materials	265,850
39	Supply and Delivery of Hardcore for Mwatate Isolation Ward	225,000
40	Supply and Delivery Of cleaning Materials	199,800
41	Supply of Water Connection Appliances	199,125
42	Supply and Delivery of Bedding and Linen	163,500



S/No.	Description of the expenditure item	Amount Committed (Kshs.)
43	Supply of General of General Office Supplies	120,000
44	Use of County Lodge Quarantine Center	72,000
	<b>Total Commitments</b>	<b>110,316,952</b>

### 3.40 County Government of Tana River

Table 97 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 97: Tana River County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

S/No.	Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
		A	B	C	D	E=D/A*100
1	Grant from the National Government for (COVID-19)	33,628,000	33,628,000	-	-	-
2	The grant from the National Government for (Frontline Health care workers Allowances )	-	22,470,000	-	-	-
3	Donor Funds (DANIDA Grant)	-	6,195,000	-	-	-
4	County Own Contribution for (County Initiative)	8,787,100	8,787,100	8,787,100	8,787,100	100
	<b>Total</b>	<b>42,415,100</b>	<b>71,080,100</b>	<b>8,787,100</b>	<b>8,787,100</b>	<b>20.7</b>

The County had a budget of Kshs.42.42 million for COVID intervention in the FY 2019/20. Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.8.79 million as shown in Table 98.

**Table 98: Tana River County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to health workers under COVID-19 unit, Enforcement officers and security officers allowances while at screening points across the County	6,787,100
2	Fuel for Motor Vehicles	2,000,000
	<b>Total Expenditure</b>	<b>8,787,100</b>

### 3.41 County Government of Tharaka Nithi

Table 99 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 99: Tharaka Nithi County, Implementation status on the utilization of COVID-19 Funds as of 31st July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government (COVID-19)	80,147,000	80,147,000	80,147,000	18,690,400	23.3
Donor Funds ( DANIDA)	4,060,000	4,060,000	4,060,000	4,060,000	100.0
County Own Contribution	209,000,000	209,000,000	127,113,971	127,113,971	60.8
<b>Total</b>	<b>293,207,000</b>	<b>293,207,000</b>	<b>211,320,971</b>	<b>149,864,371</b>	<b>51.1</b>

The County had a budget of Kshs.293.21 million for COVID intervention in the FY 2019/20. Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.149.86 million as shown in Table 100.

**Table 100: Tharaka Nithi County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Purchase of PPEs	18,290,196
2	Construction of ICU/Isolation wards	353,250
3	Purchase of isolation ward equipment	12,991,350
4	Catering Services for Medial staff working in the Isolation ward	2,359,000
5	Stipend to Community Health Volunteers	5,724,000
6	Drugs, Dressings and Other Non-Pharmaceutical Medical Items	4,977,350
7	Foods and Rations	381,169
8	Laboratory Materials, Supplies and Small Equipment	9,395,450
9	Publishing & Printing Services	65,000
10	Purchase of X-Rays Supplies	1,763,514
11	Refined Fuels and Lubricants for Production	220,000
12	Refined Fuels and Lubricants for Transport	1,100,000
13	Sanitary and Cleaning Materials, Supplies and Services	344,350
14	Pending Bills Payments	82,677,366
15	Transfer to Health Facilities	4,060,000
16	Emergency Fund expenses	5,162,376
	<b>Total</b>	<b>149,864,371</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 101: Tharaka Nithi County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Supply of Face Masks (Surgical, N95 and Cloth)	9,294,800
2	Supply of Face shield and Medical gun thermometer (infrared)	3,678,376
3	Supply of Complete PPE KIT	1,900,000
4	Supply of COVID-19 assorted Commodities	1,445,000
5	Supply of testing booth and branded 3 seaters umbrellas with plastic chairs for border point surveillance	1,438,000

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
6	Supply of isolation ward patient linen	1,296,000
7	Provision of Hotel Services (catering and accommodation)	3,049,000
8	Supply of isolation ward equipment	2,468,400
9	Supply of laundry machine and kitchen cabinet	528,950
10	GCI fence at Chuka county referral hospital to separate the isolation Centre	353,250
11	Renovation of 30 hospital beds	120,000
12	Supply of 100 hospital beds and metallic side drawers	8,436,000
13	Supply of Hand sanitizers	1,972,000
	<b>Total</b>	<b>35,979,776</b>

### 3.42 County Government of Trans-Nzoia

Table 102 shows the implementation status on the utilization of COVID-19 Funds from 13<sup>th</sup> March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 102: Trans Nzoia County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government (COVID-19)	160,903,000.	160,635,000	43,635,000	-	-
Donor Funds (World Bank & DANIDA)	17,265,000	17,265,000	-	-	-
County Own Contribution	162,857,339	162,857,339.	162,857,339	3,000,221	1.8
<b>Total</b>	<b>341,025,339</b>	<b>341,025,339</b>	<b>206,492,330</b>	<b>3,000,221</b>	<b>0.9</b>

Grants from the National Government include disbursement of Kshs.117.27 million for COVID-19 activities and Kshs.43.64 million to cater for the 3 months COVID-19 allowances for Frontline Health Care Workers. Donor Funds include Kshs.11 million from the Kenya Devolution Support Programme and Kshs.6.27 million from DANIDA. The County allocated Kshs.162.86 million to fight COVID-19 Pandemic from its internal sources.

Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.3 million as shown in Table 103.

**Table 103: Trans Nzoia County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1.	Airtime (Emergency response Team, Training Coordinator).	77,900
2.	Training (Facilitation allowances, trainee allowances, refreshments, Hall hire, projector hire).	1,752,771
3.	Border screening (Suam, Kapkoi, Tugoin, Mucharage).	413,500
4.	Bulk SMS Service.	16,310
5.	Burial Teams Allowances.	28,000
6.	CEC's meetings (Emergency response Committee).	21,000



S/No.	Description of the expenditure item	Amount spent (Kshs.)
7.	CEC's meetings (Clinicians)	19,000
8.	Transportation costs (sample dispatch to MTRH/KEMRI and collection of lab materials from MTRH/KEMRI)	82,550
9.	Media and Communication	30,000
10.	Disinfection Allowances (KCH, law courts, CPSB interview grounds, markets)	47,500
11.	County /KCH emergency response teams case investigation allowances.	295,250
12.	Distribution of IEC materials.	19,840
13.	Extraneous allowances for laboratory staff (overtime work)	21,000
14.	Fuel	11,500
15.	DSA -Mt Elgon Staff	33,500
16.	Inspection and Acceptance Allowance – Mt Egon Deliveries	19,000
17.	KMTC/KCH IPC Team allowances for quarantine cases	27,500
18.	Logistics Team Meeting Allowances	13,500
19.	Purchase of 2 phones for County Emergency Response Teams.	7,000
20.	The setting of up of KCH quarantine temporary area	3,600
21.	COVID-19 Supplementary Budget making (Masibo/Sinclair)	10,000
22.	Safaricom Toll-Free Line for emergency reporting by the public	50,000
<b>Total</b>		<b>3,000,221</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 104: Trans Nzoia County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Purchase of PPEs.	49,064,675
2	Construction of Mt Elgon ICU/Isolation wards.	16,000,000
3	Mt Elgon ICU Equipment.	43,587,330
4	Mt Elgon ICU Equipment Set-Up Extra Works.	1,366,404
5	Non-Pharmaceuticals 5cc Syringes, Strapping 4', Insulin Syringes)	4,592,450
6	Linen	950,000
7	Quarantine utensils	38,300
8	COVID-19 Allowances for Frontline Health Care Workers	43,635,000
<b>Totals</b>		<b>159,234,159</b>

### 3.43 County Government of Turkana

Table 105 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 105: Turkana County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts through the CRF Account (Kshs.)	Exchequer Releases through the OCOB (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Conditional Grant for Emergency Response from the National Government	-	136,322,000	-	-	-
Allowances for Frontline Health Care Workers from the National Government	-	42,555,000	-	-	-



Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts through the CRF Account (Kshs.)	Exchequer Releases through the OCOB (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Turkana County COVID 19 Fund	480,311,939	480,311,939	480,311,939	-	-
Turkana County Emergency Fund	187,000,000	187,000,000	187,000,000	31,857,000	17
Kenya Devolution Support Program (KDSP) level 1 grant	45,000,000	30,000,000	30,000,000	-	-
<b>Total</b>	<b>712,311,939</b>	<b>876,188,939</b>	<b>697,311,939</b>	<b>31,857,000</b>	<b>4.7</b>

The funds received from the National Government are still held at CRF as they had not been captured in the FY 2019/20 budget. The County spent Kshs.31.86 million as of 31<sup>st</sup> July 2020 under the Emergency Fund in the initial response from March 2020 following the outbreak of the COVID-19 Pandemic on programs and interventions aimed at mitigation and preparedness.

A summary showing the highest actual expenditure during the period under review is provided in Table 106.

**Table 106: Turkana County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Allowances to health workers under COVID-19 unit	Nil
2	Purchase of PPEs	16,617,000
3	Construction and Completion of HDU/ICU Unit	8,200,000
4	Utilities-water waivers for Lodwar town and Kakuma	4,000,000
5	Fuel – for Ambulances	1,880,000
6	Advertisement/ publicity	1,160,000
	<b>TOTAL</b>	<b>31,857,000</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 107: Turkana County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Refurbishment of an isolation ward at LCRH	6,400,000
2	Materials for surgical masks	1,534,400
3	Motor vehicle maintenance	2,000,000
4	Advertisement/media campaigns/publicity	1,500,000
5	Fuel for ambulances/ surveillance teams	2,656,000
6	Procurement of More PPEs	2,052,600
7	Fuel for Surveillance/Ambulances	3,000,000
	<b>Total</b>	<b>19,143,000</b>

### 3.44 County Government of Uasin Gishu

Table 108 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 108: Uasin Gishu County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20)	Receipts in the CRF Account	Exchequer Releases from the CRF Account for Operation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	(Kshs.)	(Kshs.)	(Kshs.)		
	A	B	C		
Grant from the National Government for (COVID-19)	125,713,000	125,713,000	125,713,000	-	-
The grant from the National Government for (Frontline Health care workers Allowances)	-	46,395,000	-	-	-
Donor Funds ( DANIDA Grant )	-	6,615,000	6,615,000	-	-
County Own Contribution for (County Initiative)	151,507,573	151,507,573	151,507,573	27,851,662	18.4
<b>TOTAL</b>	<b>277,220,573</b>	<b>330,230,573</b>	<b>283,835,573</b>	<b>27,851,662</b>	<b>9.8</b>

The County grant for COVID-19 of Kshs.125.71 million was requested through the OCOB and transferred to the Special Purpose Account held at CBK and had not been utilized as of 31<sup>st</sup> July 2020.

During the period, the County spent Kshs.27.85 million from its contribution for allowances to Frontline Health Care Workers in the containment of COVID-19 Pandemic across the County. This expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 109: Uasin Gishu County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the Expenditure item	Amount Committed (Kshs)
1.	Medical Equipment (Pasaiba Ltd)	11,566,500
2.	Sanitary and cleaning equipment (Eldobase Ltd)	2,254,250
3.	Face masks and bed sheets (Rivatex)	10,700,000
4.	Food rations for isolation canters (Skytai and manyatta)	1,346,990
	<b>Total Expenditure</b>	<b>25,867,740</b>

### 3.45 County Government of Vihiga

Table 110 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 110: Vihiga County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	89,409,000	89,409,000	89,409,000	39,120,716	43.8
Donor Funds ( DANIDA)	4,970,000	4,970,000	4,970,000	-	-
County Own Contribution	24,500,000	24,500,000	24,500,000	11,439,175	46.7
<b>Total</b>	<b>118,879,000</b>	<b>118,879,000</b>	<b>118,879,000</b>	<b>50,559,819</b>	<b>42.5</b>

The County Government of Vihiga had a budget of Kshs.118.88 million for COVID-19 pandemic interventions which comprised of Kshs.89.41 million from the National Government, Kshs.4.97 million from DANIDA, and a further Kshs.24.50 from County own funds.

Actual expenditure as of 31<sup>st</sup> July 2020 was Kshs.50.56 million as shown in Table 111.

**Table 111: Vihiga County, Analysis of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Training of healthcare workers	3,786,350
2	Sensitization on COVID-19	1,478,550
3	Sensitization of CHVs	772,500
4	Training of healthcare workers	3,786,350
5	Social Mobilization	370,500
6	Creation and management of Command Centre	792,675
7	Isolation and Quarantine costs	307,250
8	Renovation of casualty	3,879,716
9	Procurement of assorted ICU equipment	5,400,000
10	Procurement of assorted theatre equipment	1,236,000
11	Market sanitation	145,000
12	Payment of COVID-19 Health risk allowances	28,605,000
	<b>Total</b>	<b>50,559,891</b>

The above expenditure excludes the following commitments which were outstanding as of 31<sup>st</sup> July 2020.

**Table 112: Vihiga County, Summary of the commitments as of 31<sup>st</sup> July 2020**

S/No.	Description of the expenditure item	Amount Committed (Kshs.)
1	Procurement of PPEs	10,245,000
2	Boarders screening costs(Lunches)	600,000
3	Delivery of fliers and posters	397,000



S/No.	Description of the expenditure item	Amount Committed (Kshs.)
4	Supply and delivery of handwashing Items	775,000
5	Supply and delivery of branded metal stands	2,250,000
6	Supply and delivery of Gazebo tents for boarders screening	780,000
7	Supply and delivery of surgical masks for healthcare workers	3,000,000
8	Supply and delivery of hand sanitizers	300,000
9	Supply and delivery of infrared thermometers	990,000
10	Supply and delivery of three-crank beds	3,750,000
11	Supply and delivery of N95 masks	5,000,000
12	Provision of fumigation service @ offices and health facilities	1,275,000
13	Provision of fumigation services	2,279,500
14	Supply and delivery 3 crank beds	5,090,000
15	Provision of hotel services	324,000
16	Supply and delivery of linen	602,000
17	Fencing of Quarantine centre at Keveye VTC	1,000,000
	<b>Total Commitments</b>	<b>38,657,500</b>

### 3.46 County Government of Wajir

Table 113 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 113: Wajir County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	73,338,000	73,338,000	73,338,000	73,338,000	100
Donor Funds DANIDA	9,450,000	9,450,000	9,450,000	9,450,000	100
County Own Contribution	194,820,000	179,820,000	179,820,000	172,543,762	88.6
<b>Total</b>	<b>277,608,000</b>	<b>262,608,000</b>	<b>262,608,000</b>	<b>255,331,762</b>	<b>91.9</b>

The County Government of Wajir allocated Kshs.277.61 million towards COVID-19 response in the FY 2019/20. The budget included Kshs.73.34 million grants from the National Government, Kshs.9.45 million from DANIDA, and Kshs.194.82 million from County own funds.

Actual expenditure as of 31st July 2020 was Kshs.255.33 million. Table 114 shows a summary of the actual expenditure incurred by the County towards COVID-19 intervention.

**Table 114: Wajir County, Summary of expenditure incurred for COVID-19 Intervention**

S/No.	Description of the expenditure item	Amount spent (Kshs.)
1	Staff allowance for health workers	53,486,200
2	Supply and delivery of infection prevention commodities (IPC)	49,550,000
3	Supply and delivery of isolation items For COVID -19	25,900,000

S/No.	Description of the expenditure item	Amount spent (Kshs.)
4	Supply and delivery of Emergency ICU set for Wajir County Referral Hospital.	23,310,000
5	Supply and delivery of emergency surgical face mask to Wajir County Referral Hospital	24,950,000
6	Supply and delivery of Emergency ICU Equipment for Wajir County Referral Hospital	18,700,000
7	Assorted Expenditure items	59,435,562
	<b>Total Expenditure</b>	<b>255,331,762</b>

### 3.47 County Government of West Pokot

Table 115 shows the implementation status on the utilization of COVID-19 Funds from 13th March 2020, when the first COVID-19 was reported, to 31<sup>st</sup> July 2020.

**Table 115: West Pokot County, Implementation status on the utilization of COVID-19 Funds as of 31<sup>st</sup> July 2020**

Source of Funds	Budgeted Amount (FY 2019/20) (Kshs.)	Receipts in the CRF Account (Kshs.)	Exchequer Releases from the CRF Account for Operations (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
	A	B	C	D	E=D/A*100
Grants from the National Government	-	108,905,000	-	-	-
Donor Funds ( DANIDA)	-	5,495,000	-	-	-
County Own Contribution	25,158,737	25,158,737	25,158,737	25,158,737	100
<b>Total</b>	<b>25,158,737</b>	<b>139,558,737</b>	<b>25,158,737</b>	<b>25,158,737</b>	<b>100</b>

The grants received in the West Pokot CRF account comprised of Kshs.75.29 million towards COVID-19 response and Kshs.33.62 million as allowances to front line health workers from the National Government, Ksh.5.5 million from DANIDA, and County allocation from internal funds of Kshs.25.16 million.

The County withdrew Kshs.25.16 million from the CRF Account during the period under review for operations which was entirely spent as shown in Table 116.

**Table 116: West Pokot County, Analysis of a summary of expenditure incurred for COVID-19 Intervention**

S/No	Description of the expenditure item	Amount spent (Kshs.)
1.	Medical Drugs	9,000,000
2.	Laboratory Supplies and equipment	5,272,647
3.	Training Allowance for frontline Health workers	3,100,000
4.	Field Operational Allowance	900,000
5.	Refined Fuel	921,160
6.	Non Pharmaceuticals	1,100,000

S/No	Description of the expenditure item	Amount spent (Kshs.)
7.	Motor Vehicle Maintenance	4,864,930
	<b>Total</b>	<b>25,158,737</b>

The available funds were used to build capacity for COVID-19 emergency response through training of Frontline Health Care Workers and community, repair of vehicles and purchase of sanitizers and thermoguns. Four County entry checkpoints were also established providing handwashing and temperature checking.



## **4 HIGHLIGHT OF KEY ISSUES AND RECOMMENDATIONS**

### **4.1 Introduction**

This section highlights cross-cutting issues that affected the utilization of COVID-19 Funds by County Governments from 13<sup>th</sup> March 2020 to 31<sup>st</sup> July 2020 and present recommendations aimed at addressing the challenges. The cross-cutting challenges included:

### **4.2 Failure by Counties to Budget for the COVID-19 Grants**

The National Government grants of Kshs.5 billion for COVID -19 responses was transferred to the various County Revenue Fund Accounts on 4<sup>th</sup> June 2020 through the Ministry of Health. Counties further received Kshs.2.36 billion on 6<sup>th</sup> July 2020 from the National Government (Ministry of Health) being allowances for Frontline Health Care Workers dealing with COVID-19 pandemic and Kshs.350 million from DANIDA on 30<sup>th</sup> June 2020 for COVID-19 interventions. The timing of the funds release was too close to the end of the Financial Year 2019/20 and some County Governments did not prepare budgets for the utilization of the COVID-19 Grant from the National Government. Consequently, several County Governments could not withdraw these funds which have remained unutilized as of 31<sup>st</sup> July 2020.

The OCOB recommends that County Governments ensure the COVID-19 grants are factored in the FY 2020/21 budget estimates to facilitate approval of withdrawals and utilization of these funds in line with the guidelines by the Ministry of Health and DANIDA.

### **4.3 Lack of adequate support from the National Government**

The OCOB has observed that, when the first COVID-19 case in Kenya was reported, there were no clear guidelines from the National Government on the role of Counties in the management and response to COVID-19 cases. Although several County Governments allocated funds within their budgets to fight the Pandemic, they were unable to utilize the funds due to lack of support and guidelines from the National Government Ministry of Health (MOH). The guidelines and expectations from the County Governments were only issued towards the end of May 2020.

The OCOB recommends that key national government institutions should support County Governments as they implement the budgets for COVID-19 in the current financial year to ensure the quality of services and goods being procured meet the set standards. Further, there should be standardized support in capacity building of medical personnel and on public sensitization activities on the COVID-19 pandemic.

#### **4.4 Internal Audit of the utilization of COVID-19 Pandemic Funds**

County Governments have put in place arrangements for conducting internal audits in line with Section 155 of the Public Finance Management Act, 2012. As of 31<sup>st</sup> July 2020, County Governments reported actual expenditures of **Kshs.3.43 billion** towards COVID-19 intervention programmes compared the available resource basket of **Kshs.13.1 billion**.

This expenditure on COVID-19 intervention is yet to be audited and the OCOB recommends that the County Internal Audit Committees and the National Treasury should conduct internal audits to give an assurance on value for money and whether the funds were utilized as required by law.

## 5 CONCLUSION

This is a special report to the Senate Ad Hoc Committee on COVID-19 in line with Article 254 (2) of the Constitution which requires the OCOB to prepare special reports at any time as may be required by the President or Parliament. The report is prepared in response to a letter from the Senate Ref: SEN/12/4/AC-COVID19/2020(58) dated 4<sup>th</sup> August 2020 which requested the Controller of Budget to prepare a Special Budget Review Implementation Report on the utilization of funds by County Governments towards COVID-19 interventions and covers the period from 13<sup>th</sup> March 2020 to 31<sup>st</sup> July 2020. The report is based on self-reporting by County Governments on how the funds for COVID-19 were utilized during the period under review. This report does not include the funds received directly by County Governments as donations.

The total funds that was available to the County Governments from 13<sup>th</sup> March to 31<sup>st</sup> July 2020 for COVID-19 interventions as captured amounted to Kshs.13.1 billion. Total expenditures by County Governments during the period were Kshs.3.43 billion and translated to an absorption rate of 33.2 per cent. The absorption rate is calculated as a percentage of actual expenditure to budgeted amount for COVID-19 during the period. The low utilization of funds during the period was as a result of several issues which included a failure by Counties to budget for the COVID-19 Grants from the National Government as the funds were received towards the end of the FY 2019/20 and lack of adequate support by the National Government institution during the initial stages of the Pandemic.

The OCOB recommends that Counties ensure the current FY 2020/21 Budget Estimates provide for the Grants for COVID-19 to enhance utilization. Key National Government Institutions should provide support to Counties to ensure value for money as the Country fight the pandemic. Further, the Internal Audit function should actively monitor and audit the utilization of the COVID-19 funds to stem any misuse in good time.

## 6 ANNEXURE

### Annex 1: UTILIZATION OF FUNDS FOR COVID-19 BY COUNTY GOVERNMENTS

County	Grant from the National Government for COVID-19 (Kshs.)	Grant from the National Government for Allowances for Front Line Health Care Workers (Kshs.)	DANIDA Grant (Kshs.)	County Own Resources (Kshs.)	Total Available Funds for COVID-19 (Kshs.)	Budgeted Amount By Counties (FY 2019/20) (Kshs.)	Actual Expenditure for COVID-19 Intervention as of 31st July, 2020 (Kshs.)	Percentage of Actual Expenditure to Total Available Resources for COVID-19	Absorption Rate % (Percentage of Actual Expenditure to the Budgeted Amount)
	A	B	C	D	E=A+B+C+D	F	G	H=G/E*100	I=G/F*100
Baringo	84,341,000	44,985,000	5,670,000	190,000,000	324,996,000	274,341,000	105,533,452	32.5	38.5
Bomet	115,197,000	31,470,000	6,615,000	-	153,282,000	115,197,000	-	-	-
Bungoma	213,714,000	66,330,000	9,975,000	55,000,000	345,019,000	268,714,000	60,548,890	17.5	22.5
Busia	106,464,000	45,270,000	6,650,000	103,000,000	261,384,000	216,114,000	92,466,831	35.4	42.8
Elgeyo/Marakwet	57,212,000	32,685,000	4,200,000	110,140,489	204,237,489	167,352,489	110,140,489	53.9	65.8
Embu	80,587,000	48,465,000	4,970,000	12,000,000	146,022,000	141,487,000	-	-	-
Garissa	41,619,000	39,165,000	7,735,000	-	88,519,000	41,619,000	6,000,000	6.8	14.4
Homa Bay	98,907,000	66,930,000	7,455,000	45,795,057	219,087,057	214,632,057	144,702,057	66.0	67.4
Isiolo	16,238,000	21,180,000	4,375,000	40,000,000	81,793,000	90,613,000	58,512,463	71.5	64.6
Kajiado	52,567,000	45,195,000	6,685,000	157,186,764	261,633,764	259,753,764	78,909,624	30.2	30.4
Kakamega	262,173,000	78,930,000	11,515,000	105,000,000	457,618,000	446,103,000	131,903,717	28.8	29.6
Kericho	116,228,000	36,180,000	6,370,000	120,000,000	278,778,000	308,778,000	107,986,882	38.7	35.0
Kiambu	185,492,000	106,635,000	10,430,000	235,740,600	538,297,600	421,232,600	245,942,265	45.7	58.4
Kilifi	146,052,000	59,895,000	12,075,000	220,000,000	438,022,000	378,127,000	243,693,560	55.6	64.4
Kirinyaga	116,356,000	43,740,000	4,585,000	-	164,681,000	-	-	-	-
Kisii	156,872,000	84,165,000	8,575,000	127,000,000	376,612,000	398,037,000	11,769,000	3.1	3.0
Kisumu	159,820,000	68,400,000	7,700,000	150,000,000	385,920,000	309,820,000	36,974,411	9.6	11.9
Kitui	120,358,000	68,430,000	9,730,000	-	198,518,000	498,518,000	83,547,395	42.1	16.8
Kwale	137,082,000	42,660,000	8,400,000	47,231,102	235,373,102	184,313,102	47,231,102	20.1	25.6



County	Grant from the National Government for COVID-19 (Kshs.)	Grant from the National Government for Allowances for Front Line Health Care Workers (Kshs.)	DANIDA Grant (Kshs.)	County Own Resources (Kshs.)	Total Available Funds for COVID-19 (Kshs.)	Budgeted Amount By Counties (FY 2019/20) (Kshs.)	Actual Expenditure for COVID-19 Intervention as of 31st July, 2020 (Kshs.)	Percentage of Actual Expenditure to Total Available Resources for COVID-19	Absorption Rate % (Percentage of Actual Expenditure to the Budgeted Amount)
	A	B	C	D	E=A+B+C+D	F	G	H=G/E*100	I=G/F*100
Laikipia	54,654,000	36,690,000	4,585,000	138,000,000	233,929,000	197,239,000	135,690,146	58.0	68.8
Lamu	13,682,000	20,325,000	3,955,000	-	37,962,000	-	-	-	-
Machakos	188,521,000	97,560,000	9,275,000	100,000,000	395,356,000	395,356,000	223,699,060	56.6	56.6
Makueni	119,715,000	58,830,000	7,945,000	58,189,856	244,679,856	58,189,856	53,667,236	21.9	92.2
Mandera	91,323,000	31,845,000	11,305,000	180,000,000	314,473,000	180,000,000	-	-	-
Marsabit	28,819,000	30,420,000	7,805,000	60,000,000	127,044,000	60,000,000	-	-	-
Meru	152,886,000	76,935,000	8,925,000	15,207,466	253,953,466	65,207,466	15,207,466	6.0	23.3
Migori	143,371,000	44,835,000	7,490,000	108,230,000	303,926,000	251,601,000	35,379,205	11.6	14.1
*Mombasa	100,168,000	68,505,000	9,170,000		177,843,000				
Murang'a	112,941,000	63,510,000	6,965,000	102,000,000	285,416,000	214,941,000	95,777,264	33.6	44.6
Nairobi City	294,385,000	100,200,000	17,605,000	164,475,000	576,665,000	164,475,000	-	-	-
Nakuru	201,073,000	80,505,000	10,535,000	311,000,000	603,113,000	512,073,000	311,973,715	51.7	60.9
Nandi	118,326,000	58,470,000	5,985,000	151,000,000	333,781,000	275,311,000	29,166,950	8.7	10.6
Narok	50,268,000	34,875,000	7,105,000	150,000,000	242,248,000	237,373,000	130,737,241	54.0	55.1
Nyamira	59,702,000	46,800,000	5,320,000	110,000,000	221,822,000	110,000,000	33,160,654	14.9	30.1
Nyandarua	89,354,000	31,365,000	5,495,000	224,043,989	350,257,989	224,043,989	98,922,071	28.2	44.2
Nyeri	124,390,000	63,150,000	5,600,000	30,061,755	223,201,755	154,451,755	1,950,000	0.9	1.3
Samburu	27,402,000	16,485,000	4,935,000	228,000,000	276,822,000	255,402,000	12,489,945	4.5	4.9
Siaya	97,066,000	36,495,000	6,720,000	100,000,000	240,281,000	100,000,000	98,646,014	41.1	98.6
Taita/Taveta	37,704,000	34,575,000	4,515,000	-	76,794,000	42,219,000	36,256,927	47.2	85.9
Tana River	33,628,000	22,470,000	6,195,000	8,787,100	71,080,100	42,415,100	8,787,100	12.4	20.7
Tharaka -Nithi	39,677,000	40,470,000	4,060,000	209,000,000	293,207,000	293,207,000	149,864,371	51.1	51.1
Trans Nzoia	117,268,000	43,635,000	6,265,000	162,857,339	330,025,339	341,025,339	3,000,221	0.9	0.9

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County	Grant from the National Government for COVID-19 (Kshs.)	Grant from the National Government for Allowances for Front Line Health Care Workers (Kshs.)	DANIDA Grant (Kshs.)	County Own Resources (Kshs.)	Total Available Funds for COVID-19 (Kshs.)	Budgeted Amount By Counties (FY 2019/20) (Kshs.)	Actual Expenditure for COVID-19 Intervention as of 31st July, 2020 (Kshs.)	Percentage of Actual Expenditure to Total Available Resources for COVID-19	Absorption Rate % (Percentage of Actual Expenditure to the Budgeted Amount)
	A	B	C	D	E=A+B+C+D	F	G	H=G/E*100	I=G/F*100
Turkana	136,322,000	42,555,000	12,005,000	667,311,939	858,193,939	712,311,939	31,857,000	3.7	4.5
Uasin Gishu	125,713,000	46,395,000	6,615,000	151,507,573	330,230,573	277,220,573	27,851,662	8.4	10.0
Vihiga	60,804,000	28,605,000	4,970,000	24,500,000	118,879,000	118,879,000	50,559,819	42.5	42.5
Wajir	38,268,000	35,070,000	9,450,000	194,820,000	277,608,000	277,608,000	255,331,762	92.0	92.0
West Pokot	75,290,000	33,615,000	5,495,000	25,158,737	139,558,737	25,158,737	25,158,737	18.0	100.0
<b>Total</b>	<b>4,999,999,000</b>	<b>2,355,900,000</b>	<b>350,000,000</b>	<b>5,392,244,766</b>	<b>13,098,143,766</b>	<b>10,320,460,766</b>	<b>3,430,996,704</b>	<b>26.2</b>	<b>33.2</b>

\*Mombasa County did not submit its report on utilization of COVID-19 Funds by the time of finalizing this report.