November, 2021

SEXUAL AND REPRODUCTIVE HEALTH
BUDGET ANALYSIS BRIEF - KISUMU COUNTY

INTRODUCTION

This brief provides an analysis on how the County Government of Kisumu plans and budgets for the sexual and reproductive health (SRH) needs of its residents. Particularly, how the county budget accounts for access to essential SRH medicines and commodities. The analysis is focused on Kisumu County's health sector budgeting and actual expenditure for the financial years (FY) 2016/17 to 2021/22. Main budget data and information was retrieved from the county's approved budget estimates and the County Governments Annual Budget Implementation Review conducted by the Office of the Controller of Budget.

Key takeaways from the analysis are:

1. Kisumu County has a dedicated reproductive, maternal, neonatal, child and adolescent health (RMNCAH) programme and budget, which has seen a steep increase over the past years.

2. The total RMNCAH budget is insufficient to meet population needs, budget line items are not disaggregated and inconsistent across years, and specific budget lines for SRH commodities are lacking.

3. The budget execution of the RMNCAH programme leaves much room for improvement. In FY 2019/20 only 32% of the budget was actually dispersed and whilst an improvement, in FY 2020/21 this was only 48%. Details on budget expenditure per budget item are not available.

4. The Department of Health has no dedicated framework for budget evaluation.

In response to these findings, some of the **key recommendations** are:

1. The county government should disaggregate their RMNCAH budget line items to facilitate transparency (external monitoring and evaluation) and should provide a separate budget line for SRH commodities to promote reliable and predictable financing.

2. The County Health Department should, in collaboration with civil society partners, develop a continuous evaluation framework for analysing SRH budget estimates, actual allocations and utilisation to identify gaps, support planning and prioritisation, and realise accountability.

3. The County Department of Finance and Economic Planning should be more transparent in sharing budget information, including approved budget estimates and budget execution rates, detailed per budget line.

COUNTY CONTEXT

Kisumu is a county in Western Kenya, bordering Lake Victoria. It has a tropical rainforest climate with no major dry season, and rainfall throughout the year. With a total population of 1.16 million and a population density of 554 people per square kilometre, the majority of the county (62%) is classified as rural. However, the county also houses its principal city Kisumu, which is the third-largest city of the country.[i]

Kisumu County has a young population; in 2019, 26.4% of people were aged 0-14 and 50.5% was part of the reproductive population aged 15-49 years.[ii]

The poverty headcount ratio stands at 40% (2016) and a large proportion of the population engages in agriculture for their livelihood, with 47% of household income derived from the agriculture sector.[iii]

Looking at the burden of disease, expressed in disability adjusted life years (DALYs)[v], **Figure 1** shows that Kisumu County is predominantly affected by communicable-, maternal, neonatal, and nutritional diseases (categories in red).

In 2019, HIV/AIDS and sexually transmitted infections (STIs) caused 25.1% of total DALYs, while maternal and neonatal conditions accounted for 7.4% of DALYs.

Although progress is being made, Kisumu County still faces major issues with its populations' SRH. Key SRH indicators of Kisumu and Kenya as a whole are displayed in **Table 1.**

HEALTH SECTOR CONTEXT

As can be seen in **Table 2**, there are 186 registered, operational general health facilities in Kisumu County, which include level 2 to 5 facilities.

Further, Kisumu County had 36 nurses, 3 doctors, and 41 clinical officers per 100,000 population; in Kenya nationally there were 83 nurses, 15 doctors, and 27 clinical officers per 100,000 people.[vii]

WHO estimates show that a minimum of 445 skilled health workers (doctors, nurses and midwives) per 100,000 population, is needed to reach "high coverage" (defined as 80% or above) on 12 selected health indicators linked to the SDG goal on health and well-being.[viii] Both Kisumu's and Kenya's healthcare workforce density currently lie far below this number.

Figure 1. Ranking of diseases by the amount of DALYs caused, Kisumu, 2009 versus 2019, IHME[iv]

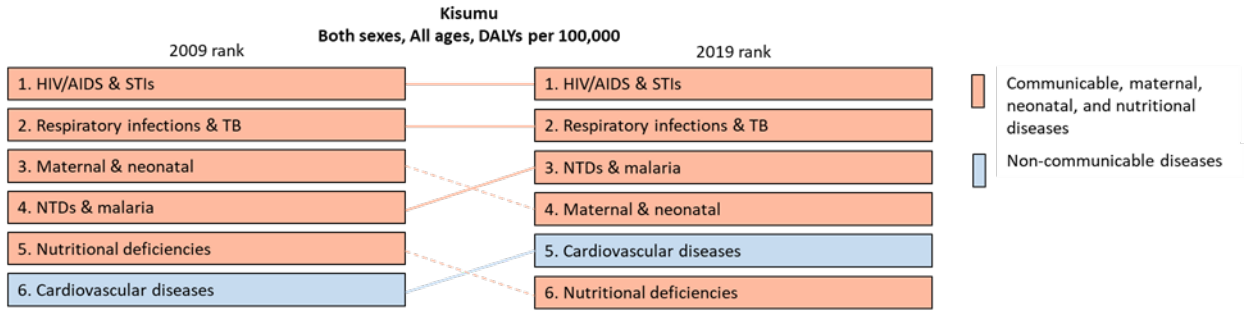


Table 1. SRH indicators Kisumu County*, versus Kenya nationally

INDICATOR	KISUMU	KENYA	INDICATOR	KISUMU	KENYA
Maternal mortality ratio (per 100,000)[1,2]	495	362	**Women aged 15-19 who have begun child-bearing** (Nyanza region, %)[2]	22.2	18.1
Under-5 mortality ratio (per 100,000)[1,2]	7900	5200	**Live births:**[2] Delivered by a skilled provider (%) Delivered in a health facility (%)	 69.2 69.5	 61.8 61.2
Total fertility rate[2]	3.6	3.9	**Children under age five who had diarrhoea** (2 weeks preceding survey):[2] For whom treatment was sought from a health facility/provider (%) Who were given oral rehydration therapy (%) Who were given zinc (%) Who were given oral rehydration salt and zinc (%)	 59.5 62.6 14.7 14.7	 57.6
Contraceptive prevalence rate (currently married women age 15-49, any modern method, %)[2]	59.3	53.2	**Estimated unintended pregnancy rate** (Nyanza & Western region, % of all pregnancies)[3]	55.2	48.6
Methods used[2] Female sterilisation (%) Male sterilisation (%) IUD (%) Implants (%) Injectables (%) Pill (%) Male condom (%) Female condom (%)	 5.2 0.0 1.5 21.1 24.3 3.7 3.5 0.0	 3.2 0.0 3.4 9.9 26.4 8.0 2.2 0.0	**Annual rate of women aged 15–49 who received healthcare for unsafe abortion complications** (Nyanza & Western region, per 1000 women)[3]	16	12

* If other locality, this is explicitly stated. Sources: 1. Kisumu County CIDPII 2018-2022., 2. Demographic and Health Survey 2014., 3. Mohamed et al. 2015 (2012 data).[vi]

Table 2. Healthcare infrastructure Kisumu

INDICATOR	KISUMU	KENYA
HEALTH FACILITIES[ix]		
Public		
Secondary care hospital	1	
Primary care hospitals/services	22	
Health centres	51	
Dispensaries	69	
Mission/NGO		
Primary care hospitals/services	2	
Health centres	10	
Dispensaries	8	
Private		
Secondary care hospital	1	
Primary care hospitals/services	18	
Health centres	2	
Dispensaries	2	
Healthcare workforce[x] **Per 100,000 pop (date unknown)**		
Doctor	3	15
Clinical officer	41	27
Nurse	36	83
Health workers combined	80	124
Doctors, nurses + midwives	N/A	138

POLICY CONTEXT AND HEALTH SECTOR PRIORITIES

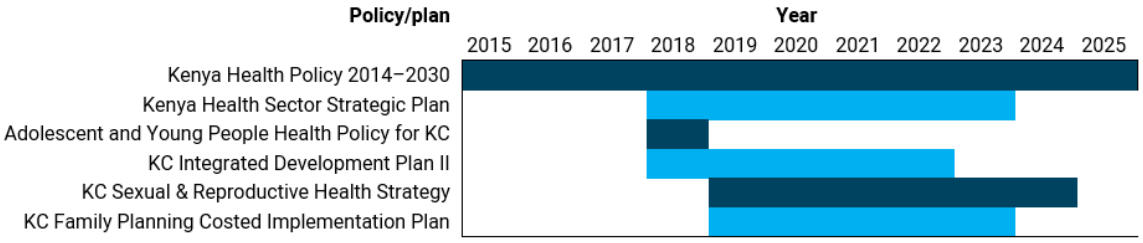
Kisumu County has recently enhanced its commitments to strengthen healthcare. **Figure 2** shows an overview of health sector strategies and plans which are currently in effect. RMNCAH constitutes a key pillar of Kenya's Health Sector Strategic Plan, and reproductive health is a sub-programme of Kisumu County's Integrated Development Plan II (CIDP II), which sets out to reduce the maternal mortality ratio to 365 and increase the contraceptive prevalence rate to 61% by 2022. To realise their commitment, in August 2020 Kisumu County released its first ever Family Planning Costed Implementation Plan 2019-2023.

contraceptives, iii. Implant contraceptives, iv. Intrauterine contraceptive devices, v. Condoms, vi. Natural contraceptive.

- Screening and treatment of STIs at service delivery points using Ministry of Health approved protocols.
- Prophylaxis, immunisations, and general medical care as per the Kenya Essential Package for Health to new-borns, children and adolescents.

These services cannot be adequately provided without access to sexual and reproductive health commodities, including contraceptives, STI treatments, and maternal and child health commodities.

Figure 2. Strategic policy documents with relevance to SRH in Kisumu County (KC), and their years in effect



HEALTH SECTOR CONTEXT

The current budget analysis contributes to the objectives of several strategies and plans. Firstly, the Kisumu County SRH Strategy (KCSRHS, 2019-2024) envisions to, among others, deliver the following services to all its residents:

- Appropriate pain relief and necessary general and specific treatments to women in labour and treatment for immediate postpartum complications.
- The following contraceptive methods: i. Combined oral contraceptives, ii. Injectable

For that reason, the sustainable financing of SRH is a 'point strategy' of the KCSRHS 2019-2014. In the strategy, the Department of Health states that it wants to improve this in collaboration with civil society organisations (CSOs) (**Table 3**). This budget analysis assesses SRH financing and provides specific recommendations to assist the Kisumu Department of Health in its realisation of sustainable financing. In this brief, budgets are presented in Kenyan Shillings. The exchange rate of Kenyan Shilling to United States Dollar (USD) is about 110 KES: 1 USD.

Table 3. Excerpt from the implementation framework for KCSRHS (2019-2024)

POINT STRATEGY	INDICATORS	ACTIVITIES	ACTORS
Development of sustainable financing for this strategy	Budgetary allocation for SRHR	1. Advocacy on SRHR budgeting 2. Budget monitoring 3. Budgetary allocation by the Dept. of Health 4. Costing of this strategy	Civil society organisations Department of Health

According to the **Kisumu County Family Planning Costed Implementation Plan** (KCFPCIP, 2019-2023), the budget in **Table 4** should be allocated to the plans' implementation. It is unclear which share of this budget is supposed to be covered by the County government and which share would potentially be funded by donors. However, strategic objective 7 of the KCFPCIP 2019-2023 is to increase sustainable domestic financing for family planning (FP).

OVERALL BUDGET AND HEALTH BUDGET

Figure 3 provides an overview of the total budget Kisumu County had available over the past six financial years for all its departments. As can be seen, the total budget available for budget implementation increased from financial year (FY) 2016/17 to FY 2021/22. However, while the overall trend was increasing, there were dips in FY 2019/20 and 2021/22, in which the total budget dropped a respective 6% and 5% compared to the year before.

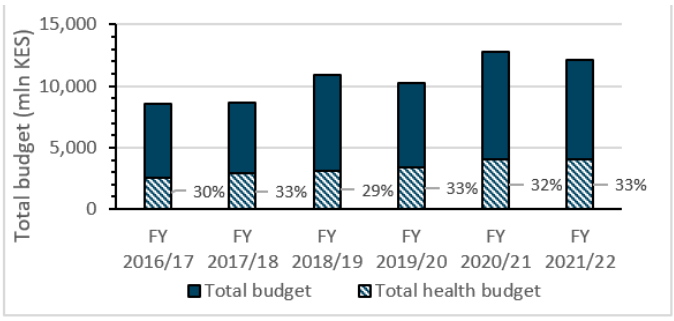
Table 4. Kisumu County financial forecast for FP– Resource Requirements according to the Family Planning Costed Implementation Plan 2019-2023

BUDGET NEEDS, TO: YEAR	2019 (KES)	2020 (KES)	2021 (KES)	2022 (KES)	2023 (KES)
Increase access and utilization of affordable, safe and quality FP services	18,593,340	12,872,200	10,526,106	15,028,600	7,337,200
Increase availability and accessibility of quality FP commodities	**2,122,200**	**3,982,200**	**17,482,200**	**2,932,200**	**2,482,200**
Avail appropriate and adequate infrastructure in all the FP service provision areas in the most cost-effective manner	18,000,000	10,000,000	10,000,000	10,000,000	12,000,000
Strengthen evidence base for effective programme implementation through research and information dissemination	2,000,000	7,000,000	2,000,000	3,000,000	2,000,000
Others	34,017,000	47,818,000	30,148,000	25,818,000	27,318,000
Total needed (KES)	**74,732,540**	**81,672,400**	**70,156,306**	**56,778,800**	**51,137,400**

Unfortunately, no specific targets for domestic financing are included in this plan. This budget analysis clarifies the state of domestic financing. In the next section, a detailed analysis of Kisumu County's health sector budgeting and actual expenditure for the financial years 2016/17 to 2020/21 are provided.

Over the six years, the health budget constituted 29-33% of the total county budget, which is above the average of all Kenyan counties, which was 25.2% in FY 2016/17, and went up to 27.8% in FY 2019/20 (latest year available). However, it was lower than the estimated pre-devolution levels of 35%, which is currently recommended.[xi] Further, the absolute health budget allocation increased steadily, except for the latest year FY 2021/22 (see **Figure 3**).

Figure 3. Total available for budget implementation, and total health budget across years[xii]



FY	Total health budget (mln KES)
2016/17	2,568
2017/18	2,886
2018/19	3,146
2019/20	3,804
2020/21	4,053
2021/22	4,018

All of Kenya's counties are required to collect part of their income on their own, which is termed 'own source revenue' (e.g., through property-related income, administrative fees, and business licenses), while part of it they receive from the national government as equitable share. Kisumu County has a high dependency on the national government and is financing only a small part of its budget from own source revenue (see **Table 5**). The amount collected from own sources is far below the County's estimated potential (7,107 million KES), the international best-practice threshold for middle-income countries (21%), and the County's targets (see **Table 5**).[xiii]

Table 5. Own source revenue collection of Kisumu County

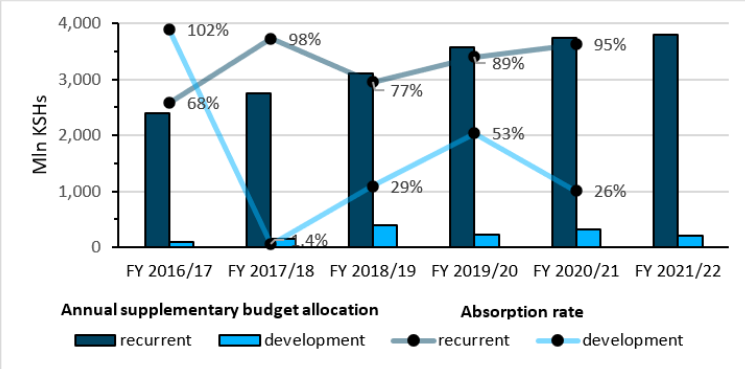
	REVENUE COLLECTED FROM OWN SOURCES (MLN KES)	TARGET FOR REVENUE COLLECTED FROM OWN SOURCES (MLN KES)	% OF ANNUAL TARGET ACHIEVED	% OWN SOURCE REVENUE OF TOTAL AVAILABLE BUDGET
FY 2016/17	1,004	1,585	63.3	11.7
FY 2017/18	875	1,149	76.2	10.1
FY 2018/19	843	1,382	61.0	7.8
FY 2019/20	804	1,439	55.9	7.9
FY 2020/21	822	1,579	52.1	6.4

HEALTH BUDGET PERFORMANCE

The Kenyan government makes a distinction between recurrent and development budgets. The recurrent budget includes personnel costs, procurement of medicines and essential medical supplies, interest payments, training, and expenses for general maintenance and operations, while the development budget includes spending on infrastructure (e.g., furniture and fittings, refurbishment and construction), equipment (medical and non-medical), and sometimes transfers or grants.[xiv] **Figure 4** shows Kisumu County's health budget and performance.

According to the law, and in line with the principles of fiscal responsibility, a minimum of 30% of the County Government's budget should be allocated to development expenditure.[xv] However, Kisumu County's health budget continues to be dominated by recurrent expenditure (3,800 million KES in 2021/22, which is 94.6% of the total health budget), of which 75.0% is spend on personnel emoluments (compensation for employees), 8.7% on goods and services, and 16.4% on grants. 214 million is spent on development (5.3% of the total health budget). Further, what stands out is that the budget absorption rate (actual expenditure as a percentage of approved budget) is variable across years, especially the development expenditure is erratic. In FY 2017/18, only 1.4% of the development budget allocation was actually spent. Insufficient budget execution on development budgets is a common problem across Kenya's counties.[xvi] In Kisumu, high wage bills and high pending bills on development activities are issues which affect development budget execution rates.

Figure 4. Health services budget performance[xvii]



SEXUAL AND REPRODUCTIVE HEALTH BUDGETING & BUDGET PERFORMANCE

Kisumu County has a dedicated RMNCAH budget. As can be seen from Kisumu's approved RMNCAH budgets (**Table 6**), the total budget for the programme is on a steep rise since 2017/2018 and has tripled in just 3 years, from 46.17 million KES in FY 2018/19 to 137.80 million KES in FY 2020/21. It has remained stable between FY 2020/21 and 2021/22. However, the budget lines used are inconsistent across years, creating unclarity about what the additional budget is spend on. For example, from FY 2020/21, the budget lines for medical commodities including 'medical drugs', 'dressings and other non-pharmaceutical medical items' and 'chemical and industrial gases' are no longer used. Notably, the 2020/21 and 2021/22 budgets are suddenly marked by an enormous budget for 'grants', 98% of the total RMNCAH budget, while the purpose and destination of these 'grants' are unclear.

Also, it is impossible to deduce from the County's approved budget estimates whether any specific funds are budgeted for the implementation of the FPCIP 2019-2023.

While the RMNCAH budget has tripled over a short time span, it remains inadequate. To illustrate this point, the total RMNCAH budget of FY2020/21 (138 MLN KES), is about 133 KES/1.2 USD per person belonging to a RMNCAH group (all people aged 0-49).[xviii] If we take men aged 20-49 out of the calculation because they use little RMNCAH services compared to women, the amount becomes 168 KES/1.5 USD per person.[xix] Even though this calculation provides just a rough indication of the amount available, it clearly indicates that the budget is in need of further increase.

Table 6. Family Planning, Maternal and Child Health, later: RMNCAH, Approved Budget Estimates*

	(KES)					
ITEM DESCRIPTION	**FY 2016/17**	**FY 2017/18**	**FY 2018/19**	**FY 2019/20**	**FY 2020/21**	**FY 2021/22**
Communication supplies and services	NA	NA	67,393	Data unavailble	NA	NA
Daily subsistence allowance	500,000	NA	4,000,000		500,000	500,000
Printing, advertising and information supplies and services	NA	NA	2,000,000		500,000	500,000
Hospitality supplies and services	NA	NA	1,400,000		400,000	500,000
Medical drugs	6,000,000	NA	8,000,000		NA	NA
Dressings and other non-pharmaceutical medical items	6,000,000	NA	4,000,000		NA	NA
Chemicals and industrial gases	3,600,000	1,500,000	3,200,000		NA	NA
Laboratory materials, supplies, small equipment	NA	NA	3,000,000		NA	NA
General office supplies and services	NA	NA	500,000		500,000	500,000
Refined fuels and lubricants for transport	5,200,000	1,000,000	6,000,000		600,000	1,000,000
Acquisition of non-financial assets	NA	11,000,000	14,000,000		NA	NA
Grants	NA	NA	NA		135,297,510	134,815,014
PROGRAMME TOTAL	**21,300,000**	**13,500,000**	**46,167,393**		**137,797,510**	**137,815,014**

* The approved budget for FY 2019/20 could not be retrieved online or obtained through requests at the county office.

The Kisumu RMNCAH budget (2020/21) is about **168 KES** per person belonging to the RMNCAH groups (women 0-49 + men 0-19 years of age).

Since FY 2019/20, the County Government Budget Implementation Review Reports (CG-BIRR) started including data on budget absorption rates of counties' sub-programmes. For FY 2019/20 and 2020/21, Kisumu County reported the budget absorption rates of their reproductive health budget. In **Table 7** we see that in both these years less than half of the budget was actually spent. Interestingly, the approved budget for FY 2020/21 listed in the CG-BIRR differed slightly from the budget in the Kisumu County approved budget (137,597,510 vs 137,797,510 KES). Usually, late disbursement of funds from the national government to the counties contributes to low absorption rates as it leaves little time left for budget spending.

Table 7. Budget execution of the Reproductive Health budget*

FINANCIAL YEAR	APPROVED BUDGET (KES)	ACTUAL PAYMENTS (KES)	VARIANCE	ABSORPTION (%)
2019/20	2,206,583	698,800	1,507,783	31.7
2020/21	137,597,510	71,413,591	66,183,919	48.1

* Data was not disaggregated per sub-programme in preceding years (FY 2016/17 – 2018/19)

MEDICINE BUDGETING

The approved budget estimates do not specify which medicines belong to which budget line. For example, is magnesium sulphate, a medicine used to manage pre-eclampsia in pregnant women which is administered in the hospital setting, budgeted within the RMNCAH budget line of 'medical drugs', or in the county/sub-county hospitals' medicines budgets? As some SRH commodities are administered in hospital- or primary care settings, it is unlikely that all of them are accounted for under the RMNCAH programme (which is a sub-programme of Public Health and Sanitation Services). Hence, the budget analysis also assessed the hospital medicines budgets. As can be seen in **Table 8**, medical drugs were inconsistently budgeted across years, with less detail provided in FY 2017/18, FY 2020/21 and FY 2021/22. The only development which can be deducted from this limited info, is that the total medicines budget has decreased between FY 2016/17 and FY 2018/19.

Table 8. Approved budget estimates for Medical Drugs of Kisumu County health services

	(KES)					
HOSPITAL/ SERVICE	**FY 2016/17**	**FY 2017/18**	**FY 2018/19**	**FY 2019/20**	**FY 2020/21**	**FY 2021/22**
Jaramogi Oginga Odinga Teaching and Referral Hospital (level 5)	40,000,000	30,439,710	40,000,000	Data unavailble	NA	NA
Kisumu County Referral Hospital	22,818,316	5,165,550	6,000,000		NA	NA
Other county and sub-county hospitals	40,000,000	NA	40,000,000		NA	NA
Primary health care services	40,000,000	NA	40,000,000		60,000,000	60,000,000
PROGRAMME TOTAL	**142,818,316**		**126,000,000**			

CONCLUSIONS

The fact that Kisumu has a dedicated RMNCAH programme and budget is positive. Also, the fact that this budget has seen a steep increase over the past years is something for which Kisumu County should be applauded. However, the budget and budget processes have certain limitations:

Budget disaggregation. The budget data is not well disaggregated, making it difficult to track and monitor specific line expenditures for service delivery and commodity supplies. The level of detail of budget lines varies per year, which challenges comparison over the years. Further, the detail of budget lines has even decreased as the last two years a lump sum dedicated to "grants" took up almost the entire RMNCAH budget. It seems like Kisumu County has changed its method of financing. For accountability purposes, it is important to clarify how this budget will be allocated and what it will be spent on. A disaggregation and explanation of budget categories is therefore desperately needed.

Budgeting of SRH commodities. There are no specific budget allocations to SRH commodities, which is resulting in an over-reliance on the national government to provide this. With dwindling donor funds for SRH commodities, counties will need to put in place budget lines and allocations for these life-saving commodities.

Budget execution. At the moment, budget execution rates are only publicly available per department and sub-programme, not per budget line. This information is essential to enable CSOs to conduct a detailed review of budget performance to realise accountability and provide more specific budget recommendations. To solve this issue, annual budget execution rates should be published per budget line.

Budget evaluation framework. The Department of Health has no dedicated framework for budget evaluation, which is needed in order to strengthen the budgeting process and foster civil society engagement. Hence, the County Health Department should, in collaboration with civil society partners, develop a continuous evaluation framework for analysing SRH budget estimates, allocations and utilisation to identify gaps and support planning, prioritisation and realise accountability.

Access to information. It can be difficult to access the information needed for external review and scrutiny. We were, for example, unable to obtain the FY 2019/20 approved budget estimates. The county government should ensure all information is easily accessible.

Increase of county allocations and timely disbursement from National government. County budget allocations from the national government should be increased. This will allow for a further increase in the county health budget and the RMNCAH budget allocations. The national treasury further needs to disburse its allocations to counties in a timely and regular manner to foster a higher absorption rate and provide enough time for activity implementation.

Domestic resource mobilisation for RMNCAH. A consultation between the national treasury, council of governors and county governments to review the Public Finance Management Act needs to be fast-tracked. Under this Act, counties should be allowed to collect and retain resources at facility level and provide supplementary budgets for emerging and underfunded health priorities like SRH commodities and supplies. Widening the Universal Health Coverage in the county to include provision of comprehensive RMNCAH services and commodities, including for family planning, is another important step to leverage existing resources and increase access for all.

This brief was made possible with a grant from the Waterloo Foundation.

RESOURCES/ENDNOTES

i. 2019 Kenya Population and Housing Census – Population by County

ii. 2019 Kenya Population and Housing Census Volume III: Distribution of Population by Age and Sex

iii. Kenya National Bureau of Statistics. https://kenya.opendataforafrica.org/urwhbig/poverty-estimates?region=1000270-kisumu

iv. IHME, VIZHUB, GHDX https://vizhub.healthdata.org/gbd-compare/

v. For more information on the DALY measure used, please consult: https://www.who.int/data/gho/indicator-metadata-registry/imr-details/158

vi. Mohamed SF, Izugbara C, Moore AM, Mutua M, Kimani-Murage EW, Ziraba AK, Bankole A, Singh SD, Egesa C. The estimated incidence of induced abortion in Kenya: a cross-sectional study. BMC Pregnancy Childbirth. 2015 Aug 21;15:185. doi: 10.1186/s12884-015-0621-1

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viii. WHO. Health Workforce Requirements for Universal Health Coverage and the Sustainable Development Goals. 2016. https://apps.who.int/iris/bitstream/handle/10665/250330/9789241511407-?sequence=1

ix. http://kmhfl.health.go.ke/#/facility_filter/results?county=6f256e8c-5d8f-4f07-89a0-81e245081030&operation_status=ae75777e-5ce3-4ac9-a17e-63823c34b55e&page=1

x. Source: Kenya Health Workforce Report: The Status of Healthcare Professionals in Kenya, 2015. https://taskforce.org/wp-content/uploads/2019/09/KHWF_2017Report_Fullreport_042317-MR-comments.pdf

xi. Sources: The National and County Health Budget Analyses of FY 2018/19 and FY 2019/20. Ministry of Health, Republic of Kenya. http://www.healthpolicyplus.com/ns/pubs/11306-11563_NationalandCountyBudgetAnalysis.pdf, http://www.healthpolicyplus.com/ns/pubs/18441-18797_KenyaBudgetAnalysis.pdf

xii. Sources: Kisumu County's approved budget estimates 2016/17 to 2019/20. And the County Governments Annual Budget Implementation Reviews 2016/17 to 2019/20 (Office of the Controller of Budget).

xiii. Source: Commission on Revenue Allocation. Counties' Efforts Towards Revenue Mobilisation: A Stock of the Last Six Years. (2021). https://cra.go.ke/?mdocs-file=2271

xiv. Health Policy Plus. Kenya's Health Sector Budget: An Analysis of National and County Accounts for Fiscal Year 2018/19. (2019). http://www.healthpolicyplus.com/ns/pubs/11306-11586_KenyaBudgetAnalysis.pdf

xv.OCOB. https://cob.go.ke/ufaqs/how-much-county-revenue-may-be-allocated-to-recurrent-or-development-expenditure/

xvi. Source: International Budget Partnership Kenya. FISCAL DISCIPLINE IN KENYA: Are national and county governments adhering to budget ceilings? (2021). https://internationalbudget.org/wp-content/uploads/fiscal-discipline-kenya-may-2021.pdf

xvii. Source: The County Governments Annual Budget Implementation Reviews 2016/17 to 2020/21 (Office of the Controller of Budget). https://cob.go.ke/reports/consolidated-county-budget-implementation-review-reports/

xviii. 137,797,510/1,036,626=133. Source of population statistics: 2019 Kenya Population and Housing Census Volume III: Distribution of Population by Age and Sex.

xix. 137,797,510/820272=168. Source of population statistics: 2019 Kenya Population and Housing Census Volume III: Distribution of Population by Age and Sex.