



COUNTY GOVERNMENT OF NAKURU

PUBLIC ADMINISTRATION, NATIONAL/ INTERNATIONAL RELATIONS SECTOR

FINANCE & ECONOMIC PLANNING SUB SECTOR REPORT

MTEF 2024/2025 – 2026/2027

JANUARY 2024

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ABBREVIATIONS

ADP	Annual Development Plan
AGPO	Access to Government Procurement Opportunities
AIA	Appropriation in Aid
ASB	Accounting Standards Board
CBEF	County Budget Economic Forum
CBOs	Community Based Organisations
CBROP	County Budget Review and Outlook Paper
CIDP	County Integrated Development Plan
COB	Controller of Budget
COMEC	County Monitoring and Evaluation Committee
COVID	Corona Virus Disease
CRA	Commission of Revenue Allocation
CSFP	County Fiscal Outlook Paper
FBOs	Faith based Organisations
FY	Financial Year
ICT	Information Communication Technology
IFMIS	Integrated Financial Information System
KDSP	Kenya Devolution Support Programme
KPI	Key Performance Indicator
M&E	Monitoring and Evaluation
MoU	Memorandum of Understanding
MTEF	Medium Term Expenditure Framework
MTR	Medium Term Review
NGO	Non – Governmental Organization
OCOB	Office of the Controller of Budget
PBB	Programme Based Budget
PFM	Public Financial Management
PGH	Provincial General Hospital

PPADA	Public Procurement and Disposal Act
PPP	Public Private Partnerships
PPRA	Public Procurement Regulatory Authority
PWD	Persons with Disabilities
SCOMECS	Sub-County County Monitoring and Evaluation Committee
SRC	Salaries and Remuneration Commission

EXECUTIVE SUMMARY

County Treasury subsector is one of the subsectors in the Public Administration and International Relation (PAIR) sector. The subsector report provides the sectors mandates as prescribed in the Public Finance Management Act 2012. It provides a comprehensive overview of the subsector highlighting the financial and non-financial performance, while also evaluating the achievements and the challenges experienced during the Medium-Term Expenditure Framework (MTEF) 2020/21 to 2022/23 period. The report also highlights the strategic priorities for the next MTEF period FY 2024/25 to 2026/27.

During the review period, the performance of the sub-sector demonstrated a generally positive trend with substantial accomplishments. The total revenue collected was Ksh. 3.13 billion against a target of Ksh. 3.58 billion in the FY 2022/23 which demonstrated an efficiency of 87.4 percent. The subsector was able to settle 85.3 percent of its pending bills. The subsector expenditure was Ksh 1.26 billion (79 percent absorption) in FY 2020/21, Ksh. 1.49 billion (87 percent) in FY 2021/22 and Ksh. 1.50 billion (76 percent) in FY 2022/23.

The non-financial performance, the subsector trained 187 officers, the construction of the County treasury was at 37 percent completion rate, refurbished two offices, 7,725 participants were involved during the budget making process and offered seven advisory services on financial management. Additionally, the subsector finalized the preparation of the County Integrated Development Plan (2023-2027), Annual Development Plan (ADP) 2023/2024, Annual Progress Report (APR)2023 and Quarterly report including the Budget Implementation report & Monitoring and Evaluation Report. Further, the subsector was implementing 17 capital projects where two projects were not awarded, nine were ongoing at various stages of completion.

In the next MTEF period 2021/25-2026/2027, the subsector resource requirement is Ksh. 4.69 billion against an allocation of Ksh. 3.76 billion for the FY 2024/25. This translates to a resource shortfall of Ksh. 932.8 million of the requirements for the

Financial Year 2024/25. The subsector priorities include: completion and equipping of the County treasury; strengthening management and usage of public funds; empowerment of its staff; revenue mapping; complete automation and integration of payment channels and continue to seek funding opportunities. The Subsector faced a number of challenges that include but are not limited to: prolonged transitional period and related change; delays in release of funds from the exchequer; lengthy procurement processes; system challenges; capacity constraints; lack of a budget to settle pending bills; late submission of Bill of Quantities and Inadequate cross-sectoral synergies. These challenges hamper effective implementation towards the subsector's execution of its mandates. To address these challenges, the subsector intends to further institutionalize planning and continue to encourage linkage between planning and implementation of programmes/projects in the county entities and shall continue carrying out regular monitoring and evaluation activities throughout the County. The subsector will aim to foster partnerships with development partners to boost the County's resource shortfall which included but are not limited to capital and human resource requirements.

CHAPTER ONE

1.0 INTRODUCTION

This report serves as a comprehensive overview of the Nakuru County Treasury's operations and performance within the Public Administration and International Relations sector. It highlights both the financial & non-financial performance and evaluates the achievements and challenges encountered over the Medium-Term Expenditure Framework (MTEF) period of 2020/21 to 2022/23. The report also outlines strategic priorities for the forthcoming MTEF period of 2024/25 to 2026/27 and provides a roadmap based on the County Budget Review and Outlook Paper (CBROP) 2023 preliminary budget ceilings. In assessing past operations and charting the path forward, the report seeks to reinforce the County Treasury's commitment to transparency, accountability, and the promotion of sustainable economic development within the County.

1.1 Background

The establishment and operational framework of the County Treasury are well-articulated in the Public Finance Management (PFM) Act, 2012. The PFM Act delineates the County Treasury's chief mandate as the oversight, monitoring, and evaluation of the public finances and economic affairs of the County Government. The County Treasury is not only tasked with the pivotal role of coordinating the preparation of the County's annual budgets but also steers the guiding principles and controls the implementation of these fiscal plans.

In its expanded role, the Treasury is entrusted with the crucial functions of managing the County's public debt and the strategic mobilization of financial resources, both from local and external sources, to fulfil the budgetary requisites of the County Government. The Treasury's responsibilities extend to the preparation of financial statements and safeguarding the integrity of government assets, thus acting as the chief custodian. Additionally, it is charged with the responsibility of formulating and executing financial and economic policies within

the County. In a broader scope, the Treasury provides leadership and guidance in the acquisition and disposal of public assets, asserting its position as a cornerstone in fostering transparent and efficient financial management and contributing to the economic development of the County. The County Treasury Subsector is comprised of three departments headed by three Chief officers namely: Finance, Economic Planning and Revenue Administration and External Resource Mobilisation. The County Treasury has several directorates including: Finance (Asset management, debt management, accounting services and financial reporting); Economic Planning (fiscal planning, monitoring and evaluation, statistical coordination and the County Information and Documentation Centre), Supply Chain Management, Revenue, Internal Audit, Budget and External Resource Mobilisation)

1.2 Sector Vision and Mission

Vision

Excellence in public policy and human resource management, resource mobilization, governance and national relations.

Mission

To provide overall policy, leadership and oversight in economic and, public service delivery and resource mobilization.

1.3 Strategic Goals/Objectives of the Sector

- i. Provide overall policy and leadership direction for county prosperity;
- ii. Promote prudent economic, financial and fiscal management for growth and economic stability;
- iii. Promote good governance and accountability in the management of public affairs at the County;

- iv. Provide quality, efficient, effective, results based and ethical public services;
- v. Promote a competitive business environment and public private partnership
- vi. Promote formulation of public policy formulation, planning, coordination, implementation, monitoring and evaluation of public projects for economic development.

1.4 County Treasury Mandates

The County Treasury draws its mandate from Section 104 of the Public Finance Management Act 2012. In accordance to the Act, the County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the county government including;

- a. Developing and implementing financial and economic policies in the County;
- b. Coordinating the preparation of estimates of revenue and expenditure of the County Government;
- c. Preparation and coordinating the implementation of the County budget;
- d. Mobilizing resources for funding the budgetary requirements of the County Government and putting in place mechanisms to raise revenue and resources;
- e. Managing the County Government's public debt and other obligations and developing a framework of debt control for the County;
- f. Consolidating the annual appropriation accounts and other financial statements of the County Government in a format determined by the Accounting Standards Board;
- g. Custodian of the inventory of the County Government's assets except where provided otherwise by other legislation or the Constitution;

- h. Ensuring compliance with accounting standards prescribed and published by the Accounting Standards Board from time to time;
- i. Ensuring proper management and control of, and accounting for the finances of the county government and its entities in order to promote efficient and effective use of the county's budgetary resources;
- j. Maintaining proper accounts and other records in respect of the County Revenue Fund, the County Emergencies Fund and other public funds administered by the County Government;
- k. Monitoring the County Government's entities to ensure compliance with the PFM Act and effective management of their funds, efficiency and transparency and, in particular, proper accountability for the expenditure of those funds;
- l. Assisting County Government entities in developing their capacity for efficient, effective and transparent financial management, upon request
- m. Providing the National Treasury with information which it may require to carry out its responsibilities under the Constitution and the PFM Act;
- n. Issuing circulars with respect to financial matters relating to county government entities;
- o. Advising the county government entities, the County Executive Committee and the County Assembly on financial matters;
- p. Strengthening financial and fiscal relations between the National Government and County Governments in performing their functions;
- q. Reporting regularly to the County Assembly on the implementation of the annual County budget;

1.5 Role of Sector Stakeholders

To achieve its mandate, the County Treasury works with various stakeholders who have an interest or are affected by the implementation of sub-sector programmes. These stakeholders are from the national government and County levels of government, the private sector, members of the public and development partners. The following matrix maps out the sub-sector's stakeholders their role, relevant interests within the sub sector and the expected outcomes.

Stakeholder	Role of the Stakeholder	Interest in the Sub-Sector	Expected Outcome
General Public	<ul style="list-style-type: none"> ▪ Engage in Public Participation ▪ Fulfilment of obligation/ requirements to access services ▪ Participate in budget preparation process by highlighting the project to be undertaken at ward level. ▪ Pinpoint areas where they believe there is wastage of public funds. 	<ul style="list-style-type: none"> ▪ Policy and leadership direction ▪ Improved service delivery ▪ Equitable resource distribution ▪ Transparency and accountability 	<ul style="list-style-type: none"> ▪ Good governance ▪ Inclusive and equitable socio-economic growth and development
Line County Departments	<ul style="list-style-type: none"> ▪ Ensure prudent use of financial resources ▪ Timely reporting ▪ Create an enabling environment for improved service delivery ▪ Proper documentation and maintenance of assets 	<ul style="list-style-type: none"> ▪ Prudent use of resources ▪ Transparency and accountability ▪ Provision of services efficiently, fairly and objectively ▪ Sharing of information on policy and legal frameworks for review 	<ul style="list-style-type: none"> ▪ Efficient and effective public service delivery ▪ Socioeconomic growth ▪ Good governance
State Department and agencies (National treasury, Central Bank, State Department for Planning)	<ul style="list-style-type: none"> ▪ Disbursement of funds in time to ensure smooth running of County programmes 	<ul style="list-style-type: none"> ▪ Policy, legal, and regulatory framework ▪ Clear policy guidelines 	<ul style="list-style-type: none"> ▪ Efficient and effective public service delivery ▪ Socioeconomic growth

Stakeholder	Role of the Stakeholder	Interest in the Sub-Sector	Expected Outcome
	<ul style="list-style-type: none"> ▪ Drafting of financial policies and guarantee county borrowing. ▪ Roll out of the County budget in the IFMIS system. ▪ The State Department for Planning provides policy guidelines in planning and M&E. 	<ul style="list-style-type: none"> ▪ Cordial relations ▪ Sharing of information on policy and legal frameworks for review 	<ul style="list-style-type: none"> ▪ Good governance
PFM Institutions (Commission for Revenue Allocation (CRA), Salaries and Remuneration Commission (SRC), Controller of Budget (COB), Office of Auditor General (OAG), Accounting Standards Board (ASB))	<ul style="list-style-type: none"> ▪ CRA develops effective revenue sharing formulas that guarantee equitable sharing of revenue ▪ SRC implements policies that helps to reduce wage bill at the County ▪ The COB approves the budget in time and guides the budget implementation process ▪ OAG audits County expenditure ▪ ASB provides guidelines on the preparation of final financial statements 	<ul style="list-style-type: none"> ▪ Clear policy guidelines ▪ Cordial relations ▪ Sharing of information on policy and legal frameworks for review 	<ul style="list-style-type: none"> ▪ Efficient and effective public service delivery ▪ Socioeconomic growth ▪ Good governance
County Assembly	<ul style="list-style-type: none"> ▪ Timely approval of legislative bills including the Appropriation Bill and Finance Bill ▪ Budget implementation oversight ▪ Consultation, cooperation and collaboration 	<ul style="list-style-type: none"> ▪ Policy direction and guidance ▪ Equitable allocation and timely disbursement of resources ▪ Cordial relations 	<ul style="list-style-type: none"> ▪ Equitable growth and development ▪ Good governance
Private sector	<ul style="list-style-type: none"> ▪ Public Private Partnership ▪ Provision of funds for financing the budgetary deficit ▪ Increase public awareness ▪ Participate/guidance in drafting policies ▪ Participate in budget making process 	<ul style="list-style-type: none"> ▪ Collaboration with the County under Public Private Partnership (PPP) 	<ul style="list-style-type: none"> ▪ Increased investment opportunities ▪ Sustainable economic growth and development

Stakeholder	Role of the Stakeholder	Interest in the Sub-Sector	Expected Outcome
Civil Society Organizations (NGOs/CBOs/FBOs)	<ul style="list-style-type: none"> ▪ Compliment and supplement the government in service delivery 	<ul style="list-style-type: none"> ▪ Prudent use of resources ▪ Improved service delivery ▪ Public participation in policy formulation and execution. ▪ Transparency and accountability 	<ul style="list-style-type: none"> ▪ Inclusive socio-economic growth and development.
Development Partners	<ul style="list-style-type: none"> ▪ Provision of financial and technical assistance 	<ul style="list-style-type: none"> ▪ Public service delivery ▪ Prudent use of resources ▪ Transparency and accountability 	<ul style="list-style-type: none"> ▪ Sustainable economic growth and development ▪ Good governance
CBEF	<ul style="list-style-type: none"> ▪ Coordination and collection of views from the public during the budgeting process. 	<ul style="list-style-type: none"> ▪ Public participation in policy formulation and execution. ▪ Transparency and accountability 	<ul style="list-style-type: none"> ▪ Inclusive socio-economic growth and development.
Professional Bodies	<ul style="list-style-type: none"> ▪ Promotion of code of ethics and professional standards 	<ul style="list-style-type: none"> ▪ Ethical and professional public service delivery 	<ul style="list-style-type: none"> ▪ Effective and efficient public service delivery
Suppliers	<ul style="list-style-type: none"> ▪ Supply goods and services 	<ul style="list-style-type: none"> ▪ Sufficient funds for payment of goods and services 	<ul style="list-style-type: none"> ▪ Excellent working relations; ▪ Timely payment for goods and services ▪ Transparency and accountability ▪ Prequalification of suppliers and contractors and tendering ▪ No pending bills

CHAPTER TWO

2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2020/21-2022/23

This section presents both the financial and non-financial performance for the county Treasury for the period under review.

The Administration, Planning, and Support Programme focuses on providing efficient support services within the County Treasury. Over the MTEF period from 2020/21 to 2022/23, the County Treasury made significant investments in human resources and infrastructure, including refurbishing key offices and constructing the Treasury office block. Staff capacity was enhanced through training in areas such as budget preparation, financial reporting, planning, and various promotional courses. Additionally, the County Treasury recruited 91 new staff members, including economists, accountants, and finance officers, to strengthen its human resource capacity.

The County Treasury's Public Finance Management Programme is dedicated to promoting prudent financial management and internal controls to enhance public finance management. During the MTEF period from 2020/21 to 2022/23, the sub-sector adhered to legal frameworks and guidelines governing various aspects, including budget formulation, procurement, and public finance. This commitment resulted in the timely preparation and submission of essential documents such as Budget Circular, CBROP, CFSP, Sector reports, and Budget estimates. The subsector also achieved notable performance in Own Source Revenue collection of with Ksh 2.82 billion, Ksh 3.23 billion, and Ksh. 3.13 billion against targets of Ksh. 3.2 billion, Ksh 3.1billion and Ksh. 3.4 billion for FY 2020/21, FY 2021/22, FY 2022/23, respectively. This reflects a 95 percent revenue collection efficiency, a commendable achievement considering the challenges posed by the transitional period following the 2022 general elections and effects of covid 19. The subsector also prioritized risk-based and value-for-money audits to strengthen internal control systems and ensure transparency. During this period, annual financial statements were prepared in compliance with the PFM Act 2012.

Notably, the County Treasury successfully settled pending bills worth Ksh 527 million, demonstrating a commitment to debt management and financial credibility. Additionally, the subsector engaged extensively with stakeholders during budget preparation, involving a total of 7,725 participants. Compliance with the AGPO program and the issuance of financial advisories on expenditure control further underscore a strong commitment to regulatory adherence and transparency."

Under the Economic and Financial Policy Formulation and Management Programme, the County Treasury provided a comprehensive framework for the formulation, analysis, and management of fiscal and monetary policies. Over the MTEF period, several critical planning documents were prepared and submitted to the County Assembly and published to increase public access to information. This included three Annual Development Plans, Annual Progress reports, and County debt management papers. The completion of the third-generation CIDP 2023-2027, County Statistical Abstract (CSA) 2022 and the preparation of key statutory planning documents aligned with the PFM Act (ADP 2021/22-2023/24, APR 2020/21 – 2021/22, quarterly progress & Monitoring and Evaluation Reports) further demonstrate the subsector's commitment to effective planning and management. Additionally, monitoring and evaluation activities were conducted, resulting in the timely preparation and submission of the annual progress report and quarterly M&E reports. To institutionalize planning, planning officers were deployed in all county departments

Table one further discusses the achievements for the period under review.

2.1 Review of Sector Programmes/Sub-Programmes/projects-Delivery of Outputs/ KPI/ targets

Table 1: Sector Programme Performance Reviews

Sub Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
PROGRAMME: ADMINISTRATION PLANNING AND SUPPORT SERVICES									
S.P 1.1 Administration, Planning and Support Services	Improved service delivery	No. of offices refurbished / renovated	2	1	1	2	1	2	Old townhall revenue offices, Naivasha civic house [75 percent complete]
		Completion rate of county treasury office block	80	75	100	11	34	37	First floor completed (structural)
	Improved Planning	Research and feasibility study reports	1	1	1	-	-	0	None undertaken.
		Upload of planning, budgeting and policy documents to the County website	Continuous	Continuous		Continuous	Continuous		Done continuously on approval they include the (ADPs, CBROPs, Sector Reports, APRs, MTEF Budgets, among others)
S.P 1.2 Personnel Services	Improved human resource productivity	Compensation to employee	469	694	611	-	522	510	100 percent with savings of 5.1 percent
		No of staff trained on short course programs.	300	250	200	122	115	187	ICPAK-53, IFMIS-71, TADAT 16, SLDP-1, Supervisory-1, Strategic Leadership and Management Planning -9, Internal Audit Risk and Forensic Conference among other
		No of staff trained on long term course programs	20	20	20	1	4	0	No applications submitted.
S.P 1.3 Financial Services	Improved financial reporting	Percentage of departments using automated financial systems	75	100	100	100	100	100	All department using IFMIS
		Revenue automated system acquired	100	100	100	100	100	100	Fully rolled out

Sub Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
	Increased revenue mobilization	Percentage of sub counties using automated revenue system	85	90	100	85	85	100	All sub counties using automated revenue systems
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT									
SP 2.1: Budget Formulation, Coordination And Management	Improved Budgeting	Number of officers trained in MTEF and PBB	190	-	100	50	77	192	Conducted to CO's, MCAs and CPSB, Subcounty and Ward Admins (192 persons)
		Number of stakeholders involved in budget preparation	2300	-	2500	750	2239	7,725	stakeholders were engaged in budget preparation including 81 PWDs.
		Number of public participation forums held	3	3	2	2	2	2	Ward budget fora and CFSP public participation meetings conducted
		Percentage of development expenditure to total budget	47	-	30	30	45	39	As per approved supplementary II Budget FY 2022/2023
	Legal and regulatory frameworks governing formulation, preparation and implementation of budget adhered to	Budget circular released	30 th Aug 2020	30 th Aug 2021	30 th Aug. 2022	28 th Aug 2020	29 th Aug 2021	30 th Aug. 2022	Prepared and disseminated to County departments and entities
		Budget Review and Outlook Paper submitted	30 th Sept 2020	30 th Sept 2021	30 th Sep 22	30 th Sept 2020	30 th Sept 2021	29 th Sep 22	Prepared and submitted within the stipulated timelines
		County Fiscal Strategy Paper submitted	28 th Feb 2021	28 th Feb 2021	28 th Feb 22	25 th Feb 2021	24 th Feb 2022	28 th Feb 23	Prepared and submitted within the stipulated timelines
		Draft budget estimates and Sector Reports prepared and submitted	31 st Jan 2021	31 st Jan 2022	31 st Jan 2023	31 st Jan 2021	31 st Jan 2022	31 st Jan 2023	Prepared and submitted within the stipulated timelines
		Budget estimates submitted to the County Assembly	30 th April 2021	30 th April 2022	30 th April 2023	30 th April 2021	12 th April 2022	28 th April 23	Prepared and submitted within the stipulated timelines
		Annual Cashflow submitted to Controller of Budget	15 th June 2020	15 th June 2021	15 th June 2022	15 th June 2020	15 th June 2021	15 th June 2022	Prepared and submitted within the stipulated timelines

Sub Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
		Finance Bill submitted to County Assembly	30 th Sept	30 th Sept	30 th April	30 th Sept	30 th Sept	May	Prepared and submitted within the stipulated timelines
SP 2.2: Resource Mobilisation	Improved County Own Source Revenue	Amount of Revenue collected (Billions Ksh)	3.2	3.11	3.4	2.8	3.23	3.1	94 percent (Ksh 9.4 billion against a target of Ksh 9.7 billion) revenue collection efficiency during the period under review
		Percentage of Revenue sources mapped	70	90	100	-	10	0	No budgetary allocation.
		Percentage of revenue sources automated	40	80	100	65	65	70	Daily street parking, cess and royalties, FIF, market fees
		Number of Revenue Bills passed	2	5	5	3	-	0	Finance bill pending at County Assembly.
		No of offices furnished	10	-		-	-	-	Insufficient budgetary allocation
		No. of staff trained	50	50	100	-	2	35	Staff trained on Revenue administration and other trainings
SP 2.3 Internal Audit	Improved internal audit controls	Audit automation system acquired	1	1	1	-	-	0	Hardware acquired in 2020 but software in procurement
		No. of licenses acquired (for Audit Management software)	31	31	27	2	2	0	Teammate licences not acquired
		No. of audit reports developed and submitted to County Audit Committee and Chief Officer	4	4	4	4	4	4	All quarterly reports developed and submitted
		No of audit staff trained	30	30	27	26	25	24	Attended ICPAK Annual Conference
		Quarterly Audit committee meetings	4	4	4	4	2	1	Meeting held Quarter 1 before term expiry

Sub Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
		Number of furniture acquired	10	10	15	1	-	0	Budgeted for but delayed in procurement
SP 2.4 Procurement	Improved service delivery	No. of supply chain staff trained	30	-	45	45	30	15	Staff trained on PPADA and Regulations
		No. of public sensitization fora on procurement held	4	-	2	2	1	0	Two sensitisation forums held in collaboration with the National treasury to sensitize contractors and suppliers
	AGPO implemented	No. of sensitization fora for special groups held	3	2	2	1	1	0	
		Rate of compliance to AGPO (30%)	100	100	100	100	100	100	Contracts under AGPO assigned as per the Annual Procurement Plan
	Enhanced compliance with PPADA (2015)	Annual procurement plans prepared	30 th Sept 2020	30 th Sept 2021	30 th Sept 2022	30 th Sept 2020	30 th Sept 2021	30 th Sept 2022	Plans prepared on time and implemented during the period under review.
		Number of procurements professional opinions prepared	100	-	1000	100	900	1000	Prepared for all procurement objects
		Quarterly reports to PPRA	4	-	4	4	4	4	Compliance with section 138
		Fire-proof filing cabinet acquired	2	-	5	-	-	0	Inadequate budgetary allocation to acquire the relevant record management equipment
		Stock control register in place	1	-	Stock cards S11, S12, S13	-	-	0	
		Annual asset disposal undertaken	1	-	1	-	-	0	Delays in disposal procedures for obsolete items
SP 2.5: Public Finance & Accounting	Improved expenditure control and financial reporting	Quarterly financial reports prepared and submitted	4	4	4	4	4	4	Prepared and submitted to relevant offices within the required timeline
		Annual financial statements prepared	30 th Sept	30 th Sept	30 th sept	30 th Sept	30 th Sept	30 th Sept	Prepared and submitted to relevant offices within the required timeline
	No. of accounting staff trained	50	50	50	30	30	50	Trained on IFMIS, and CPD ICPAK	

Sub Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
		No. of financial advisories on expenditure control issued to line departments	4	4	4	4	4	7	Advisories surrounding PFM strategies disseminated to relevant County Departments and Entities
	Improved asset management	Preparation and updating of County Asset register	100	100	100	80	80	80	Absence of a system which was meant to increase efficiency
		No of asset policies formulated	1	-	-	1	-	-	Nakuru County Asset Management Policy Prepared and submitted to the National Treasury for concurrence
		Valuation and insurance of assets reports	Annually	Annually	Annually	Annually	Annually	Annually	Reports prepared
		No of computers purchased	-	-	-	-	-	-	-
SP 2.6 Debt Management	Improved debt management	County Medium Term Debt Strategy Paper prepared and presented to County Assembly	28th Feb 2021	28th Feb 2021	28th Feb	28th Feb 2021	28th Feb 2022	28th Feb	Prepared and submitted to the County Assembly within the required timeline
		Debt resolution amount (Millions Ksh)	-	400	400	122.96	37.67	366.98	Ksh 527.61 million paid out towards settling pending bills in the period under review.
SP 2.7 External Resource Mobilisation	Enhanced Partnerships and donor financing	Operationalisation of the directorate	-	-	-	Jan 2021	-	50	The directorate has been set up starting FY 2020/21 and a Chief Officer and Director assigned. However, there's still need for staffing, policies and equipment
		Amount mobilized from donors (Ksh)	-	-	-	1,527,750	-	-	
		No of officers trained on external resource mobilization	-	7	-	-	3	0	
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION OF POLICY FORMULATION									
Sp 3.1 Fiscal Planning	Improved coordination of policy planning	Annual Development Plans prepared	30th Aug 2021	30th Aug 2022	1st sept	30th Aug 2021	30th Aug 2022	1st sept	Prepared and submitted to the County Assembly within the required timeline

Sub Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
	and implementation	Annual progress review reports	30 th Sept 2021	30 th Sept 2022	30 th sept	30 th Sept 2021	30 th Sept 2022	30 th sept	Prepared, submitted and disseminated within the required timeline
		CIDP mid-term review report	1	-	-	1	-	-	CIDP 2018-2022 Review conducted in FY 2020/21 and MTR Report prepared and disseminated
SP 3.2 Monitoring and Evaluation/ Statistical Data Management	Improved reporting	M&E Committee established	1	1	1	1	1	1	COMEC in place. Operationalisation of the Draft M&E policy will help achieve the establishment of SCOMECs
		M&E Unit work plan	1	1	1	1	1	1	Annual Workplans prepared and implemented
		Quarterly M&E reports	4	4	4	4	4	4	All Quarterly reports prepared and submitted
		Number of vehicles acquired	1	1	1	-	1	0	One vehicle acquired in FY 2021/22
		No. of staff trained on M&E	50	-	-	45	45	-	Training on Results Based Monitoring and Evaluation carried out in Feb 2022
		County Statistical Abstract prepared	Updated	1	1	-	1	0	Statistical Abstract 2022 prepared. Processes for subsequent Abstracts initiated
SP 3.3 KDSP Programme	KDSP Capacity Building Plan	No. of Capacity Building Plan prepared	-	-	-	-	-	-	Done in 2019
		Implementation rate	-	-	-	-	-	-	-

2.2 Expenditure Analysis

This section analyses the Sub-sector's expenditure by programme and economic classification. The analysis provides trends of both the allocations and actual expenditures for the MTEF period 2020/21 to 2022/23.

The analysis of the sub-sector's expenditure indicates marginal increase in the allocations to the subsector from Ksh. 1.6 billion in FY 2020/21 to Ksh. 1.9 billion in FY 2022/23. The actual expenditure for the period was Ksh. 1.26 billion, Ksh 1.49 billion and Ksh. 1.50 billion, translating to 79 percent, 87 percent and 76 percent budget absorption rate in financial years 2020/21, 2021/22 and 2022/23 respectively.

2.2.1 Analysis of Programme Expenditures

During the period under review the sub-sector was implementing three (3) main programmes and thirteen (13) sub-programmes. Table 2 demonstrates the allocations and actual expenditure by programme and sub-programme:

Table 2: Programme/Sub-Programme Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY PROGRAMME AND SUB PROGRAMME						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
S.P 1.1 Administration Services	379,145,177	401,194,096	502,624,580	373,525,805	386,797,200	301,598,753
S.P 1.2 Personnel Services	479,160,505	552,772,189	542,219,959	474,659,424	511,654,148	508,265,908
S.P 1.3 Financial Services	500,000		100,000	-	-	
Total Programme 1	858,805,682	953,966,285	1,044,944,539	848,185,229	898,451,348	809,864,661
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT						
SP 2.1: Budget Formulation, Coordination and Management	58,337,350	68,407,062	143,136,327	57,002,225	67,437,481	132,859,610
SP 2.2: Resource Mobilization	78,479,717	83,630,120	74,135,615	77,288,191	79,009,672	53,245,280

ANALYSIS OF PROGRAMME EXPENDITURE BY PROGRAMME AND SUB PROGRAMME						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
SP 2.3 Internal Audit	36,189,521	34,644,521	41,541,286	35,496,520	32,546,554	26,298,787
SP 2.4 Procurement	14,110,498	18,120,293	16,496,468	13,828,309	17,175,127	9,119,513
SP 2.5: Public Finance & Accounting	17,669,301	26,536,381	25,991,207	17,143,413	24,562,317	16,237,288
SP 2.6 Debt Management	331,302,823	246,236,208	436,934,568	132,800,424	216,550,694	377,544,811
SP 2.7: External Resource Mobilization	-	11923988	11,226,488	-	11,732,692	7,018,453
Total Programme 2	536,089,210	489,498,573	749,461,960	333,559,082	449,014,537	622,323,742
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION OF POLICY FORMULATION						
SP 3.1 Fiscal Planning	27,372,955	29,960,301	47,087,852	27,099,313	27,310,033	35,268,286
SP 3.2 Monitoring and Evaluation / Statistical Data Management	7,455,356	9,626,747	9,712,617	7,140,689	8,571,196	5,586,569
SP 3.3 KDSP Programme	177,983,523	232,715,207	138,674,736	51,505,067	111,558,895	34,074,376
Total Programme 3	212,811,834	272,302,255	195,475,205	85,745,069	147,440,124	74,929,231
Total Vote 4562	1,607,706,726	1,715,767,113	1,989,881,705	1,267,489,380	1,494,906,009	1,507,117,634

2.2.2 Analysis of Programme expenditures by Economic Classification

Table 3 shows the Programme Expenditure Analysis by Economic Classification.

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure:	639,912,291	728,916,336	705,051,240	628,500,130	684,467,465	590,951,396
2100000 Compensation to Employees	479,145,093	547,940,848.00	537,838,869.00	473,214,145.00	505,379,213.80	505,989,087.43
2200000 Use of goods and services	86,941,018	106,626,016.00	73,053,134.00	85,114,173.00	104,174,818.35	54,201,185
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	1,813,512	1,613,512.00	875,000.00	1,788,950.00	1,607,900.00	-
2700000 Social Benefits	3,462,704	4,831,342.00	4,381,092.00	416,700.00	6,274,934.05	2,276,820.51
3100000 Acquisition of Non-Financial Assets	38,549,964	27,904,618.00	28,903,145.00	37,966,162.40	27,030,599.00	28,484,303.45
4100000 Acquisition of Financial Assets	30,000,000	40,000,000.00	60,000,000.00	30,000,000.00	40,000,000.00	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
Capital Expenditure	219,393,392	225,049,950	339,893,300	215,215,485	213,983,883	218,913,265
Non-Financial Assets	219,393,392	225,049,950	339,893,300	215,215,485	213,983,883	218,913,265

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Capital Transfers Govt. Agencies	-	-	-	-	-	-
Other development	-	-	-	-	-	-
TOTAL PROGRAMME 1	859,305,683	953,966,286	1,044,944,540	843,715,615	898,451,348	809,864,661
SP 1.1: Administration Services						
Current Expenditure:	156,804,494	176,144,146	162,831,279	154,869,285	172,813,317	82,685,488
2100000 Compensation to Employees						
2200000 Use of goods and services	86,441,018	106,626,016	73,053,134	85,114,173	104,174,818	54,201,185
2400000 Interest Payments						
2600000 Current grants and other Transfers	1,813,512	1,613,512	875,000	1,788,950	1,607,900	
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	38,549,964	27,904,618	28,903,145	37,966,162	27,030,599	28,484,303
4100000 Acquisition of Financial Assets	30,000,000	40,000,000	60,000,000	30,000,000	40,000,000	
4500000 Disposal of Financial Assets						
Capital Expenditure	219,393,392	225,049,950	339,893,300	215,215,485	213,983,883	218,913,265
Non-Financial Assets	219,393,392	225,049,950	339,893,300	215,215,485	213,983,883	218,913,265
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 1.1	376,197,886	401,194,096	502,724,579	370,084,770	386,797,200	301,598,753
SP 1.2: Personnel services						
Current Expenditure:	482,607,797	552,772,190	542,219,961	473,630,845	511,654,148	508,265,908
2100000 Compensation to Employees	479,145,093	547,940,848	537,838,869	473,214,145	505,379,214	505,989,087
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	3,462,704	4,831,342	4,381,092	416,700	6,274,934	2,276,821
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 1.2	482,607,797	552,772,190	542,219,961	473,630,845	511,654,148	508,265,908
SP 1.3: Financial services						
Current Expenditure	500,000	-	-	-	-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
2100000 Compensation to Employees						
2200000 Use of goods and services	500,000					
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 1.3	500,000	-	-	-	-	-
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT						
Current Expenditure:	204,906,512	382,859,552	309,267,483	201,065,192	364,935,419	249,673,288
2100000 Compensation to Employees	9,010,293	10,136,768	9,090,136	9,796,642	9,714,074	3,332,200
2200000 Use of goods and services	172,975,426	344,788,260	258,745,623	168,376,499	329,517,889	211,341,781
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	22,920,793	27,934,524	41,431,724.00	22,892,051	25,703,456	34,999,307
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	330,682,697	106,639,019	440,194,476	132,493,890	84,079,118	372,650,454
Non-Financial Assets	4,000,000.00	-	10,000,000.00	3,999,999.00	-	-
Capital Transfers Govt. Agencies	326,682,697.00	106,639,019.00	430,194,476.00	128,493,891.05	84,079,118.15	372,650,453.75
Other development	-	-	-	-	-	-
TOTAL PROGRAMME 2	535,589,209	489,498,571	749,461,959	333,559,082	449,014,537	622,323,742
SP 2.1: Budget Formulation, Coordination and Management						
Current Expenditure:	58,337,349	68,407,062	143,136,327	57,002,225	67,437,481	132,859,611
2100000 Compensation to Employees	803,544	1,320,019	1,410,018	798,680	1,319,880	727,040
2200000 Use of goods and services	44,559,065	53,248,572	112,613,061	43,270,045	52,491,830	104,936,219
2400000 Interest Payments						
2600000 Current grants and other Transfers						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	12,974,740	13,838,471	29,113,248	12,933,500	13,625,771	27,196,351
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.1	58,337,349	68,407,062	143,136,327	57,002,225	67,437,481	132,859,611
SP 2.2: Resource Mobilization						
Current Expenditure:	78,479,717	83,630,120	74,135,615	77,288,191	79,009,672	53,245,280
2100000 Compensation to Employees	5,069,184	5,479,184	4,380,000	5,069,090	5,069,178	1,081,940
2200000 Use of goods and services	67,929,057	73,369,460	66,495,248	66,656,805	70,375,894	50,451,150
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	5,481,476	4,781,476	3,260,367	5,562,296	3,564,600	1,712,190
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.2	78,479,717	83,630,120	74,135,615	77,288,191	79,009,672	53,245,280
SP 2.3 Internal Audit						
Current Expenditure:	32,189,523	34,644,520	31,541,286	31,496,521	32,546,554	26,298,787
2100000 Compensation to Employees	737,447	537,447	500,000	737,200	531,570	375,000
2200000 Use of goods and services	29,868,472	31,723,469	27,312,382	29,177,401	29,693,984	23,215,770
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,583,604	2,383,604	3,728,904	1,581,920	2,321,000	2,708,017
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	4,000,000	-	10,000,000	3,999,999	-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Non-Financial Assets	4,000,000		10,000,000	3,999,999		
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.3	36,189,523	34,644,520	41,541,286	35,496,520	32,546,554	26,298,787
SP 2.4 Procurement						
Current Expenditure:	14,110,497	18,120,293	16,496,467	13,828,309	17,175,127	9,119,513
2100000 Compensation to Employees	752,909	1,352,909	1,352,909	1,548,472	1,349,500	414,020
2200000 Use of goods and services	13,173,984	15,133,780	13,892,123	12,099,837	14,554,627	8,284,014
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	183,604	1,633,604	1,251,435	180,000	1,271,000	421,479
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.4	14,110,497	18,120,293	16,496,467	13,828,309	17,175,127	9,119,513
SP 2.5: Public Finance & Accounting						
Current Expenditure:	17,169,300	26,536,381	25,991,207	17,143,413	24,562,317	16,237,288
2100000 Compensation to Employees	1,561,554	1,361,554	1,361,554	1,561,300	1,361,066	670,200
2200000 Use of goods and services	13,309,959	22,277,040	22,275,941	13,347,278	20,670,746	13,743,611
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,297,787	2,897,787	2,353,712	2,234,835	2,530,505	1,823,476
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
TOTAL SP 2.5	17,169,300	26,536,381	25,991,207	17,143,413	24,562,317	16,237,288
SP 2.6: Debt Management						
Current Expenditure:	4,620,126	139,597,188	6,740,093	4,306,533	132,471,576	4,894,357
2100000 Compensation to Employees	85,655	85,655	85,655	81,900	82,880	64,000
2200000 Use of goods and services	4,134,889	139,011,951	5,980,380	3,825,133	131,889,116	4,531,357
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	399,582	499,582	674,058	399,500	499,580	299,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	326,682,697	106,639,019	430,194,476	128,493,891	84,079,118	372,650,454
Non-Financial Assets						
Capital Transfers Govt. Agencies	326,682,697	106,639,019	430,194,476	128,493,891	84,079,118	372,650,454
Other development						
TOTAL SP 2.6	331,302,823	246,236,207	436,934,569	132,800,424	216,550,694	377,544,811
SP 2.7: External Resource Mobilization						
Current Expenditure:	-	11,923,988	11,226,488	-	11,732,692	7,018,453
2100000 Compensation to Employees						
2200000 Use of goods and services		10,023,988	10,176,488		9,841,692	6,179,660
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets		1,900,000	1,050,000		1,891,000	838,793
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.7	-	11,923,988	11,226,488	-	11,732,692	7,018,453
PROGRAMME 3: ECONOMIC AND FINANCIAL POLICY FORMULATION AND MANAGEMENT						
Current Expenditure:	111,837,437	84,589,048	73,302,476	52,146,442	78,536,107	57,356,863
2100000 Compensation to Employees	599,584	1,415,899	1,159,196	595,810	1,356,820	929,300
2200000 Use of goods and services	26,815,388	24,349,780	25,313,798	26,351,755	21,863,022	17,952,413

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
2400000 Interest Payments						
2600000 Current grants and other Transfers	77,009,127	45,002,000	16,502,008	17,906,440	42,654,878	16,502,008
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	7,413,338	13,821,369	30,327,474	7,292,437	12,661,387	21,973,142
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	100,974,396	187,713,207	122,172,729	30,271,840	68,904,017	17,572,368
Non-Financial Assets						
Capital Transfers Govt. Agencies	100,974,396	187,713,207	122,172,729	30,271,840	68,904,017	17,572,368
Other development						
TOTAL PROGRAMME 3	212,811,833	272,302,255	195,475,205	82,418,282	147,440,124	74,929,231
SP 3.1: Fiscal Planning						
Current Expenditure:	27,372,954	29,960,301	47,087,851	27,099,313	27,310,033	35,268,286
2100000 Compensation to Employees	428,274	1,244,589	987,886	427,110	1,188,030	801,300
2200000 Use of goods and services	21,722,229	17,835,230	18,534,990	21,569,766	15,844,566	14,489,137
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	5,222,451	10,880,482	27,564,975	5,102,437	10,277,437	19,977,849
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 3.1	27,372,954	29,960,301	47,087,851	27,099,313	27,310,033	35,268,286
SP 3.2: Monitoring & Evaluation / Statistical Data Management						
Current Expenditure:	7,455,356	9,626,747	9,712,617	7,140,689	8,571,196	5,586,569
2100000 Compensation to Employees	171,310	171,310	171,310	168,700	168,790	128,000
2200000 Use of goods and services	5,093,159	6,514,550	6,778,808	4,781,989	6,018,456	3,463,276
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,190,887	2,940,887	2,762,499	2,190,000	2,383,950	1,995,293
4100000 Acquisition of Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 3.2	7,455,356	9,626,747	9,712,617	7,140,689	8,571,196	5,586,569
SP 3.3: KDSP Programme						
Current Expenditure:	77,009,127	45,002,000	16,502,008	17,906,440	42,654,878	16,502,008
2100000 Compensation to Employees						
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers	77,009,127	45,002,000	16,502,008	17,906,440	42,654,878	16,502,008
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	100,974,396	187,713,207	122,172,729	30,271,840	68,904,017	17,572,368
Non-Financial Assets						
Capital Transfers Govt. Agencies	100,974,396	187,713,207	122,172,729	30,271,840	68,904,017	17,572,368
Other development						
TOTAL SP 3.3	177,983,523	232,715,207	138,674,737	48,178,280	111,558,895	34,074,376
TOTAL VOTE 4562	1,607,706,725	1,715,767,112	1,989,881,704	1,259,692,979	1,494,906,009	1,507,117,634

2.2.3 Analysis of Capital Projects

During FY 2022/23 the County Treasury implemented 17 capital projects of which by the end of the FY seven were complete. Two projects were not awarded while 9 were ongoing in various stages. Appendix 1 presents further details of the capital projects FY undertaken during FY 2022/23.

2.3 Review of Pending Bills

2.3.1 Subsector Pending Bills

The subsector had cumulated pending bills amounting to KSh. 68,048,028.77 at the close of FY 2022/23. The table below presents the analysis and information on the pending bills, Appendix 3 presents the pending list schedule.

Pending Accounts Payable

Description	Balance B/F 2021/2022	Additions For The Year	Paid During The Year	Balance C/F 2022/23
Construction of Buildings	10,720,540.00	258,515.35	4,183,040.85	6,796,014.50
Construction of Civil Works	3,553,796.50	-	-	3,553,796.50
Supply of Goods	8,538,732.00	6,395,417.50	5,619,400.00	9,314,749.50
Supply of Services	44,220,575.20	26,425,565.07	22,262,672.00	48,383,468.27
Total	67,033,643.70	33,079,497.92	32,065,112.85	68,048,028.77

CHAPTER THREE

3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2024/25 – 2026/27

This Chapter provides the Medium-Term priorities to be implemented by the Sector in the period covering the Financial Years 2024/25-2026/27.

3.1 Prioritization of Programmes and Sub-Programmes

During the MTEF Period 2024/25 the County Treasury under the Administration, Planning, and Support Services will prioritize the completion and equipping of the County Treasury office block, strengthening financial management and reporting, undertake implementation for performance contracts (PC) and Performance Appraisal System (PAS). Staff empowerment will also remain a key focus, aiming to train 250 staff annually on short-term courses. Additionally, the County Treasury will closely monitor project and programme implementations to ensure they meet their timelines. Compliance with statutory document submissions and the operationalization of critical acts and policies are also high-priority tasks.

Under the Public Finance Management Programme, the subsector targets to comply with statutory budget documents submission requirements to the County Assembly and other relevant entities as per the PFM Act, holding of public participation forums across all sub counties to ensure inclusivity in the budget making process. The County Treasury will issue guidelines and do follow-ups to ensure realizing of projects and planned activities within the set timelines. The subsector shall also prioritise revenue mapping with the goal of mapping 80 percent of revenue sources in FY 2024/25 and 100 percent by 2025/26 to enable the capturing of new tax payers within its database. The county treasury shall also pursue full automation and integration of payment channels of revenue collection to reduce the aspect of human intervention and enable for remote payment of fees and taxes to the County. The County Treasury aims to collect

Ksh. 4.3 billion of Own Source Revenue (OSR) during FY 2024/25. The Sub- Sector also aims at strengthening management and usage of public funds to ensure prudence in financial management and reporting.

Also, the subsector targets continued implementation of the Affirmative Action requirements for procurement of county projects, as required by law which will enable SMEs owned by special interest groups to access at least 30 percent of government tender opportunities. The County Treasury will provide external resource mobilization guidelines alongside actively guiding the line departments in the formulation of concept notes, papers, and proposals for seeking funds with external partners. The subsector shall continue to seek funding opportunities that may arise due to PPPs and other off balance-sheet arrangements with other organisations to bridge funding gaps.

Further, under the County Economic Planning and Coordination, The County Treasury aims to: provide technical backstopping on County economic planning, Prioritizing the preparation and submission of the Annual Development Plan by 1st September, adopting the County Investment Plan (CIP) for strategic investment decisions, Enhance usage of the County Information and Documentation Centre (CIDC) in knowledge management through equipping and digitization, improve monitoring and reporting of County projects through the preparation of the Annual and quarterly Progress Review Report, Establishing operational Sub-County Monitoring and Evaluation (M&E) committee, Develop and implement a County M&E plan, enhance data quality and availability through the strengthening of the County statistical unit.

3.1.1 Programmes and their Objectives

During the 2024/25 – 2026/27 MTEF Budget period, the Sub-sector will implement three (3) programmes and twelve (12) sub-programmes,

The programmes and the corresponding sub-programmes and objectives are as shown in the table below:

Programme Name	Sub Programmes	Objectives
Administration, Planning and Support Services	S.P 1.1 Administration and planning	To provide effective and efficient service delivery
	S.P 1.2 Personnel Services	
	S.P 1.3 Financial Services	
Public Finance Management	S.P 2.1 Budget Formulation Coordination and Management	To promote prudent financial management and internal controls
	S.P 2.2 Resource Mobilization	
	S.P 2.3. Internal Audit	
	S.P 2.4 Procurement	
	S.P 2.5. Public Finance and Accounting	
	S.P 2.6. Debt Management	
	S.P 2.7. External Resource Mobilization	
Economic and Financial Policy Formulation and Management	S.P 3.1. Fiscal Planning	To provide a framework for the formulation, analysis and management of economic plans and policies
	SP 3.2. Monitoring & Evaluation / Statistical Data Management	

3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector

The key expected programme outcomes, outputs, key performance indicators and targets for the Financial Year 2024/25 and the medium term are shown in table 4. The Programme outputs, indicators and targets are drawn from the ADP 2024/25 and the CIDP 2023-2027. The programmes have been prioritized in accordance to the budget ceiling from CBROP 2023.

Table 4: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/23	Actual Achievement 2022/23	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Outcome: Effective and efficient service delivery to clients and stakeholders									
1.1 Administration and Planning		Improved service delivery	Rate of implementation of the strategic plan	-	-	-	20	50	75
			Number of policies developed	-	-	6	6	3	-
			Completion rate of the County Treasury Office Block	100	37	95	5	-	-
			Furnishing of offices (rate)	-	-	-	30	70	-
			Number of Sub-County offices constructed and equipped	3	0	2	2	-	-
			Number of offices renovated	1	2	2	2	2	2
1.2 Personnel Services		Improved staff capacity and service delivery	Compensation to employees (Ksh. M)	611	510	-	577	635	696.5
			Number of staff recruited	-	-	100	50	50	50
			Number of contractual staff recommended for absorption to P&P	-	-	14	76	-	-
			Number of staff promoted	-	46	50	50	50	50
			Number of staff replaced	-	-	23	21	21	22
			Number of staff trained on short course programs	200	187	250	250	250	250

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/23	Actual Achievement 2022/23	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
			Number of staff trained on long term course programs	20	0	10	10	10	10
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	-	-	100	100	100	100
1.3 Financial Services			Allocation to car loan account (Ksh. M)	20	0	20	20	20	20
			Allocation to mortgage loan account (Ksh. M)	40	0	70	70	70	70
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT									
Outcome: Improved public finance management									
2.1 Budget Formulation, Coordination and Management	Budget	Compliance to legal budget requirements and timelines	Number of trainings conducted on budgetary process	-	5	2	2	2	2
			Budget circular released	30 th August 2022	30 th August 2022	30 th August 2023	30 th August 2024	30 th August 2025	30 th August 2026
			Budget Review and Outlook Paper submitted	30 th September 2022	30 th September 2022	30 th September 2023	30 th September 2024	30 th September 2025	30 th September 2026
			County Fiscal Strategy Paper submitted	28 th February 2023	28 th February 2023	28 th February 2024	28 th February 2025	28 th February 2026	28 th February 2027
			Budget Estimates submitted	30 th April 2023	30 th April 2023	30 th April 2024	30 th April 2025	30 th April 2026	30 th April 2027
			Annual Cashflow Projection Statement submitted by 15 th June	15 th June 2022	15 th June 2022	15 th June 2023	15 th June 2024	15 th June 2025	15 th June 2026
			Quarterly Budget Implementation reports	4	4	4	4	4	4
	Increased citizen participation in the budget making process	Number of budget public participation fora held	2	2	3	3	3	3	
		Number of public participation reports prepared	-	2	3	3	3	3	
		Number of CBEF meetings held	-	-	5	5	5	5	

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/23	Actual Achievement 2022/23	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
2.2 Resource Mobilisation	Revenue	Increased revenue	Percentage of revenue sources mapped	100	0	50	80	90	100
			Amount of OSR collected (Ksh. Billions)	3.4	3.1	3.9	4.3	4.3	4.8
			Percentage of automated revenue sources	100	70	80	85	90	95
			Finance bill prepared and submitted	1	1	1	1	1	1
			Quarterly revenue reports submitted	-	4	4	4	4	4
			County Annual Taxpayer Day held	-	-	1	1	1	1
			Number of revenue staff trained (Tax Administration Diagnostic Assessment Tool (TADAT))	-	35	300	350	400	450
			Number of revenue staff trained	100	35	300	300	400	450
			Number of vehicles procured	5	0	3	3	3	3
			Clean-up of revenue database (%)	-	-	100	100	100	100
2.3 Internal Audit	Internal Audit	Improved internal audit controls	Number of vehicles procured	-	-	1	1	1	-
			Number of audit staff trained	27	24	27	27	27	27
			Quarterly audit reports submitted	4	4	4	4	4	4
			Quarterly Audit committee meetings held	4	1	4	4	4	4
			Number of audit committee members trained	-	0	6	6	6	6
			Number of officers trained on effective expenditure management practices	-	-	145	80	300	300
		Automation of Audit Services	TEAMATE audit management system procured	1	0		1	-	-
			Number of auditable areas performed on TEAMATE	-	-	2	6	10	14
			Number of system-generated reports Certified	-	-	2	4	4	4
		2.4 Procurement	Supply Chain Management	Improved service delivery	Number of supply chain staff trained	45	15	56	56
Number of vehicles procured	2				0	1	-	1	-

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/23	Actual Achievement 2022/23	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
			Number of storage containers procured	-	-	2	1	1	1
			Number of bulk filers procured	-	-	2	-	2	-
		AGPO implemented	Proportion of procurement budget to AGPO (%)	30	30	30	30	30	30
		Enhanced compliance with PPADA (2015)	Annual procurement plans submitted	30 th Sept 2022	30 th Sept 2022	30 th Sept 2023	30 th Sept 2024	30 th Sept 2025	30 th Sept 2026
			Proportion of procurement professional opinions prepared	100	100	100	100	100	100
			Quarterly reports submitted to PPRA	4	4	4	4	4	4
			Number of asset disposal plans prepared	-	0	1	-	-	1
			Asset disposal activities undertaken	1	0	1	-	-	1
2.5 Public Finance & Accounting	Accounting	Improved expenditure control and financial reporting	Number of accounting staff trained	50	50	150	155	160	165
			Quarterly financial reports prepared and submitted	4	4	4	4	4	4
			Annual financial statements prepared and submitted	30 th Sept 2022	30 th Sept 2022	30 th Sept 2023	30 th Sept 2024	30 th Sept 2025	30 th Sept 2026
			Number of financial advisories on expenditure control issued to line departments	4	7	3	3	3	3
			Number of AIEs prepared and issued	-	17	17	17	17	17
			Proportion of County assets valued	-	-	50	80	100	100
	Asset Management	Enhance the County asset management framework	Asset management system in place	1	0	-	1	-	-
			Asset management system maintained and updated	-	0	-	1	1	1
			Proportion of assets captured in the asset management system	-	-	-	70	90	95
			Number of officers trained on the asset management system/process	-	3	115	70	15	15

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/23	Actual Achievement 2022/23	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
			Proportion of assets tagged	-	-	50	70	90	100
			Proportion of County assets ownership documents processed	-	-	30	60	70	80
			Motor vehicle acquired	-	-	1	-	1	-
			Asset policy implementation (%)	-	-	25	60	80	100
2.6 Debt Management	Debt Management	Improved Management of County Debt	Number of DMU officers trained	-	-	5	5	5	-
			County Medium Term Debt Strategy	28 th February 2023	28 th February 2023	28 th February 2024	28 th February 2025	28 th February 2026	28 th February 2027
			Pending bills resolution amount (Ksh Millions)	400	366.8	500	500	500	500
2.7 External Resource Mobilization (ERM)	External Resource Mobilization	Enhanced Donor research, partnership creation, and donor Financing	Number of staff trained	15	0	10	10	11	11
			Number of officers trained on ERM	-	-	15	15	15	15
			Number of motor vehicles procured	-	-	1	1	-	-
			Implementation of County ERM Policy	-	-	-	10	20	30
			External Resource Mobilization Action Plan	-	1	1	-	1	-
			Number of new donors Identified/mapped	-	-	100	50	50	30
		County participation in capital markets	Number of concept notes/proposals developed and submitted to donors	5	0	30	20	30	40
			Number of donor agreements negotiated and signed	-	-	3	5	5	8
			Amount mobilized (Ksh. billion)	0.003	0	0.5	0.5	0.5	0.5
			County Credit Rating Report	-	-	1	1	1	1
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION									
Outcome: Improved economic planning and coordination									
3.1 Fiscal Planning	Economic Planning	Improved coordination of policy planning	Annual Development Plan prepared and submitted	1 st Sept 2022	1 st Sept 2022	1 st Sept 2023	1 st Sept 2024	1 st Sept 2025	1 st Sept 2026
			Annual workplan prepared	1	1	1	1	1	1
			Number of staff trained	25	1	30	30	30	30

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/23	Actual Achievement 2022/23	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
		and implementation	Equipping of the County Information and Documentation Centre (%)	-	-	-	50	100	-
			Annual update of CIDC	-	1	1	1	1	1
			Implementation rate of digitization of the CIDC	-	-	20	40	60	80
			Number of officers trained on CIP	-	-	40	40	40	40
3.2 Monitoring and Evaluation/ Statistical data management	Monitoring and Evaluation	Improved monitoring reporting of County Projects	Annual Progress Review Report prepared	30 th Sept 2022	30 th Sept 2022	30 th Sept 2023	30 th Sept 2024	30 th Sept 2025	30 th Sept 2026
			Number of operational Sub-County M&E committees	-	0	11	11	11	11
			County M&E plan	1	1	1	1	1	1
			Quarterly M&E reports prepared	4	4	4	4	4	4
			Rate of e-CIMES adoption and roll out	-	-	20	70	100	-
			Number of officers trained on e-CIMES	-	-	80	80	80	80
			Number of vehicles procured	1	0	-	1	-	-
			County Sectoral Investment Impact Surveys conducted	-	-	1	1	1	1
		Improved availability of quality data	Updated County statistical database	1	1	1	1	1	1
			Updated Nakuru County Statistical Abstract	1	0	1	1	1	1
			Number of personnel sensitized on statistics	-	-	40	40	40	40

3.1.3 Programmes by Order of Ranking

The sub sector's programmes are thus ordered as follows;

Programme 1: Administration, Planning and Support Services

Programme 2: Public Finance Management

Programme 3: County Economic planning and coordination of policy formulation

3.2 Analysis of Resource Requirement versus allocation by Sector/Sub Sector

The Subsector resource requirement during the MTEF amounts to Ksh. 4.69 billion, KSh. 5.16 billion, and KSh. 5.68 billion for FY 2024/25, FY 2025/26 and FY 2026/27 respectively. This is compared to the allocation of Ksh 3.76 billion, KSh. 4.14 billion and KSh. 4.55 billion for FY 2024/25, FY 2025/26 and FY 2026/27 respectively. This therefore translates a resource shortfall of Ksh 932.8 million, KSh 1.02 billion and KSH 1.12 billion for FY 2024/25, FY 2025/26 and FY 2026/27 respectively.

3.2.1 Analysis of Resource Requirement by Sector/Sub Sector - Recurrent

The Subsector recurrent resource requirement during the FY 2024/25 is Ksh 1.64 billion compared to the allocation of Ksh 1.30 billion. This translates to a resource shortfall of Ksh 335 million for the Financial Year 2024/25.

Table 5a indicates the analysis of the recurrent resource requirement versus allocation.

Table 5a: Analysis of Resource Requirement versus Allocation – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION									
Sector Name		Approved	REQUIREMENT				ALLOCATION		
		2023/24	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27	
Vote and Vote Details	Economic Classification								
4562	Current Expenditure								
	2100000 Compensation to Employees	534,389,475	625,700,000	688,270,000	757,097,000	577,334,296	635,067,726	698,574,498	
	2200000 Use of Goods and Services	758,868,939	786,718,518	865,390,370	951,929,407	560,754,213	616,829,634	678,512,597	
	2400000 Interest Payments		-	-	-	-	-	-	
	2600000 Current Grants and Other Transfers	2,000,000	1,290,946	1,420,040	1,562,044	1,290,946	1,420,040	1,562,044	
	2700000 Social Benefits	17,004,697	22,544,377	24,798,815	27,278,696	22,544,377	24,798,815	27,278,696	
	3100000 Acquisition of Non-Financial Assets	134,578,915	82,556,387	90,812,026	99,893,228	86,867,022	95,553,725	105,109,097	
	4100000 Acquisition of Financial Assets	90,000,000	123,078,530	135,386,383	148,925,021	58,092,547	63,901,802	70,291,982	
	4500000 Disposal of Financial Assets		-	-	-	-	-	-	
	TOTAL	1,536,842,026	1,641,888,758	1,806,077,633	1,986,685,397	1,306,883,401	1,437,571,741	1,581,328,915	

3.2.2 Analysis of Resource Requirement by Sector/Sub Sector Development

The Subsector development resource requirements for the FY 2024/25 is Ksh. 3.05 billion compared to the allocation of Ksh 2.46 billion. This represents a resource shortfall of Ksh 597.8 million.

Table 5b shows the analysis of the development resource requirements versus the allocation.

Table 5b: Analysis of Resource Requirement versus Allocation – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name	Description	Approved	REQUIREMENT			ALLOCATION		
		2023/24	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
4562	Non-Financial Assets	354,714,135	530,000,000	583,000,000	641,300,000	410,129,634	451,142,597	496,256,857
	Capital Transfers Govt. Agencies	300,000,000	700,000,000	770,000,000	847,000,000	400,000,000	440,000,000	484,000,000
	Other development		1,828,000,000	2,010,800,000	2,211,880,000	1,650,000,000	1,815,000,000	1,996,500,000
TOTAL		654,714,135	3,058,000,000	3,363,800,000	3,700,180,000	2,460,129,634	2,706,142,597	2,976,756,857

3.2.3 Programmes and sub-programmes Resource Requirement (2023/24 – 2025/26)

Table 6a below shows an analysis of resource requirements for the subsector by Programmes and Sub-Programmes for FY 2024/25, FY 2025/26 and FY 2026/21 respectively.

Table 6a: Analysis of Resource Requirement by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2024/25			2025/26			2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
S.P 1.1 Administration Services	373,835,323	2,115,000,000	2,488,835,323	411,218,855	2,326,500,000	2,737,718,855	452,340,740	2,559,150,000	3,011,490,740
S.P 1.2 Personal Services	612,300,000	-	612,300,000	673,530,000	-	673,530,000	740,883,000	-	740,883,000
S.P 1.3 Financial Services	100,000,000	-	100,000,000	110,000,000	-	110,000,000	121,000,000	-	121,000,000
Total Prog. 1	1,086,135,323	2,115,000,000	3,201,135,323	1,194,748,855	2,326,500,000	3,521,248,855	1,314,223,740	2,559,150,000	3,873,373,740
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT									
SP 2.1: Budget Formulation, Coordination and Management	172,572,795	-	172,572,795	189,830,075	-	189,830,075	208,813,082	-	208,813,082
SP 2.2: Resource Mobilization	93,100,000	243,000,000	336,100,000	102,410,000	267,300,000	369,710,000	112,651,000	294,030,000	406,681,000
SP 2.3 Internal Audit	39,600,000	-	39,600,000	43,560,000	-	43,560,000	47,916,000	-	47,916,000
SP 2.4 Procurement	37,413,604	-	37,413,604	41,154,964	-	41,154,964	45,270,461	-	45,270,461
SP 2.5: Public Finance & Accounting	86,918,948	-	86,918,948	95,610,843	-	95,610,843	105,171,927	-	105,171,927
SP 2.6 Debt Management	10,049,582	700,000,000	710,049,582	11,054,540	770,000,000	781,054,540	12,159,994	847,000,000	859,159,994
SP 2.7: External Resource Mobilization	25,630,000	-	25,630,000	28,193,000	-	28,193,000	31,012,300	-	31,012,300
Total Prog. 2	465,284,929	943,000,000	1,408,284,929	511,813,422	1,037,300,000	1,549,113,422	562,994,764	1,141,030,000	1,704,024,764

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2024/25			2025/26			2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION OF POLICY FORMULATION									
SP 3.1 Fiscal Planning	54,278,530	-	54,278,530	59,706,383	-	59,706,383	65,677,021	-	65,677,021
SP 3.2 Monitoring and Evaluation / Statistical Data Management	36,189,976	-	36,189,976	39,808,974	-	39,808,974	43,789,871	-	43,789,871
SP 3.3: KDSP Programme	-	-	-	-	-	-	-	-	-
Total Prog. 3	90,468,506	-	90,468,506	99,515,357	-	99,515,357	109,466,892	-	109,466,892
TOTAL	1,641,888,758	3,058,000,000	4,699,888,758	1,806,077,633	3,363,800,000	5,169,877,633	1,986,685,397	3,700,180,000	5,686,865,397

3.2.4 Programmes and Sub-Programmes Resource Allocation (2024/25 – 2026/27)

Table 6b below shows an analysis of resource allocations for the subsector by Programmes and Sub-Programmes for FY 2024/25, FY 2025/26 and FY 2026/27 respectively.

Table 6b: Analysis of Resource Allocation by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH.)									
Sub Programme	2024/25			2025/26			2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
S.P 1.1 Administration Services	403,037,210	2,060,129,634	2,463,166,844	443,340,931	2,266,142,597	2,709,483,529	487,675,024	2,492,756,857	2,980,431,882
S.P 1.2 Personal Services	556,185,171	-	556,185,171	611,803,688	-	611,803,688	672,984,057	-	672,984,057
S.P 1.3 Financial Services	58,092,547	-	58,092,547	63,901,802	-	63,901,802	70,291,982	-	70,291,982
Total Prog. 1	1,017,314,928	2,060,129,634	3,077,444,562	1,119,046,421	2,266,142,597	3,385,189,019	1,230,951,063	2,492,756,857	3,723,707,921
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT									
SP 2.1: Budget Formulation, Coordination and Management	130,563,772	-	130,563,772	143,620,149	-	143,620,149	157,982,164	-	157,982,164
SP 2.2: Resource Mobilization	58,719,304	-	58,719,304	64,591,234	-	64,591,234	71,050,358	-	71,050,358
SP 2.3 Internal Audit	26,790,917	-	26,790,917	29,470,009	-	29,470,009	32,417,010	-	32,417,010
SP 2.4 Procurement	12,808,381	-	12,808,381	14,089,220	-	14,089,220	15,498,141	-	15,498,141
SP 2.5: Public Finance & Accounting	16,965,513	-	16,965,513	18,662,064	-	18,662,064	20,528,271	-	20,528,271
SP 2.6 Debt Management	4,725,694	400,000,000	404,725,694	5,198,263	440,000,000	445,198,263	5,718,089	484,000,000	489,718,089
SP 2.7: External Resource Mobilization	8,093,575	-	8,093,575	8,902,933	-	8,902,933	9,793,226	-	9,793,226
Total Prog. 2	258,667,156	400,000,000	658,667,156	284,533,871	440,000,000	724,533,871	312,987,258	484,000,000	796,987,258

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH.)									
Sub Programme	2024/25			2025/26			2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION OF POLICY FORMULATION									
SP 3.1 Fiscal Planning	24,834,140	-	24,834,140	27,317,554	-	27,317,554	30,049,309	-	30,049,309
SP 3.2 Monitoring and Evaluation / Statistical Data Management	6,067,177	-	6,067,177	6,673,895	-	6,673,895	7,341,285	-	7,341,285
SP 3.3: KDSP Programme	-	-	-	-	-	-	-	-	-
Total Prog. 3	30,901,317	-	30,901,317	33,991,449	-	33,991,449	37,390,593	-	37,390,593
TOTAL	1,306,883,401	2,460,129,634	3,767,013,035	1,437,571,741	2,706,142,597	4,143,714,339	1,581,328,915	2,976,756,857	4,558,085,772

3.2.5 Programmes and Sub-Programmes Economic Classification

Table 7 below presents a breakdown on the requirements and allocations for programmes and sub programmes discussed in section 3.2.3 and 3.2.4 by economic classification for the FY 2024/25, FY 2025/26 and FY 2026/27 respectively.

Table 7: Programme and Sub-Programmes Allocation by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure:	1,086,135,323	1,194,748,855	1,314,223,740	1,017,314,928	1,119,046,421	1,230,951,063
2100000 Compensation to Employees	612,300,000	673,530,000	740,883,000	565,983,972	622,582,369	684,840,606
2200000 Use of Goods and Services	350,000,000	385,000,000	423,500,000	334,228,458	367,651,304	404,416,434
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	1,290,946	1,420,040	1,562,044	1,290,946	1,420,040	1,562,044
2700000 Social Benefits	22,544,377	24,798,815	27,278,696	22,544,377	24,798,815	27,278,696
3100000 Acquisition of Non-Financial Assets	-	-	-	35,174,629	38,692,092	42,561,301
4100000 Acquisition of Financial Assets	100,000,000	110,000,000	121,000,000	58,092,547	63,901,802	70,291,982
4500000 Disposal of Financial Assets						
Capital Expenditure	2,115,000,000	2,326,500,000	2,559,150,000	2,060,129,634	2,266,142,597	2,492,756,857
Non-Financial Assets	465,000,000	511,500,000	562,650,000	410,129,634	451,142,597	496,256,857
Capital Transfers to Govt. Agencies						
Other Development	1,650,000,000	1,815,000,000	1,996,500,000	1,650,000,000	1,815,000,000	1,996,500,000
TOTAL PROGRAMME 1	3,201,135,323	3,521,248,855	3,873,373,740	3,077,444,562	3,385,189,019	3,723,707,921
SP 1.1: Administration Services						
Current Expenditure:	373,835,323	411,218,855	452,340,740	403,037,210	443,340,931	487,675,024
2100000 Compensation to Employees		-	-	9,798,801	10,778,681	11,856,549
2200000 Use of Goods and Services	350,000,000	385,000,000	423,500,000	334,228,458	367,651,304	404,416,434
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	1,290,946	1,420,040	1,562,044	1,290,946	1,420,040	1,562,044
2700000 Social Benefits	22,544,377	24,798,815	27,278,696	22,544,377	24,798,815	27,278,696
3100000 Acquisition of Non-Financial Assets		-	-	35,174,629	38,692,092	42,561,301
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	2,115,000,000	2,326,500,000	2,559,150,000	2,060,129,634	2,266,142,597	2,492,756,857

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
Non-Financial Assets	465,000,000	511,500,000	562,650,000	410,129,634	451,142,597	496,256,857
Capital Transfers to Govt. Agencies						
Other Development	1,650,000,000	1,815,000,000	1,996,500,000	1,650,000,000	1,815,000,000	1,996,500,000
SUB TOTAL SP 1.1	2,488,835,323	2,737,718,855	3,011,490,740	2,463,166,844	2,709,483,529	2,980,431,882
SP 1.2: Personnel Services						
Current Expenditure:	612,300,000	673,530,000	740,883,000	556,185,171	611,803,688	672,984,057
2100000 Compensation to Employees	612,300,000	673,530,000	740,883,000	556,185,171	611,803,688	672,984,057
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1.2	612,300,000	673,530,000	740,883,000	556,185,171	611,803,688	672,984,057
SP 1.3: Financial Services						
Current Expenditure:	100,000,000	110,000,000	121,000,000	58,092,547	63,901,802	70,291,982
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets		-	-		-	-
4100000 Acquisition of Financial Assets	100,000,000	110,000,000	121,000,000	58,092,547	63,901,802	70,291,982
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1.3	100,000,000	110,000,000	121,000,000	58,092,547	63,901,802	70,291,982

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT						
Current Expenditure:	465,284,929	511,813,422	562,994,764	258,667,156	284,533,871	312,987,258
2100000 Compensation to Employees	11,600,000	12,760,000	14,036,000	9,820,641	10,802,706	11,882,976
2200000 Use of Goods and Services	375,518,518	413,070,370	454,377,407	209,980,404	230,978,444	254,076,289
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	78,166,411	85,983,052	94,581,357	38,866,110	42,752,721	47,027,994
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	943,000,000	1,037,300,000	1,141,030,000	400,000,000	440,000,000	484,000,000
Non-Financial Assets	65,000,000	71,500,000	78,650,000			
Capital Transfers to Govt. Agencies	700,000,000	770,000,000	847,000,000	400,000,000	440,000,000	484,000,000
Other Development	178,000,000	195,800,000	215,380,000			
TOTAL PROGRAMME 2	1,408,284,929	1,549,113,422	1,704,024,764	658,667,156	724,533,871	796,987,258
SP 2.1: Budget Formulation, Coordination and Management						
Current Expenditure:	172,572,795	189,830,075	208,813,082	130,563,772	143,620,149	157,982,164
2100000 Compensation to Employees	2,000,000	2,200,000	2,420,000	1,523,331	1,675,664	1,843,230
2200000 Use of Goods and Services	155,790,477	171,369,525	188,506,477	107,124,117	117,836,528	129,620,181
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	14,782,318	16,260,550	17,886,605	21,916,324	24,107,957	26,518,752
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.1	172,572,795	189,830,075	208,813,082	130,563,772	143,620,149	157,982,164
SP 2.2 Resource Mobilisation						
Current Expenditure:	93,100,000	102,410,000	112,651,000	58,719,304	64,591,234	71,050,358
2100000 Compensation to Employees	5,000,000	5,500,000	6,050,000	4,731,987	5,205,186	5,725,705
2200000 Use of Goods and Services	50,600,000	55,660,000	61,226,000	46,021,754	50,623,929	55,686,322
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	37,500,000	41,250,000	45,375,000	7,965,563	8,762,119	9,638,331
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	243,000,000	267,300,000	294,030,000	-	-	-
Non-Financial Assets	65,000,000	71,500,000	78,650,000			
Capital Transfers to Govt. Agencies						
Other Development	178,000,000	195,800,000	215,380,000			
SUB TOTAL SP 2.3	336,100,000	369,710,000	406,681,000	58,719,304	64,591,234	71,050,358
SP 2.3 Internal Audit						
Current Expenditure:	39,600,000	43,560,000	47,916,000	26,790,917	29,470,009	32,417,010
2100000 Compensation to Employees	1,000,000	1,100,000	1,210,000	540,181	594,199	653,619
2200000 Use of Goods and Services	31,100,000	34,210,000	37,631,000	22,158,439	24,374,283	26,811,711
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	7,500,000	8,250,000	9,075,000	4,092,297	4,501,527	4,951,680
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.3	39,600,000.00	43,560,000.00	47,916,000.00	26,790,917	29,470,009	32,417,010
SP 2.4 Procurement						
Current Expenditure:	37,413,604	41,154,964	45,270,461	12,808,381	14,089,220	15,498,141
2100000 Compensation to Employees	1,700,000	1,870,000	2,057,000	1,461,632	1,607,796	1,768,575
2200000 Use of Goods and Services	31,480,000	34,628,000	38,090,800	9,651,697	10,616,866	11,678,553
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	4,233,604	4,656,964.40	5,122,660.84	1,695,052	1,864,558	2,051,013
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.4	37,413,604	41,154,964	45,270,461	12,808,381	14,089,220	15,498,141
SP 2.5: Public Finance & Accounting						
Current Expenditure:	86,918,948	95,610,843	105,171,927	16,965,513	18,662,064	20,528,271
2100000 Compensation to Employees	1,700,000	1,870,000	2,057,000	1,470,972	1,618,069	1,779,876
2200000 Use of Goods and Services	76,318,041	83,949,845	92,344,830	13,556,110	14,911,721	16,402,893
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	8,900,907	9,790,998	10,770,097	1,938,431	2,132,275	2,345,502
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.5	86,918,948	95,610,843	105,171,927	16,965,513	18,662,064	20,528,271
SP 2.6 Debt Management						
Current Expenditure:	10,049,582	11,054,540	12,159,994	4,725,694	5,198,263	5,718,089
2100000 Compensation to Employees	200,000	220,000	242,000	92,538	101,792	111,971
2200000 Use of Goods and Services	7,350,000	8,085,000	8,893,500	4,016,958	4,418,654	4,860,520
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,499,582	2,749,540	3,024,494	616,197	677,817	745,599
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	700,000,000	770,000,000	847,000,000	400,000,000	440,000,000	484,000,000
Non-Financial Assets						
Capital Transfers to Govt. Agencies	700,000,000	770,000,000	847,000,000	400,000,000	440,000,000	484,000,000
Other Development						
SUB TOTAL SP 2.6	710,049,582	781,054,540	859,159,994	404,725,694	445,198,263	489,718,089
SP 2.7: External Resource Mobilization						
Current Expenditure:	25,630,000	28,193,000	31,012,300	8,093,575	8,902,933	9,793,226
2100000 Compensation to Employees						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
2200000 Use of Goods and Services	22,880,000	25,168,000	27,684,800	7,451,330	8,196,463	9,016,109
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,750,000	3,025,000	3,327,500	642,245	706,470	777,117
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.7	25,630,000	28,193,000	31,012,300	8,093,575	8,902,933	9,793,226
PROGRAMME 3: ECONOMIC AND FINANCIAL POLICY FORMULATION AND MANAGEMENT						
Current Expenditure:	90,468,506	99,515,357	109,466,892	30,901,317	33,991,449	37,390,593
2100000 Compensation to Employees	1,800,000	1,980,000	2,178,000	1,529,683	1,682,651	1,850,916
2200000 Use of Goods and Services	61,200,000	67,320,000	74,052,000	16,545,351	18,199,886	20,019,875
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	4,389,976	4,828,974	5,311,871	12,826,283	14,108,911	15,519,802
4100000 Acquisition of Financial Assets	23,078,530	25,386,383	27,925,021	-	-	-
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 3	90,468,506	99,515,357	109,466,892	30,901,317	33,991,449	37,390,593
SP 3.1: Fiscal Planning						
Current Expenditure:	54,278,530	59,706,383	65,677,021	24,834,140	27,317,554	30,049,309
2100000 Compensation to Employees	1,500,000	1,650,000	1,815,000	1,344,607	1,479,067	1,626,974
2200000 Use of Goods and Services	29,700,000	32,670,000	35,937,000	12,332,226	13,565,448	14,921,993
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets		-	-	11,157,308	12,273,038	13,500,342
4100000 Acquisition of Financial Assets	23,078,530	25,386,383	27,925,021		-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 3.1	54,278,530	59,706,383	65,677,021	24,834,140	27,317,554	30,049,309
SP 3.2: Monitoring & Evaluation / Statistical Data Management						
Current Expenditure:	36,189,976	39,808,974	43,789,871	6,067,177	6,673,895	7,341,285
2100000 Compensation to Employees	300,000	330,000	363,000	185,076	203,584	223,943
2200000 Use of Goods and Services	31,500,000	34,650,000	38,115,000	4,213,126	4,634,438	5,097,882
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	4,389,976	4,828,974	5,311,871	1,668,975	1,835,873	2,019,460
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 3.2	36,189,976	39,808,974	43,789,871	6,067,177	6,673,895	7,341,285
SP 3.3: KDSP Programme						
Current Expenditure:	-	-	-	-	-	-
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2024/25	2025/26	2026/27	2024/25	2025/26	2026/27
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 3.3	-	-	-	-	-	-
TOTAL 4562	4,699,888,758	5,169,877,633	5,686,865,397	3,767,013,035	4,143,714,339	4,558,085,772

3.3 Resource Allocation Criteria

Allocations to programmes in the subsector were based on their conformity to among other the factors;

- Completion of ongoing programmes
- Expected outputs and outcomes from a programme;
- Degree to which a programme addresses the core mandate of the Sub-Sector;
- Extent to which the programme seeks to address the viable stalled projects and verified pending bills; and
- Requirements for furtherance and the implementation of the Constitution.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

This Section provides the cross functional linkages necessary for effective and efficient delivery of services in the county. The County Treasury Sub-sector linkage to other sectors starts with the carrying out of its mandate to provide overall leadership in the areas of policy direction and management of the County's finances. Further linkage emanates from its role in facilitating other sectors/subsectors through resource mobilization and provisions against the backdrop of County plans and budgets.

With the role of leading the county in planning, other cross-sector linkages are found through County Treasury leading other sectors and subsectors in the adherence to the County budget and planning frameworks in the implementation of their various programmes/ projects. Additional linkages are highlighted by the subsector's role as a custodian of the County's assets. As enablers, all the subsectors within the PAIR sector have a pivotal role in complementing the roles of the County Treasury subsector to make the sector attain its laid goals. Generally, the cross-sectoral linkages are maintained through:

1. Coordination of preparation and implementation of the County Budget;
2. Mobilization and allocation of resources;
3. Provision of oversight to ensure compliance, accountability and transparency in the management of resources;
4. Leading in and Promotion of prudent financial management;
5. Monitoring and Evaluation of policies and systems for tracking and reporting of results;
6. Management of financial, project systems and technical support in the implementation of Public Private Partnerships (PPP);
7. Coordination of planning and provision of official statistics to support public policy research for informed decision making;

8. Coordination of County, Urban (City and Municipalities) and sectoral planning so as to link policies, plans and budgets;

The summary for the cross sectoral linkages is highlighted in the table below.

SECTOR	LINKAGE TO COUNTY TREASURY SUB SECTOR
Agriculture Rural and Urban Development	<ul style="list-style-type: none"> • County lands Policy and Management, Physical Planning for land use, Land Transactions, Survey and Mapping, Land Registration, County Spatial data Infrastructure, and Land and Property Valuation Services. • Provide agriculture and cooperatives related research data for planning purposes. • Participating in budget making process. • Adherence to Treasury circulars • Timely reporting
Energy Infrastructure and ICT	<ul style="list-style-type: none"> • Evaluation, approval and follow up on implementation of construction projects being undertaken by the County Treasury. • Provision of ICT standards. • Participating in budget making process. • Adherence to Treasury circulars • Timely reporting
General Economics and Commercial Affairs	<ul style="list-style-type: none"> • Provision of research data relating to industrial development, tourism and other General economics for planning purposes. • Participating in budget making process. • Adherence to Treasury circulars • Timely reporting
Health	<ul style="list-style-type: none"> • Provide health services to improve the well-being of the citizens. • Participating in budget making process. • Adherence to Treasury circulars • Timely reporting

SECTOR	LINKAGE TO COUNTY TREASURY SUB SECTOR
Education	<ul style="list-style-type: none"> • Facilitation of well-educated populace in the economy • Participating in budget making process. • Adherence to Treasury circulars • Timely reporting
Social Protection, Culture and Recreation	<ul style="list-style-type: none"> • Development of County gender mainstreaming policy. • Provision of County Youth Policy and liaison implementing youth empowerment and social protection programmes. • Participating in budget making process. • Adherence to Treasury circulars • Timely reporting
Environment Protection Water and Natural Resources	<ul style="list-style-type: none"> • Carry out Environmental impact assessment the subsector's projects. • Participating in budget making process. • Adherence to Treasury circulars • Timely reporting • Providing policy direction on management of environment and natural resources.
Pair Sector	<ul style="list-style-type: none"> • Assist in prosecution and enforcement of laws • Timely reporting • Participating in budget making process. • Adherence to Treasury circulars • Provide leadership and oversight to the County Treasury • Indulge the County Treasury in planning activities for the Municipalities

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

5.1 Emerging Issues

1. The anticipated positive outcomes of policy reforms are significant. However, national policy changes like salary increments, new taxation policies, and increased contributions to social security funds (NSSF and SHIF) could strain county resources. Policies such as compensating community health volunteers also add to this burden.
2. The adoption of technology in revenue collection and enforcement is a forward-thinking strategy that can lead to more efficient processes, reduced errors, and potentially higher revenue collection rates.
3. Increasing pending bills pose a threat to the county reputation. With pending bills forming first charge of payments, the county's fiscal space may be limited with the increasing pending bills.
4. The delineation of county government functions as per Gazette Notice No. 215 Vol CXXV from Nov 2023 could complicate budgetary planning. This is especially challenging if functions are transferred without corresponding resources.
5. External economic shocks emanating from an unstable environment and inflation, might strain the County's financial resources. Further, declining nationally raised revenues also poses a threat to the County's fiscal stability.

5.2 Challenges

- i. Lack of sufficient budgetary allocation to cover all priority subsector programmes
- ii. Lack of documentation to support settling of some pending bills.
- iii. Weaknesses in monitoring and evaluation of projects by departments has led to poor implementation and delivery of expected project outcomes.

- iv. Delays in constitution of a new Audit Committee has affected internal audit activities.
- v. Insufficient framework to coordinate external partner engagement.
- vi. Inadequate cross sectoral synergies and coordination with regard to external resource mobilization.
- vii. Capacity constraints in terms of technical skills, office space, internet and ICT equipment, motor vehicle and budgetary allocation to realize the departmental priorities.
- viii. Lack of integration between CIFOMs and payment systems leading to accumulation of unreceipted payment.
- ix. Late submission of BQs and requisitions to the Supply Chain Management unit from the other departments has slowed down the procurement process.
- x. Inadequate laws and regulations such as those meant to support revenue collection hindering revenue collection and enforcement.
- xi. Frequent and sustained power disconnection in a number of Sub County Offices and stations resulting in delayed processing of collection and tax payers' apathy.

CHAPTER SIX

6.0 CONCLUSION

The County Treasury sub-sector plays a big role in the County as it promotes prudent public finance management and accountability of public funds; coordinates county and sectoral development planning; management of county statistics, development of a sound legislative and regulatory framework as well as access to information on county funds.

During the MTEF 2020/2021-2022/2023, the Subsector recorded notable achievements in its key areas. Revenue collection efficiency which stood at 87.4 percent, with Kshs. 3.13 billion collected out of the targeted Kshs. 3.58 billion in FY 2022/23. There was a further settling of 85.3 percent of the pending bills. There was finalization of the development of the third generation CIDP 2023-2027; Preparation of key statutory planning documents in line with the PFM Act. The actual expenditure for the financial years 2020/21, 2021/22 and 2022/23 was Ksh. 1.26 billion, Ksh 1.49 billion and Ksh. 1.50 billion, translating to 79 percent, 87 percent and 76 percent budget absorption rate respectively. By the close of FY 2022/2023 the subsector had cumulated pending bills amounting to KSh. 68.04 million.

During the 2024/25 – 2026/27 MTEF period, the Sub-sector will implement three programmes and 12 sub-programmes and among the priorities is the completion of the County Treasury office block which is expected to accommodate all its Directorates. The Department also aims at strengthening management and usage of funds to ensure prudence in financial management and reporting. Further the department seeks to empower its' staff by according them opportunities to attend long and short-term programmes to enhance their skills and empower them in performance of their duties. In budget implementation, the County Treasury will issue guidelines and do follow-ups to ensure projects and planned activities are realized within the set timelines. The subsector will also ensure that all statutory documents are submitted to the County Assembly and

other Entities as per the requisite directives/legislations. By implementing the AGPO requirements for county projects by the Supply Chain Management directorate, SMEs owned by and special interest groups will be able to access government tender opportunities. The subsector is also prioritizing institutionalizing planning in the county entities and also regularizing and strengthening monitoring and evaluation within the activities in the County entities.

In the next MTEF period 2024/25-2026/2027, the subsector will require Ksh. 4.69 billion against an allocation of Ksh. 3.76 billion for the FY 2024/25 to effectively execute the Sub-sector priorities. This translates to a resource shortfall of Ksh. 932.8 million of the requirements for the Financial Year 2024/25. Going forward the subsector will apply austerity measures to cope with the resource shortfalls. To bridge the resource gap, the subsector will partner with private sector to undertake various project through public private partnership. The county treasury will continue to adhere to fiscal responsibility principles as set out in section 107 of the PFM Act 2012. The Sub-sector have proposed some key recommendations that will endeavour to address these challenges faced during the implementation period. Further, the County Treasury seeks to harness the cross functional linkages necessary for effective and efficient delivery of services in the county.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

- i. County departments should engage in measures aimed at bridging budget gaps including among other external resource mobilisation, seeking direct investment by the National government in the County and lobbying for a more significant share of the national budget for key projects and programmes.
- ii. The County Treasury should allocate funds to enable implementation of planned resource mobilisation measures to boost revenue collection.
- iii. County departments should prioritise timely settlement of pending claims to avoid accrual of pending bills.
- iv. County departments should prioritize and allocate adequate resources for settling of pending bills.
- v. The County Executive should expedite the constitution of a new Audit Committee and CBEF.
- vi. The County Treasury should fast track the development of a framework for external partner engagement.
- vii. The County Treasury should timely implement plans on capacity building, including training, equipment acquisition, and infrastructure improvement.
- viii. County departments should adhere to set timelines for submission of requisitions and other requirements to facilitate timely procurement.
- ix. The County Treasury in collaboration with County departments and the Office of the County Attorney should embark on developing and strengthening revenue collection laws.
- x. The County Treasury should address power disconnection hampering revenue collection by exploring alternative energy sources such as solar.

REFERENCES

- ADP 2024/25
- Constitution of Kenya, 2010
- County Budget Review and Outlook Paper 2022, 2022 & 2023
- County Fiscal Strategy Paper 2021, 2022 and 2023
- County Government Act, 2010
- End Term Review (ETR 2022) of the CIDP (2018-2022)
- MTEF Approved Budget FY 2020/2021 – FY 2023/2024
- Nakuru County Integrated Development Plan (CIDP) 2018 – 2022 and CIDP 2023-2027
- PFM Regulations, 2015
- Public Finance Management Act, 2012
- Public Procurement and Asset Disposal Act (2015)

APPENDICES

Appendix I: Analysis Of Performance Of Capital Projects (2022/2023)

Project Description	Location	Contract Date	Completion Date	Estimated Cost to Completion	Cumulative Budget Allocation	Completion Stage (%)	Specific Needs to be Addressed by the Project
Programme: Administration, Planning And Support Services							
Construction of County Treasury	HQ	22-12-20		886,000,000	501,000,000	46.8	Host County staff offices
Refurbishment of Sub county Office in Naivasha	HQ	2022/2023	2034/2024	4,000,000	4,000,000	100	Enhance service delivery
Equipping of County Chambers	HQ	Not Awarded		5,000,000	5,000,000	0	Enhance service delivery
Renovation of Revenue Office at County Headquarters	HQ	19-08-21	20-06-2022	3,800,750	3,800,750	100	Enhance service delivery
Renovation of County Chambers	HQ	24-02-2021	20-03-2023	2,172,550	2,172,550	100	Enhance service delivery
4.3 % Administrative cost of revenue management system(outstanding)	HQ	2022/23	2022/23	22,000,000	22,000,000	100	Enhance revenue collection
Development and Implementation of Revenue System (4.3% admin)	HQ	2022/23	2022/23	70,140,000	70,140,000	100	Enhance revenue collection
Acquisition of a Revenue System Server and 20KVA backup power supply	HQ	Not Awarded		8,780,000	8,780,000	0	Provide reliable sustainable power /back up
Acquisition of a fleet management system	HQ	16-06-23	2023/2024	5,000,000	5,000,000	0	Enhance service delivery
Development of an Inventory management system	HQ	20-06-2023	2023/2024	4,000,000	4,000,000	0	Enhance service delivery
Installation of backup Solar system at the New Town Hall Building and Public Works Building	HQ	05-06-2023	2023/2024	15,000,000	15,000,000	0	Enhance service delivery
Programme: Public Finance Management							
County Debt Management (as per the County Medium Term Debt Management Strategy Paper)	HQ	2022/23	2022/23	390,000,000		87.4	Maintaining County Debt at sustainable levels
County Debt Management (as per the County Medium Term Debt Management Strategy Paper)	HQ	2022/23	2022/23	18,694,280			
County Spatial Plan	HQ	21-01-2020		11,885,571		0	
Acquisition of Audit Management Software	HQ					0	Enhance service delivery
Kenya Devolution Support Programme Level II	Njoro	28-12-2020		1,798,540	100,000,000	0	Improve healthcare service provision in Subukia and Njoro subcounty
Kenya Devolution Support Programme Level II	HQ	14-03-23		120,374,189	120,374,189	14.6	

Appendix II: Analysis Of Performance Of Capital Projects (FY2013/14 – 2022/2023) Currently In The FY2023/24 Budget

PROJECT DESCRIPTION	LOCATION	CONTRACT DATE	ESTIMATED COST TO COMPLETION	CUMULATIVE BUDGET ALLOCATION	Actual Payment to Date	COMPLETION STAGE (%)	SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT	PROJECT STATUS (ONGOING/ ABANDONED)
Programme: Administration, Planning and Support Services								
Construction of County Treasury	HQ	22-12-20	886,000,000	501,000,000		46.8	Host County staff offices	Ongoing
Total								

Appendix III: Pending Bills Schedule

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Construction Of Buildings	-							
Alphamy Construction Limited	1/16/2013	Payment Of Construction Of One Block Of Pit Toilet At Chandela Primary School	50,895	50,895		-	50,895	Defunct Local Authority
Alphamy Construction Ltd	1/16/2013	Construction Of One Classroom At Chandera Sec School	747,218	747,218		747,218	-	Defunct Local Authority
Danmark Enterprises	12/19/2013	Construction Of One Classroom At Mona Sec School	129,644	129,644		-	129,644	Defunct Local Authority
Jomikoka Construction Ltd	3/8/2013		4,122,022	-		-	-	Defunct Local Authority
Josmak General Supplies	10/12/2012		801,764	-		-	-	Defunct Local Authority
Remta Company Limited	1/15/2013	Construction Of One Classroom At Tayari Primary School(Phase I)	198,647	198,647		-	198,647	Defunct Local Authority
Remta Company Limited	4/4/2013	Construction Of Classroom At Tayari Primary School(Phase Ii)	787,400	787,400		-	787,400	Defunct Local Authority
Remta Company Ltd	Jun-12	Construction Of Modern Toilets At Molo Market	394,000	394,000		-	394,000	Defunct Local Authority
Royal Wakulima Limited	4/2/2013	Rehabilitation Of Slaughter House	691,142	691,142		-	691,142	Defunct Local Authority
Royal Wakulima Ltd	1/16/2013	Construction Of One Classroom At St.Brendan Sec School	91,395	91,395		-	91,395	Defunct Local Authority
Royal Wakulima Ltd	1/16/2013	Complition Of Chiefs Office At Sirikwa Farm	183,300	183,300		-	183,300	Defunct Local Authority
Royal Wakulima Ltd	2013	Construction Of One Classroom At Sachagwan Sec School	761,133	761,133		-	761,133	Defunct Local Authority
Royal Wakulima Ltd	1/23/2013	Construction Of One Classroom At Sulgwita Sec School	793,295	793,295		-	793,295	Defunct Local Authority
Stasha Construction Co.Ltd	2/14/2013	Repairing And Concreting Floors At Lakeview Primary School	488,880	488,880		-	488,880	Defunct Local Authority
Trivet Construction And General Supplies Limited	6/26/2012	Construction Of Classrooms At Tarakwet Primary School	649,960	649,960		-	649,960	Defunct Local Authority

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Trivet Construction And General Supplies Limited	10/2/2012	Construction Of Classrooms At Elburgon P.C.E.A Secondary School Elburgon Ward Molo Sub-County	1,116,486	1,116,486		-	1,116,486	Defunct Local Authority
Wilma Duet Limited	1/15/2013	Construction Of One Classroom At Sulgwita Sec School	85,250	85,250		-	85,250	Defunct Local Authority
Muemma General Supplies	5/5/2021		120,000	-		-	-	
Korimam Enterprises Limited	8/12/2019	Being Payment For Proposed Refurbishment Of Directorate Of Scm Offices At Public Works.	1,698,878	551,920		525,846	26,073	System Closure
Korimam Enterprises Limited	8/12/2019		1,797,141	-		-	-	
Etham Consolidated Limited	8/19/2021	Renovation Of Old Town Hall Offices Revenue Section	2,999,976	2,999,976		2,909,977	89,999	System Closure
Commissioner Of Income Tax	4/21/2021	3% Withholding Tax - Dame Group Africa Limited - Findev27062302 /	65,177		65,177		65,177	System Closure
Commissioner Of Income Tax		3% Withholding Tax - Solferino Investments Limited - Findev236229 /	35,986		35,986		35,986	System Closure
Commissioner Of Income Tax		3% Withholding Tax - Dakuki Construction Company Ltd - Findev236228 /	63,004		63,004		63,004	System Closure
Commissioner Of VAT	4/21/2021	2% Withholding Tax - Dame Group Africa Limited - Findev27062302 /	37,458		37,458		37,458	System Closure
Commissioner Of VAT	7/8/2020	2% Withholding Tax - Solferino Investments Limited - Findev236229 /	20,682		20,682		20,682	System Closure
Commissioner Of VAT		2% Withholding Tax - Dakuki Construction Company Ltd - Findev236228 /	36,209		36,209		36,209	System Closure
			18,966,940	10,720,540	258,515	4,183,041	6,796,015	
Construction Of Civil Works								
Mak Performance System	12/21/2012	Payment Of Drain And Culvert Cleaning Along Nakuru Teachers Primary And Wamagata Roads	486,000	486,000		-	486,000	Defunct Local Authority
Danmark Enterprises	5/11/2012	Grading And Gravel Patching Of Access Roads(Ndimu Estate)	496,480	496,480		-	496,480	Defunct Local Authority

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
S.K Nakuru Electrical Sales And Supplies	2/28/2013	Completion Of Equipping Borehole(Solai Ward)	986,390	986,390		-	986,390	Defunct Local Authority
Remta Company Limited	4/3/2013	Payment For Renovation Of Social Hall	1,584,927	1,584,927		-	1,584,927	Defunct Local Authority
Jomikoka Construction Ltd	11/20/2008		1,740,000	-		-	-	
			5,293,797	3,553,797	-	-	3,553,797	
Supply Of Goods								
Margaret Wanjiku Macharia	10/12/2012	Supply Of Tree Seedlings(Ndundori Ward)	27,500	27,500		-	27,500	Defunct Local Authority
John Maina Mwangi	10/29/2012	Supply Of Tree Seedlings(Ngata Ward)	27,500	27,500		-	27,500	Defunct Local Authority
Kahuti Self Help Group(Joseph N Kariuki)	10/29/2012	Supply Of Tree Seedlings(Subukia Ward)	27,500	27,500		-	27,500	Defunct Local Authority
Kahuti Self Help Group	10/29/2012	Supply Of Tree Seedlings(Ndungiri Kirima Ward)	27,500	27,500		-	27,500	Defunct Local Authority
Albert Ochieng	10/29/2012	Supply Of Tree Seedlings (Gilgil Ward)	27,500	27,500		-	27,500	Defunct Local Authority
Lucid International	2/25/2013	Supply Of Cleaning Materials	197,078	197,078		-	197,078	Defunct Local Authority
Lucid International	2/15/2013	Supply Of Cleaning Materials	245,054	245,054		-	245,054	Defunct Local Authority
Jesa Construction Co.Limited	02-15-2012		300,000	-		-	-	
Lucid International	14/Feb/2013	Supply Of Cleaning Materials	444,360	444,360		-	444,360	Defunct Local Authority
Landspring Enterprices	25/Feb/2013	Supply Of Bin Cards	450,000	450,000		-	450,000	Defunct Local Authority
Hannover Commercial Enterprises Ltd	3/Mar/2021		9,228,434	-		-	-	
Riverbank Solutions Ltd	31/Dec/2016		540,000	-		-	-	
Riverbank Solutions Ltd	31/Dec/2018		1,900,000	-		-	-	
Riverbank Solutions Ltd	31/Dec/2019		1,242,500	-		-	-	
Promax General Supplies	18/Jun/2020		202,500	-		-	-	
Sumaho Nissi Greener	2017-18-19		240,000	-		-	-	
Toner Store	6/May/2021		2,890,030	-		-	-	
Print Options	2/8/2022	Supply Of Accountable Documents	169,340	169,340	-		169,340	System Closure
Print Options	2/8/2022	Supply Of Accountable Documents	1,276,000	1,276,000	-		1,276,000	System Closure

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Ryamwa	5/10/2022	Being Payment For Supply Of Branded Raincoats.	1,598,400	1,598,400	-	1,598,400	-	Paid
Toner Store	5/5/2022	Being Payment For Supply Of Toners	1,700,000	1,700,000	-	1,700,000	-	Paid
Great Rift General Merchant	3/30/2022	Being Payment For Supply Of Laptops, Printer, Desktop And Smart Phones.	1,300,000	1,300,000	-	1,300,000	-	Paid
Naris Construction Limited	6/17/2022	Being Payment For The Supply Of Furniture And Two Laptops.	1,021,000	1,021,000	-	1,021,000	-	Paid
Commissioner Of VAT		2% Withholding Tax - Grasima General Merchants Limited - Findev2361205 /	21,391		21,391		21,391	System Closure
Commissioner Of VAT	6/20/2022	2% Withholding Tax - Fast Choice Limited - Findev27062303 /	41,253		41,253		41,253	System Closure
Commissioner Of VAT		Withholding Tax - Midfair Computer Systems Limited - Findev27062304 /	57,885		57,885		57,885	System Closure
Commissioner Of VAT		2% Withholding Tax - Kings And Queens Supplies - Fin23604501 /	14,786		14,786		14,786	System Closure
Commissioner Of VAT		2% Withholding Tax - Supco Limited - Fin23612001 /	20,069		20,069		20,069	System Closure
Commissioner Of VAT		2% Withholding Tax - Print Option Ltd - Fin23612003 /	41,379		41,379		41,379	System Closure
Commissioner Of VAT		2% Withholding Tax - Flovan Company Limited - Fin2362101 /	12,248		12,248		12,248	System Closure
Commissioner Of VAT		2% Withholding Tax - Emerging Computers Limited - Fin2363090 /	9,014		9,014		9,014	System Closure
Commissioner Of VAT		2% Withholding Tax - Print Option Ltd - Fin23641005 /	35,772		35,772		35,772	System Closure
Commissioner Of VAT		2% Withholding Tax - Em Hech Investments Limited - Fin23641013 /	20,216		20,216		20,216	System Closure
Commissioner Of VAT		2% Withholding Tax - Majesty Compucare Limited - Fin23641014 /	2,181		2,181		2,181	System Closure
Commissioner Of VAT		2% Withholding Tax - Em Hech Investments Limited - Fin236410140/	29,222		29,222		29,222	System Closure
Commissioner Of VAT		2% Withholding Tax - Jossol Enterprises Limited - Fin23641017 /	12,500		12,500		12,500	System Closure

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Commissioner Of VAT		2% Withholding Tax - Blessed One Company Ltd - Fin23641018 /	21,483		21,483		21,483	System Closure
Commissioner Of VAT		2% Withholding Tax - Samcom Suppliers - Fin23641019 /	9,405		9,405		9,405	System Closure
Commissioner Of VAT		2% Withholding Tax - Aimgrowth Venture Kenya Limited - Fin23641020 /	3,190		3,190		3,190	System Closure
Commissioner Of VAT		2% Withholding Tax - Blessed One Company Ltd - Fin23641021 /	14,224		14,224		14,224	System Closure
Elzass Enterprises	6/20/2023	Supply And Delivery Of A4 Branded Envelops, Assorted Sharp Pointed Biro Pens (Blue & Black) And Spring Sfiles	234,000		234,000		234,000	System Closure
Jossol Enterprises Limited		Being Payment For The Supply Of Office General Supply	595,000		595,000		595,000	System Closure
Marimaya Investments Limited		Being Payment To Marimaya Investments Ltd For Supply Of Assorted Office Stationery As Per Lpo No. 54352 & 54353. Invoice No. 004	1,200,200		1,200,200		1,200,200	System Closure
Print Option Ltd		Being Payment For The Supply Of Assorted Accountable Documents.	2,600,000		2,600,000		2,600,000	System Closure
Great Rift General Merchant Limited		Being Payment Of Assorted Office Stationery.	1,400,000		1,400,000		1,400,000	System Closure
			31,477,614	8,538,732	6,395,418	5,619,400	9,314,750	
Supply Of Services								
Nicholas Otieno Okoth C/O Prime Line Survey	2015	Survey Of Market Plots At Ewat, Kanyotu, Polepole And Ngecha	1,443,300	1,443,300		-	1,443,300	Defunct Local Authority
Riverbank Solutions Ltd	9/30/2020	Administration Cost For Revenue Collection	11,432,408	11,432,408		-	11,432,408	Budget Constraints
Riverbank Solutions Ltd	12/31/2020	Administration Cost For Revenue Collection	6,427,755	6,427,755		-	6,427,755	Budget Constraints
Poebay Services Limited	3/17/2021		310,000	-		-	-	
The Standard	3/31/2021		88,170	-		-	-	
The Standard	1/24/2021		754,000	-		-	-	

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Nation Media	1/14/2021		266,568	-		-	-	
Harvanah			1,350,000	-		-	-	
Alswaff Tours And Travel	6/20/2022	Being Payment For Return Air Ticket From Nairobi-Mombasa-Nairobi For Mr. Wilson Mungai To Attend The 39th Icpak Annual Seminar.	203,110	203,110	-	203,110	-	Paid
Nation Media Group	4/10/2019	1/8 Page Advert For Vacant Position Of Audit Committee	91,640	91,640	-	-	91,640	System Closure
Lake Naivasha Panorama Resort	11/5/2021	Being Payment For Full Board Conference For 40 Pax - Internal Audit Team	1,600,000	1,600,000	-	1,600,000	-	Paid
Dfit	12/1/2020	Administration Cost For Revenue Collection	18,192,242	18,192,242	-	18,192,242	-	Paid
Kalee Limited	5/13/2019	Advert On Land Rates For One Week	162,400	162,400	-	159,600	2,800	System Closure
Collection Africa Limited	2021/2022	Revenue Debt Collection Services For The Month Of July 2021	5,283,909	5,283,909	-		-	Paid
Kenya Institute Of Supplies Management	2/21/2022	Procurement And Disposal Planning Training For 11 Pax In Mombasa From 21st - 25th February 2022	800,400	800,400	-	800,400	-	Paid
Centre For Advanced Procurement Studies	5/9/2022	Procurement Of Frameworks Contracts And Agreements Training For 5 Days 16th - 20th May 2022	1,360,000	1,360,000	-	-	1,360,000	System Closure
Nation Media Group	5/23/2022	Advert Placement For Waiver 1/2 Page Coloured	379,320	379,320	-	379,320	-	Paid
Nation Media Group	5/24/2022	Spot Advert For Publicity Of Waiver Notice For 1 Week Tv	580,000	580,000	-	580,000	-	Paid
Stanadrd Group	5/24/2022	Advert On Notice Of Waiver	348,000	348,000	-	348,000	-	Paid
The Nest Boutique	1/5/2022	County Asset Committee Members Meeting From 10th - 28th Jan 2022 - 20pax	900,000	900,000	-		900,000	System Closure
The Nest Boutique	9/8/2021	Full Day Conference Facility For 10 Pax 10days While Preparing 2020/2021 Financial Reports	300,000	300,000	-		300,000	System Closure
Asunda Motors		Service For Kbr 801u	71,800		71,800		71,800	System Closure

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Eagle Palace Hotel Limited		Full Day Conference Facility For 11 Pax For One Day And Full Day Conference Facility For 10 Pax For Three Days.	82,000		82,000		82,000	System Closure
Collection Africa Limited		Revenue Debt Collection March 2022	3,394,182		3,394,182		3,394,182	Budget Constraints
Collection Africa Limited		Revenue Debt Collection Jan 2022	3,884,482		3,884,482		3,884,482	Budget Constraints
Collection Africa Limited		Revenue Mapping @ 20% Rate	2,000,000		2,000,000		2,000,000	Budget Constraints
Collection Africa Limited		Revenue Debt Collection June 2022	6,116,401		6,116,401		6,116,401	Budget Constraints
Commissioner Of VAT		2% Withholding Tax - Riverbank Solutions Limited - Fin23612004 /	17,802		17,802		17,802	System Closure
Commissioner Of Income Tax		3% Withholding Tax - So Madialo And Co Advocates - Findev2211511 /	139,514		139,514		139,514	System Closure
Commissioner Of Income Tax		3% Withholding Tax - Lawrence Mwangi And Mwangi Advocates - Findev2211510 /	139,514		139,514		139,514	System Closure
Commissioner Of Income Tax		3% Withholding Tax - Munene Chege And Company Advocates - Findev2211504 /	174,393		174,393		174,393	System Closure
Commissioner Of VAT	11/30/2021	2% Withholding Tax - Ornate Creative Communications Limited - Findev23061205 /	6,520		6,520		6,520	System Closure
Commissioner Of VAT		2% Withholding Tax - Collection Africa Limited - Findev30062301 /	81,421		81,421		81,421	System Closure
Commissioner Of VAT		2% Withholding Tax - So Madialo And Co Advocates - Findev2211511 /	48,108		48,108		48,108	System Closure
Commissioner Of VAT		2% Withholding Tax - Konosi And Company Advocates - Findev2211501 /	48,108		48,108		48,108	System Closure
Commissioner Of VAT		2% Withholding Tax - Munene Chege And Company Advocates - Findev2211504 /	60,135		60,135		60,135	System Closure

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
CMC Motors Group Limited		Being Payment To CMC Motors Group Ltd Bruce Mckenzie For Carrying Out Engine Overhaul For Car Reg No. 32CG041A & Overhaul And Repair Of Front Suspension For Car Reg No. 32CG037A As Per Proforma Inv No. R1211848 & R1211840	629,000		629,000		629,000	System Closure
Commissioner Of VAT		2% Withholding Tax - Creos Holdings Limited - Fin2306470 /	50,710		50,710		50,710	System Closure
Commissioner Of VAT		2% Withholding Tax - Poe Boy Services Limited - Fin230626005 /	2,633		2,633		2,633	System Closure
Commissioner Of VAT		2% Withholding Tax - Rift Supplies And Services - Fin270623s1 /	20,690		20,690		20,690	System Closure
Commissioner Of VAT		2% Withholding Tax - Emboita Hotels Ltd - Fin2342001 /	1,810		1,810		1,810	System Closure
Commissioner Of VAT		2% Withholding Tax - Emboita Hotels Ltd - Fin23542001 /	9,207		9,207		9,207	System Closure
Commissioner Of VAT		2% Withholding Tax - The Alps Hotel Nakuru Ltd - Fin236036001 /	8,353		8,353		8,353	System Closure
Commissioner Of VAT		2% Withholding Tax - The Alps Hotel Nakuru Ltd - Fin236036002 /	12,603		12,603		12,603	System Closure
Commissioner Of VAT		2% Withholding Tax - The Alps Hotel Nakuru Ltd - Fin236036003 /	10,845		10,845		10,845	System Closure
Commissioner Of VAT		2% Withholding Tax - Nextmile Systems And Solutions Limited - Fin236038002 /	14,289		14,289		14,289	System Closure
Commissioner Of VAT		2% Withholding Tax - Institute Of Human Resource Management - Fin23603901 /	1,500		1,500		1,500	System Closure
Commissioner Of VAT		2% Withholding Tax - Dataclave Ltd - Fin23603902 /	31,035		31,035		31,035	System Closure
Commissioner Of VAT		2% Withholding Tax - Gracepark Enterprises - Fin236101 /	50,862		50,862		50,862	System Closure
Commissioner Of VAT		2% Withholding Tax - Empawa Investments Ltd - Fin2363091 /	48,190		48,190		48,190	System Closure

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Commissioner Of VAT		2% Withholding Tax - The Alps Hotel Nakuru Ltd - Fin2363103 /	10,345		10,345		10,345	System Closure
Commissioner Of VAT		2% Withholding Tax - The Nest Boutique Hotel Limited - Fin2363106 /	5,690		5,690		5,690	System Closure
Commissioner Of VAT		2% Withholding Tax - Kenya Institute Of Supplies Management - Fin236390 /	15,438		15,438		15,438	System Closure
Commissioner Of VAT		2% Withholding Tax - Bhogals Garage Limited - Fin23641006 /	3,354		3,354		3,354	System Closure
Commissioner Of VAT		2% Withholding Tax - Infinate Logic Business Solutions Limited - FIN23641007 /	4,895		4,895		4,895	System Closure
Commissioner Of VAT		2% Withholding Tax - Poe Boy Services Limited - Fin23641008 /	5,750		5,750		5,750	System Closure
Commissioner Of VAT		2% Withholding Tax - Reliable Communications Limited - Fin23641009 /	6,000		6,000		6,000	System Closure
Commissioner Of VAT		2% Withholding Tax - Frisa General Merchants Limited - Fin23641011 /	3,171		3,171		3,171	System Closure
Commissioner Of VAT		2% Withholding Tax - Eagle Palace Hotel - Fin23641012 /	4,138		4,138		4,138	System Closure
Commissioner Of VAT		2% Withholding Tax - Rayetu Business Solutions Limited - Fin23641016 /	1,379		1,379		1,379	System Closure
Commissioner Of VAT		2% Withholding Tax - Standard Group Limited - Fin23641024 /	2,900		2,900		2,900	System Closure
Commissioner Of VAT		2% Withholding Tax - Flokam Limited - Fin236472 /	50,043		50,043		50,043	System Closure
Commissioner Of VAT		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236530 /	86,207		86,207		86,207	System Closure
Commissioner Of VAT		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236531 /	86,207		86,207		86,207	System Closure
Commissioner Of VAT		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236532 /	86,207		86,207		86,207	System Closure

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Commissioner Of VAT		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236533 /	86,207		86,207		86,207	System Closure
Commissioner Of VAT		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236534 /	86,207		86,207		86,207	System Closure
Commissioner Of VAT		2% Withholding Tax - Capabuil Limited - Fin23670 /	25,275		25,275		25,275	System Closure
Commissioner Of VAT		2% Withholding Tax - Capabuil Limited - Fin23671 /	13,576		13,576		13,576	System Closure
Commissioner Of VAT		2% Withholding Tax - Capabuil Limited - Fin23672 /	20,220		20,220		20,220	System Closure
Commissioner Of VAT		2% Withholding Tax - Capabuil Limited - Fin23673 /	37,334		37,334		37,334	System Closure
Commissioner Of VAT		2% Withholding Tax - Capabuil Limited - Fin23674 /	13,194		13,194		13,194	System Closure
Commissioner Of VAT		2% Withholding Tax - Nation Media Group Limited - Fin260623003 /	6,540		6,540		6,540	System Closure
Commissioner Of VAT		2% Withholding Tax - Kamumu Auto Dealers - Fin270623s4 /	2,519		2,519		2,519	System Closure
Commissioner Of VAT		2% Withholding Tax - The Gem Hotel Limited - Fin270623s5 /	11,121		11,121		11,121	System Closure
Commissioner Of VAT		2% Withholding Tax - Kings And Queens Supplies - Fin300623001 /	13,791		13,791		13,791	System Closure
Nextmile Systems And Solutions Limited		Being Payment For Full Day Conference Facility For 39pax For 5days From 30th November, 2022 To 4th December, 2022. For Budget And Appropriation Committee.	828,750		828,750		828,750	System Closure
The Standard Group	5/2/2023	Quarter Page Advert Black And White For Land Rates Waiver.	168,200		168,200		168,200	System Closure
Commissioner Of VAT		Withholding Tax - Rubis Energy Kenya Plc - Fin236330 /	31,897		31,897		31,897	System Closure
Commissioner Of VAT		Withholding Tax - Danblaq Company Limited - Fin236482 /	51,103		51,103		51,103	System Closure
The Nest Boutique	10/16/2022	Full Day Conference Package For 8 Pax 5 Days From 18/10/2022 - 25/10/2022	120,000		120,000		120,000	System Closure

	Date Contracted	Particulars/ Description	Original Amount	Outstanding Balance 2021/2022	Additional pending bills 2022/2023	Amount paid FY 2022/2023	Outstanding Balance 2022/2023	Comments
Hylise Hotel	10/5/2021	Full Board Package For 20 Pax For Two Days For CBEF Workshop	157,000		157,000		157,000	System Closure
The Alps Hotel		Full Day Conference For 14 Pax	264,000		264,000		264,000	System Closure
The Alps Hotel		Full Day Conference For 14 Pax	81,000		81,000		81,000	System Closure
Harvanah Enterprises	5/10/2022	Publicity Of 100% Waiver Of Penalties On Outstanding Property Tax Within 11 Sub Counties	3,699,800		3,699,800		3,699,800	System Closure
Hotel Hylise	4/1/2022	Full Board Package For 40pax From 5th-6th April 2022	1,215,000		1,215,000		1,215,000	System Closure
Hotel Hylise	4/1/2022	Full Board Package For 40pax From 6th-8th April 2022	1,080,000		1,080,000		1,080,000	System Closure
Hylise Hotel		Full Day Conference From 25th - 29th Oct 2021 For Audit Committee	165,000		165,000		165,000	System Closure
Prideinn Flamingo Beach Resort	5/25/2022	Provision Full Day Conference Package For 3 Days From 25-27th May 2022	720,000		720,000		720,000	System Closure
			78,698,788	49,504,485	26,425,565	22,262,672	48,383,468	
			134,437,138	72,317,553	33,079,498	32,065,113	68,048,029	