



# **COUNTY GOVERNMENT OF NAKURU**

## **GENERAL ECONOMICS AND COMMERCIAL AFFAIRS SECTOR**

### **TRADE, COOPERATIVES & TOURISM SECTOR REPORT**

**MTEF 2024/2025 – 2026/2027**

**JANUARY 2024**

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## **ABBREVIATIONS AND ACRONYMS**

|           |   |
|-----------|---|
| AGOK      | Association of Gaming Operators of Kenya            |
| APDK      | Association of People with Disabilities Kenya       |
| ASK       | Agricultural Society of Kenya                       |
| CBD       | Central Business District                           |
| CBOs      | Community Based Organizations                       |
| CDRF      | Co-operative Development Revolving Fund             |
| CIDP      | County Integrated Development Plan                  |
| DANIDA    | Danish International Development Agency             |
| EU        | European Union                                      |
| GDP       | Gross Domestic Product                              |
| GECA      | General Economic and Commercial Affairs             |
| GRATO     | Great Rift Valley Association of Tour Operators     |
| ICT       | Information, Communication and Technology           |
| KAHK      | Kenya Association of Hotel Keepers and Caterers     |
| KAM       | Kenya Association of Manufacturers                  |
| KATA      | Kenya Association of Travel Agencies                |
| KATO      | Kenya Association of Tour Operators                 |
| KEBS      | Kenya Bureau of Standards                           |
| KECOPAC   | Kenya Consumer Protection Advisory Committee        |
| KENInvest | Kenya Investment Authority                          |
| KIBT      | Kenya Institute of Business Training                |
| KIE       | Kenya Industrial Estates                            |
| KIRDI     | Kenya Industrial Research and Development Institute |
| KNCCI     | Kenya National Chamber of Commerce and Investment   |
| KSG       | Kenya School of Government                          |
| KUSCCO    | Kenya Union of Savings and Credit Cooperatives      |
| KWS       | Kenya Wildlife Service                              |
| M&E       | Monitoring and Evaluation                           |

|       |  |
|-------|--|
| MSEA  | Micro and Small Enterprise Authority             |
| MSMEs | Micro Small and Medium Enterprises               |
| MTEF  | Medium Term Expenditure Framework                |
| MTP   | Medium Term Plan                                 |
| NBA   | Nakuru Business Association                      |
| NBOA  | Naivasha Boat Owners Association                 |
| NEMA  | National Environment Management Authority        |
| NIICO | Nakuru International Investor's Conference       |
| NITA  | National Industrial Training Authority           |
| NTA   | Nakuru Tourism Association                       |
| NTSA  | National Transport and Safety Authority          |
| PPP   | Public Private Partnership                       |
| R&D   | Research and Development                         |
| SACCO | Savings and Credit Cooperative                   |
| SASRA | Sacco Societies Regulatory Authority             |
| SBDC  | Small Business Development Centre                |
| SCCDC | Sub County Cooperative Development Committees    |
| SDCP  | Small Holder Dairy Commercialization Programme   |
| SGR   | Standard Gauge Railway                           |
| SMEs  | Small and Medium Enterprises                     |
| TRA   | Tourism Regulatory Authority                     |
| TRI   | Tourism Research Institute                       |
| USAID | United State Agency on International Development |
| WWF   | World Wide Fund                                  |

## EXECUTIVE SUMMARY

General Economic and Commercial Affairs Sector in Nakuru County comprise of the Department of Trade, Cooperatives and Tourism. The mandate of the Sector is to promote, facilitate and regulate a dynamic, innovative and industrial development environment for sustainable socio-economic prosperity.

In the period 2020/2021-2022/2023, Administration, Planning, and Support Services developed a strategic plan, prepared quarterly Monitoring and Evaluation (M&E) reports, promoted 24 staff members, trained 10 personnel, and renovated the weights and measures office. Under Cooperative Management, a total of nine (9) marketing cooperatives were successfully revived. Five (5) marketing cooperatives were supported with value addition equipment. Additionally, the governance and management of cooperatives was enhanced through trainings. In Commerce and Enterprise twelve (12) Small and Medium-sized Enterprises (SMEs) trainings were conducted, nine (9) Producer Business Groups (PBG) were registered and market linkages done, eleven (11) Trade Exhibitions organized and 13,604 verifications of weighing and measuring instruments and 98 business premises inspections done in the same period. In the period under review market rehabilitation and development, a total of 34 markets were constructed and rehabilitated and 43 market committee meeting were done while 2 tourism sites were activated and 10 tourism events held. Two (2) bus termini were rehabilitated, five Public Service Vehicle (PSV) drivers and conductors' sensitization forums were conducted, 25 Savings and Credit Cooperative Organizations (SACCOs) were trained. Sixteen (16) Sub County liquor regulation committees were trained.

Based on the intended Programmes, the sector requirement is Kshs 6.053 billion for 2024/2025 -2026/2027 against an allocation of Kshs. 1.744 billion and hence a deficit of about Kshs 4.3 billion. The GECA sector Programmes and projects cross cut and affect the performance and output of other Sectors through forward and backward linkages.

The sector has faced major challenges including inadequate funding, inadequate staffing among others. The Sector recommends that the County Treasury considers revision of the budgetary ceilings for effective service delivery. The procurement processes also be fast-tracked in order to ensure timely execution of projects and programmes.

## CHAPTER ONE

### 1.0 INTRODUCTION

#### 1.1 Background

The General Economic and Commercial Affairs Sector plays a critical role in poverty eradication, employment creation, and regional development. It is also a key sector in revenue generation for the Government. The Sector key areas of focus are on Trade promotion, Enterprise Development, physical markets development, Alcoholic Drinks Control, County Bus Terminus Management, promotion of Industrialization, fair trade practices, betting, gaming and lotteries control, Co-operative Development and Tourism promotion.

Nakuru County has 105 active markets, 500 pool tables 553, active cooperatives, 40 tourist sites including three national parks, six lakes, two monuments, five water falls, one natural spa, four forests, two museums, two historical sites, two heritage sites, two caves and 11 sanctuaries/conservancies. There are 424 tourism related hotels/and lodges with 12,911 bed capacity. The Department of Trade raised revenues of Kshs. 404,486,436 in 2020/2021, Kshs.340,914,255 in 2021/2022 and Kshs. 469,534,805 in 2022/2023.

This report gives a highlight of the sectors performance review, key programmes of focus and budgetary allocations. The objective of this report is to guide on implementation and budget requirement vis-a-vis allocation for the sector programmes. It also guides the County Treasury on the budgetary ceilings. Despite indication of the Sector requirements for previous years, the budgetary allocation has not been enhanced to match up to the requirements.

#### 1.2 Sector Vision and Mission

##### Sector Vision

Globally competitive enterprises for social economic development



## **Sector Mission**

To promote, facilitate and regulate an innovative Trade and industrial environment for sustainable socio-economic prosperity.

### **1.3 Strategic Goals and Objectives of the Sector**

#### **a. Strategic Goal**

To create conducive environment for the development and growth of trade and industrialization, Cooperatives and Tourism.

#### **b. Strategic Objectives**

In order to realize the strategic goal, the GECA Sector will focus on the following strategic objectives;

- I. To enhance service delivery
- II. To promote cooperative development and management.
- III. To promote domestic and international tourism in the county.
- IV. To regulate liquor licensing in the county
- V. To create a conducive business environment for enterprise development, Investment, promote fair trade practices, and County Bus Terminus Management
- VI. License and supervise betting, gaming and lotteries

### **1.4 Sub Sectors and their Mandates**

The GECA Sector has three Directorates; Trade, Business support and Industrialization; Co-operative and Entrepreneurship and Tourism. The sector draws its mandate from the Executive Order number 1 of March 2023.

Trade Directorate enhances growth and development of enterprises, physical markets, bus termini, regulate liquor activities, enhance fair trade practices and promote responsible gaming. The Directorate is guided by Trade Policy, Weights & Measures Act (Cap 513), Trade Description Act (Cap 505) Laws of Kenya, the

Nakuru Trade Act, 2020, Betting, Lotteries and Gaming Act (Cap 131), the Nakuru Enterprise Fund Act, 2020, the Nakuru County Alcoholic Drinks Control Act, 2014, the Nakuru County Betting, Gaming and Lotteries Act 2016 and the Regulations thereof.

The Cooperative Directorate is mandated to facilitate the growth and development of Co-operatives in Nakuru County. The Directorate is guided by the National Cooperative Policy, Cooperative Societies Act (Cap 490), Cooperative Society's Rules, Sacco Act and Deposit taking and Non-Deposit Regulations and the Cooperative Development Revolving Fund Act 2020 and Regulations thereto.

The Directorate of Tourism is mandated to promote local tourism. It derives its functions from the Tourism Act 2011, the Nakuru County Tourism and Marketing Act 2020 and its regulation.

### 1.5 Role of Sector Stakeholders

The Sector stakeholders play a major role in the achievement of the sector goals and objectives.

They range from Public Sector Institutions, Private Sector, County Assembly, media and general public. The key stakeholders and their roles are highlighted in the table below.

| STAKEHOLDERS   | ROLE   |
|--|--|
| Financial Institutions   | Provision of credit facilities   |
| Government Agencies- KEBS, KIBT, SASRA, TRA, KIE, KIRDHI, KWS, KEN Invest, Anti-Counterfeit Agency, Tourism fund, National Museums, KECOPAC, MSEA, TRI, KSG, KAHK, NACADA, NEMA, NTSA, SBDC, ACWICT, MESPT, GDC, KEPSA | Regulation, standardization. Trainings, preservation of historical sites |
| County Assembly  | Legislation and oversight  |

| STAKEHOLDERS   | ROLE  |
|--|---|
| Business Associations e.g. NBA, NCTA, KNCCI, KAM, GRATO, KUSCCO, KATO, NBOA, Matatu Owners Association, Matatu Welfare Association, Co-operative Societies and Unions, AGOK  | Organization, Sensitization, strategic partnerships and advocacy      |
| Government Ministries – Co-operative and MSMEs, Tourism, Wildlife and Heritage, Investment, Trade and Industry, Agriculture and Livestock, Interior and National Administration, Labour and Social Protection, Roads and Transport | Policy formulation and enforcement                                    |
| Boards - Dairy Board, Coffee Board, Kenya Tourism Board, Tea Board, Betting Control and Licensing Board, Kenya Film Classification Board,  | Supervision and regulation  |
| Media  | Publicity   |
| General Public   | Information sharing, participation, project ownership                 |
| Development Partners – World Bank, WWF, East Africa Grain Council, USAID, DANIDA, EU   | Supplement programme funding, sensitization and strategic partnership |
| Judiciary  | Adjudication & legal matters  |
| Other County Departments   | Cross linkages  |

## CHAPTER TWO

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

#### 2.1 Review of Sector Programmes/Sub-Programmes/Projects - Delivery of Outputs/KPI/Targets

During the period under review, the sector realized significant accomplishments across various programs. Notable achievements under Administration, Planning, and Support Services included the development of a strategic plan, the promotion of 24 members of staff and the renovation of the weights and measures offices.

Under Cooperative Management, a total of nine (9) marketing cooperatives were successfully revived. Five (5) marketing cooperatives were supported with value addition equipment. Additionally, the governance and management of cooperatives was enhanced through trainings.

In Commerce and Enterprise twelve (12) Small and Medium-sized Enterprises (SMEs) trainings were conducted, nine (9) Producer Business Groups (PBG) were registered and market linkages done, eleven (11) Trade Exhibitions organized and 13,604 verifications of weighing and measuring instruments and 98 business premises inspections done in the same period

In the period under review market rehabilitation and development, a total of 34 markets were constructed and rehabilitated and 43 market committee meeting were done while 2 tourism sites were activated and 10 tourism events held. Two (2) bus termini were rehabilitated, five Public Service Vehicle (PSV) drivers and conductors' sensitization forums were conducted, 25 Savings and Credit Cooperative Organizations (SACCOs) were trained. Sixteen (16) Sub County liquor regulation committees were trained.

The table below displays the planned and achieved targets for programmes/sub programs/projects – delivery of output/ /KPI for the period 2020/2021-2022/2023.

**Table 1: Sector Programme Performance Reviews**

| Programme   | Key Output  | Key Performance Indicators                                       | Planned Targets |         |         | Achieved Targets |         |         | Remarks  |
|---|---|--|-----------------|---------|---------|------------------|---------|---------|--|
|   |   |  | 2020/21         | 2021/22 | 2022/23 | 2020/21          | 2021/22 | 2022/23 |  |
| <b>PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b> |   |  |                 |         |         |                  |         |         |  |
| SP 1.1: Administration, planning and support services             | Increased efficiency in service delivery          | No of Strategic Plans developed                                  | -               | 1       | -       | -                | 1       | -       |  |
|   |   | Quarterly M&E Reports  | 4               | 4       | 4       | 4                | 4       | 4       |  |
|   |   | No of vehicle purchased  | -               | 1       | 1       | -                | -       | -       | Budget constraints   |
|   |   | Renovation of weights & measures office                          | -               | -       | 1       | -                | -       | 1       | Achieved   |
|   |   | No of staff trained  | -               | 1       | 30      | -                | -       | 10      | Budget constraints   |
| SP 1.2 Personnel Services   | Increased efficiency in service delivery          | No of staff promoted   | 2               | 30      | 40      | 10               | 17      | 24      | Budget constraints   |
|   |   | No. of staff recruited   | -               | 25      | 50      | -                | -       | -       | Budget constraints   |
| <b>PROGRAMME 2: CO-OPERATIVE MANAGEMENT</b>                       |   |  |                 |         |         |                  |         |         |  |
| SP 2.1 Management of Marketing Cooperatives                       | Increased turnover of marketing cooperatives      | Number of Cooperatives revived                                   | 2               | 2       | 2       | 3                | 3       | 3       |  |
|   |   | No of dairy Cooperatives supported with value addition equipment | 2               | 2       | 3       | 3                | 3       | 3       | Soitaran FCS, Mukasu FCS and Arutani FCS                       |
|   |   | No. of marketing collaborations and partnerships formed          | 1               | 1       | 1       | 1                | 1       | -       |  |
|   |   | Marketing Co-operative turnover (Millions KShs)                  | -               | -       | 700     | -                | -       | 704     | Improved stakeholders support                                  |
|   |   | No of cooperative coffee factories rehabilitated                 | 2               | 2       | -       | 2                | 1       | -       | In collaboration with national government                      |
|   |   | No of stakeholder forums held                                    | -               | 1       | -       | -                | 1       | -       |  |
|   |   | No. of sensitization meetings for members and leaders            | -               | 4       | -       | -                | 4       | -       | In partnership with stakeholders                               |
| S.P 2.2 Sacco members Empowerment                                 | Increased financial access by citizens            | No. of Saccos involved in product/services diversification       | 15              | 20      | 20      | 17               | 24      | 23      | Enhanced education & trainings                                 |
|   |   | No of enterprise development plans developed                     | 20              | 11      | 11      | 22               | 11      | 11      |  |
|   |   | No. of Co-operatives accessing CDRF                              | -               | -       | 50      | -                | -       | -       | Fund yet to be operationalized                                 |
| SP 2.3: Leadership and Governance                                 | Improved governance and well managed cooperatives | No of Cooperative Board of Directors' trainings done             | 50              | 50      | 80      | 45               | 55      | 88      | Leveraged education days organized by individual co-operatives |
|   |   | No of Cooperative members' training held                         | 75              | 75      | 50      | 28               | 77      | 55      | Leveraged education days organized by individual co-operatives |

| Programme  | Key Output   | Key Performance Indicators   | Planned Targets |         |         | Achieved Targets |         |         | Remarks  |
|--|--|--|-----------------|---------|---------|------------------|---------|---------|--|
|  |  |  | 2020/21         | 2021/22 | 2022/23 | 2020/21          | 2021/22 | 2022/23 |  |
|  |  | No of Ushirika day celebrations/Trade Fairs/Shows participated in  | 5               | 5       | 1       | -                | -       | 1       | Consolidated to all celebrations to one                      |
|  |  | No of spot checks carried out                                      | 300             | 310     | 320     | -                | 156     | 334     |  |
|  |  | No. of Audits done   | 120             | 130     | 150     | 76               | 83      | 108     |  |
|  |  | Proportion of disputes resolved and reported                       | -               | -       | 95      | -                | -       | 96      |  |
|  |  | No. of Co-operatives with digitalized operations                   | 10              | 10      | 10      | 8                | 9       | 17      |  |
|  |  | No. of women, Youth & PWDs in Leadership                           | -               | 450     | 500     | -                | 500     | 554     |  |
| SP 2.4: Management of Housing and Investment Cooperatives Extension Services | Improved management of housing and investment cooperatives | No of Co-operatives sensitized on appropriate housing technologies | 20              | 20      | 20      | 5                | 15      | 18      |  |
|  |  | No. of stakeholder forums done                                     | 4               | 4       | 4       | 4                | 3       | 4       |  |
| <b>PROGRAMME 3: COMMERCE AND ENTERPRISE</b>                                  |  |  |                 |         |         |                  |         |         |  |
| SP 3.1: Business Development Services for MSEs                               | Improved SMEs productivity                                 | Training needs assessment report                                   | 1               | -       | 1       | 1                | 1       | 1       | Done in collaboration with stakeholder SBDC & KIBT           |
|  |  | No. of Training programmes for SMEs                                | 4               | 4       | 4       | 4                | 4       | 4       |  |
|  |  | No. of SMEs funded   | -               | 110     | 150     | -                | -       | -       | Awaiting operationalization of Nakuru County Enterprise Fund |
|  | Increased access to financial services                     | Amount disbursed to SME's (millions Kshs)                          | -               | 52      | 52      | -                | -       | -       | Awaiting operationalization of Nakuru County Enterprise Fund |
| SP 3.2: Producer Business Groups (PBG)                                       | Improved productivity and access to markets                | No. of trainings held on group dynamics and cohesiveness           | 4               | 6       | 3       | 3                | 3       | 4       | Awaiting operationalization of Nakuru County                 |
|  |  | No. of Groups registered   | 4               | 4       | 3       | 3                | 3       | 3       | Done in partnership with stakeholders                        |
|  |  | No. of value addition trainings                                    | 4               | 4       | 3       | 4                | 3       | 3       | Done in partnership with stakeholders                        |

| Programme   | Key Output  | Key Performance Indicators                         | Planned Targets |         |         | Achieved Targets |         |         | Remarks   |
|---|---|--|-----------------|---------|---------|------------------|---------|---------|---|
|   |   |  | 2020/21         | 2021/22 | 2022/23 | 2020/21          | 2021/22 | 2022/23 |   |
|   |   | No. of marketing linkages created                  | 4               | 4       | 3       | -                | 3       | 3       | Done in partnership with stakeholders                             |
|   |   | No. of Trade Exhibitions                           | 4               | 4       | 4       | 3                | 3       | 5       | Done in partnership with stakeholders                             |
| SP 3.3: Consumer Protection                               | Increased level of compliance                         | No. of Weighing and Measuring Instruments verified | 12,500          | 12,000  | 8,000   | 2,130            | 5,330   | 6,144   | Late disbursement of verification stamps from national government |
|   |   | No. of Business Premises inspected (spot checks)   | 200             | 200     | 100     | 82               | 77      | 72      |   |
|   |   | No. of working standards and tools purchased       | -               | 10      | -       | -                | 3       | -       |   |
| SP 3.4 Promotion of responsible gaming                    | Enhanced capacity building of gaming inspectors.      | Number of inspectors trained                       | 7               | 11      | 7       | 3                | 3       | 4       | Inadequate budgetary allocation                                   |
|   | Enhanced Sensitization of public on gaming activities | Number of sensitization meetings                   | 4               | 11      | 10      | -                | -       | 9       | Mobility constraints  |
|   | Enhanced Supervision and control of gaming activities | Number of permits issued                           | 400             | 650     | 400     | -                | -       | -       | System Integration challenges                                     |
|   | Enhanced revenue collection                           | Revenue targets (Kshs in Million)                  | 4               | 1       | 4       | -                | -       | -       | System integration challenges                                     |
|   | Reduced illegal gambling.                             | Quarterly reports                                  | 4               | 4       | 4       | 4                | 4       | 4       | Achieved  |
|   | Enhanced inspection of pool tables                    | Number of pool tables inspected                    | 400             | 400     | 400     | 500              | 500     | 500     | Achieved  |
| <b>PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT</b> |   |  |                 |         |         |                  |         |         |   |
| SP 4.1 Market Development and Rehabilitation              | Improved service delivery in existing County markets  | No. of new markets constructed                     | 5               | 5       | 2       | 13               | 71      | 14      | Achieved  |
|   | Improved access to market services                    | No. of market operators' meetings held             | 1               | 2       | 45      | 9                | 12      | 15      | Leveraged stakeholder's collaboration                             |
| SP 4.2 Market user delivery services                      | Improved service delivery                             | No of market operators committee meetings held     | -               | 30      | 30      | -                | 21      | 22      | Budget constraints  |

| Programme   | Key Output  | Key Performance Indicators  | Planned Targets |         |         | Achieved Targets |         |         | Remarks  |
|---|---|---|-----------------|---------|---------|------------------|---------|---------|--|
|   |   |   | 2020/21         | 2021/22 | 2022/23 | 2020/21          | 2021/22 | 2022/23 |  |
| <b>PROGRAMME 5: PROMOTION OF LOCAL TOURISM</b>            |   |   |                 |         |         |                  |         |         |  |
| SP 5.1 Promoting Local Tourism                            | Increased number of local tourists                | No. of Tourism sites Activated  | 2               | 5       | 5       | -                | -       | 2       | Budget Constraints                                   |
|   |   | No. of Stakeholder forums held  | -               | 3       | 6       | 2                | 4       | 6       | Budget constraints                                   |
|   |   | No. of categories of different promotional materials                    | 3               | 3       | -       | 3                | 3       | -       | Achieved   |
|   |   | No. of events/festivals   | -               | 4       | 4       | -                | 6       | 4       | Achieved   |
|   |   | No. of sensitization forums   | -               | 2       | -       | 1                | 7       | -       | Done in collaboration with stakeholder               |
|   | Increased access to tourism information           | No. of tourism information centres established                          | 5               | 2       | -       | -                | 1       | -       |  |
| <b>PROGRAMME 6; ALCOHOLICS DRINKS AND CONTROL</b>         |   |   |                 |         |         |                  |         |         |  |
| SP. 6.1 Liquor control                                    | Alcohol production, sale and distribution control | No. of Sub County alcoholic Drinks Regulations committee trainings held | 11              | 11      | 12      | 8                | 6       | 2       | Budget constraints                                   |
|   |   | No. of Review Committees Trainings held                                 | 1               | 11      | -       | 1                | 11      | -       | Achieved   |
|   |   | Baseline survey report  | 2               | 2       | 2       | -                | 1       | -       | Budget constraints                                   |
| SP.6.2 Rehabilitation                                     | Decreased No of people dependent on alcohol       | No. of persons rehabilitated  | 4               | 4       | 4       | 1                | -       | -       | Non operationalization of the Alcoholic Control Fund |
|   |   | Rehabilitation centre constructed                                       | 1               | 1       | 1       | -                | -       | -       | Budget constraints                                   |
| <b>PROGRAMME 7: COUNTY BUS TERMINUS MANAGEMENT</b>        |   |   |                 |         |         |                  |         |         |  |
| S.P 7.1 Development and management of County Bus Terminus | Improved facilities at the Bus terminus           | No. of bus terminus rehabilitated                                       | -               | -       | 2       | -                | -       | 2       | In collaboration with partners                       |
|   |   | No. of stage committees' sensitization meetings done                    | -               | 5       | 10      | -                | -       | 12      |  |
|   | Improved governance at the bus termini            | No. of saccos trained   | -               | 22      | 30      | -                | 23      | 25      | Budget constraints                                   |
|   |   | No. of PSV drivers & conductors sensitization forums held               | 5               | 5       | 7       | 3                | 4       | 5       |  |
|   |   | No. of directorate staff sensitization forums held                      | -               | -       | 5       | -                | -       | -       |  |
|   |   | Baseline survey conducted   | -               | -       | 1       | -                | -       | -       |  |



## 2.2 Expenditure Analysis

### 2.2.1 Analysis of Programme Expenditure

The Programme expenditure analysis in the table below reflects the approved budget and the actual expenditure for the years 2020/21, 2021/2022 and 2022/2023.

**Table 2 Programmes and Sub Programmes Expenditure Analysis**

| 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           |
| <b>PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b> |                    |                    |                    |                    |                    |                   |
| SP 1.1: Administration, Planning and Support Services             | 37,517,165         | 49,252,574         | 29,133,361         | 37,442,300         | 44,146,195         | 20,918,224        |
| SP 1.2: Personnel Services  | 67,080,242         | 77,252,979         | 60,750,957         | 54,879,060         | 48,717,329         | 49,185,218        |
| SP 1.3: Financial Services  | 500,000            | -                  | -                  | 500,000            | -                  | -                 |
| <b>TOTAL PROGRAMME 1</b>  | <b>105,097,407</b> | <b>126,505,553</b> | <b>89,884,317</b>  | <b>92,821,360</b>  | <b>92,863,523</b>  | <b>70,103,442</b> |
| <b>PROGRAMME 2: COOPERATIVE DEVELOPMENT AND MANAGEMENT</b>        |                    |                    |                    |                    |                    |                   |
| SP 2.1: management of Marketing Cooperatives                      | 5,000,000          | 24,700,000         | 5,135,000          | -                  | 2,949,950          | 798,230           |
| SP 2.2: Sacco Member Empowerment                                  | 5,487,500          | 5,646,036          | 2,662,791          | 5,119,545          | 4,471,114          | 825,460           |
| SP 2.3: Governance and leadership                                 | 1,340,000          | 1,863,964          | 2,135,464          | 1,151,230          | 1,451,000          | 1,435,365         |
| SP 2.4: Extension Services  | 1,500,000          | 2,600,000          | 1,248,547          | 1,442,280          | 1,933,060          | 584,600           |
| SP 2.5: Empowering Youth Women PWD Participation In Cooperatives  | -                  | -                  | 1,165,698          | -                  | -                  | -                 |
| <b>TOTAL PROGRAMME 2</b>  | <b>13,327,500</b>  | <b>34,810,000</b>  | <b>12,347,500</b>  | <b>7,713,055</b>   | <b>10,805,124</b>  | <b>3,643,655</b>  |
| <b>PROGRAMME 3: COMMERCE AND ENTERPRISE</b>                       |                    |                    |                    |                    |                    |                   |
| SP.3:1 Business Development Services for MSME's                   | 6,092,500          | 65,300,000         | 2,356,983          | 5,297,907          | 2,125,275          | 1,078,500         |
| SP 3.2: Producer Business Groups (PBGs                            | 1,200,000          | 3,840,000          | 2,000,000          | 679,480            | 3,233,723          | 1,175,800         |
| SP 3.3: SME Training  | -                  | -                  | 1,974,892          | -                  | -                  | 860,000           |
| SP 3.4: SME Funding   | -                  | -                  | -                  | -                  | -                  | -                 |
| SP 3.5: Consumer Protection                                       | 1,405,000          | 4,455,000          | 6,914,375          | 755,894            | 3,272,900          | 2,094,930         |
| SP 3.6 Establishing of business incubation center                 | -                  | -                  | -                  | -                  | -                  | 140,100           |
| SP 3.7: Establishment of Industrial Park                          | -                  | -                  | 100,000,000        | -                  | -                  | -                 |
| <b>TOTAL PROGRAMME 3</b>  | <b>8,697,500</b>   | <b>73,595,000</b>  | <b>113,246,250</b> | <b>6,733,281</b>   | <b>8,631,898</b>   | <b>5,349,330</b>  |
| <b>PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT</b>         |                    |                    |                    |                    |                    |                   |
| SP 4.1: Development and Rehabilitation of Markets                 | 252,050,279        | 272,854,558        | 137,166,254        | -                  | 143,309,803        | 19,555,628        |
| SP 4.2: Market Users Delivery Services                            | 19,050,000         | 43,720,030         | 15,216,250         | -                  | 42,408,423         | 13,414,900        |
| <b>TOTAL PROGRAMME 4</b>  | <b>271,100,279</b> | <b>316,574,588</b> | <b>152,382,504</b> | <b>-</b>           | <b>185,718,226</b> | <b>32,970,528</b> |

| 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            |
| <b>PROGRAMME 5: TOURISM PROMOTION AND MARKETING</b>                          |                    |                    |                    |                    |                    |                    |
| SP 5.1: Promotion of Local Tourism   | 2,105,592          | 8,750,000          | 1,827,143          | 1,971,291          | 4,549,384          | 1,486,752          |
| SP 5.2: Establishment and Management of County Tourism Information Centre    | -                  | -                  | 3,907,500          |                    |                    | 72,850             |
| <b>TOTAL PROGRAMME 5</b>   | <b>2,105,592</b>   | <b>8,750,000</b>   | <b>5,734,643</b>   | <b>1,971,291</b>   | <b>4,549,384</b>   | <b>1,559,602</b>   |
| <b>PROGRAMME 6: ALCOHOLICS DRINKS CONTROL</b>                                |                    |                    |                    |                    |                    |                    |
| SP 6.1 Inspection, Approval and Liquor Licensing                             | -                  | -                  | 4,633,750          | -                  | -                  | 4,486,260          |
| SP 6.2: Liquor Enforcement and Compliance                                    | -                  | -                  | 834,749            | -                  | -                  | 708,200            |
| SP 6.3: Research and Innovation  | -                  | -                  | 1,000,251          | -                  | -                  |                    |
| SP 6.4: Treatment and Rehabilitation of Persons Dependent on Alcoholic Drink | -                  | -                  | -                  | -                  | -                  |                    |
| SP 6.5: Education and Training of Sub County and Review Committee            | -                  | -                  | 1,040,000          | -                  | -                  | 629,460            |
| <b>TOTAL PROGRAMME 6</b>   | <b>-</b>           | <b>-</b>           | <b>7,508,750</b>   | <b>-</b>           | <b>-</b>           | <b>5,823,920</b>   |
| <b>TOTAL VOTE</b>  | <b>400,328,278</b> | <b>560,235,141</b> | <b>381,103,964</b> | <b>276,401,028</b> | <b>302,568,156</b> | <b>119,450,477</b> |

## 2.2.2 Analysis of Programme Expenditure by Economic Classification

In the period under review, the approved budget amounted to Kshs. 1,341,667,383 while the actual was Kshs. 698,419,661 accounting to an average absorption rate of 52.1percent. The table below reflects the approved budget compared to the actual expenditure for the years under review.

**Table 3: Programme Expenditure Analysis by Economic Classification**

| 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           |
| <b>PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b> |                    |                    |                   |                    |                   |                   |
| <b>Current Expenditure:</b>                                       |                    |                    |                   |                    |                   |                   |
| Compensation of Employees   | 67,080,242         | 77,252,979         | 60,750,957        | 54,879,060         | 48,717,329        | 49,185,218        |
| Use of Goods and Services   | 28,367,165         | 41,252,574         | 29,133,361        | 28,298,000         | 36,690,589        | 20,918,224        |
| Grants and other Transfers  | 3,550,000          | 8,000,000          |                   | 3,544,300          | 7,455,606         |                   |
| Other Recurrent   | 6,100,000          | -                  |                   | 6,100,000          | -                 |                   |
| <b>Capital Expenditure</b>  |                    |                    |                   |                    |                   |                   |
| Acquisition of Non-Financial Assets                               |                    |                    |                   |                    |                   |                   |
| Capital Grants to Governmental Agencies                           |                    |                    |                   |                    |                   |                   |
| Other Development   |                    |                    |                   |                    |                   |                   |
| <b>TOTAL PROGRAMME 1</b>  | <b>105,097,407</b> | <b>126,505,553</b> | <b>89,884,318</b> | <b>92,821,360</b>  | <b>92,863,523</b> | <b>70,103,442</b> |
| <b>PROGRAMME 2: COOPERATIVE MANAGEMENT</b>                        |                    |                    |                   |                    |                   |                   |
| <b>Current Expenditure:</b>                                       |                    |                    |                   |                    |                   |                   |
| Compensation Of Employees   |                    |                    |                   |                    |                   |                   |
| Use Of Goods And Services   | 8,327,500          | 10,100,000         | 7,347,500         | 7,713,055          | 7,855,174         | 3,643,655         |
| Grants And Other Transfers  |                    |                    |                   |                    |                   |                   |
| Other Recurrent   | -                  |                    |                   |                    |                   |                   |
| <b>Capital Expenditure</b>  |                    |                    |                   |                    |                   |                   |
| Acquisition Of Non-Financial Assets                               | 5,000,000          | 24,700,000         | 26,799,010        | -                  | 2,949,950         | -                 |
| Capital Grants To Governmental Agencies                           |                    |                    |                   |                    |                   |                   |
| Other Development   |                    |                    |                   |                    |                   |                   |
| <b>TOTAL PROGRAMME 2</b>  | <b>13,327,500</b>  | <b>34,800,000</b>  | <b>34,146,510</b> | <b>7,713,055</b>   | <b>10,805,124</b> | <b>3,643,655</b>  |
| <b>PROGRAMME 3: COMMERCE AND ENTERPRISE</b>                       |                    |                    |                   |                    |                   |                   |
| <b>Current Expenditure:</b>                                       |                    |                    |                   |                    |                   |                   |
| Compensation Of Employees   |                    |                    |                   |                    |                   |                   |
| Use Of Goods And Services   | 6,697,500          | 11,095,000         | 10,246,251        | 4,733,281          | 8,631,898         | 5,349,330         |

| 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           |
| Grants And Other Transfers                                   | 2,000,000          | 52,000,000         |                    | 2,000,000          |                    |                   |
| Other Recurrent  |                    |                    |                    |                    |                    |                   |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                   |
| Acquisition Of Non-Financial Assets                          |                    | 10,500,000         | 103,000,000        |                    | 945,000            | -                 |
| Capital Grants To Governmental Agencies                      |                    |                    |                    |                    |                    |                   |
| Other Development  |                    |                    |                    |                    |                    |                   |
| <b>TOTAL PROGRAMME 3</b>                                     | <b>8,697,500</b>   | <b>73,595,000</b>  | <b>113,246,251</b> | <b>6,733,281</b>   | <b>9,576,898</b>   | <b>5,349,330</b>  |
| <b>PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT</b>    |                    |                    |                    |                    |                    |                   |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                   |
| Compensation Of Employees                                    |                    |                    |                    |                    |                    |                   |
| Use Of Goods And Services                                    | 19,050,000         | 43,720,030         | 15,216,250         | 18,052,087         | 42,408,423         | 13,418,300        |
| Grants And Other Transfers                                   |                    |                    |                    |                    |                    |                   |
| Other Recurrent  |                    |                    |                    |                    |                    |                   |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                   |
| Acquisition Of Non-Financial Assets                          | 252,050,279        | 272,854,558        | 110,369,244        | 149,109,953        | 142,364,803        | 19,552,227        |
| Capital Grants To Governmental Agencies                      |                    |                    |                    |                    |                    |                   |
| Other Development  |                    |                    |                    |                    |                    |                   |
| <b>TOTAL PROGRAMME 4</b>                                     | <b>271,100,279</b> | <b>316,574,588</b> | <b>125,585,494</b> | <b>167,162,040</b> | <b>184,773,226</b> | <b>32,970,527</b> |
| <b>PROGRAMME 5: PROMOTION OF LOCAL TOURISM</b>               |                    |                    |                    |                    |                    |                   |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                   |
| Compensation Of Employees                                    | -                  |                    |                    |                    |                    |                   |
| Use Of Goods And Services                                    | 2,105,592          | 4,750,000          | 3,907,500          | 1,971,291          | 4,549,384          | 1,559,602         |
| Grants And Other Transfers                                   |                    |                    |                    |                    |                    |                   |
| Other Recurrent  |                    |                    |                    |                    |                    |                   |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                   |
| Acquisition Of Non-Financial- Assets                         |                    | 4,000,000          | 6,825,143          |                    | -                  |                   |
| Capital Grants To Governmental Agencies                      |                    |                    |                    |                    |                    |                   |
| Other Development  |                    |                    |                    |                    |                    |                   |
| <b>TOTAL PROGRAMME 5</b>                                     | <b>2,105,592</b>   | <b>8,750,000</b>   | <b>10,732,643</b>  | <b>1,971,291</b>   | <b>4,549,384</b>   | <b>1,559,602</b>  |
| <b>PROGRAMME 6: ALCOHOLIC DRINK AND CONTROL</b>              |                    |                    |                    |                    |                    |                   |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                   |
| Compensation Of Employees                                    | -                  |                    |                    |                    |                    |                   |
| Use Of Goods And Services                                    |                    |                    | 7,508,750          | 1,971,291          | 4,549,384          | 1,559,602         |
| Grants And Other Transfers                                   |                    |                    |                    |                    |                    |                   |
| Other Recurrent  |                    |                    |                    |                    |                    |                   |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                   |

| <b>ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION</b> |                        |                    |                    |                           |                    |                    |
|---|------------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| <b>Economic Classification</b>                                      | <b>APPROVED BUDGET</b> |                    |                    | <b>ACTUAL EXPENDITURE</b> |                    |                    |
|   | <b>2020/21</b>         | <b>2021/22</b>     | <b>2022/23</b>     | <b>2020/21</b>            | <b>2021/22</b>     | <b>2022/23</b>     |
| Acquisition Of Non-Financial- Assets                                |                        |                    |                    |                           | -                  |                    |
| Capital Grants To Governmental Agencies                             |                        |                    |                    |                           |                    |                    |
| Other Development   |                        |                    |                    |                           |                    |                    |
| <b>TOTAL PROGRAMME 6</b>  |                        |                    | <b>7,508,750</b>   |                           |                    | <b>5,823,910</b>   |
| <b>GRAND TOTAL</b>  | <b>400,328,278</b>     | <b>560,225,141</b> | <b>381,103,966</b> | <b>276,401,028</b>        | <b>302,568,156</b> | <b>119,450,477</b> |

### **2.2.3 Analysis of Capital Projects**

The Department has implemented 51 projects in the FY 2022/2023. Out of the 51 projects 22 were completed out of which 13 were ward projects and 9 for Headquarter, 12 projects are ongoing 4 projects were yet to be awarded. Majority of the projects are geared towards market development and rehabilitation. (See Annex 1)

## **2.3 Review of Pending Bills**

### **2.3.1 Recurrent Pending Bills**

The Sector had recurrent pending bills of Kshs 25,777,778 with the biggest bill being water bills (Annex 2). The high pending bill was necessitated by budgetary constraints and lack of documentation to facilitate payments. The Department is piloting on solarization of markets and water harvesting while at the same time working with market committees to offload water and electricity bills to the markets.

### **2.3.2 Development Pending Bills**

The Sectors development bills amount to Kshs 35,650,301 (Annex 3). Much of these pending bills are due to lack of presentation of necessary documentation to facilitate payments on the same. The Department is working closely with the contractors and suppliers to resolve the same.

## CHAPTER THREE

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

#### 3.1 Prioritization of Programmes and Sub-Programmes

The sector focuses on seven main programmes to achieve its objectives.

##### 3.1.1 Programmes and their Objectives

|   | Programme                                     | Sub Programme  | Objectives   |
|---|---|--|--|
| 1 | Administration, Planning and Support Services | <ol style="list-style-type: none"> <li>1. Administrative services</li> <li>2. Personnel services</li> </ol>  | To provide effective and efficient service delivery        |
| 2 | Co-operative development and management       | <ol style="list-style-type: none"> <li>1. Development and marketing of co-operatives</li> <li>2. Co-operative leadership and governance</li> <li>3. Management of housing and investment co-operative</li> </ol> | To promote growth and development of Co-operatives         |
| 3 | Commerce and Enterprise                       | <ol style="list-style-type: none"> <li>1. MSMEs development services</li> <li>2. Consumer Protection</li> <li>3. Industrialization and investment</li> <li>4. Promotion of responsible gaming</li> </ol>         | To enhance growth and development of enterprises.          |
| 4 | Development and management of markets         | <ol style="list-style-type: none"> <li>1. Market development and rehabilitation</li> <li>2. Market service delivery</li> </ol>   | To create a conducive environment for business activities. |
| 5 | Tourism Promotion and Marketing               | <ol style="list-style-type: none"> <li>1. Promotion of County tourism</li> </ol>   | To promote County tourism                                  |
| 6 | Alcoholic Drinks Control                      | <ol style="list-style-type: none"> <li>1. Liquor control</li> <li>2. Rehabilitation of persons dependent on alcohol</li> </ol>   | To control liquor production, sale and consumption         |
| 7 | Management of County Bus Terminus             | <ol style="list-style-type: none"> <li>1. Management of Bus Terminus</li> </ol>  | To streamline the management of the County Bus terminus    |

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

Under administration, the Department seeks to recruit forty-five (45) members of staff and promote thirty (30). The Trade Directorate will among other activities rehabilitate fifteen (15) markets and construct fifteen (15) more, map the revenue generation potential in markets, undertake consumer protection through inspection of business premises and verification of Weighing and Measuring instruments, construct three (3) rehabilitation centers under Alcoholic drinks control in collaboration with the Department of Health and other stakeholders, and establish the Alcoholic Fund. Under commerce and enterprise, it will also conduct twelve (12) MSMEs trainings, create eight (8) marketing linkages for BPGs and conduct six (6) trade exhibitions among other deliverables.

The Cooperative Directorate will revive six (6) marketing cooperatives, develop one (1) cooperative marketing strategy & County cooperative policy, County Cooperative Act and Regulations, support nine (9) marketing cooperatives with value addition equipment, promote women, youth and PWDs in cooperative leadership positions. The Tourism Directorate will promote Tourism by holding nine (9) Tourism events and activating nine (9) tourism sites thereby marketing Nakuru County as a Tourism destination.

The table below shows the planned activities for the Department for the period 2024/25 to 2026/27.



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

| 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 |
|--|-----------------------------|---|---|----------------|----------------------------|------------------|----------------|----------------|----------------|
| <b>PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b>                            |                             |   |   |                |                            |                  |                |                |                |
| <b>Outcome: Effective and efficient service delivery to clients and stakeholders</b>         |                             |   |   |                |                            |                  |                |                |                |
| <b>Objective: To provide effective and efficient service delivery</b>                        |                             |   |   |                |                            |                  |                |                |                |
| <b>SP 1.1 Administrative services</b>  | Chief officer trade         | Increased efficiency in service delivery            | Rate of implementation of the strategic plan 2021-26                                      | 25             | 30                         | 30               | 40             | 60             | 100            |
|  |                             |   | Quarterly M&E field visits  | 4              | 4                          | 4                | 4              | 4              | 4              |
|  |                             |   | Annual asset register report  | -              | -                          | 1                | 1              | 1              | 1              |
|  |                             |   | No of vehicles Purchased  | 1              | -                          | -                | 1              | 1              | 1              |
|  |                             |   | Renovation of offices   | 2              | 3                          | 3                | 1              | 1              | 1              |
| <b>SP 1.2 Personnel services</b>   |                             | Improved human resource productivity                | Number of staff trained   | 30             | 10                         | 10               | 20             | 20             | 20             |
|  |                             |   | Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS) | -              | -                          | 100              | 100            | 100            | 100            |
|  |                             |   | Number of staff promoted  | 40             | 24                         | 24               | 15             | 15             | 10             |
|  |                             |   | Number of staff recruited   | 50             | 18                         | 45               | 15             | 15             | 15             |
| <b>PROGRAMME 2: CO-OPERATIVE DEVELOPMENT AND MANAGEMENT</b>                                  |                             |   |   |                |                            |                  |                |                |                |
| <b>Outcome: Increased profitability, competitiveness and sustainability of co-operatives</b> |                             |   |   |                |                            |                  |                |                |                |
| <b>Objective: To promote growth and development of co-operatives</b>                         |                             |   |   |                |                            |                  |                |                |                |
| <b>SP 2.1 Development and marketing of co-operatives</b>                                     | Chief officer co-operatives | Improved growth and sustainability of co-operatives | Number of marketing co-operatives revived   | 2              | 3                          | 3                | 2              | 2              | 2              |
|  |                             |   | Co-operative marketing strategy developed   | 1              | -                          | -                | 1              | -              | -              |
|  |                             |   | Co-operative turnover (KShs. M)   | 700            | 704                        | 704              | 850            | 1,000          | 1,500          |
|  |                             |   | No. of marketing collaborations and partnerships formed                                   | 1              | -                          | -                | 1              | 1              | 1              |
|  |                             |   | Number of co-operatives supported with value addition equipment                           | 3              | 3                          | 3                | 3              | 3              | 3              |
| <b>SP 2.2. Sacco Empowerment</b>   |                             |   | Number of saccos involved in product/service diversification                              | 20             | 23                         | 23               | 20             | 20             | 20             |

| 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 Enterprise development plans developed                          | 11             | 12                         | 12               | 11             | 11             | 11             |
|  |                             |   | Number of Cooperatives funded by the Cooperative Revolving fund           | 70             | -                          | -                | 80             | 80             | 80             |
| <b>SP 2.3 Co-operative leadership and governance</b>             | Chief officer co-operatives | Strengthened legal and regulatory framework for co-operative development and governance | Number of co-operative board members' trainings done                      | 50             | 55                         | 55               | 60             | 80             | 95             |
|  |                             |   | Number of co-operative members' trainings done                            | 80             | 88                         | 88               | 80             | 85             | 85             |
|  |                             |   | Number of co-operatives in compliant with the laws                        | 340            | 347                        | 347              | 360            | 380            | 400            |
|  |                             |   | Customer satisfaction level (%)   | -              | 76                         | 76               | 80             | 83             | 86             |
|  |                             |   | Proportion of disputes resolved (%)                                       | 20             | 40                         | 40               | 40             | 60             | 80             |
|  |                             |   | Number of co-operative officers trained on ADR mechanisms                 | 10             | -                          | -                | 10             | -              | -              |
|  |                             |   | Number of co-operatives with digitized operations                         | 10             | 17                         | 17               | 10             | 10             | 10             |
|  |                             |   | Number of SCCDCs established  | -              | -                          | -                | 1              | 1              | 1              |
|  |                             |   | Number of SCCDCs trainings conducted                                      | -              | -                          | -                | 1              | 1              | 1              |
|  |                             |   | Proportion of women, youth & PWDs in leadership positions                 | 25             | 26                         | 26               | 27             | 28             | 29             |
|  |                             |   | Number of workers-owned co-operatives formed                              | 1              | -                          | -                | 1              | 1              | 1              |
| <b>SP 2.4 Management of housing and investment co-operatives</b> | Chief officer co-operatives | Increased investment in housing co-operative development                                | Co-operative investment (Kshs. Million)                                   |                |                            |                  | 50             | 50             | 50             |
|  |                             |   | Number of housing and Investment co-operatives trained on savings culture |                |                            |                  | 15             | 15             | 15             |

| 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 |
|--|---------------------|---|--|----------------|----------------------------|------------------|----------------|----------------|----------------|
|  |                     |   | Capital base in housing and investment co-operatives (Kshs. M)                 | 317            | 292                        | 292              | 333            | 350            | 368            |
|  |                     |   | Number of housing co-operatives sensitized on appropriate housing technologies |                |                            |                  | 4              | 4              | 4              |
|  |                     |   | Proportion of housing co-operatives adopting appropriate housing technologies  |                |                            |                  | 10             | 20             | 25             |
| <b>PROGRAMME 3: COMMERCE AND ENTERPRISE</b>  |                     |   |  |                |                            |                  |                |                |                |
| <b>Outcome: Conducive business environment for enterprises and consumer protection</b> |                     |   |  |                |                            |                  |                |                |                |
| <b>Objective: To enhance growth and development of enterprises</b>                     |                     |   |  |                |                            |                  |                |                |                |
| <b>SP 3.1 MSMEs development services</b>   | Chief officer Trade | Improved MSMEs productivity, access to credit and markets | Number of MSMEs consultative and sensitization forums held                     | -              | 12                         | 12               | 5              | 5              | 5              |
|  |                     |   | Training needs assessment report   | 1              | 3                          | 1                | 1              | 1              | 1              |
|  |                     |   | Number of MSMEs trainings conducted  | 4              | 4                          | 4                | 4              | 4              | 4              |
|  |                     |   | Number of MSMEs funded under the County SME fund                               | 150            | -                          | 1000             | 1000           | 1200           | 1500           |
|  |                     |   | Number of Business Producer Groups (BPGs) registered & trained                 | 3              | 3                          | 3                | 3              | 3              | 2              |
|  |                     |   | Number of value addition trainings to BPGs conducted                           | 3              | 4                          | 2                | 2              | 2              | 1              |
|  |                     |   | Number of marketing linkages created for BPGs                                  | 3              | 8                          | 8                | 3              | 3              | 2              |
|  |                     |   | Number of trade exhibitions held   | 2              | 5                          | 5                | 2              | 2              | 2              |
| <b>SP 3.2 Consumer Protection</b>  | Chief officer Trade | Improved fair trade practices and consumer protection     | Number of weighing and measuring instruments calibrated                        | 8000           | 6144                       | 6144             | 8,100          | 8,200          | 8,300          |
|  |                     |   | Number of business premises inspected (spot                                    | 100            | 72                         | 80               | 80             | 95             | 100            |

| 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 |
|--|---------------------|--|--|----------------|----------------------------|------------------|----------------|----------------|----------------|
|  |                     |  | checks)  |                |                            |                  |                |                |                |
|  |                     |  | Number of working standards and tools purchased  | 5              | -                          | -                | 2              | 2              | 2              |
| <b>SP 3.3 Industrialization and investment</b> | Chief officer Trade | Operationalizing of the SEZ and Industrial Parks       | Completion rate of industrial park   | -              | -                          | -                | 40             | 60             | 80             |
|  |                     |  | Completion rate of County Aggregation and industrial park                                    | -              | -                          | -                | 50             | 75             | 90             |
|  |                     |  | Number of industrial parks established   | -              | -                          | 2                | 1              | 1              | 2              |
|  |                     |  | Annual turnover from Naivasha SEZ (Kshs. billions)   | -              | -                          | -                | 1.5            | 1.7            | 1.8            |
|  |                     |  | Number of investment agreements signed   | -              | -                          | -                | 5              | 10             | 5              |
|  |                     | Increased productivity in the Juakali/cottage industry | Leather tannery established  | -              | -                          | -                | 1              | -              | -              |
|  |                     |  | Number of trainings conducted  | -              | -                          | -                | 2              | 2              | 2              |
|  |                     |  | Number of new market linkages/partnerships secured for cottage/juakali products and services | 3              | 8                          | -                | 2              | 2              | 2              |
|  |                     |  | Rate of completion of business incubation centre   | -              | -                          | -                | 70             | 100            | -              |
|  |                     |  |  |                |                            |                  |                |                |                |
| <b>SP 3.4: Promotion of responsible gaming</b> | Chief officer Trade | Betting, gaming and lottery controlled                 | Nakuru Betting, Gaming and Lottery regulations developed                                     | 1              | -                          | -                | -              | 1              | -              |
|  |                     |  | Database on legal gaming established   | -              | -                          | -                | 1              | -              | -              |
|  |                     |  | Number of spot checks done   | -              | -                          | -                | 34             | 38             | 42             |
|  |                     |  | Number of licenses and permits issued  | -              | -                          | -                | 600            | 650            | 700            |
|  |                     |  | Percentage of licensed gaming premises monitored   | -              | -                          | -                | 20             | 20             | 20             |
|  |                     |  | Number of gaming officers trained  | -              | -                          | -                | 3              | 3              | 3              |

| 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 |
|---|-----------------------|--|---|----------------|----------------------------|------------------|----------------|----------------|----------------|
| <b>PROGRAM 4: DEVELOPMENT AND MANAGEMENT OF MARKETS</b>                   |                       |  |   |                |                            |                  |                |                |                |
| <b>Outcome: Improved service delivery in County markets</b>               |                       |  |   |                |                            |                  |                |                |                |
| <b>Objective: To create conducive environment for business activities</b> |                       |  |   |                |                            |                  |                |                |                |
| <b>SP 4.1 Market development and rehabilitation</b>                       | Chief officer Trade   | Improved access to market services         | Number of markets rehabilitated                       | 12             | 5                          | 5                | 5              | 5              | 5              |
|   |                       |  | Selected markets digitized                            |                |                            | -                | 1              | 1              | 1              |
|   |                       |  | Number of new markets constructed                     | 2              | -                          | 2                | 5              | 5              | 5              |
| <b>SP 4.2 Market service delivery</b>                                     |                       | Improved service delivery                  | Number of market operators' meetings held             | 45             | 3                          | 30               | 30             | 40             | 45             |
|   |                       |  | Number of market operators committee meetings held    | 30             | 2                          | -                | 30             | 40             | 45             |
|   |                       |  | Development of a Market Policy                        | -              | -                          | -                | 1              | -              | -              |
| <b>PROGRAMME 5: TOURISM PROMOTION AND MARKETING</b>                       |                       |  |   |                |                            |                  |                |                |                |
| <b>Outcome: Increased local tourism</b>                                   |                       |  |   |                |                            |                  |                |                |                |
| <b>Objective: To promote County tourism</b>                               |                       |  |   |                |                            |                  |                |                |                |
| <b>SP 5.1 Promotion of County tourism</b>                                 | Chief officer Tourism | Improved uptake of County tourism products | Number of new tourism sites mapped and activated      | -              | 3                          | 3                | 3              | 3              | 3              |
|   |                       |  | Number of new tourism products promoted               | -              | 2                          | 2                | 1              | 1              | 1              |
|   |                       |  | Number of tourism events/festivals held               | 4              | 4                          | 4                | 3              | 3              | 3              |
|   |                       |  | Number of stakeholder forums held                     | 6              | 6                          | 6                | 3              | 3              | 3              |
|   |                       |  | Number of assorted promotional materials produced     | -              | 3                          | 3                | 4              | 4              | 4              |
|   |                       |  | Number of sensitization forums held                   | -              | 1                          | 1                | 3              | 3              | 3              |
|   |                       |  | Number of <a href="#">web-based</a> feedback received | -              | -                          | -                | 1500           | 2000           | 2500           |
|   |                       |  | Number of Miss Tourism auditions conducted            | -              | -                          | -                | 14             | 14             | 14             |
|   |                       |  | Nakuru convention centre established                  | -              | -                          | -                | -              | 1              | -              |

| 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 |
|--|---------------------|---|---|----------------|----------------------------|------------------|----------------|----------------|----------------|
|  |                     |   | Tourism information centre established                            | -              | -                          | -                | 1              | -              | -              |
| <b>PROGRAMME 6: ALCOHOLIC DRINKS CONTROL</b>                         |                     |   |   |                |                            |                  |                |                |                |
| <b>Outcome: Controlled liquor production and consumption</b>         |                     |   |   |                |                            |                  |                |                |                |
| <b>Objective: To control liquor production, sale and consumption</b> |                     |   |   |                |                            |                  |                |                |                |
| <b>SP 6.1 Liquor control</b>   | Chief officer Trade | Regulated production, sale, distribution and of liquor    | Number of stakeholder sensitization forums held                   | 22             | 11                         | 11               | 11             | 11             | 11             |
|  |                     |   | Liquor Act reviewed   | 1              | -                          | -                | -              | 1              | -              |
|  |                     |   | Alcoholic Drinks Control Fund established                         | 1              | -                          | -                | 1              | -              | -              |
|  |                     |   | Proportion of licenses issued against applications                | 80             | 40                         | 40               | 80             | 80             | 80             |
|  |                     |   | Number of Sub-County liquor committees trained                    | 11             | 2                          | 11               | 11             | 11             | 11             |
|  |                     |   | Number of review committees trained                               | -              | 2                          | 2                | 2              | 2              | 2              |
| <b>SP 6.2 Rehabilitation of persons dependent on alcohol</b>         | Chief officer Trade | Reduced dependence on alcohol                             | Number of survey reports on alcohol dependency produced           | 2              | 1                          | 1                | 2              | 2              | 2              |
|  |                     |   | Number of persons placed under rehabilitation programme           | 5              | -                          | -                | 8              | 20             | 25             |
|  |                     |   | Rehabilitation centre established                                 | 1              | -                          | -                | 1              | -              | -              |
| <b>PROGRAM 7: MANAGEMENT OF COUNTY BUS TERMINUS</b>                  |                     |   |   |                |                            |                  |                |                |                |
| <b>Outcome: Efficient management of County Bus Terminus</b>          |                     |   |   |                |                            |                  |                |                |                |
| <b>SP 7.1. Management of County Bus Terminus</b>                     | Chief officer Trade | Improved efficiency in the management of bus terminuses – | Number of bus terminus committees' sensitization meetings held    | 12             | 12                         | 12               | 12             | 12             | 12             |
|  |                     |   | Number of transports SACCOs & Companies' officials trainings held | 7              | 5                          | 5                | 2              | 2              | 2              |
|  |                     |   | Number of PSV drivers and conductors' sensitization forums held   | 7              | 5                          | 5                | 11             | 11             | 11             |

| 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 sensitization forums held           | 5              | 3                          | 3                | 2              | 2              | 2              |
|           |               |             | Bus terminus clients' satisfaction survey conducted | 1              | -                          | -                | 1              | 1              | 1              |

### **3.1.3 Programmes by Order of Ranking**

1. Administration, Planning and Support Services
2. Co-operative development and management
3. Commerce and enterprise
4. Development and management of markets
5. Tourism promotion and marketing
6. Alcoholic drinks control
7. Management of County Bus Terminus



### 3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector

The analysis below reflects the department Requirements Versus the allocations for the financial year 2024/25 to 2026/27.

#### 3.2.1 Sector/Sub Sector Recurrent

The total recurrent resource allocation is far below the requirement for the three years as shown in table 5a below.

**TABLE 5a: Analysis of Resource Requirement versus Allocation – Recurrent**

| ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION |   |                    |                      |                      |                      |                    |                    |                    |
|--|---|--------------------|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|
| Sector Name  | Economic Classification                     | Approved           | REQUIREMENT          |                      |                      | ALLOCATION         |                    |                    |
|  |   | 2022/23            | 2024/25              | 2025/26              | 2026/27              | 2024/25            | 2025/26            | 20026/27           |
| <b>Vote and Vote Details</b>                             | <b>Economic Classification</b>              |                    |                      |                      |                      |                    |                    |                    |
| <b>R4581</b>   | <b>Current Expenditure</b>                  |                    |                      |                      |                      |                    |                    |                    |
|  | 2100000 Compensation to Employees           | 71,274,915         | 178,800,679          | 196,680,746          | 216,348,821          | 76,007,399         | 83,608,139         | 91,968,953         |
|  | 2200000 Use of Goods and Services           | 75,304,898         | 232,611,593          | 255,872,752          | 281,460,028          | 88,369,898         | 115,246,888        | 126,771,577        |
|  | 2400000 Interest Payments                   |                    |                      |                      |                      |                    |                    |                    |
|  | 2600000 Current Grants and Other Transfers  | 64,033,063         | 1,008,000,000        | 1,108,800,000        | 1,219,680,000        | 50,000,000         | 55,000,000         | 60,500,000         |
|  | 2700000 Social Benefits                     | 2,567,996          | 2,000,850            | 2,200,935            | 2,421,029            | 1,000,850          | 1,100,935          | 1,211,029          |
|  | 3100000 Acquisition of Non-Financial Assets | 1,350,000          | 8,000,000            | 8,800,000            | 9,680,000            | 5,620,000          | 6,182,000          | 6,800,200          |
|  | 4100000 Acquisition of Financial Assets     | 10,000,000         |                      |                      |                      |                    |                    |                    |
|  | 4500000 Disposal of Financial Assets        |                    |                      |                      |                      |                    |                    |                    |
| <b>TOTAL</b>   |   | <b>224,530,872</b> | <b>1,429,413,122</b> | <b>1,572,354,434</b> | <b>1,729,589,877</b> | <b>220,889,147</b> | <b>261,137,962</b> | <b>287,251,758</b> |

### 3.2.2 Sector/Sub Sector Development

The total Development allocation is far below the sectors requirement for the three years as shown in table 5b below.

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

| ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION |                                  |                    |                    |                    |                    |                    |                    |                    |
|--|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  |                                  | Approved           | REQUIREMENT        |                    |                    | ALLOCATION         |                    |                    |
| Sector Name  |                                  | 2022/23            | 2024/25            | 2025/26            | 2026/27            | 2024/25            | 2025/26            | 2026/27            |
| Vote and Vote Details                                      | Description                      |                    |                    |                    |                    |                    |                    |                    |
| D4581  | Non-Financial Assets             | 234,681,772        | 289,445,146        | 318,389,660        | 350,228,626        | 201,238,924        | 238,962,816        | 262,859,098        |
|  | Capital Transfers Govt. Agencies | 100,000,000        | 150,000,000        | 165,000,000        | 181,500,000        | 100,000,000        | 110,000,000        | 121,000,000        |
|  | Other development                |                    |                    |                    |                    |                    |                    |                    |
| <b>TOTAL</b>   |                                  | <b>334,681,772</b> | <b>439,445,146</b> | <b>483,389,660</b> | <b>531,728,626</b> | <b>301,238,924</b> | <b>348,962,816</b> | <b>383,859,098</b> |

### 3.2.3 Programmes and Sub-Programmes Resource Requirement (2024/25-2026/27)

Table 6a indicates the Resource Requirement by Sector Sub Programmes. The Sector will require Kshs 1.828 billion in years 2024/25, Kshs 2.011 billion in year 2025/26 and Kshs. 2.212 billion in years 2026/27 for its programmes.

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

| ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS) |                    |                   |                    |                    |                   |                    |                    |                   |                    |
|--|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
|  | 2024/25            |                   |                    | 2025/26            |                   |                    | 2026/27            |                   |                    |
|  | Current            | Capital           | Total              | Current            | Capital           | Total              | Current            | Capital           | Total              |
| <b>PROGRAMME 1 ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b>             |                    |                   |                    |                    |                   |                    |                    |                   |                    |
| SP 1.1: Administration Services  | 52,484,681         | -                 | 52,484,681         | 57,733,149         | -                 | 57,733,149         | 63,506,464         | -                 | 63,506,464         |
| SP 1.2: Personnel Services   | 180,801,529        | -                 | 180,801,529        | 198,881,681        | -                 | 198,881,681        | 218,769,850        | -                 | 218,769,850        |
| <b>TOTAL PROG 1</b>  | <b>233,286,210</b> | <b>-</b>          | <b>233,286,210</b> | <b>256,614,830</b> | <b>-</b>          | <b>256,614,830</b> | <b>282,276,314</b> | <b>-</b>          | <b>282,276,314</b> |
| <b>PROGRAMME 2 COOPERATIVE MANAGEMENT</b>                                    |                    |                   |                    |                    |                   |                    |                    |                   |                    |
| SP 2.1: Development and Marketing of Cooperatives                            | 340,000            | 40,000,000        | 40,340,000         | 374,000            | 44,000,000        | 44,374,000         | 411,400            | 48,400,000        | 48,811,400         |
| SP 2.2: Sacco Empowerment  | 500,000,000        | -                 | 500,000,000        | 550,000,000        | -                 | 550,000,000        | 605,000,000        | -                 | 605,000,000        |
| SP 2.3: Cooperative Leadership and Governance                                | 11,890,000         | -                 | 11,890,000         | 13,079,000         | -                 | 13,079,000         | 14,386,900         | -                 | 14,386,900         |
| SP 2.4: Management of Housing and Investment Cooperatives                    | 600,000            | -                 | 600,000            | 660,000            | -                 | 660,000            | 726,000            | -                 | 726,000            |
| <b>TOTAL PROG 2</b>  | <b>512,830,000</b> | <b>40,000,000</b> | <b>552,830,000</b> | <b>564,113,000</b> | <b>44,000,000</b> | <b>608,113,000</b> | <b>620,524,300</b> | <b>48,400,000</b> | <b>668,924,300</b> |
| <b>PROGRAMME 3 COMMERCE AND ENTERPRISE</b>                                   |                    |                   |                    |                    |                   |                    |                    |                   |                    |
| SP 3.1: SMES Business Development Services                                   | 541,834,752        | -                 | 541,834,752        | 596,018,227        | -                 | 596,018,227        | 655,620,050        | -                 | 655,620,050        |
| SP 3.2: Consumer Protection  | 3,707,138          | 7,433,733         | 11,140,871         | 4,077,852          | 8,177,106         | 12,254,958         | 4,485,637          | 8,994,817         | 13,480,454         |
| SP 3.3: Industrialization and investment                                     | -                  | 150,000,000       | 150,000,000        | -                  | 165,000,000       | 165,000,000        | -                  | 181,500,000       | 181,500,000        |

| ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS) |                      |                    |                      |                      |                    |                      |                      |                    |                      |
|--|----------------------|--------------------|----------------------|----------------------|--------------------|----------------------|----------------------|--------------------|----------------------|
|  | 2024/25              |                    |                      | 2025/26              |                    |                      | 2026/27              |                    |                      |
|  | Current              | Capital            | Total                | Current              | Capital            | Total                | Current              | Capital            | Total                |
| SP 3.4: Promotion Of Responsible Gaming.                                     | 20,000,000           | -                  | 20,000,000           | 22,000,000           | -                  | 22,000,000           | 24,200,000           | -                  | 24,200,000           |
| <b>TOTAL PROG 3</b>  | <b>565,541,890</b>   | <b>157,433,733</b> | <b>722,975,623</b>   | <b>622,096,079</b>   | <b>173,177,106</b> | <b>795,273,185</b>   | <b>684,305,687</b>   | <b>190,494,817</b> | <b>874,800,504</b>   |
| <b>PROGRAMME 4 MARKET REHABILITATION AND DEVELOPMENT</b>                     |                      |                    |                      |                      |                    |                      |                      |                    |                      |
| SP 4.1: Market development and Rehabilitation                                | 9,000,000            | 160,000,000        | 169,000,000          | 9,900,000            | 176,000,000        | 185,900,000          | 10,890,000           | 193,600,000        | 204,490,000          |
| SP 4.2: Market Users Delivery Services                                       | 30,000,000           | 10,000,000         | 40,000,000           | 33,000,000           | 11,000,000         | 44,000,000           | 36,300,000           | 12,100,000         | 48,400,000           |
| <b>TOTAL PROG 4</b>  | <b>39,000,000</b>    | <b>170,000,000</b> | <b>209,000,000</b>   | <b>42,900,000</b>    | <b>187,000,000</b> | <b>229,900,000</b>   | <b>47,190,000</b>    | <b>205,700,000</b> | <b>252,890,000</b>   |
| <b>PROGRAMME 5 TOURISM PROMOTION AND MARKETING</b>                           |                      |                    |                      |                      |                    |                      |                      |                    |                      |
| SP 5.1: Promotion of County Tourism  | 31,315,022           | 32,011,413         | 63,326,435           | 34,446,524           | 35,212,554         | 69,659,079           | 37,891,177           | 38,733,810         | 76,624,986           |
| <b>TOTAL PROG 5</b>  | <b>31,315,022</b>    | <b>32,011,413</b>  | <b>63,326,435</b>    | <b>34,446,524</b>    | <b>35,212,554</b>  | <b>69,659,079</b>    | <b>37,891,177</b>    | <b>38,733,810</b>  | <b>76,624,986</b>    |
| <b>PROGRAMME 6 ALCOHOLIC DRINKS CONTROL-</b>                                 |                      |                    |                      |                      |                    |                      |                      |                    |                      |
| SP 6.1: Liquor Control   | 16,940,000           | -                  | 16,940,000           | 18,634,000           | -                  | 18,634,000           | 20,497,400           | -                  | 20,497,400           |
| SP 6.2: Rehabilitation of Persons Dependent on Alcoholic Drinks              | 5,500,000            | 20,000,000         | 25,500,000           | 6,050,000            | 22,000,000         | 28,050,000           | 6,655,000            | 24,200,000         | 30,855,000           |
| <b>TOTAL PROG 6</b>  | <b>22,440,000</b>    | <b>20,000,000</b>  | <b>42,440,000</b>    | <b>24,684,000</b>    | <b>22,000,000</b>  | <b>46,684,000</b>    | <b>27,152,400</b>    | <b>24,200,000</b>  | <b>51,352,400</b>    |
| <b>PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS</b>                        |                      |                    |                      |                      |                    |                      |                      |                    |                      |
| SP 7.1. Management of County Bus Terminus                                    | 5,000,000            | -                  | 5,000,000            | 5,500,000            | -                  | 5,500,000            | 6,050,000            | -                  | 6,050,000            |
| <b>TOTAL PROG 7</b>  | <b>5,000,000</b>     | <b>-</b>           | <b>5,000,000</b>     | <b>5,500,000</b>     | <b>-</b>           | <b>5,500,000</b>     | <b>6,050,000</b>     | <b>-</b>           | <b>6,050,000</b>     |
| <b>TOTAL VOTE</b>  | <b>1,409,413,122</b> | <b>419,445,146</b> | <b>1,828,858,268</b> | <b>1,552,354,434</b> | <b>461,389,661</b> | <b>2,011,744,094</b> | <b>1,705,389,877</b> | <b>507,528,627</b> | <b>2,212,918,504</b> |

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

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

| ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH) |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | 2024/25            |                    |                    | 2025/26            |                    |                    | 2026/27            |                    |                    |
|  | Current            | Capital            | Total              | Current            | Capital            | Total              | Current            | Capital            | Total              |
| <b>PROGRAMME 1 ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| SP 1.1: Administration Services                                    | 36,989,898         | 3,000,000          | 39,989,898         | 40,688,888         | 3,300,000          | 43,988,888         | 44,757,777         | 3,630,000          | 48,387,777         |
| SP 1.2: Personnel Services   | 77,008,249         | -                  | 77,008,249         | 84,709,074         | -                  | 84,709,074         | 93,179,981         | -                  | 93,179,981         |
| <b>TOTAL PROGRAMME 1</b>   | <b>113,998,147</b> | <b>3,000,000</b>   | <b>116,998,147</b> | <b>125,397,962</b> | <b>3,300,000</b>   | <b>128,697,962</b> | <b>137,937,758</b> | <b>3,630,000</b>   | <b>141,567,758</b> |
| <b>PROGRAMME 2 COOPERATIVE MANAGEMENT</b>                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| SP 2.1: Development and Marketing of Cooperatives                  | 1,190,000          | 15,000,000         | 16,190,000         | 1,309,000          | 16,500,000         | 17,809,000         | 1,439,900          | 18,150,000         | 19,589,900         |
| SP 2.2: Sacco Empowerment  | 26,360,000         | -                  | 26,360,000         | 28,996,000         | -                  | 28,996,000         | 31,895,600         | -                  | 31,895,600         |
| SP 2.3: Cooperative Leadership and Governance                      | 13,940,000         | -                  | 13,940,000         | 15,334,000         | -                  | 15,334,000         | 16,867,400         | -                  | 16,867,400         |
| SP 2.4: Management of Housing and Investment Cooperatives          | 510,000            | -                  | 510,000            | 561,000            | -                  | 561,000            | 617,100            | -                  | 617,100            |
| <b>TOTAL PROGRAMME 2</b>   | <b>42,000,000</b>  | <b>15,000,000</b>  | <b>57,000,000</b>  | <b>46,200,000</b>  | <b>16,500,000</b>  | <b>62,700,000</b>  | <b>50,820,000</b>  | <b>18,150,000</b>  | <b>68,970,000</b>  |
| <b>PROGRAMME 3 COMMERCE AND ENTERPRISE</b>                         |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| SP 3.1: SMES Business Development Services                         | 34,000,000         | -                  | 34,000,000         | 37,400,000         | -                  | 37,400,000         | 41,140,000         | -                  | 41,140,000         |
| SP 3.2: Consumer Protection  | 5,000,000          | -                  | 5,000,000          | 5,500,000          | -                  | 5,500,000          | 6,050,000          | -                  | 6,050,000          |
| SP 3.3: Industrialization and investment                           | 2,000,000          | 100,000,000        | 102,000,000        | 2,200,000          | 110,000,000        | 112,200,000        | 2,420,000          | 121,000,000        | 123,420,000        |
| SP 3.4: Promotion Of Responsible Gaming.                           | 7,000,000          | -                  | 7,000,000          | 7,700,000          | -                  | 7,700,000          | 8,470,000          | -                  | 8,470,000          |
| <b>TOTAL PROG 3</b>  | <b>48,000,000</b>  | <b>100,000,000</b> | <b>148,000,000</b> | <b>52,800,000</b>  | <b>110,000,000</b> | <b>162,800,000</b> | <b>58,080,000</b>  | <b>121,000,000</b> | <b>179,080,000</b> |
| <b>PROGRAMME 4 MARKET REHABILITATION AND DEVELOPMENT</b>           |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| SP 4.1: Market development and Rehabilitation                      | -                  | 176,238,924        | 176,238,924        | -                  | 193,862,816        | 193,862,816        | -                  | 213,249,098        | 213,249,098        |
| SP 4.2: Market Users Delivery Services                             | 6,000,000          | -                  | 6,000,000          | 6,600,000          | -                  | 6,600,000          | 7,260,000          | -                  | 7,260,000          |
| <b>TOTAL PROGRAMME 4</b>   | <b>6,000,000</b>   | <b>176,238,924</b> | <b>182,238,924</b> | <b>6,600,000</b>   | <b>193,862,816</b> | <b>200,462,816</b> | <b>7,260,000</b>   | <b>213,249,098</b> | <b>220,509,098</b> |
| <b>PROGRAMME 5 TOURISM PROMOTION AND MARKETING</b>                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| SP 5.1: Promotion of County Tourism                                | 10,000,000         | 7,000,000          | 17,000,000         | 11,000,000         | 7,700,000          | 18,700,000         | 12,100,000         | 8,470,000          | 20,570,000         |
| <b>TOTAL PROGRAMME 5</b>   | <b>10,000,000</b>  | <b>7,000,000</b>   | <b>17,000,000</b>  | <b>11,000,000</b>  | <b>7,700,000</b>   | <b>18,700,000</b>  | <b>12,100,000</b>  | <b>8,470,000</b>   | <b>20,570,000</b>  |

| ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH) |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | 2024/25            |                    |                    | 2025/26            |                    |                    | 2026/27            |                    |                    |
|  | Current            | Capital            | Total              | Current            | Capital            | Total              | Current            | Capital            | Total              |
| <b>PROGRAMME 6 ALCOHOLIC DRINKS CONTROL</b>                        |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| SP 6.1: Liquor Control   | 5,700,000          | -                  | 5,700,000          | 6,270,000          | -                  | 6,270,000          | 6,897,000          | -                  | 6,897,000          |
| SP 6.2: Rehabilitation of Persons<br>Dependent on Alcoholic Drinks | 300,000            |                    | 300,000            | 330,000            | -                  | 330,000            | 363,000            | -                  | 363,000            |
| <b>TOTAL PROGRAMME 6</b>   | <b>6,000,000</b>   | <b>-</b>           | <b>6,000,000</b>   | <b>6,600,000</b>   | <b>-</b>           | <b>6,600,000</b>   | <b>7,260,000</b>   | <b>-</b>           | <b>7,260,000</b>   |
| <b>PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS</b>              |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| SP 7.1 Development and<br>Management of County Bus Terminus        | 2,000,000          | -                  | 2,000,000          | 2,200,000          | -                  | 2,200,000          | 2,420,000          | -                  | 2,420,000          |
| <b>TOTAL PROGRAMME 7</b>   | <b>2,000,000</b>   | <b>-</b>           | <b>2,000,000</b>   | <b>2,200,000</b>   | <b>-</b>           | <b>2,200,000</b>   | <b>2,420,000</b>   | <b>-</b>           | <b>2,420,000</b>   |
| <b>TOTAL</b>   | <b>220,998,147</b> | <b>301,238,924</b> | <b>522,237,071</b> | <b>251,137,962</b> | <b>331,362,816</b> | <b>582,160,778</b> | <b>276,251,758</b> | <b>364,499,098</b> | <b>640,376,856</b> |

### 3.2.5 Programme and Sub-Programmes Economic Classification

Table 7 below indicates the Sector Resource Requirement Vis-Vis the allocation for the period 2024/25 – 2026/27. The sector requires Kshs. 6,053,520,566 compared to an allocation of Kshs. 1,744,774,705 for the same period.

**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               |
| <b>PROGRAMME 1: PROGRAMME 1 ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b> |                       |                       |                       |                       |                       |                       |
| <b>Current Expenditure</b>  |                       |                       |                       |                       |                       |                       |
| 2100000 Compensation to Employees   | 178,800,679           | 196,680,746           | 216,348,821           | 76,007,399            | 83,608,138.90         | 91,968,952.79         |
| 2200000 Use of goods and services   | 38,484,681            | 42,333,149            | 46,566,464            | 33,489,898            | 36,838,887.80         | 40,522,776.58         |
| 2400000 Interest Payments   |                       |                       |                       |                       |                       |                       |
| 2600000 Current grants and other Transfers                                    | 8,000,000             | 8,800,000             | 9,680,000             |                       |                       |                       |
| 2700000 Social Benefits   | 2,000,850             | 2,200,935             | 2,421,029             | 1,000,850.00          | 1,100,935.00          | 1,211,028.50          |
| 3100000 Acquisition of Non-Financial Assets                                   | 6,000,000             | 6,600,000             | 7,260,000             | 3,500,000.00          | 3,850,000.00          | 4,235,000.00          |
| 4100000 Acquisition of Financial Assets                                       |                       |                       |                       |                       |                       |                       |
| 4500000 Disposal of Financial Assets  |                       |                       |                       |                       |                       |                       |
| <b>Capital Expenditure</b>  |                       |                       |                       |                       |                       |                       |
| Non-Financial Assets  |                       |                       |                       | 3,000,000.00          | 3,300,000.00          | 3,630,000.00          |
| Capital Transfers Govt. Agencies  |                       |                       |                       |                       |                       |                       |
| Other development   |                       |                       |                       |                       |                       |                       |
| <b>TOTAL PROGRAMME 1</b>  | <b>233,286,209.54</b> | <b>256,614,830.49</b> | <b>282,276,313.54</b> | <b>116,998,147.00</b> | <b>128,697,961.70</b> | <b>141,567,757.87</b> |
| <b>SP 1.1: Administration Services</b>  |                       |                       |                       |                       |                       |                       |
| <b>Current Expenditure:</b>   |                       |                       |                       |                       |                       |                       |
| 2100000 Compensation to Employees   |                       |                       |                       |                       |                       |                       |
| 2200000 Use of Goods and Services   | 38,484,681            | 42,333,149.10         | 46,566,464.01         | 33,489,898            | 36,838,887.80         | 40,522,776.58         |
| 2400000 Interest Payments   |                       |                       |                       |                       |                       |                       |
| 2600000 Current Grants and Other Transfers                                    | 8,000,000             | 8,800,000             | 9,680,000             |                       |                       |                       |
| 2700000 Social Benefits   |                       |                       |                       |                       |                       |                       |
| 3100000 Acquisition of Non-Financial Assets                                   | 6,000,000             | 6,600,000             | 7,260,000             | 3,500,000             | 3,850,000             | 4,235,000             |
| 4100000 Acquisition of Financial Assets                                       |                       |                       |                       |                       |                       |                       |
| 4500000 Disposal of Financial Assets  |                       |                       |                       |                       |                       |                       |
| <b>Capital Expenditure</b>  |                       |                       |                       |                       |                       |                       |

| 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   |                       |                       |                       | 3,000,000.00         | 3,300,000.00         | 3,630,000.00         |
| Capital Transfers to Govt. Agencies                          |                       |                       |                       |                      |                      |                      |
| Other Development  |                       |                       |                       |                      |                      |                      |
| <b>SUB TOTAL SP 1.1</b>                                      | <b>52,484,681.00</b>  | <b>57,733,149.10</b>  | <b>63,506,464.01</b>  | <b>39,989,898.00</b> | <b>43,988,887.80</b> | <b>48,387,776.58</b> |
| <b>SP 1.2: Personnel Services</b>                            |                       |                       |                       |                      |                      |                      |
| <b>Current Expenditure:</b>                                  |                       |                       |                       |                      |                      |                      |
| 2100000 Compensation to Employees                            | 178,800,679           | 196,680,747           | 216,348,822           | 76,007,399           | 83,608,139           | 91,968,953           |
| 2200000 Use of Goods and Services                            |                       |                       |                       |                      |                      |                      |
| 2400000 Interest Payments                                    |                       |                       |                       |                      |                      |                      |
| 2600000 Current Grants and Other Transfers                   |                       |                       |                       |                      |                      |                      |
| 2700000 Social Benefits                                      | 2,000,850             | 2,200,935             | 2,421,029             | 1,000,850            | 1,100,935            | 1,211,029            |
| 3100000 Acquisition of Non-Financial Assets                  |                       |                       |                       |                      |                      |                      |
| 4100000 Acquisition of Financial Assets                      |                       |                       |                       |                      |                      |                      |
| 4500000 Disposal of Financial Assets                         |                       |                       |                       |                      |                      |                      |
| <b>Capital Expenditure</b>                                   |                       |                       |                       |                      |                      |                      |
| Non-Financial Assets   |                       |                       |                       |                      |                      |                      |
| Capital Transfers to Govt. Agencies                          |                       |                       |                       |                      |                      |                      |
| Other Development  |                       |                       |                       |                      |                      |                      |
| <b>SUB TOTAL SP 1.2</b>                                      | <b>180,801,529.00</b> | <b>198,881,681.90</b> | <b>218,769,850.09</b> | <b>77,008,249.00</b> | <b>84,709,073.90</b> | <b>93,179,981.29</b> |
| <b>PROGRAMME 2 COOPERATIVE MANAGEMENT</b>                    |                       |                       |                       |                      |                      |                      |
| <b>Current Expenditure:</b>                                  |                       |                       |                       |                      |                      |                      |
| 2100000 Compensation to Employees                            |                       |                       |                       |                      |                      |                      |
| 2200000 Use of Goods and Services                            | 12,830,000            | 14,113,000            | 15,524,300            | 16,780,000           | 18,458,000           | 20,303,800           |
| 2400000 Interest Payments                                    |                       |                       |                       |                      |                      |                      |
| 2600000 Current Grants and Other Transfers                   | 500,000,000           | 550,000,000           | 605,000,000           | 25,000,000           | 27,500,000           | 30,250,000           |
| 2700000 Social Benefits                                      |                       |                       |                       |                      |                      |                      |
| 3100000 Acquisition of Non-Financial Assets                  |                       |                       |                       | 220,000              | 242,000              | 266,200              |
| 4100000 Acquisition of Financial Assets                      |                       |                       |                       |                      |                      |                      |
| 4500000 Disposal of Financial Assets                         |                       |                       |                       |                      |                      |                      |
| <b>Capital Expenditure</b>                                   |                       |                       |                       |                      |                      |                      |
| Non-Financial Assets   | 40,000,000            | 44,000,000            | 48,400,000            | 15,000,000           | 16,500,000           | 18,150,000           |
| Capital Transfers to Govt. Agencies                          |                       |                       |                       |                      |                      |                      |
| Other Development  |                       |                       |                       |                      |                      |                      |
| <b>SUB TOTAL PROGRAMME 2</b>                                 | <b>552,830,000</b>    | <b>608,113,000</b>    | <b>668,924,300</b>    | <b>57,000,000</b>    | <b>62,700,000</b>    | <b>68,970,000</b>    |
| <b>SP 2.1: Development and Marketing of Cooperatives</b>     |                       |                       |                       |                      |                      |                      |
| <b>Current Expenditure:</b>                                  |                       |                       |                       |                      |                      |                      |



| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION |                    |                    |                    |                   |                   |                   |
|--|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| Economic Classification                                      | REQUIREMENT        |                    |                    | ALLOCATION        |                   |                   |
|  | 2024/25            | 2025/26            | 2026/27            | 2024/25           | 2025/26           | 2026/27           |
| 2100000 Compensation to Employees                            |                    |                    |                    |                   |                   |                   |
| 2200000 Use of Goods and Services                            | 340,000            | 374,000            | 411,400            | 1,190,000         | 1,309,000         | 1,439,900         |
| 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                         |                    |                    |                    |                   |                   |                   |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                   |                   |                   |
| Non-Financial Assets   | 40,000,000         | 44,000,000         | 48,400,000         | 15,000,000        | 16,500,000        | 18,150,000        |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                   |                   |                   |
| Other Development  |                    |                    |                    |                   |                   |                   |
| <b>SUB TOTAL SP 2.1</b>                                      | <b>40,340,000</b>  | <b>44,374,000</b>  | <b>48,811,400</b>  | <b>16,190,000</b> | <b>17,809,000</b> | <b>19,589,900</b> |
| <b>SP 2.2: Sacco Empowerment</b>                             |                    |                    |                    |                   |                   |                   |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                   |                   |                   |
| 2100000 Compensation to Employees                            |                    |                    |                    |                   |                   |                   |
| 2200000 Use of Goods and Services                            |                    |                    |                    | 1,360,000         | 1,496,000         | 1,645,600         |
| 2400000 Interest Payments                                    |                    | -                  |                    |                   |                   |                   |
| 2600000 Current Grants and Other Transfers                   | 500,000,000        | 550,000,000        | 605,000,000        | 25,000,000        | 27,500,000        | 30,250,000        |
| 2700000 Social Benefits                                      |                    |                    |                    |                   |                   |                   |
| 3100000 Acquisition of Non-Financial Assets                  |                    |                    |                    |                   |                   |                   |
| 4100000 Acquisition of Financial Assets                      |                    |                    |                    |                   |                   |                   |
| 4500000 Disposal of Financial Assets                         |                    |                    |                    |                   |                   |                   |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                   |                   |                   |
| Non-Financial Assets   |                    |                    |                    |                   |                   |                   |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                   |                   |                   |
| Other Development  |                    |                    |                    |                   |                   |                   |
| <b>SUB TOTAL SP 2.2</b>                                      | <b>500,000,000</b> | <b>550,000,000</b> | <b>605,000,000</b> | <b>26,360,000</b> | <b>28,996,000</b> | <b>31,895,600</b> |
| <b>SP 2.3: Cooperative Leadership and Governance</b>         |                    |                    |                    |                   |                   |                   |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                   |                   |                   |
| 2100000 Compensation to Employees                            |                    |                    |                    |                   |                   |                   |
| 2200000 Use of Goods and Services                            | 11,890,000         | 13,079,000         | 14,386,900         | 13,940,000        | 15,334,000        | 16,867,400        |
| 2400000 Interest Payments                                    |                    |                    |                    |                   |                   |                   |
| 2600000 Current Grants and Other Transfers                   |                    |                    |                    |                   |                   |                   |
| 2700000 Social Benefits                                      |                    |                    |                    |                   |                   |                   |
| 3100000 Acquisition of 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           |
| 4100000 Acquisition of Financial Assets                          |                   |                   |                   |                   |                   |                   |
| 4500000 Disposal of Financial Assets                             |                   |                   |                   |                   |                   |                   |
| <b>Capital Expenditure</b>                                       |                   |                   |                   |                   |                   |                   |
| Non-Financial Assets   |                   |                   |                   |                   |                   |                   |
| Capital Transfers to Govt. Agencies                              |                   |                   |                   |                   |                   |                   |
| Other Development  |                   |                   |                   |                   |                   |                   |
| <b>SUB TOTAL SP 2.3</b>  | <b>11,890,000</b> | <b>13,079,000</b> | <b>14,386,900</b> | <b>13,940,000</b> | <b>15,334,000</b> | <b>16,867,400</b> |
| <b>SP 2.4: Management of Housing and Investment Cooperatives</b> |                   |                   |                   |                   |                   |                   |
| <b>Current Expenditure:</b>                                      |                   |                   |                   |                   |                   |                   |
| 2100000 Compensation to Employees                                |                   |                   |                   |                   |                   |                   |
| 2200000 Use of Goods and Services                                | 600,000           | 660,000           | 726,000           | 510,000           | 561,000           | 617,100           |
| 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                             |                   |                   |                   |                   |                   |                   |
| <b>Capital Expenditure</b>                                       |                   |                   |                   |                   |                   |                   |
| Non-Financial Assets   |                   |                   |                   |                   |                   |                   |
| Capital Transfers to Govt. Agencies                              |                   |                   |                   |                   |                   |                   |
| Other Development  |                   |                   |                   |                   |                   |                   |
| <b>SUB TOTAL SP 2.4</b>  | <b>600,000</b>    | <b>660,000</b>    | <b>726,000</b>    | <b>510,000</b>    | <b>561,000</b>    | <b>617,100</b>    |
| <b>PROGRAMME 3: COMMERCE AND ENTERPRISE</b>                      |                   |                   |                   |                   |                   |                   |
| <b>Current Expenditure:</b>                                      |                   |                   |                   |                   |                   |                   |
| 2100000 Compensation to Employees                                |                   |                   |                   |                   |                   |                   |
| 2200000 Use of Goods and Services                                | 70,541,890        | 77,596,079        | 85,355,687        | 16,600,000        | 18,260,000        | 20,086,000        |
| 2400000 Interest Payments  |                   |                   |                   |                   |                   |                   |
| 2600000 Current Grants and Other Transfers                       | 500,000,000       | 550,000,000       | 605,000,000       | 25,000,000        | 27,500,000        | 30,250,000        |
| 2700000 Social Benefits  |                   |                   |                   |                   |                   |                   |
| 3100000 Acquisition of Non-Financial Assets                      |                   |                   |                   | 1,400,000         | 1,540,000         | 1,694,000         |
| 4100000 Acquisition of Financial Assets                          |                   |                   |                   |                   |                   |                   |
| 4500000 Disposal of Financial Assets                             |                   |                   |                   |                   |                   |                   |
| <b>Capital Expenditure</b>                                       |                   |                   |                   |                   |                   |                   |
| Non-Financial Assets   | 157,433,733       | 173,177,106       | 190,494,817       | 100,000,000       | 110,000,000       | 121,000,000       |

| 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  |                    |                    |                    |                    |                    |                    |
| <b>SUB TOTAL 3</b>   | <b>727,975,623</b> | <b>800,773,185</b> | <b>880,850,504</b> | <b>143,000,000</b> | <b>157,300,000</b> | <b>173,030,000</b> |
| <b>SP 3.1: SMES Business Development Services</b>            |                    |                    |                    |                    |                    |                    |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                    |
| 2100000 Compensation to Employees                            |                    |                    |                    |                    |                    |                    |
| 2200000 Use of Goods and Services                            | 41,834,752         | 46,018,227         | 50,620,050         | 8,900,000          | 9,790,000          | 10,769,000         |
| 2400000 Interest Payments                                    |                    |                    |                    |                    |                    |                    |
| 2600000 Current Grants and Other Transfers                   | 500,000,000        | 550,000,000        | 605,000,000        | 25,000,000         | 27,500,000         | 30,250,000         |
| 2700000 Social Benefits                                      |                    |                    |                    |                    |                    |                    |
| 3100000 Acquisition of Non-Financial Assets                  |                    |                    |                    |                    |                    |                    |
| 4100000 Acquisition of Financial Assets                      | -                  | -                  | -                  | 100,000            | 110,000            | 121,000            |
| 4500000 Disposal of Financial Assets                         |                    |                    |                    |                    |                    |                    |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                    |
| Non-Financial Assets   |                    |                    |                    |                    |                    |                    |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                    |                    |                    |
| Other Development  |                    |                    |                    |                    |                    |                    |
| <b>SUB TOTAL SP 3.1</b>                                      | <b>541,834,752</b> | <b>596,018,227</b> | <b>655,620,050</b> | <b>34,000,000</b>  | <b>37,400,000</b>  | <b>41,140,000</b>  |
| <b>SP 3.2: Consumer Protection</b>                           |                    |                    |                    |                    |                    |                    |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                    |
| 2100000 Compensation to Employees                            |                    |                    |                    |                    |                    |                    |
| 2200000 Use of Goods and Services                            | 3,707,138          | 4,077,852          | 4,485,637          | 5,000,000          | 5,500,000          | 6,050,000          |
| 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                         |                    |                    |                    |                    |                    |                    |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                    |
| Non-Financial Assets   | 7,433,733          | 8,177,106          | 8,994,817          |                    |                    |                    |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                    |                    |                    |
| Other Development  |                    |                    |                    |                    |                    |                    |
| <b>SUB TOTAL SP 3.2</b>                                      | <b>11,140,871</b>  | <b>12,254,958</b>  | <b>13,480,454</b>  | <b>5,000,000</b>   | <b>5,500,000</b>   | <b>6,050,000</b>   |
| <b>SP 3.3: Industrialization and investment</b>              |                    |                    |                    |                    |                    |                    |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                    |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION |                    |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Economic Classification                                      | REQUIREMENT        |                    |                    | ALLOCATION         |                    |                    |
|  | 2024/25            | 2025/26            | 2026/27            | 2024/25            | 2025/26            | 2026/27            |
| 2100000 Compensation to Employees                            |                    |                    |                    |                    |                    |                    |
| 2200000 Use of Goods and Services                            |                    |                    |                    | 2,000,000          | 2,200,000          | 2,420,000          |
| 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                         |                    |                    |                    |                    |                    |                    |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                    |
| Non-Financial Assets   |                    |                    |                    |                    |                    |                    |
| Capital Transfers to Govt. Agencies                          | 150,000,000        | 165,000,000        | 181,500,000        | 100,000,000        | 110,000,000        | 121,000,000        |
| Other Development  |                    |                    |                    |                    |                    |                    |
| <b>SUB TOTAL SP 3.3</b>                                      | <b>150,000,000</b> | <b>165,000,000</b> | <b>181,500,000</b> | <b>102,000,000</b> | <b>112,200,000</b> | <b>123,420,000</b> |
| <b>SP 3.4: Promotion Of Responsible Gaming.</b>              |                    |                    |                    |                    |                    |                    |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                    |
| 2100000 Compensation to Employees                            | -                  |                    |                    |                    |                    |                    |
| 2200000 Use of Goods and Services                            | 20,000,000         | 22,000,000         | 24,200,000         | 6,000,000          | 6,600,000          | 7,260,000          |
| 2400000 Interest Payments                                    |                    |                    |                    |                    |                    |                    |
| 2600000 Current Grants and Other Transfers                   |                    |                    |                    |                    |                    |                    |
| 2700000 Social Benefits                                      |                    |                    |                    |                    |                    |                    |
| 3100000 Acquisition of Non-Financial Assets                  |                    |                    |                    | 1,000,000          | 1,100,000          | 1,210,000          |
| 4100000 Acquisition of Financial Assets                      |                    |                    |                    |                    |                    |                    |
| 4500000 Disposal of Financial Assets                         |                    |                    |                    |                    |                    |                    |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                    |
| Non-Financial Assets   |                    | -                  | -                  |                    |                    |                    |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                    |                    |                    |
| Other Development  |                    |                    |                    |                    |                    |                    |
| <b>SUB TOTAL SP 3.4</b>                                      | <b>20,000,000</b>  | <b>22,000,000</b>  | <b>24,200,000</b>  | <b>7,000,000</b>   | <b>7,700,000</b>   | <b>8,470,000</b>   |
| <b>PROGRAMME 4: DEVELOPMENT AND MANAGEMENT OF MARKETS</b>    |                    |                    |                    |                    |                    |                    |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                    |
| 2100000 Compensation to Employees                            |                    |                    |                    |                    |                    |                    |
| 2200000 Use of Goods and Services                            | 39,000,000         | 42,900,000         | 47,190,000         | 5,900,000          | 14,080,000         | 15,488,000         |
| 2400000 Interest Payments                                    |                    |                    |                    |                    |                    |                    |
| 2600000 Current Grants and Other Transfers                   |                    |                    |                    |                    |                    |                    |
| 2700000 Social Benefits                                      |                    |                    |                    |                    |                    |                    |
| 3100000 Acquisition of Non-Financial Assets                  |                    |                    |                    | 100,000            | 110,000            | 121,000            |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION |                    |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Economic Classification                                      | REQUIREMENT        |                    |                    | ALLOCATION         |                    |                    |
|  | 2024/25            | 2025/26            | 2026/27            | 2024/25            | 2025/26            | 2026/27            |
| 4100000 Acquisition of Financial Assets                      |                    |                    |                    |                    |                    |                    |
| 4500000 Disposal of Financial Assets                         |                    |                    |                    |                    |                    |                    |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                    |
| Non-Financial Assets   | 170,000,000        | 187,000,000        | 205,700,000        | 176,238,924        | 193,862,816        | 213,249,098        |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                    |                    |                    |
| Other Development  |                    |                    |                    |                    |                    |                    |
| <b>SUB TOTAL SP 4</b>  | <b>209,000,000</b> | <b>229,900,000</b> | <b>252,890,000</b> | <b>182,238,924</b> | <b>208,052,816</b> | <b>228,858,098</b> |
| <b>SP 4.1: Market development and Rehabilitation</b>         |                    |                    |                    |                    |                    |                    |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                    |
| 2100000 Compensation to Employees                            |                    |                    |                    |                    |                    |                    |
| 2200000 Use of Goods and Services                            | 9,000,000          | 9,900,000          | 10,890,000         | -                  | -                  | -                  |
| 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                         |                    |                    |                    |                    |                    |                    |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                    |
| Non-Financial Assets   | 160,000,000        | 176,000,000        | 193,600,000        | 176,238,924        | 193,862,816        | 213,249,098        |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                    |                    |                    |
| Other Development  |                    |                    |                    |                    |                    |                    |
| <b>SUB TOTAL SP 4.1</b>                                      | <b>169,000,000</b> | <b>185,900,000</b> | <b>204,490,000</b> | <b>176,238,924</b> | <b>193,862,816</b> | <b>213,249,098</b> |
| <b>SP 4.2: Market Users Delivery Services</b>                |                    |                    |                    |                    |                    |                    |
| <b>Current Expenditure:</b>                                  |                    |                    |                    |                    |                    |                    |
| 2100000 Compensation to Employees                            |                    |                    |                    |                    |                    |                    |
| 2200000 Use of Goods and Services                            | 30,000,000         | 33,000,000         | 36,300,000         | 5,900,000          | 6,490,000          | 7,139,000          |
| 2400000 Interest Payments                                    |                    |                    |                    |                    |                    |                    |
| 2600000 Current Grants and Other Transfers                   |                    |                    |                    |                    |                    |                    |
| 2700000 Social Benefits                                      |                    |                    |                    |                    |                    |                    |
| 3100000 Acquisition of Non-Financial Assets                  |                    |                    |                    | 100,000            | 110,000            | 121,000            |
| 4100000 Acquisition of Financial Assets                      |                    |                    |                    |                    |                    |                    |
| 4500000 Disposal of Financial Assets                         |                    |                    |                    |                    |                    |                    |
| <b>Capital Expenditure</b>                                   |                    |                    |                    |                    |                    |                    |
| Non-Financial Assets   | 10,000,000         | 11,000,000         | 12,100,000         |                    |                    |                    |
| Capital Transfers to Govt. Agencies                          |                    |                    |                    |                    |                    |                    |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION |                   |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Economic Classification                                      | REQUIREMENT       |                   |                   | ALLOCATION        |                   |                   |
|  | 2024/25           | 2025/26           | 2026/27           | 2024/25           | 2025/26           | 2026/27           |
| Other Development  |                   |                   |                   |                   |                   |                   |
| <b>SUB TOTAL SP 4.2</b>                                      | <b>40,000,000</b> | <b>44,000,000</b> | <b>48,400,000</b> | <b>6,000,000</b>  | <b>6,600,000</b>  | <b>7,260,000</b>  |
| <b>PROGRAMME 5: TOURISM PROMOTION AND MARKETING</b>          |                   |                   |                   |                   |                   |                   |
| <b>Current Expenditure:</b>                                  |                   |                   |                   |                   |                   |                   |
| 2100000 Compensation to Employees                            |                   |                   |                   |                   |                   |                   |
| 2200000 Use of Goods and Services                            | 31,315,022        | 34,446,524        | 37,891,177        | 10,000,000        | 11,000,000        | 12,100,000        |
| 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                         |                   |                   |                   |                   |                   |                   |
| <b>Capital Expenditure</b>                                   |                   |                   |                   |                   |                   |                   |
| Non-Financial Assets   | 32,011,413        | 35,212,554        | 38,733,810        | 7,000,000         | 7,700,000         | 8,470,000         |
| Capital Transfers to Govt. Agencies                          |                   |                   |                   |                   |                   |                   |
| Other Development  |                   |                   |                   |                   |                   |                   |
| <b>SUB TOTAL SP 5</b>  | <b>63,326,435</b> | <b>69,659,079</b> | <b>76,624,986</b> | <b>17,000,000</b> | <b>18,700,000</b> | <b>20,570,000</b> |
| <b>SP 5.1: Promotion of County Tourism</b>                   |                   |                   |                   |                   |                   |                   |
| <b>Current Expenditure:</b>                                  |                   |                   |                   |                   |                   |                   |
| 2100000 Compensation to Employees                            |                   |                   |                   |                   |                   |                   |
| 2200000 Use of Goods and Services                            | 31,315,022        | 34,446,524        | 37,891,177        | 10,000,000        | 11,000,000        | 12,100,000        |
| 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                         |                   |                   |                   |                   |                   |                   |
| <b>Capital Expenditure</b>                                   |                   |                   |                   |                   |                   |                   |
| Non-Financial Assets   | 32,011,413        | 35,212,554        | 38,733,810        | 7,000,000         | 7,700,000         | 8,470,000         |
| Capital Transfers to Govt. Agencies                          |                   |                   |                   |                   |                   |                   |
| Other Development  |                   |                   |                   |                   |                   |                   |
| <b>SUB TOTAL SP 5.1</b>                                      | <b>63,326,435</b> | <b>69,659,079</b> | <b>76,624,986</b> | <b>17,000,000</b> | <b>18,700,000</b> | <b>20,570,000</b> |
| <b>PROGRAMME 6: ALCOHOLIC DRINKS AND CONTROL</b>             |                   |                   |                   |                   |                   |                   |
| <b>Current Expenditure:</b>                                  |                   |                   |                   |                   |                   |                   |
| 2100000 Compensation to Employees                            |                   |                   |                   |                   |                   |                   |
| 2200000 Use of Goods and Services                            | 22,440,000        | 24,684,000        | 27,152,400        | 6,000,000         | 6,600,000         | 7,260,000         |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION           |                   |                   |                   |                  |                  |                  |
|--|-------------------|-------------------|-------------------|------------------|------------------|------------------|
| Economic Classification  | REQUIREMENT       |                   |                   | ALLOCATION       |                  |                  |
|  | 2024/25           | 2025/26           | 2026/27           | 2024/25          | 2025/26          | 2026/27          |
| 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                                   |                   |                   |                   |                  |                  |                  |
| <b>Capital Expenditure</b>   |                   |                   |                   |                  |                  |                  |
| Non-Financial Assets   | 20,000,000        | 22,000,000        | 24,200,000        | -                | -                | -                |
| Capital Transfers to Govt. Agencies                                    |                   |                   |                   |                  |                  |                  |
| Other Development  |                   |                   |                   |                  |                  |                  |
| <b>SUB TOTAL SP 6</b>  | <b>42,440,000</b> | <b>46,684,000</b> | <b>51,352,400</b> | <b>6,000,000</b> | <b>6,600,000</b> | <b>7,260,000</b> |
| <b>SP 6.1: Liquor Control</b>  |                   |                   |                   |                  |                  |                  |
| <b>Current Expenditure:</b>  |                   |                   |                   |                  |                  |                  |
| 2100000 Compensation to Employees                                      |                   |                   |                   |                  |                  |                  |
| 2200000 Use of Goods and Services                                      | 16,940,000        | 18,634,000        | 20,497,400        | 5,700,000        | 6,270,000        | 6,897,000        |
| 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                                   |                   |                   |                   |                  |                  |                  |
| <b>Capital Expenditure</b>   |                   |                   |                   |                  |                  |                  |
| Non-Financial Assets   |                   |                   |                   |                  |                  |                  |
| Capital Transfers to Govt. Agencies                                    |                   |                   |                   |                  |                  |                  |
| Other Development  |                   |                   |                   |                  |                  |                  |
| <b>SUB TOTAL SP 6.1</b>  | <b>16,940,000</b> | <b>18,634,000</b> | <b>20,497,400</b> | <b>5,700,000</b> | <b>6,270,000</b> | <b>6,897,000</b> |
| <b>SP 6.2: Rehabilitation of Persons Dependent on Alcoholic Drinks</b> |                   |                   |                   |                  |                  |                  |
| <b>Current Expenditure:</b>  |                   |                   |                   |                  |                  |                  |
| 2100000 Compensation to Employees                                      |                   |                   |                   |                  |                  |                  |
| 2200000 Use of Goods and Services                                      | 5,500,000         | 6,050,000         | 6,655,000         | 300,000          | 330,000          | 363,000          |
| 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                                   |                   | -                 |                   |                  |                  |                  |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION    |                      |                      |                      |                    |                    |                    |
|---|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|
| Economic Classification   | REQUIREMENT          |                      |                      | ALLOCATION         |                    |                    |
|   | 2024/25              | 2025/26              | 2026/27              | 2024/25            | 2025/26            | 2026/27            |
| <b>Capital Expenditure</b>                                      |                      | -                    |                      |                    |                    |                    |
| Non-Financial Assets  | 20,000,000           | 22,000,000           | 24,200,000           | -                  | -                  | -                  |
| Capital Transfers to Govt. Agencies                             |                      |                      |                      |                    |                    |                    |
| Other Development   |                      |                      |                      |                    |                    |                    |
| <b>SUB TOTAL SP 6.2</b>   | <b>25,500,000</b>    | <b>28,050,000</b>    | <b>30,855,000</b>    | <b>300,000</b>     | <b>330,000</b>     | <b>363,000</b>     |
| <b>PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS</b>           |                      |                      |                      |                    |                    |                    |
| <b>SP 7.1 Development and Management of County Bus Terminus</b> |                      |                      |                      |                    |                    |                    |
| <b>Current Expenditure:</b>                                     |                      |                      |                      |                    |                    |                    |
| 2100000 Compensation to Employees                               |                      |                      |                      |                    |                    |                    |
| 2200000 Use of Goods and Services                               | 5,000,000            | 5,500,000            | 6,050,000            | 2,000,000          | 2,200,000          | 2,420,000          |
| 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                            |                      |                      |                      |                    |                    |                    |
| <b>Capital Expenditure</b>                                      |                      |                      |                      |                    |                    |                    |
| Non-Financial Assets  |                      |                      |                      |                    |                    |                    |
| Capital Transfers to Govt. Agencies                             |                      |                      |                      |                    |                    |                    |
| Other Development   |                      |                      |                      |                    |                    |                    |
| <b>SUB TOTAL SP 7.1</b>   | <b>5,000,000</b>     | <b>5,500,000</b>     | <b>6,050,000</b>     | <b>2,000,000</b>   | <b>2,200,000</b>   | <b>2,420,000</b>   |
| <b>TOTAL VOTE</b>   | <b>1,828,858,268</b> | <b>2,011,744,094</b> | <b>2,212,918,504</b> | <b>522,237,071</b> | <b>582,160,778</b> | <b>640,376,856</b> |



### **3.3 Resource Allocation Criteria**

While allocating resources to programmes, the following allocation criteria were observed:

1. Adequate allocation to complete ongoing projects.
2. Adequate allocation to attain strategic priorities
3. Adequate allocation to achieve the Governor's focus on trade, Cooperatives and investments.
4. Attainment of the Sector's planned targets.

## CHAPTER FOUR

### 4.0 CROSS-SECTOR LINKAGES

This section serves as the interface that facilitates interaction between the GECA Sector and various other sectors within the realm of planning. Table 8 presented below encapsulates the inter-sectoral synergies resulting from fruitful inter-sector collaboration, along with the potential detrimental consequences stemming from insufficient or absent collaboration. Furthermore, it outlines the strategies implemented to either harness the synergies or mitigate the potential adverse effects.

**Table 8: GECA Sector Cross-Sectoral Impacts**

| Programme Name                          | Sector   | Cross Sector Impact  |  | Measures To Harness or Mitigate the Impact                 |
|---|--|--|--|--|
|   |  | Synergies  | Adverse Impact   |  |
| Co-operative development and management | Agriculture, Rural and Development               | Marketing of farm produce<br>Training of farmers<br>Provision of accessories and equipment | Duplication of activities                                | Consultative meetings                                      |
|   |  | Appropriate building technologies for housing cooperatives                                 | Delays and non-implementation                            | Consultative meetings                                      |
|   | Social Protection                                | promotion of groups for registration   | Conflict of interest when there is multiple registration | Enhance collaboration                                      |
| Development and management of markets   | Water, Environment, Energy and Natural Resources | Garbage collection   | Poor waste management                                    | Development of clear policies on waste management          |
|   | Health   | Toilet's exhaustion  | Poor sanitation  | Development of clear policies on sanitation                |
|   | Agriculture, Rural and Development               | Approval construction sites  | Delays and non-implementation                            | Consultative meetings                                      |
|   | PAIR-Finance                                     | Collection of market revenue   | Poor coordination  | Enhance coordination                                       |
|   | Energy and infrastructure                        | Development of physical markets  | Poorly developed markets                                 | Collaboration  |
|   | PAIR-Public Service Training and Devolution      | Enforcement  | Insecurity and lack of order                             | Have Enforcement staff seconded to the department of Trade |

| Programme Name                  | Sector   | Cross Sector Impact   |   | Measures To Harness or Mitigate the Impact   |
|---------------------------------|--|---|---|--|
|                                 |  | Synergies   | Adverse Impact  |  |
| Commerce and Enterprise         | PAIR-Finance                                     | Issuance of Trade licenses                                      | Poor coordination   | Trade licenses to be fully a function of Trade as per the Nakuru County Trade Act 2020 |
|                                 | Agriculture, Rural and Development               | Formation of producer business groups                           | Poor coordination   | Enhance collaboration  |
|                                 | Education  | loaning MSEs<br>Establishment of Business incubation/enterprise | Poor coordination   | Enhance collaboration  |
| Tourism promotion and marketing | Water, Environment, Energy and Natural Resources | Promote eco- tourism and sustainable tourism                    | Land degradation due to pressure added to both stunning landscapes and natural resources. | Collaborative meetings   |
|                                 | Agriculture, Rural and Development               | Securing riparian areas/wetlands areas                          | accessibility to the public causing damage to the ecosystem                               | Enhance Collaboration to secure the riparian areas/wetlands                            |
| Alcoholic Drinks and Control    | PAIR-Finance                                     | Liquor licensing  | Poor coordination   | Continue enhancing collaboration   |
|                                 | PAIR-Public Service Training & Devolution        | Enforcement   | Poor coordination   | Continue enhancing collaboration   |
|                                 | Health   | Hygiene Standards   | Poor coordination   | Continue enhancing collaboration   |
|                                 | Agriculture, Rural and Development               | Physical Planning   | Poor coordination   | Continue enhancing collaboration   |

## CHAPTER FIVE

### 5.0 EMERGING ISSUES AND CHALLENGES

The following are some of the key emerging issues and challenges that need to be addressed to enable the sector achieve its targets:

#### 5.1 Emerging Issues

- a) Emergence of Regional Economic blocks where Counties are joining to leverage on economies of Scale.
- b) Mushrooming of Airbnb's thereby creating unfavorable competition and loss of revenue

#### 5.2 Challenges/Constraints

1. Delayed operationalization of Enterprise and Co-operative Development Revolving Funds
2. Emergence of new technology in weighing and measuring instruments e.g KOKO gas dispenser
3. Inadequate number of technical staff and prohibitive schemes of service that limits opportunities for staff career advancement that has resulted in diminished motivation among employees.
4. Inadequate funding has had an adverse impact on the execution of programs.
5. The proliferation of substandard, counterfeit, and contraband products infiltrating the local market has significantly diminished the market share of domestically manufactured goods. This has had an adverse effect on local industrial growth, innovation, and government revenue.
6. Prolonged delays in the procurement process have led to delayed contract awards, thereby impeding the timely completion of projects.
7. Governance challenge in some co-operatives affecting their performance
8. Ineffective management of market utilities by market management committee

## CHAPTER SIX

### 6.0 CONCLUSION

The General Economic and Commercial Affairs Sector stands as a pivotal driver of economic growth, making substantial contributions to various sectors encompassing trade, cooperatives, tourism, alcoholic drinks control, and bus terminus management, both in terms of product and service industries. It plays a significant role in expediting economic expansion, poverty alleviation, industrial advancement, and equitable resource allocation. The primary function of this sector is directed toward the realization of the County's development objectives and the provision of essential public services.

The sector's primary focus will center on the implementation of programs and projects. Noteworthy among these are the development of six new markets, the rehabilitation of a minimum of 10 existing markets, the organization of trade exhibitions, the establishment of a Business Incubation/Enterprises initiative, hosting annual tourism promotion events, activation of tourism sites, enhancement of governance in cooperatives, procurement of value addition equipment for dairy cooperatives, the operationalization of Cooperative Revolving Fund and MSME fund, the facilitation of the formulation and enactment of County Co-operative Policies and Act, supervision of liquor license issuance, conduction of sensitization forums for liquor stakeholders, training of liquor committees, and the improvement of county bus termini.

Despite the sector's substantial economic contribution, its funding has proven inadequate to effectively fulfill its mandate and realize the proposed programs. To successfully execute the sector's mandates, programs, and projects, the sector requires a budget of Kshs 6.0 billion, which starkly contrasts with the allocation of Kshs 1.7 billion for the 2024/25-2026/27 period. Consequently, there exists a pressing necessity to augment the funding directed towards the Sector, facilitating the department in achieving its defined goals and objectives.

## CHAPTER SEVEN

### 7.0 RECOMMENDATIONS

To augment the sector's productivity and to ensure the successful execution of the programs and projects scheduled for the Medium-Term Expenditure Framework (MTEF) period, it is recommended that:

1. The County Treasury should revise upwards the budgetary ceilings for effective service delivery.
2. Stakeholders' involvement is key before, during and after implementation of projects and should be enhanced in all projects.
3. Fast-tracking the procurement processes so as to ensure timely execution of programmes/projects
4. Bridge the staffing gaps to enhance effective and efficient delivery of services
5. Strengthen governance of Co-operatives
6. Capacity build and develop terms of reference for market management committee
7. Capacity build weights and measures technical staff on new technologies and acquire relevant standards to match the technologies
8. Sensitize the general public on responsible gaming
9. Explore the possibility of utilizing available spaces under other County Departments or National Government spaces through memorandum of understanding (MoUs)

## REFERENCES

1. Annual development plan 2023/2024, 2024/2025
2. Cooperative Development Revolving Fund Act 2020 and its Regulations 2021, Tourism and Marketing Act 2020 and its Regulations 2021, Nakuru Enterprise Fund Act 2020, the Nakuru County Betting, Gaming and Lotteries Act 2016 and its Regulations 2021, Trade Act 2020 and its Regulations 2021 and Alcoholic Drinks Control Regulations 2021
3. County Budget Review and Outlook paper (CBROP,2023)
4. County Fiscal strategy paper 2023
5. County Integrated Development Plan 2023-2027
6. Kenya Vision 2030 Document
7. Nakuru county budget 2022/2023, 2023/2024
8. Strategic Plan (2021/2026) Department of Trade, Industrialization, Cooperatives and Tourism

## APPENDICES

### Appendix I: Analysis Of Performance of Capital Projects (2020/2021, 2021/2022, 2022/2023)

| S/No   | Project Name/ Description of activities                             | Project Location | Contract Date | Expected Completion Date | Estimated Cost to Completion | Cumulative Budget Allocation | Completion Stage (%) | Specific needs to be addressed by the Project  |
|--|---|------------------|---------------|--------------------------|------------------------------|------------------------------|----------------------|--|
| <b>Programme: Cooperative Development and Management</b>     |   |                  |               |                          |                              |                              |                      |  |
| <b>Sub Programme: Enhance Marketing Cooperatives</b>         |   |                  |               |                          |                              |                              |                      |  |
| 1.   | Solarization of Borehole at Kiremba Farmers' Cooperative Society    | HQ               | 21/6/2023     | Sep-23                   | 5,000,000                    | 4,400,056                    | 15                   | Solarization to provide alternative energy source for the FCS  |
| <b>Programme: Commerce and Enterprise</b>                    |   |                  |               |                          |                              |                              |                      |  |
| <b>Sub Programme: Business Development service and MSMEs</b> |   |                  |               |                          |                              |                              |                      |  |
| 2.   | County Aggregation Centres and Industrial Parks counterpart funding | HQ               | 30/6/2023     | Jun-26                   | 464,221,150                  | 350,000,000                  | 15                   | To provide an agro processing zone for agricultural commodities in Nakuru and surrounding areas  |
| <b>Sub Programme: Consumer Protection<sup>85</sup></b>       |   |                  |               |                          |                              |                              |                      |  |
| 3.   | Rehabilitation of Weights and Measures Office                       | HQ               | 20/5/2023     | Aug-23                   | 4,000,000                    | 2,974,300                    | 85                   | To provide 2 offices for two Chief Officers for better service delivery  |
| <b>Programme: Market Rehabilitation and Development</b>      |   |                  |               |                          |                              |                              |                      |  |
| <b>Sub Programme: Market Rehabilitation</b>                  |   |                  |               |                          |                              |                              |                      |  |
| 4.   | Rehabilitation of Market  | HQ               | 30/6/2023     | Sep-23                   | 15,268,250                   | 8,968,250                    | 40                   | General rehabilitation of dilapidated market infrastructure (Drainage, repair of leaking roofs, construction of toilet block, and general repairs) |
| <b>Sub Programme: Development of New Markets</b>             |   |                  |               |                          |                              |                              |                      |  |
| 5.   | Completion of Karai Smart Fish Market                               | HQ               | -             | -                        | 15,000,000                   | 10,000,000                   | 10                   | Construction of parking on location-   |
| 6.   | Completion of Nasher market boxes                                   | HQ               | 18/5/2023     | Jun-23                   | 3,000,000                    | 2,837,600                    | 100                  | Lock ups for safe storage spaces   |
| 7.   | Completion of Njoro market sheds                                    | HQ               | 20/05/2023    | Aug-23                   | 3,000,000                    | 2,999,770                    | 100                  | Increased market space for traders   |
| 8.   | Completion of Kiptangwanyi Market existing Shed                     | HQ               | 30/6/2023     | Sep-23                   | 1,000,000                    | 995,000                      | 100                  | Increased market space for traders   |
| <b>Programme: Tourism Promotion and Marketing</b>            |   |                  |               |                          |                              |                              |                      |  |
| <b>Sub Programme: Promotion of Local Tourism</b>             |   |                  |               |                          |                              |                              |                      |  |
| 9.   | Rehabilitation of Tourism Information Centre                        | HQ               | -             | --                       | 4,000,000                    | 1,827,143                    | -                    | Source of tourism information for both local and international tourists  |



| S/No  | Project Name/ Description of activities   | Project Location | Contract Date | Expected Completion Date | Estimated Cost to Completion | Cumulative Budget Allocation | Completion Stage (%) | Specific needs to be addressed by the Project |
|---|---|------------------|---------------|--------------------------|------------------------------|------------------------------|----------------------|---|
| <b>WARD PROJECTS 2022/2023</b>                          |   |                  |               |                          |                              |                              |                      |   |
| <b>Programme: Market Rehabilitation and Development</b> |   |                  |               |                          |                              |                              |                      |   |
| <b>Sub Programme: Market Rehabilitation</b>             |   |                  |               |                          |                              |                              |                      |   |
| 10.   | Construction of a toilet at Wanyororo Market, Bahati Market and Ahero Market      | Bahati           | 20/05/2023    | Sep-23                   | 1,800,000                    | 1,789,690                    | 15                   | Food safety and conducive trading environment |
| 11.   | Construction of market sheds at Ahero and Wanyororo Markets                       | Bahati           | 20/05/2023    | Sep-23                   | 2,000,000                    | 1,857,990                    | 15                   | Increased market space for traders            |
| 12.   | Construction of Mitumba sheds in Gilgil Mitumba market                            | Gilgil           | 20/5/2023     | Sep-23                   | 4,000,000                    | 3,924,356                    | 100                  | Increased market space for traders            |
| 13.   | Construction of youth lockups in Gilgil Ward                                      | Gilgil           | 20/05/2023    | Sep-23                   | 1,300,000                    | 1,202,810                    | 95                   | Increased trading spaces for banana sellers   |
| 14.   | Construction of Ndabibi Market  | Naivasha         | -             | -                        | 3,500,000                    | -                            | 10                   | Increased market space for traders            |
| 15.   | Construction, equipping and installation of electricity for Market Admin's Office | Nakuru West      | -             | -                        | 1,000,000                    | -                            | -                    | Equipping of market Admins office             |
| 16.   | Construction of market stalls at Barut center                                     | Nakuru West      | 20/05/2023    | Sep-23                   | 1,500,000                    | 1,472,370                    | 95                   | Safe storage space for market traders         |
| 17.   | Construction of Nyamamithi Market stalls  | Rongai           | 20/05/2023    | Sep-23                   | 1,000,000                    | 987,090                      | 15                   | Safe storage space for market traders         |
| 18.   | Construction of Arahuka Market  | Subukia          | 20/05/2023    | Sep-23                   | 3,000,000                    | 2,970,700                    | 100                  | Increased market space for traders            |
| 19.   | Construction of market shed at Ndatho IDP Farm                                    | Subukia          | 20/05/2023    | Sep-23                   | 1,500,000                    | 1,368,340                    | 15                   | Increased market space for traders            |

## 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   |
|---|--|----------|---------------|------------------------------|------------------------------|------------------------|----------------------|---|
| <b>Programme: Market Rehabilitation and Development</b>                 |  |          |               |                              |                              |                        |                      |   |
| <b>Sub Programme: Rehabilitation and Renovation of Existing Markets</b> |  |          |               |                              |                              |                        |                      |   |
| 1   | Drilling, Equipping Karai Market Borehole and Construction of Water Tower at Naivasha East, Naivasha Sub County  | HQ       | 22/3/2022     | Jun-22                       | 10,000,000                   | 9,968,504              | 100                  | Provision of safe water for various uses in the market                                    |
| 2   | Construction of Waseges Market   | HQ       | 22/6/2022     | Sep-22                       | 5,000,000                    | 4,800,000              | 100                  | Increased market space for traders  |
| 3   | Design and Construction Of Longonot Stalls   | HQ       | 3/3/2022      | Jun-22                       | 3,000,000                    | 2,936,930              | 15                   | Safe storage space for market traders   |
| 4   | Fencing of Elementaita Hot springs and establishment of ablution block   | HQ       | 11/5/2022     | Aug-22                       | 5,000,000                    | 4,998,000              | 15                   | Securing a natural tourist resource   |
| 5   | Purchase and installation of 3000 litre milk cooler in Soitaran and Arutani Farmers Cooperative Society  | HQ       | 22/6/2022     | Sep-22                       | 8,000,000                    | 7,702,500              | 100                  | Reducing post-harvest losses from Dairy Farmers   |
| 6   | Purchase and installation of 3000 litre milk cooler in Mukasu Farmers Cooperative in Kuresoi North   | HQ       | 22/6/2022     | Sep-22                       | 8,000,000                    | 7,702,500              | 100                  | Reducing post-harvest losses from Dairy Farmers   |
| 7   | Rehabilitation of coffee factory at Mutungati Farmers Cooperative in Bahati  | HQ       | 18/2/2022     | May-22                       | 6,000,000                    | 5,799,010              | 60                   | Reducing post-harvest losses from coffee farmers  |
| 8   | Construction of Naivasha Fish Market   | HQ       | 13/4/2022     | Jul-22                       | 10,000,000                   | 3,631,685              | 30                   | Food safety & Securing Karai Fish Market Perimeter wall & ablution block)                 |
| 9   | Additional Stalls at Yangale Market in Soin Ward   | HQ       | 25/2/2022     | Jun-22                       | 2,000,000                    | 1,991,020              | 15                   | Safe storage space for market traders   |
| 10  | Construction of Kinamba Market   | HQ       | 7/12/2020     | Jun-21                       | 10,000,000                   | 1,988,190              | 100                  | Increased market space for traders  |
| 11.   | Proposed Construction of 4 No. Market Shed, Pavillion, Animal Paddocks, 2 No Office Block and Chainlink Fencing at Banita Market, Soin Ward, Rongai Sub County | HQ       | 25/2/2022     | May-22                       | 10,283,413                   | 1,435,479              | 90                   | Safe trading spaces, safe holding spaces for animals, securing the facility and an office |
| 12.   | Proposed Construction of Market Sheds in Elementaita Ward  | HQ       | 1/12/2020     | Mar-21                       | 5,000,000                    | 634,834                | 100                  | Increased & safe market space for traders   |
| 13.   | Construction of Elementaita youth stalls   | Gilgil   | --            | -                            | 1,400,000                    | 1,299,600              | 0                    | Safe trading and storage space for traders  |
| 14.   | Construction of market shades  | Gilgil   | 11/4/2022     | Jun-22                       | 2,000,000                    | 1,925,610              | 100                  | Increased safe trading space  |

|              | 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        |
|--------------|---|---------------|---------------|------------------------------|------------------------------|------------------------|----------------------|--|
| 15.          | Completion of Kasarani septic tank in the market                            | Gilgil        | -             | -                            | 500,000                      | 500,000                | -                    | General welfare of traders and buyers on location    |
| 16.          | Construction of toilet at Kasarani market                                   | Gilgil        | -             | -                            | 500,000                      | 699,973                | --                   | General welfare of traders and buyers on location    |
| 17.          | Purchase of land for Langalanga Centre Market                               | Gilgil        | 29/10/2021    | -                            | 7,000,000                    | 2,400,000              | 100                  | Purchase of land for market facility                 |
| 18.          | Completion of Kinamba market toilet   | Naivasha      | 9/5/2021      | Aug-21                       | 1,000,000                    | 999,590                | 100                  | General welfare of traders and buyers on location    |
| 19.          | Construction of Kirima vegetables shed                                      | Naivasha      | 30/5/2022     | -                            | 1,000,000                    | 998,490                | -                    |  |
| 20           | Construction of market stalls at Rapland area                               | Naivasha      | 14/2/2022     | Jun-22                       | 2,500,000                    | 2,404,700              | 100                  | Safe trading and storage space for traders           |
| 21           | Building of Market Shed at narasha  | Naivasha      | -             | -                            | -                            | -                      | 100                  | Safe trading and storage space for traders           |
| 22           | Construction of Market stalls at Narasha centre                             | Naivasha      | 16/6/2020     | Sep-22                       | 998,770                      | 998,770                |                      |  |
| 23           | Construction of fish market stalls  | Naivasha      | 20/6/2020     | Sep-20                       | 4,834,865                    | 612,400                | 95                   | Safe eating and storage space for traders            |
| 24           | Construction of market shed at open air market at Viwandani Ward            | Naivasha      | 20/6/2022     | Sep-22                       | 4,000,000                    | 2,995,000              | 100                  | Increased safe trading space                         |
| 25           | Completion of Burma stalls  | Nakuru East   | 11/5/2022     | Aug-22                       | 1,000,000                    | 996,100                | 100                  | Safe trading and storage space for traders           |
| 26           | Design and construction of Free Area market stalls                          | Nakuru East   | 23/3/2022     | Jun-22                       | 5,000,000                    | 4,827,143              | 100                  | Safe trading and storage space for traders           |
| 27           | Construction of Free Area wholesale market, toilet and a gate               | Nakuru East   | 23/3/2022     | Jun-22                       | 3,000,000                    | 2,999,905              | 100                  | Increased safe trading space                         |
| 28           | Construction of a toilet at Kamwaura market                                 | Njoro         | 25/2/2022     | May-22                       | 1,200,000                    | 1,099,800              | 100                  | General welfare of traders and buyers on location    |
| 29           | Construction of market toilets and lockups in Kivoronjo center              | Rongai        | 11/4/2022     | Jun-22                       | 1,800,000                    | 1,711,590              | 85                   | General welfare of traders & buyers on location      |
| 30           | Rehabilitation of muricho market toilet                                     | Rongai        | 14/4/2022     | Jun-22                       | 400,000                      | 399,500                | 100                  | General welfare of traders & buyers on location      |
| 31           | Construction of sheds, toilets, pit latrines at Keringet bus park           | Kuresoi South |               |                              | 1,000,000                    | 1,000,000              | 10                   | General welfare of traders, operators and passengers |
| 32           | Construction of market Sheds at Polepole Centre, Kahuruko and Mumoi centers | Subukia       | 23/3/2022     | Jun-22                       | 4,000,000                    | 3,850,000              | 100                  | Increased market spaces for traders                  |
| <b>TOTAL</b> |   |               |               |                              |                              |                        |                      |  |

### Appendix III: Recurrent Pending Bills

| S/No. | Supplier/Contractor Name      | LSO/LPO Contract No. | Date of the LPO/PSO Contract No. | Details Of Work Performed   | Outstanding Pending Bill Amount as of 30th June 2023 (Kshs.) |
|-------|-------------------------------|----------------------|----------------------------------|---|--|
| 1     | Tandaza Global                | 14031                | 29-May-20                        | Consultative Services. Total Amount Ksh.2,000,000, Part Payment Ksh.1,000,000                                 | 1,000,000.00   |
| 2     | Royal Media Services          | 13507                | 24-Jan-20                        | Advert Service for Airing of A 10 Minute Documentary On 26/01/2020  | 812,000.00   |
| 3     | Gum tree Solutions            | 5084                 | 2021/2022                        | provision of service and equipment's during team building   | 514,000.00   |
| 4     | Alps Hotel                    |                      | 13-Sep-19                        | Catering Services: Tea and Snacks Ksh.56,700. Food And Accommodation Ksh.197,400                              | 254,100.00   |
| 5     | LAKE NAIVASHA RESORT          | 00725                | 2021/2022                        | provision of catering services for a business community forum with the county government for100pax            | 450,000.00   |
| 6     | PIXEL GENERAL MERCHANTS       | 46535                | 2021/2022                        | Supply and delivery of office mesh chairs, reception desk, executive leather seats with tables and book rack. | 795,794.00   |
| 7     | Airbnb East Africa Ltd        | 46532                | 18/5/2022                        | Printing And Delivery of Business Cards for Directors in Trade Department                                     | 168,000.00   |
| 8     | THE NEST BOUTIQUE             | 726                  | 2021/22                          | Being payment of full day conference facilities   | 180,000.00   |
| 9     | Apple cross Surveyors Limited | 05099                | 06-Oct-21                        | Report And Evaluation of An Agricultural Property On L-R No. Gilgil/Karunga Block 10/3390                     | 230,000.00   |
| 10    | Empolos Hotel Limited         | 9413                 | 14/9/2021                        | Catering Services For 85pax During the World Tourism Day Celebrations at Lake Solai on 15th Sep 2021          | 323,000.00   |
| 11    | Jarobato Development          | 05089                | 14/6/2022                        | Maintenance And Repair of Molo and Weights and Measures Offices   | 974,400.00   |
| 12    | Agricultural Training Center  |                      | 24/1/2022                        | Conference Facility Inclusive of Catering on 24th Jan 2022  | 61,500.00  |
| 13    | Asunda Motors                 | 03697                | 15/9/2021                        | For Vehicle Service for Car No 32cg020a, Replacement of Gearbox, Gearbox Oil Towing And Recovery              | 500,000.00   |
| 14    | Off collar Ventures Ltd       | 46538                | 06-Sep-22                        | Supply And Delivery of Samsung S21 256gb Smartphone   | 255,500.00   |
| 15    | Switch Global Kenya Ltd       | 46536                | 06-Jul-22                        | Supply And Delivery Of 5pcs Tyres of Size 35/70/16 For Motor Vehicle 32cg225a                                 | 195,000.00   |
| 16    | NAWASSCO                      | N/A                  | N/A                              | Supply of Water   | 3,708,878.96   |
| 17    | Headsup System Limited        | 125508               | 2021/2022                        | Supply and delivery of plastic chairs   | 1,999,800.00   |
| 18    | Yaya Northgate Investment     | 56551/56552          | 2020/2021                        | Provision of X-Mass tree  | 1,653,000.00   |
| 19    | Senand Solutions              |                      | 2014/2015                        | Supply and delivery of office furniture.  | 666,100.00   |
| 20    | Asunda Motors                 | 5075                 | 2022/2023                        | Servicing of GKA 550T   | 127,400.00   |
| 21    | Asunda Motors                 | 5072                 | 2022/2023                        | Servicing of GKA 550T   | 98,100.00  |
| 22    | Asunda Motors                 | 5073                 | 2022/2023                        | Servicing of GKA 550T   | 134,500.00   |
| 23    | Asunda Motors                 | 9442                 | 2022/2023                        | Servicing of 032 CG225A   | 87,400.00  |
| 24    | Kenya School of Government    | 9425                 | 2022/2023                        | Payment for strategic leadership Development programme  | 152,000.00   |
| 25    | Sparkle Effects               | 56584                | 2022/2023                        | Assorted items for world tourism day  | 735,755.00   |

| S/No.        | Supplier/Contractor Name      | LSO/LPO Contract No. | Date of the LPO/PSO Contract No. | Details Of Work Performed                           | Outstanding Pending Bill Amount as of 30th June 2023 (Kshs.) |
|--------------|-------------------------------|----------------------|----------------------------------|---|--|
| 26           | cosmic butterfly ltd          | 747                  | 2022/2023                        | Catering services during world tourism day          | 654,000.00   |
| 27           | Hylise hotel                  | 748                  | 2022/2023                        | Catering and conference facility CIDP               | 332,500.00   |
| 28           | The Nest Botique              | 5085                 | 2022/2023                        | Being Catering Services Offered                     | 204,000.00   |
| 29           | Alps Hotel                    | 739                  | 2022/2023                        | Catering Services During 2023/24 Budget Preparation | 54,500.00  |
| 30           | Double E. Supplies            |                      | 2022/2023                        | Facilitation Of World Tourism Day 2022-2023         | 1,365,500.00   |
| 31           | Hill &Woodcrest               | 742                  | 2022/2023                        | Repair Of Motor Vehicles                            | 35,960.00  |
| 32           | Hill &Woodcrest               |                      | 2022/2023                        | Repair Of Motor Vehicle 32cg 225                    | 75,400.00  |
| 33           | Hill &Woodcrest               |                      | 2022/2023                        | Repair Of Motor Vehicle Kby 607c                    | 35,960.00  |
| 34           | Hill &Woodcrest               |                      | 2022/2023                        | Repair Of Motor Vehicles                            | 35,960.00  |
| 35           | Great Rift General Merchant   | 56558                | 2022/2023                        | Supply Of Stationery                                | 862,300.00   |
| 36           | Great Rift General Merchant   | 56564                | 2022/2023                        | Supply Of Stationery                                | 137,770.00   |
| 37           | Switch Global Kenya Ltd       | 56565                | 2022/2023                        | Repair Of Motor Vehicle                             | 332,000.00   |
| 38           | Agricultural Society Of Kenya | 9445                 | 2022/2023                        | Agricultural Show Event Costs                       | 94,800.00  |
| 39           | ATC Soilo                     | 9443                 | 2022/2023                        | Conference Facility                                 | 118,000.00   |
| 40           | Infinite Logistics            | 9444                 | 2022/2023                        | Servicing Of Motor Vehicles                         | 820,000.00   |
| 41           | Interstellar Ventures         | 5046                 | 2022/2023                        | Supply of computers                                 | 500,000.00   |
| 42           | Bitro Construction Ltd        | 56580                | 2022/2023                        | Supply of Laptops                                   | 1,281,900.00   |
| 43           | Aim Growth Venture            | 56597                | 2022/2023                        | Phone Supply-Trade                                  | 1,588,500.00   |
| 44           | Cider Collections             | 56594                | 2022/2023                        | Supply of Branded Ceremonial Shirts                 | 297,500.00   |
| 45           | Cider Collections             | 56600                | 2022/2023                        | Supply of Branded Pullovers with Logo               | 350,000.00   |
| 46           | Cider Collections             | 56595                | 2022/2023                        | Supply of Branded White Shirts and Blouses          | 525,000.00   |
| <b>TOTAL</b> |                               |                      |                                  |   | <b>25,777,777.96</b>   |

#### Appendix IV: Development Pending Bills

| S/No.        | Supplier/Contractor Name     | LSO/LPO Contract No. | Date Of The LPO/PSO Contract No. | Details Of Work Performed  | Outstanding Pending Bill Amount as Of 30th June 2023 (Kshs.) |
|--------------|------------------------------|----------------------|----------------------------------|--|--|
| 1.           | Mark & Mar Ltd.,             | 0985998              | 3/7/2015                         | Completion Of Wakulima Market in Biashara Ward   | 3,953,280.00   |
| 2.           | Josewa Enterprises Ltd       |                      | 2018/19                          | Construction Of Market Shades, Pit Latrine and Fencing and Gate House Olenguruone Market | 348,000.00   |
| 3.           | Northern City Investment Ltd | 473                  | 25/6/2020                        | Proposed 4 No Fish Band at Kamere Beach  | 612,400.00   |
| 4.           | Lekiji Limited               | 779                  | 06-Jul-22                        | Proposed Construction of A Market Shed At Viwandani In Biashara Ward                     | 2,995,000.00   |
| 5.           | Dakes Construction Ltd       | 587                  | 7/5/2021                         | Proposed Kinamba Market Modern Toilet in Biashara Ward                                   | 1,982,535.00   |
| 6.           | Ridgerock Enterprises        |                      | 22/3/2022                        | Proposed Boreholes in Karai Market in Nakuru County                                      | 7,464,536.00   |
| 7.           | Salgaat Enterprises          | 9429                 | 13/05/2022                       | Proposed Purchase and Installation of Coolers and Accessories in Nakuru County           | 15,405,000.00  |
| 8.           | M/S Rivtok Enterprises       |                      | 8/4/2022                         | Proposed Rehabilitation of Mutungati Coffee Factory in Bahati Sub County                 | 2,889,550.00   |
| <b>Total</b> |                              |                      |                                  |  | <b>35,650,301.00</b>   |