

# REPUBLIC OF KENYA



## COUNTY GOVERNMENT OF NAKURU

### COUNTY TREASURY

---

## BUDGET IMPLEMENTATION REVIEW REPORT

### FIRST QUARTER FY2022/2023

---

OCTOBER 2022

## TABLE OF CONTENTS

<b>LIST OF TABLES AND FIGURES .....</b>	<b>3</b>
<b>ABBREVIATIONS AND ACRONYMS .....</b>	<b>4</b>
<b>EXECUTIVE SUMMARY.....</b>	<b>5</b>
<b>LEGAL BASIS FOR THE PREPARATION OF QUARTERLY BUDGET IMPLEMENTATION</b>	
<b>REVIEW REPORT .....</b>	<b>7</b>
<b>I. INTRODUCTION .....</b>	<b>8</b>
<b>II. REVIEW OF FISCAL PERFORMANCE QUARTER ONE FY2022/2023 .....</b>	<b>9</b>
Q1 FY 2022/23 FISCAL PERFORMANCE .....	9
REVENUE PERFORMANCE QUARTER ONE FY2022/2023.....	9
EXPENDITURE PERFORMANCE QUARTER ONE FY2022/2023 .....	14
<b>III. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS .....</b>	<b>21</b>
EMERGING ISSUES .....	21
CHALLENGES.....	22
RECOMMENDATIONS .....	23
<b>ANNEXURE.....</b>	<b>24</b>
ANNEX I: QUARTER ONE DEPARTMENTAL EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION, PROGRAMME AND SUB PROGRAMME.....	24

## LIST OF TABLES AND FIGURES

Table 1: Exchequer Releases Q1 FY2022/2023 .....	10
Table 2: Own Source Revenue Performance Q1 FY2022/2023 .....	12
Table 3: Facility Improvement Fund (FIF) Performance Q1 FY2022/2023 .....	13
Table 4: County Expenditure Performance Q1 FY2022/2023 by Economic Classification.....	17
Table 5: Expenditure Performance Q1 FY2022/2023 per Department .....	19
Figure 1: Composition of County Expenditure .....	14
Figure 2: Composition of Recurrent Expenditure .....	15

## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Plan
APR	Annual progress report
BIRR	Budget Implementation Review Report
CBROP	County Budget Review and Outlook Paper
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
FIF	Facility Improvement Fund
FY	Financial Year
HR	Human Resource
IFMIS	Integrated Financial Management Information Systems
KDSP	Kenya Devolution Support programme
KUSP	Kenya Urban Support Programme
MTEF	Medium Term Expenditure Framework
NARIGP	National Agriculture Rural Inclusive Growth Projects
OSR	Own Source Revenue
PFM	Public Finance Management Act

## EXECUTIVE SUMMARY

Quarterly progress reporting is rationalized by the Constitution of Kenya, 2010 and which provides for adherence to principles of good governance and transparency in the conduct and management of public finance. Budget implementation review report is prepared in accordance with section 166 of the Public Finance Management Act, 2012 and 54 of PFM County Government Regulations, 2015. In this regard, this report is hereby explicitly prepared in order to provide a detailed financial performance during the first quarter of FY 2022/2023. This review report covers all County government departments/entities across the eight sectors.

During the period under review the total receipts amounted to Ksh 1.564 billion which consist of equitable share which amounted to Ksh 1.107 billion and Own Source Revenue (OSR) which amounted to Ksh 456 million. Conditional Grants was not disbursed to counties in the review period. Equitable share received represented a 34 percent achievement from the set target of 3.25 billion. OSR consisted of local revenues which amounted to Ksh 183.9 million and Ksh 272.8 million being collections from Facility Improvement Fund (FIF).

The County's total expenditure stood at Ksh 1.908 billion during the first three months of FY 2022/23 against an annual target of Ksh 17.142 billion. The overall budget execution rate was 11 percent with recurrent expenditure representing a 15 percent absorption rate and development expenditure representing a 0.2 percent absorption rate.

During the period under review the County witnessed some emerging issues which hampered the execution of the budget. They included: Post-election Transition process that has affected the general operations of the departments/entity; Restructuring and re-organisation of departments & directorates; adoption of new policies likely to affect the budgeting of the department; HR alignment after

elevation of Nakuru municipality to city status and awarding of Municipality charter to Molo and Gilgil town; a paradigm shifts to alternative clean energy solutions.

Also, the review period was encompassed with a myriad of challenges which included: Delayed exchequer releases; Delayed and lengthy procurement processes delaying implementation and execution of the budget; Nonresponsive to tenders floated by members of the public; Changes in administration that led to delays in implementation of programs and projects; Inadequate technical staff and Overlapping Mandate and/or duplication of mandates with other departments thus causing proper implementation of project

Finally, as we move forward into the second quarter of the implementation of the budget the following recommendations were floated: Timely development of Bill of quantities; Engagement and recruitment of technical staff; Strengthening inter-sectoral collaborations and partner coordination; capacity building of existing staff; fast tracking of the Swift procurement processes and procedures.

## **Legal Basis for the Preparation of Quarterly Budget Implementation Review Report**

The Budget Implementation Review Report is prepared in accordance with Section 166 and 54 of the Public Financial Management Act, 2012 and Regulations 2015 Respectively. The law states that:

**166.** (1) An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.

(2) In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report contains information on the financial and nonfinancial performance of the entity;

(3) Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.

(4) Not later than one month after the end of each quarter, the County Treasury shall consolidate the quarterly reports and submit them to the county assembly; and Publish and publicize them.

**54** (1) An Accounting Officer of a county government entity shall not later than the 10th day of each month submit a monthly financial and non-financial budgetary report in the format to be issued by the Cabinet Secretary relating to the activities of his or her county government entity for the preceding month to the County Treasury with copies to the Controller of Budget and the Auditor-General.

(2) The contents of the report under paragraph (1) shall include—

(a) Actual revenues, including appropriations in aid;

(b) Expenditures classified in economic classification as follows—

- i. compensation to employees;
- ii. use of goods and services;
- iii. transfer to other levels of government; and
- iv. capital expenditure;

(c) Pending payments with an age of over ninety days;

(d) A projection of expected expenditure and revenue collection for the remainder of the financial year;

(e) When necessary, an explanation of any material variances; and

(f) A summary of the steps that are to be taken to ensure that the projected expenditure and revenue remain within budget.

## **I. INTRODUCTION**

The Budget Implementation Review Report (BIRR) for the first quarter FY 2022/2023 is the first of its kind in the third administration of County Government of Nakuru. It is also being prepared during the tailed end of the County Integrated Development Plan 2018-2022 planning period and the transition into CIDP 2023-2027 Planning period. The BIRR for the first quarter FY 2022/2023 is prepared pursuant to the provisions of the PFM Act, 2012 and PFM (County Government) Regulations 2015. The BIRR provides an assessment of the County fiscal performance for the first quarter FY 2022/2023, possible deviations in revenue & expenditure and their implication in the implementation of the budget estimates FY 2022/2023. The quarterly BIRR's will form part of the resource materials in Preparation of County Budget Review and Outlook Paper (CBROP) at the end of the financial year.

## **II. REVIEW OF FISCAL PERFORMANCE QUARTER ONE FY2022/2023**

### **Q1 FY 2022/23 FISCAL PERFORMANCE**

Performance of the first quarter (July, August and September) FY 2022/23, was largely affected by electioneering period including transitional activities from the previous administration to the current administration both at the national and County level. The transitions impacted the business activities and operations, thereby affecting negatively the revenues and expenditure performance.

The period under review, the County Government was implementing an approved budget estimate worth Ksh 17.14 billion, which did not include the fiscal balances from FY 2021/2022 since they were yet to be appropriated as the budget FY 2022/23 was approved before end of FY 2021/2022. Notable declines were observed on the revenue performance from all sources, with regard to the target of the period under review.

Under the period under review the County received equitable share of Ksh 1.1 billion against a projected 3.25 billion thereby depicting a 34 percent achievement. The total county's Own Source Revenue (OSR) collections stood at Ksh. 456.8 million against a quarter target of Ksh. 820.0 million which presents an under collection of Ksh. 363.1 million. Local Revenues sources and FIF recorded a 37 and 84 percent achievement respectively based on the period targets.

The County's total expenditure stood at Ksh 1.908 billion during the first three months of FY 2022/23 against an annual target of Ksh 17.142 billion. During the period under review, overall budget execution rate was 11 percent with recurrent expenditure representing a 15 percent absorption rate and development expenditure representing a 0.2 percent absorption rate.

### **REVENUE PERFORMANCE QUARTER ONE FY2022/2023**

#### **Exchequer Releases**

The actual exchequer releases from the National Government amounted to Ksh. 1.1 billion against the projected amount of Ksh. 3.4 billion, these depicted a performance rate of 32 percent. This comprised purely of equitable share since none of the grants had been disbursed at the end of quarter one FY 2022/2023, this represented by Table 1.

**Table 1: Exchequer Releases Q1 FY2022/2023**

IFMIS CODE	REVENUE SOURCE	APPROVED ESTIMATES FY2022/2023	TARGET Q1 FY2022/2023	ACTUAL Q1 FY 2022/2023	VARIANCE ON Q1 TARGET	PERCENT ACHIEVED (Q1)	VARIANCE ON ANNUAL TARGET	PERCENT ACHIEVED (ANNUAL)
9910201	Balance in County Revenue Fund							
1310101	Donor Grants (DANIDA)	22,077,700	5,519,425	-	5,519,425	0%	(22,077,700)	0%
1310102	Loans and Grants CRA							
1330203	Kenya Devolution Support Program (KDSP) Level I							
1330203	Kenya Devolution Support Program (KDSP) Level II							
1310102	World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	269,563,385	67,390,846	-	67,390,846	0%	(269,563,385)	0%
1310102	Agricultural Sector Development Support Projects (ASDSP II)	9,518,784	2,379,696	-	2,379,696	0%	(9,518,784)	0%
1330104	Grant to Compensate Forgone User Fees							
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant							
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant							
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)	125,000,000	31,250,000	-	31,250,000	0%	(125,000,000)	0%
1310102	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	300,000,000	75,000,000	-	75,000,000	0%	(300,000,000)	0%
1310102	Nutrition International Grant							
1330104	Conditional Fund -Leasing of Medical Equipment	110,638,298	27,659,575	-	27,659,575	0%	(110,638,298)	0%
1330102	Grant to Road Maintenance Fuel Levy Fund (RMFLF)							
1330104	Grant For Level 5 Hospital							
1310102	World Bank THS-UC Conditional allocation							
9910201	Grant for Rehabilitation of Youth Polytechnics							
9999999	C.R.A Equitable Share	13,026,116,323	3,256,529,081	1,107,219,887	2,149,309,194	34%	(11,918,896,436)	8%
	<b>TOTAL</b>	<b>13,862,914,490</b>	<b>3,465,728,623</b>	<b>1,107,219,887</b>	<b>2,358,508,736</b>	<b>32%</b>	<b>(12,755,694,603)</b>	<b>8%</b>

## **Own Source Revenue Performance**

During the first quarter of FY 2022/2023, OSR amounted to Ksh 456.8 million against an annual target of Ksh 3.28 billion depicting 14 percent achievement. This comprised of Ksh 183.9 million being collections from local revenues and Ksh 272.8 million being collections from Facility Improvement Fund (FIF).

Total OSR collections were less by Ksh. 363 million from the first quarter target translating to 56 percent achievement rate for the period. The FIF had the highest single contribution at 60 percent of Own Source Revenue collected; Vehicle parking at Ksh 46 million (10 percent), advertising at Ksh 14 million ( 11 percent ), Royalties at Ksh 33 million (7 percent), Property tax at Ksh 26 million (6 percent) and Trading licenses at Ksh 14 million (3 percent) formed the major contributors of revenue from local sources while County Park fees Ksh 0 (0 percent), house rent 1 million (0.4 percent) and slaughter house fees Ksh 2 million (0.5 percent) formed the least contributors to own source revenue.

In regard to performance of individual OSR streams against their quarter one target, highest performance was registered in hospital fee (84 percent), Vehicle parking at (66 percent), Royalties (59 percent), advertising (44 percent), and building approval (42 percent). On the contrary, County Park fees (0 percent), house rent (14 percent) and trade license (16 percent) were the least performing streams.

An analysis of OSR achievement against the annual target FY 2022/23 by source reveal that vehicle parking fees has the highest achievement with 17 percent followed by Royalties at 15 percent. County park fee (0 percent), house rent (3 percent) and trade license (4 percent) on the other hand had the least achievement.

**Table 2: Own Source Revenue Performance Q1 FY2022/2023**

IFMIS CODE	REVENUE SOURCE	APPROVED ESTIMATES FY2022/2023	TARGET Q1 FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE ON Q1 TARGET	Q1 PERCENT ACHIEVED	VARIANCE ON ANNUAL TARGET	ANNUAL PERCENT ACHIEVED
1520101	Property tax (Plot rent and Land rates)	390,000,000	97,500,000	26,326,633	(71,173,367)	27%	(363,673,367)	7%
1520201	Trade License	370,000,000	92,500,000	14,540,654	(77,959,346)	16%	(355,459,346)	4%
1550101	Market Fees	70,000,000	17,500,000	6,239,030	(11,260,970)	36%	(63,760,970)	9%
1590112	Building Approval	80,000,000	20,000,000	8,378,881	(11,621,119)	42%	(71,621,119)	10%
1520325	Cess	40,000,000	10,000,000	3,102,562	(6,897,438)	31%	(36,897,438)	8%
1530301	Royalties	230,000,000	57,500,000	33,709,032	(23,790,968)	59%	(196,290,968)	15%
1580401	Stock/ Slaughter fees	27,000,000	6,750,000	2,264,209	(4,485,791)	34%	(24,735,791)	8%
1560101	House Rent	50,000,000	12,500,000	1,734,128	(10,765,872)	14%	(48,265,872)	3%
1590132	Advertising	130,000,000	32,500,000	14,198,247	(18,301,753)	44%	(115,801,753)	11%
1550221	Parking fees	282,200,000	70,550,000	46,615,537	(23,934,463)	66%	(235,584,463)	17%
1420223	Liquor Licensing	80,000,000	20,000,000	6,148,502	(13,851,498)	31%	(73,851,498)	8%
1530331	County Park Fees	800,000	200,000	-	(200,000)	0%	(800,000)	0%
1530331	Water And Sewerage	-						
1580211	Health fees and charges	90,000,000	22,500,000	8,858,810	(13,641,190)	39%	(81,141,190)	10%
1540105	Other Fees and Charges	140,000,000	35,000,000	11,863,132	(23,136,868)	34%	(128,136,868)	8%
	<b>Total Local Sources</b>	<b>1,980,000,000</b>	<b>495,000,000</b>	<b>183,979,357</b>	<b>(311,020,643)</b>	<b>37%</b>	<b>(1,796,020,643)</b>	<b>9%</b>

### Appropriation In Aid - (Facility Improvement Fund)

During the first quarter of FY 2022/23 the County collected Ksh 272.8 million against a target of Ksh 325.0 million indicating Ksh 52.2 million off target depicting 84 percent achievement. However, the quarter one collection indicates 21 percent achievement from the annual target of 1.3 billion. The shortfall is due to delays in reimbursement of NHIF and Linda Mama reimbursements.

**Table 3: Facility Improvement Fund (FIF) Performance Q1 FY2022/2023**

IFMIS CODE	REVENUE SOURCE	APPROVED ESTIMATES FY2022/2023	TARGET Q1 FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE ON Q1 TARGET	Q1 PERCENT ACHIEVED	VARIANCE ON ANNUAL TARGET	ANNUAL PERCENT ACHIEVED
1580211	Facility Improvement Fund	1,300,000,000	325,000,000	272,840,864	(52,159,136)	84%	(1,027,159,136)	21%
	<b>TOTAL</b>	<b>1,300,000,000</b>	<b>325,000,000</b>	<b>272,840,864</b>	<b>(52,159,136)</b>	<b>84%</b>	<b>(1,027,159,136)</b>	<b>21%</b>

### EXPENDITURE PERFORMANCE QUARTER ONE FY2022/2023

During the period under review the County's expenditure stood at Ksh 1.908 billion against an annual target of Ksh17.142 billion which represents an 11.1 percent budget absorption rate.

The recurrent expenditure amounted to Ksh 1.897 billion against an annual target of Ksh 12.005 billion depicting a 15.8 percent budget absorption rate.

The development expenditure amounted to Ksh 11.304 million against an annual target of Ksh 5.137 translating to 0.2 percent of the total development expenditure. Figure 1 shows Composition of County expenditure.

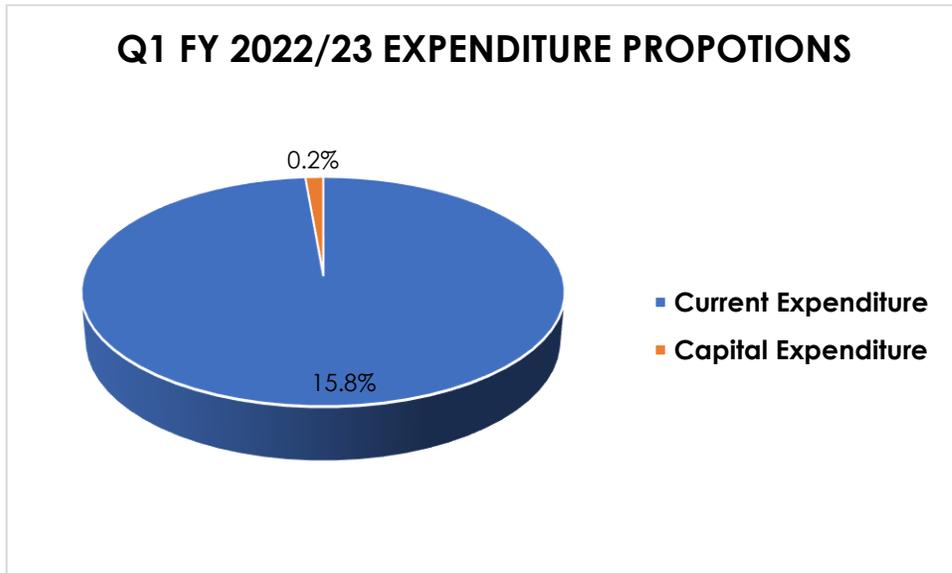
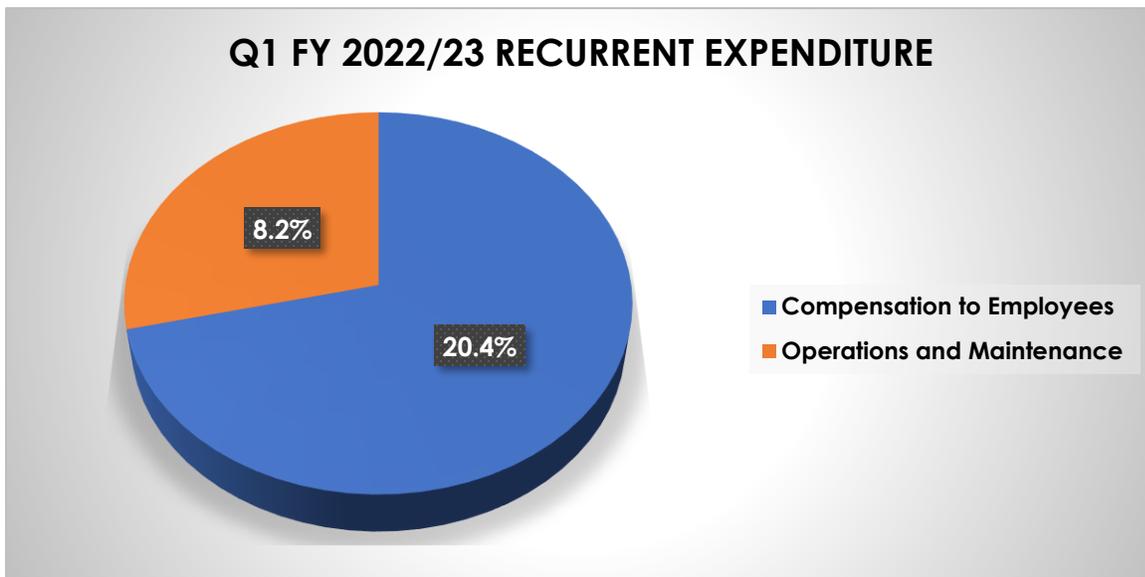


Figure 1: Composition of County Expenditure

## County Expenditure Performance Quarter One FY2022/2023

### Recurrent Expenditure

The County incurred Ksh 1.897 billion as recurrent expenditure which represents a 99.4 percent of the total expenditure for the quarter. Composition of recurrent expenditure for first quarter FY 2022/23 is represented in Figure 2:



**Figure 2: Composition of Recurrent Expenditure**

The recurrent expenditure is further classified into compensation to employees and operations and maintenance which are discussed below:

#### 1) Compensation to Employees

During the period under review the total expenditure incurred on compensation to employees amounted to Ksh 1.524 billion, against an annual target of Ksh. 7.466 billion depicting 20.4 percent absorption. This proportion contributes to 80.4 percent of total recurrent expenditure and 79.9 percent of total county expenditure depicting an under-absorption of Ksh 5.942 billion.

## **2) Operations and Maintenance Expenditure**

Operation and maintenance expenses for the County amounted to Ksh 372.69 million against an annual target of Ksh 4.538 billion, this represents an absorption rate of 8.2 percent of the planned expenditure. Further, this expenditure contributed to 19.5 percent of total County expenditure.

## **3) Development Expenditure**

The development expenditure stood at Ksh 11.304 million against an annual target of Ksh 5.137 billion. This represents an absorption rate of 0.2 percent, and an underspending of Ksh 5.125 billion. Further, development expenses contributed to 0.6 percent of the total actual County expenditure in the first quarter of FY 2022/23.

Table 4 shows the total County expenditure for first quarter of FY 2022/23 by economic classification:

**Table 4: County Expenditure Performance Q1 FY2022/2023 by Economic Classification**

	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	7,466,934,193	1,524,779,912	5,942,154,281	20.4%	79.9%
2200000 Use of goods and services	3,412,788,422	355,326,967	3,057,461,455	10.4%	18.6%
2400000 Interest Payments					
2600000 Current grants and other Transfers	344,620,794	4,572,250	340,048,544	1.3%	0.2%
2700000 Social Benefits	83,393,682	3,020,754	80,372,928	3.6%	0.2%
3100000 Acquisition of Non-Financial Assets	233,809,759	9,773,337	224,036,422	4.2%	0.5%
4100000 Acquisition of Financial Assets	464,080,833	-	464,080,833	0.0%	0.0%
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>12,005,627,683</b>	<b>1,897,473,220</b>	<b>10,108,154,463</b>	<b>15.8%</b>	<b>99.4%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	3,491,492,313	-	3,491,492,313	0.0%	0.0%
Capital Transfers Govt. Agencies	1,645,794,492	11,304,697	1,634,489,795	0.7%	0.6%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>5,137,286,805</b>	<b>11,304,697</b>	<b>5,125,982,108</b>	<b>0.2%</b>	<b>0.6%</b>
<b>Grand Total</b>	<b>17,142,914,488</b>	<b>1,908,777,917</b>	<b>15,234,136,571</b>	<b>11.1%</b>	<b>100.0%</b>

### **Departmental Expenditure Analysis Quarter One FY2022/2023**

An analysis of total departmental expenditure revealed that absorption rate was highest in the Office of the Governor and Deputy Governor (26.5 percent); Health services (17.8 percent); Public Service, Training and Devolution (14.8 percent); County Public Service Board (14.7 percent) and County treasury (11.2 percent); The least absorption rate was in Office of the County Attorney (0 percent); Infrastructure (0.7 percent); Naivasha Municipality (2.3 percent); Nakuru City (2.7 percent) and Land, Physical Planning and Housing (3.9 percent). The Office of the County Attorney being a new entity had not utilised any allocation. The departmental expenditure analysis is outlined in Table 5.

**Table 5: Expenditure Performance Q1 FY2022/2023 per Department**

VOTE NO.	VOTE TITLE	Recurrent Expenditure FY 2022/2023			Development Expenditure FY 2022/2023			Total Expenditure FY 2022/2023			Budget Execution (%)
		Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
4561	Office of the Governor and Deputy Governor	330,662,978	104,400,174	226,262,804	62,858,516	-	62,858,516	393,521,494	104,400,174	289,121,320	26.5%
4562	County Treasury	983,502,233	151,565,794	831,936,439	371,140,000	-	371,140,000	1,354,642,233	151,565,794	1,203,076,439	11.2%
4563	County Public Service Board	71,849,524	11,630,274	60,219,250	7,500,000	-	7,500,000	79,349,524	11,630,274	67,719,250	14.7%
4565	Health Services	5,768,326,251	1,207,790,051	4,560,536,200	1,064,400,073	11,304,697	1,053,095,376	6,832,726,324	1,219,094,748	5,613,631,576	17.8%
4566	Trade, Industrialization, Cooperatives and Tourism	169,801,891	14,449,846	155,352,045	143,538,924	-	143,538,924	313,340,815	14,449,846	298,890,969	4.6%
4567	Infrastructure	328,747,393	8,254,656	320,492,737	776,707,342	-	776,707,342	1,105,454,735	8,254,656	1,097,200,079	0.7%
4569	Agriculture, Livestock and Fisheries	562,882,214	85,782,354	477,099,861	574,675,907	-	574,675,907	1,137,558,121	85,782,354	1,051,775,768	7.5%
4570	Land, Physical Planning and Housing	133,737,912	21,668,960	112,068,952	423,665,858	-	423,665,858	557,403,770	21,668,960	535,734,810	3.9%
4572	Water, Environment, Energy and Natural Resources	281,892,002	57,430,497	224,461,505	798,350,381	-	798,350,381	1,080,242,383	57,430,497	1,022,811,886	5.3%
4574	Public Service, Training and Devolution	854,410,669	133,753,451	720,657,218	49,880,408	-	49,880,408	904,291,077	133,753,451	770,537,626	14.8%
4575	Education, Vocational training, ICT and E-Government	764,844,773	73,747,340	691,097,433	444,214,150	-	444,214,150	1,209,058,923	73,747,340	1,135,311,583	6.1%
4576	Youth, Culture, Gender, Sports and Social Services	236,235,569	22,036,549	214,199,020	155,355,246	-	155,355,246	391,590,815	22,036,549	369,554,266	5.6%
4578	Naivasha Municipality	38,792,156	2,050,369	36,741,787	50,000,000	-	50,000,000	88,792,156	2,050,369	86,741,787	2.3%
4579	Office of the County Attorney	19,900,000	-	19,900,000	5,000,000	-	5,000,000	24,900,000	-	24,900,000	0.0%
4580	Nakuru City	49,829,916	2,912,907	46,917,009	60,000,000	-	60,000,000	109,829,916	2,912,907	106,917,009	2.7%
4573	County Assembly	1,410,212,204	-	1,410,212,204	150,000,000	-	150,000,000	1,560,212,204	-	1,560,212,204	0.0%
	<b>TOTAL</b>	<b>12,005,627,685</b>	<b>1,897,473,220</b>	<b>10,108,154,465</b>	<b>5,137,286,805</b>	<b>11,304,697</b>	<b>5,125,982,108</b>	<b>17,142,914,490</b>	<b>1,908,777,917</b>	<b>15,234,136,573</b>	<b>11.1%</b>

## **COUNTY DEBT MANAGEMENT**

The approved estimated for the FY 2022/23 had an allocation of Ksh 75 million towards settling of the County debt. This amount was to settle the eligible pending bills forwarded by the pending bills committee. This amount consists of Ksh 47.38 million which are recurrent pending bills and Ksh 27.62 million are development pending bills. During the review period only Ksh 604,500 had been settled to carter for recurrent pending bills. This translates to 0.81 percent absorption rate for the said vote.

### **III. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS**

This section highlights the emerging issues, challenges that hampered full implementation of the budget. It further gives recommendations that will be useful in the implementation of the budget in the second quarter.

#### **EMERGING ISSUES**

1. Restructuring and re-organisation of Departments and Directorates and adoption of New policies likely to affecting the budgeting of the Department;
2. Post election Transition process which has affected the general operations of the Departments/Entity due to ongoing changes;
3. In July 2022, Gilgil and Molo towns received municipal charters and operationalization of the respective municipal boards is under way which may have implications on the budget in the next budget making process;
4. Technological Advancements- Given the growing demand for automation of services and digitization of records the Lands departments has prioritized the implementation of the Lands information management system (LIMS) to enhance delivery of services within the county;
5. Introduction of contributory pension scheme for devolved staff;
6. The expansion of A8 highway from Mau Summit to Naivasha will have an impact on the County's budgetary allocation on maintenance of streetlights installed along the high way;

## **CHALLENGES**

1. Nonresponsive to tenders floated by members of the public due to the lack of inclusion of projects carried forward from FY 2021/22 in the FY 2022/23 budget;
2. Change of administration has led to delays in implementation of programs and projects;
3. Delay in disbursement of funds by the National Treasury;
4. Inadequate staff in technical areas which hinders service delivery;
5. Delays in reimbursement of NHIF and Linda Mama reimbursements;
6. Delay/slow BQs development delaying project implementation thus causing delays in initiation of projects;
7. Various court disputes had led to rolling over of projects that would otherwise take a shorter implementation period;
8. Lengthy procurement processes that delay project and programme implementation;
9. Overlapping Mandate and/or duplication of mandates with other departments thus causing proper implementation of project;
10. Inadequate means of mobility and office space across Departments/ Entities and sub-counties.

## RECOMMENDATIONS

1. Timely disbursement of funds by the National Treasury;
2. Increase in resource allocation to meet rising demand;
3. Timely development of Bill of quantities-Interdepartmental synergy in the preparation of BQs by the department of public works and department of ICT to allow for timely commencement of projects;
4. Timely release of funds by to enable the Departments/Entities run the planned programmes;
5. Engagement and recruitment of technical staff by the Public Service Board to improve service delivery;
6. Alternative dispute resolution mechanisms should be employed to unlock various projects that have delayed as a result of court disputes;
7. Strengthening inter-sectoral collaborations and partner coordination, capacity building of existing staff, and recruitment of additional staff;
8. Swift procurement processes and procedures should be fast tracked to allow for timely commencement of projects in the FY;
9. Enhance streetlights maintenance budget to ensure that all streetlights are functional throughout the year;
10. Prioritize paying of pending bills already allocated funds in the Budget.

## ANNEXURE

### Annex I: Quarter One Departmental Expenditure Performance by Economic Classification, Programme and Sub Programme

#### 4561: Office of the Governor and Deputy Governor

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	100,523,424	5,600,000	94,923,424	5.6%	5.4%
2200000 Use of goods and services	120,362,118	88,762,722	31,599,396	73.7%	85.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers	76,100,000	4,572,250	71,527,750	6.0%	4.4%
2700000 Social Benefits	11,677,436	-	11,677,436	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	22,000,000	5,465,202	16,534,798	24.8%	5.2%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>330,662,978</b>	<b>104,400,174</b>	<b>226,262,804</b>	<b>31.6%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	62,858,516	-	62,858,516	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>62,858,516</b>	<b>-</b>	<b>62,858,516</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>392,274,832</b>	<b>104,400,174</b>	<b>287,874,658</b>	<b>26.6%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration, Planning and Support Services</b>						
SP 1.1 Administration & Planning	125,872,444	-	125,872,444	88,762,722	37,109,722	70.5%
SP 1.2 Personnel Services	112,200,860	-	112,200,860	5,600,000	106,600,860	5.0%
<b>Total Expenditure of Programme 1</b>	<b>238,073,304</b>		<b>238,073,304</b>	<b>94,362,722</b>	<b>143,710,582</b>	<b>39.6%</b>
<b>Programme 2: Management Of County Affairs</b>						
SP 2.1. County Executive Services	42,797,454	-	42,797,454	-	42,797,454	0.0%
SP 2.2. Policy Direction & Coordination	76,600,368	-	76,600,368	4,572,250	72,028,118	6.0%
SP 2.3. County Policing Services	3,960,221	-	3,960,221	-	3,960,221	0.0%
SP 2.4. Leadership & Governance	2,640,147	-	2,640,147	-	2,640,147	0.0%
<b>Total Expenditure of Programme 2</b>	<b>125,998,190</b>	<b>-</b>	<b>125,998,190</b>	<b>4,572,250</b>	<b>121,425,940</b>	<b>3.6%</b>
<b>Programme 3: Coordination and Supervisory Services</b>						
SP 3.1. Organization of County Business	19,801,104	-	19,801,104	5,465,202	14,335,902	27.6%
SP 3.2. Special programmes	9,648,896	-	9,648,896	-	9,648,896	0.0%
<b>Total Expenditure of Programme 3</b>	<b>29,450,000</b>	<b>-</b>	<b>29,450,000</b>	<b>5,465,202</b>	<b>23,984,798</b>	<b>18.6%</b>
<b>Total Expenditure of Vote</b>	<b>393,521,494</b>	<b>-</b>	<b>393,521,494</b>	<b>104,400,174</b>	<b>289,121,320</b>	<b>26.5%</b>

**4562: County Treasury**

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION</b>					
	<b>APPROVED ESTIMATES FY2022/2023</b>	<b>ACTUAL Q1 FY2022/2023</b>	<b>VARIANCE</b>	<b>BUDGET EXECUTION RATE</b>	<b>% OF TOTAL Q1 EXPENDITURE</b>
<b>Current Expenditure</b>					
2100000 Compensation to Employees	555,366,462	140,158,055	415,208,407	25.2%	92.5%
2200000 Use of goods and services	296,985,134	10,827,150	286,157,984	3.6%	7.1%
2400000 Interest Payments					
2600000 Current grants and other Transfers	1,000,000	-	1,000,000	0.0%	0.0%
2700000 Social Benefits	4,381,092	338,189	4,042,903	7.7%	0.2%
3100000 Acquisition of Non-Financial Assets	65,769,544	242,400	65,527,144	0.4%	0.2%
4100000 Acquisition of Financial Assets	60,000,000	-	60,000,000	0.0%	0.0%
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>983,502,232</b>	<b>151,565,794</b>	<b>831,936,438</b>	<b>15.4%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	296,140,000	-	296,140,000	0.0%	0.0%
Capital Transfers Govt. Agencies	75,000,000	-	75,000,000	0.0%	0.0%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>371,140,000</b>	<b>-</b>	<b>371,140,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>1,354,642,232</b>	<b>151,565,794</b>	<b>1,203,076,438</b>	<b>11.2%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration, Planning and Support Services</b>						
SP 1.1: Administration Services	431,816,674		431,816,674	1,887,000	429,929,674	0.4%
SP 1.2: Personnel Services	549,241,520		549,241,520	140,496,244	408,745,276	25.6%
SP 1.3: Financial Services	300,000		300,000		300,000	0.0%
<b>Total Expenditure Prog 1</b>	<b>981,358,194</b>		<b>981,358,194</b>	<b>142,383,244</b>	<b>838,974,950</b>	<b>14.5%</b>
<b>Programme 2: Public Finance Management</b>						
SP 2.1: Budget Formulation Coordination and Management	56,543,946		56,543,946	2,085,300	54,458,646	3.7%
SP 2.2: Resource Mobilization	80,425,320		80,425,320	1,562,885	78,862,435	1.9%
SP 2.3: Internal Audit	43,104,007		43,104,007	3,416,940	39,687,067	7.9%
SP 2.4: Procurement	18,817,383		18,817,383	44,800	18,772,583	0.2%
SP 2.5: Public Finance and Accounting	30,324,827		30,324,827	747,725	29,577,102	2.5%
SP 2.6: Debt Management	82,952,108		82,952,108	131,600	82,820,508	0.2%
SP 2.7: External Resource Mobilization	12,023,988		12,023,988	280,100	11,743,888	2.3%
<b>Total Expenditure Prog 2</b>	<b>324,191,579</b>		<b>324,191,579</b>	<b>8,269,350</b>	<b>315,922,229</b>	<b>2.6%</b>
<b>Programme 3: Economic and Financial Policy Formulation and Management</b>						
SP 3.1: Fiscal Planning	39,215,712		39,215,712	779,700	38,436,012	2.0%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,876,747		9,876,747	133,500	9,743,247	1.4%
SP 3.3: KDSP Programme			-		-	-
<b>Total Expenditure Prog 3</b>	<b>49,092,459</b>		<b>49,092,459</b>	<b>913,200</b>	<b>48,179,259</b>	<b>1.9%</b>
<b>Total Expenditure of Vote</b>	<b>1,354,642,232</b>		<b>1,354,642,232</b>	<b>151,565,794</b>	<b>1,203,076,438</b>	<b>11.2%</b>

## 4563: County Public Service Board

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	30,836,606	7,016,302	23,820,304	22.8%	60.3%
2200000 Use of goods and services	33,005,537	3,521,080	29,484,457	10.7%	30.3%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits	7,007,381	1,092,892	5,914,489	15.6%	9.4%
3100000 Acquisition of Non-Financial Assets	1,000,000	-	1,000,000	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>71,849,524</b>	<b>11,630,274</b>	<b>60,219,250</b>	<b>16.2%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	7,500,000	-	7,500,000	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>7,500,000</b>	<b>-</b>	<b>7,500,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>79,349,524</b>	<b>11,630,274</b>	<b>67,719,250</b>	<b>14.7%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administrative and Human Resource Planning</b>						
SP 1.1 Administration Services	70,349,524		70,349,524	11,630,274	58,719,250	16.5%
SP 1.2 Financial Services	2,000,000		2,000,000	-	2,000,000	0.0%
SP 1.3 Human Resource Planning	4,000,000		4,000,000	-	4,000,000	0.0%
SP 1.4 Provision of Human Resource Advisory Services	3,000,000		3,000,000	-	3,000,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>79,349,524</b>		<b>79,349,524</b>	<b>11,630,274</b>	<b>67,719,250</b>	<b>14.7%</b>

**4565: Health Services**

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION</b>					
	<b>APPROVED ESTIMATES FY2022/2023</b>	<b>ACTUAL Q1 FY2022/2023</b>	<b>VARIANCE</b>	<b>BUDGET EXECUTION RATE</b>	<b>% OF TOTAL Q1 EXPENDITURE</b>
<b>Current Expenditure</b>					
2100000 Compensation to Employees	4,203,444,624	954,831,107	3,248,613,517	22.7%	78.3%
2200000 Use of goods and services	1,521,775,560	249,203,209	1,272,572,351	16.4%	20.4%
2400000 Interest Payments					
2600000 Current grants and other Transfers	1,150,000	-	1,150,000	0.0%	0.0%
2700000 Social Benefits	6,062,640	490,000	5,572,640	8.1%	0.0%
3100000 Acquisition of Non-Financial Assets	35,893,426	3,265,735	32,627,691	9.1%	0.3%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>5,768,326,250</b>	<b>1,207,790,051</b>	<b>4,560,536,199</b>	<b>20.9%</b>	<b>99.1%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	439,522,225	-	439,522,225	0.0%	0.0%
Capital Transfers Govt. Agencies	624,877,848	11,304,697	613,573,151	1.8%	0.9%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>1,064,400,073</b>	<b>11,304,697</b>	<b>1,053,095,376</b>	<b>1.1%</b>	<b>0.9%</b>
<b>Grand Total</b>	<b>6,832,726,324</b>	<b>1,219,094,748</b>	<b>5,613,631,576</b>	<b>17.8%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration and Planning</b>						
SP 1.1: Health Information System	22,319,000		22,319,000	-	22,319,000	0.0%
SP 1.2: Governance and Leadership	540,716,145		540,716,145	5,742,592	534,973,553	1.1%
SP 1.3: Human Resource Management	108,471,674		108,471,674	22,191,307	86,280,367	20.5%
SP 1.4: Research and Development	2,500,000		2,500,000	-	2,500,000	0.0%
SP 1.5: Health Infrastructure and Development	6,000,000		6,000,000	-	6,000,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>680,006,819</b>		<b>680,006,819</b>	<b>27,933,899</b>	<b>652,072,920</b>	<b>4.1%</b>
<b>Programme 2: Health Preventive and Promotive Services</b>						
SP 2.1: Primary Health Care	401,799,925		401,799,925	-	401,799,925	0.0%
SP 2.2: Environmental Health and Sanitation	2,000,000		2,000,000	-	2,000,000	0.0%
SP 2.3: Human Resource	1,724,215,259		1,724,215,259	352,742,694	1,371,472,565	20.5%
SP 2.4: Disease Surveillance and Emergency Response	1,897,550		1,897,550	-	1,897,550	0.0%
SP 2.5: Health Promotive	1,000,000		1,000,000	-	1,000,000	0.0%
SP 2.6: HIV Programme	2,000,000		2,000,000	-	2,000,000	0.0%
SP 2.7: Nutrition	10,000,000		10,000,000	-	10,000,000	0.0%
SP 2.8 Reproductive Health	1,750,000		1,750,000	-	1,750,000	0.0%
SP 2.9 Immunization	1,825,775		1,825,775	-	1,825,775	0.0%
<b>Total Expenditure of Programme 2</b>	<b>2,146,488,509</b>		<b>2,146,488,509</b>	<b>352,742,694</b>	<b>1,793,745,815</b>	<b>16.4%</b>
<b>Programme 3: Health Curative and Rehabilitative Services</b>						
SP 3.1: Provision of Essential Health Services in all levels	1,627,210,664		1,627,210,664	263,977,721	1,363,232,943	16.2%
SP 3.2: Elimination of communicable and non-communicable diseases	2,200,000		2,200,000	-	2,200,000	0.0%
SP 3.3: Human Resource	2,376,820,332		2,376,820,332	574,440,434	1,802,379,898	24.2%
<b>Total Expenditure of Programme 3</b>	<b>4,006,230,996</b>		<b>4,006,230,996</b>	<b>838,418,155</b>	<b>3,167,812,841</b>	<b>20.9%</b>
<b>Total Expenditure of Vote</b>	<b>6,832,726,324</b>		<b>6,832,726,324</b>	<b>1,219,094,748</b>	<b>5,613,631,576</b>	<b>17.8%</b>

**4566: Trade, Industrialization, Cooperatives and Tourism**

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	60,454,321	12,082,281	48,372,040	20.0%	83.6%
2200000 Use of goods and services	75,443,822	1,567,565	73,876,257	2.1%	10.8%
2400000 Interest Payments	-	-	-	-	
2600000 Current grants and other Transfers	25,000,000	-	25,000,000	0.0%	0.0%
2700000 Social Benefits	1,503,748	-	1,503,748	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	7,400,000	800,000	6,600,000	10.8%	5.5%
4100000 Acquisition of Financial Assets			-	-	
4500000 Disposal of Financial Assets			-	-	
Transfers to other Government Entities (County Assembly)			-	-	
<b>Sub Total</b>	<b>169,801,891</b>	<b>14,449,846</b>	<b>155,352,045</b>	<b>8.5%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	143,538,924	-	143,538,924	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>143,538,924</b>	<b>-</b>	<b>143,538,924</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>313,340,815</b>	<b>14,449,846</b>	<b>298,890,969</b>	<b>4.6%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration, Planning and Support Services</b>						
SP 1.1: Administration, Planning and Support Services	36,693,822		36,693,822	2,757,388	33,936,434	7.5%
SP 1.2: Personnel Services	61,958,068		61,958,068	11,205,458	50,752,610	18.1%
SP 1.3: Financial Services						
<b>Total Expenditure</b>	<b>98,651,890</b>		<b>98,651,890</b>	<b>13,962,846</b>	<b>84,689,044</b>	<b>14.2%</b>
<b>Programme 2: Cooperative Development and Management</b>						
SP 2.1: Enhance Marketing Cooperatives	20,579,942		20,579,942	-	20,579,942	0.0%
SP 2.2: Sacco Member Empowerment	2,662,791		2,662,791	-	2,662,791	0.0%
SP 2.3: Enforcement of Compliance in Cooperatives	2,653,022		2,653,022	-	2,653,022	0.0%
SP 2.3: empowerment youth and women and pwds participation in co-op	1,165,698		1,165,698	-	1,165,698	0.0%
SP 2.4: Extension Services	1,248,547		1,248,547	117,200	1,131,347	9.4%
<b>Total Expenditure</b>	<b>28,310,000</b>		<b>28,310,000</b>	<b>117,200</b>	<b>28,192,800</b>	<b>0.4%</b>
<b>Programme 3: Commerce And Enterprise</b>						
SP.3:1 Business Development Services for SME's	2,365,108		2,365,108	-	2,365,108	0.0%
SP 3.2: Facilitating Producer Business Groups (PBGs)	2,000,000		2,000,000	58,600	1,941,400	2.9%
SP 3.3: SME training	1,974,892		1,974,892	-	1,974,892	0.0%
SP 3.3: SME Funding	25,000,000		25,000,000	-	25,000,000	0.0%
SP 3.4: establishment of business incubation/ent	17,000,000		17,000,000	-	17,000,000	0.0%
SP 3.5: Consumer Protection	8,450,000		8,450,000	67,000	8,383,000	0.8%
<b>Total Expenditure</b>	<b>56,790,000</b>		<b>56,790,000</b>	<b>125,600</b>	<b>56,664,400</b>	<b>0.2%</b>
<b>Programme 4: Market Rehabilitation And Development</b>						
SP 4.1: Rehabilitation And Renovation Of Existing Markets	36,538,924		36,538,924	-	36,538,924	0.0%
SP 4.2: Development of Retail and Wholesale Markets in Nakuru	55,000,000		55,000,000	-	55,000,000	0.0%
SP 4.3: Market Users Delivery Services	15,250,000		15,250,000	83,600	15,166,400	0.5%
<b>Total Expenditure</b>	<b>106,788,924</b>		<b>106,788,924</b>	<b>83,600</b>	<b>106,705,324</b>	<b>0.1%</b>
<b>Programme 5: Promotion Of Tourism And Markets</b>						
SP 5.1: Promotion Of Local Tourism	7,000,000		7,000,000	-	7,000,000	0.0%
SP 5.2: Establishment And Management Of County Tourism Information Centre	3,850,000		3,850,000	25,000	3,825,000	0.6%
<b>Total Expenditure</b>	<b>10,850,000</b>		<b>10,850,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0.2%</b>
<b>Programme 6: Alcoholics Drinks Control</b>						
SP 6.1 Inspection, Approval And Liquor Licensing	5,000,000		5,000,000		5,000,000	0.0%
SP 6.2 liquor enforcement and compliance	909,749		909,749	77,000	832,749	8.5%
SP 6.3 research and innovation	1,000,251		1,000,251	-	1,000,251	0.0%
SP 6.4 Treatment and Rehabilitation of persons depends on alcoholic drink	4,000,000		4,000,000	-	4,000,000	0.0%

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME</b>						
<b>Programme/Sub-programme</b>	<b>Approved Budget 2022/2023</b>	<b>Adjustments 2022/2023</b>	<b>Final Budget 2022/2023</b>	<b>Q1 Actual on Comparable Basis 2022/2023</b>	<b>Budget Utilization Difference</b>	<b>Budget Execution Rate %</b>
SP 6.5 Education and training	1,040,000		1,040,000	58,600	981,400	5.6%
<b>Total Expenditure</b>	<b>11,950,000</b>		<b>11,950,000</b>	<b>135,600</b>	<b>11,814,400</b>	<b>1.1%</b>
<b>Total Expenditure Of Vote</b>	<b>313,340,814</b>		<b>313,340,814</b>	<b>14,449,846</b>	<b>288,090,968</b>	<b>4.6%</b>

**4567: Infrastructure**

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	132,806,420	8,254,656	124,551,764	6.2%	100.0%
2200000 Use of goods and services	185,833,027	-	185,833,027	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits	3,845,815	-	3,845,815	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	6,262,131	-	6,262,131	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>328,747,393</b>	<b>8,254,656</b>	<b>320,492,737</b>	<b>2.5%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	601,162,761	-	601,162,761	0.0%	0.0%
Capital Transfers Govt. Agencies	175,544,581	-	175,544,581	0.0%	0.0%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>776,707,342</b>	<b>-</b>	<b>776,707,342</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>1,105,454,735</b>	<b>8,254,656</b>	<b>1,097,200,079</b>	<b>0.7%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration, Personnel and Financial services</b>						
SP 1.1 Administration Services	45,410,022		45,410,022	-	45,410,022	0.0%
SP 1.2 Personnel Services	132,806,420		132,806,420	8,254,656	124,551,764	6.2%
<b>Total Expenditure of Programme 1</b>	<b>178,216,442</b>		<b>178,216,442</b>	<b>8,254,656</b>	<b>169,961,786</b>	<b>4.6%</b>
<b>Programme 2: Infrastructure development and maintenance</b>						
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges.	764,788,293		764,788,293	-	764,788,293	0.0%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	4,850,000		4,850,000	-	4,850,000	0.0%
SP 2.3 Maintenance & Rehabilitation of County Buildings	34,650,000		34,650,000	-	34,650,000	0.0%
SP 2.4 Street lighting	114,250,000		114,250,000	-	114,250,000	0.0%
<b>Total Expenditure of Programme 2</b>	<b>918,538,293</b>		<b>918,538,293</b>	<b>-</b>	<b>918,538,293</b>	<b>0.0%</b>
<b>Programme 3: Fire Fighting and Disaster Management</b>						
SP 3.1. Fire Fighting	8,700,000		8,700,000	-	8,700,000	0.0%
SP 3.2. Disaster Management						
<b>Total Expenditure of Programme 3</b>	<b>8,700,000</b>		<b>8,700,000</b>	<b>-</b>	<b>8,700,000</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>1,105,454,735</b>		<b>1,105,454,735</b>	<b>8,254,656</b>	<b>1,097,200,079</b>	<b>0.7%</b>

## 4569: Agriculture, Livestock and Fisheries

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	397,097,565	84,944,554	312,153,012	21.4%	99.0%
2200000 Use of goods and services	153,967,924	837,800	153,130,124	0.5%	1.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits	3,116,725	-	3,116,725	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	8,700,000	-	8,700,000	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>562,882,214</b>	<b>85,782,354</b>	<b>477,099,861</b>	<b>21.9%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	295,593,738	-	295,593,738	0.0%	0.0%
Capital Transfers Govt. Agencies	279,082,169	-	279,082,169	0.0%	0.0%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>574,675,907</b>	<b>-</b>	<b>574,675,907</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>1,137,558,121</b>	<b>85,782,354</b>	<b>1,051,775,768</b>	<b>21.9%</b>	<b>100.0%</b>

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME</b>						
<b>Programme/Sub-programme</b>	<b>Approved Budget 2022/2023</b>	<b>Adjustments 2022/2023</b>	<b>Final Budget 2022/2023</b>	<b>Q1 Actual on Comparable Basis 2022/2023</b>	<b>Budget Utilization Difference</b>	<b>Budget Execution Rate %</b>
<b>Programme 1: Administration, Planning and Support Services</b>						
SP 1.1 Administration, Planning And Support Services	141,906,444		141,906,444	84,944,554	56,961,890	59.9%
SP 1.2 Human Resources Services	400,214,290		400,214,290	272,100	399,942,190	0.1%
<b>Total Expenditure Of Programme 1</b>	<b>542,120,734</b>	<b>-</b>	<b>542,120,734</b>	<b>85,216,654</b>	<b>456,904,080</b>	<b>15.7%</b>
<b>Programme 2: Livestock Resource Management And Development</b>						
SP 2.1. Livestock Production And Management	10,146,025		10,146,025	312,400	9,833,625	3.1%
SP 2.2. Promotion Of Value Addition Of Livestock And Livestock Products	152,121,854		152,121,854	-	152,121,854	0.0%
<b>Total Expenditure Of Programme 2</b>	<b>162,267,879</b>	<b>-</b>	<b>162,267,879</b>	<b>312,400</b>	<b>161,955,479</b>	<b>0.2%</b>
<b>Programme 3: Fisheries Development</b>						
SP 3.1. Aquaculture Development	11,815,282		11,815,282	69,600	11,745,682	0.6%
SP 3.2. Development Of Capture Fisheries Resources	9,829,790		9,829,790	-	9,829,790	0.0%
<b>Total Expenditure Of Programme 3</b>	<b>21,645,072</b>	<b>-</b>	<b>21,645,072</b>	<b>69,600</b>	<b>21,575,472</b>	<b>0.3%</b>
<b>Total Expenditure Of Vote</b>	<b>726,033,685</b>	<b>-</b>	<b>726,033,685</b>	<b>85,598,654</b>	<b>640,435,031</b>	<b>11.8%</b>

**4570: Land, Physical Planning and Housing**

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	86,790,108	21,624,594	65,165,514	24.9%	99.8%
2200000 Use of goods and services	42,782,850	-	42,782,850	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits	1,590,148	44,366	1,545,783	2.8%	0.2%
3100000 Acquisition of Non-Financial Assets	2,574,806	-	2,574,806	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>133,737,912</b>	<b>21,668,960</b>	<b>112,068,952</b>	<b>16.0%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	123,665,858	-	123,665,858	0.0%	0.0%
Capital Transfers Govt. Agencies	300,000,000	-	300,000,000	0.0%	0.0%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>423,665,858</b>	<b>-</b>	<b>423,665,858</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>557,403,770</b>	<b>21,668,960</b>	<b>535,734,810</b>	<b>3.9%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration, Planning, Management And Support Services</b>						
SP 1.1 Administration And Financial Services	21,085,659		21,085,659	-	21,085,659	0.0%
SP 1.2 Personnel Services	87,032,211		87,032,211	21,668,960	65,363,251	24.9%
<b>Total Expenditure Of Programme 1</b>	<b>108,117,870</b>	<b>-</b>	<b>108,117,870</b>	<b>21,668,960</b>	<b>86,448,910</b>	<b>20.0%</b>
<b>Programme 2: Land Use Planning And Survey</b>						
SP 2.1: Nakuru County Land Use Plan	357,298,626		357,298,626	-	357,298,626	0.0%
SP2.2: Land Information Management System (LIMS)	3,400,000		3,400,000	-	3,400,000	0.0%
SP 2.3: Urban Plan and Development	1,925,000		1,925,000	-	1,925,000	0.0%
SP 2.4: Survey and Mapping of Nakuru County	52,978,159		52,978,159	-	52,978,159	0.0%
SP 2.5: Surveying of Urban Centres	1,348,045		1,348,045	-	1,348,045	0.0%
SP 2.6: Surveying of County Estate and facilitation of Lease Processing	1,500,000		1,500,000	-	1,500,000	0.0%
SP 2.7: Establishment of a Survey Centre and Mapping Centre's	1,000,000		1,000,000	-	1,000,000	0.0%
<b>Total Expenditure of Programme 2</b>	<b>419,449,830</b>	<b>-</b>	<b>419,449,830</b>	<b>-</b>	<b>419,449,830</b>	<b>0.0%</b>
<b>Programme 3: Housing Development And Management</b>						
SP 3.1: Maintenance of County Estates	6,356,997		6,356,997	-	6,356,997	0.0%
SP 3.2: Housing Technology (Establishment of ABMT Centres)	15,000,000		15,000,000	-	15,000,000	0.0%
SP 3.3: Development of Affordable Housing and Housing Infrastructure	8,479,073		8,479,073	-	8,479,073	0.0%
<b>Total Expenditure of Programme 3</b>	<b>29,836,070</b>	<b>-</b>	<b>29,836,070</b>	<b>-</b>	<b>29,836,070</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>557,403,770</b>	<b>-</b>	<b>557,403,770</b>	<b>21,668,960</b>	<b>535,734,810</b>	<b>3.9%</b>

## 4572: Water, Environment, Energy and Natural Resources

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	217,313,857	56,823,055	160,490,802	26.1%	98.9%
2200000 Use of goods and services	55,109,781	607,441	54,502,340	1.1%	1.1%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits	2,568,364	-	2,568,364	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	6,900,000	-	6,900,000	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>281,892,002</b>	<b>57,430,497</b>	<b>224,461,505</b>	<b>20.4%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	673,350,381	-	673,350,381	0.0%	0.0%
Capital Transfers Govt. Agencies	125,000,000	-	125,000,000	0.0%	0.0%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>798,350,381</b>	<b>-</b>	<b>798,350,381</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>1,080,242,383</b>	<b>57,430,497</b>	<b>1,022,811,886</b>	<b>5.3%</b>	<b>100.0%</b>

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME</b>						
<b>Programme/Sub-programme</b>	<b>Approved Budget 2022/2023</b>	<b>Adjustments 2022/2023</b>	<b>Final Budget 2022/2023</b>	<b>Q1 Actual on Comparable Basis 2022/2023</b>	<b>Budget Utilization Difference</b>	<b>Budget Execution Rate %</b>
<b>Programme 1: Administration</b>						
SP 1.1 Administrative services	32,310,941		32,310,941	607,441	31,703,500	1.9%
SP 1.2 Human Resource	216,813,857		216,813,857	56,823,055	160,048,713	26.2%
<b>Total Expenditure of Programme 1</b>	<b>249,124,798</b>		<b>249,124,798</b>	<b>57,430,497</b>	<b>191,752,213</b>	<b>23.1%</b>
<b>Programme 2: Water and Sewerage management</b>						
SP 2.1. Provision of Water	581,182,134		581,182,134	-	581,182,134	0.0%
SP 2.2. Provision of sewerage						
<b>Total Expenditure of Programme 2</b>	<b>581,182,134</b>		<b>581,182,134</b>	<b>-</b>	<b>581,182,134</b>	<b>0.0%</b>
<b>Programme 3: Environmental Management</b>						
SP 3.1. Pollution control	173,192,528		173,192,528	-	173,192,528	0.0%
SP 3.2. Greening and Beautification	74,742,923		74,742,923	-	74,742,923	0.0%
<b>Total Expenditure of Programme 3</b>	<b>247,935,451</b>		<b>247,935,451</b>	<b>-</b>	<b>247,935,451</b>	<b>0.0%</b>
<b>Programme 4: County Energy, Planning, Regulate, Operation &amp; Development</b>						
SP 4.1. Energy, Planning, Regulate, Operation & Development	2,000,000		2,000,000	-	2,000,000	0.0%
<b>Total Expenditure of Programme 4</b>	<b>2,000,000</b>		<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>1,080,242,383</b>		<b>1,080,242,383</b>	<b>57,430,497</b>	<b>1,022,869,798</b>	<b>5.3%</b>

#### 4574: Public Service, Training and Devolution

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	654,880,126	133,753,451	521,126,675	20.4%	100.0%
2200000 Use of goods and services	183,578,594	-	183,578,594	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers	10,000,000	-	10,000,000	0.0%	0.0%
2700000 Social Benefits	3,951,949	-	3,951,949	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	2,000,000	-	2,000,000	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>854,410,669</b>	<b>133,753,451</b>	<b>720,657,218</b>	<b>15.7%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	49,880,408	-	49,880,408	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>49,880,408</b>	<b>-</b>	<b>49,880,408</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>904,291,077</b>	<b>133,753,451</b>	<b>770,537,626</b>	<b>14.8%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration, Planning And Support Services</b>						
SP 1.1 Administration Services	164,603,594		164,603,594	-	164,603,594	0.0%
SP 1.2 Personnel Services	658,832,075		658,832,075	133,753,451	525,078,624	20.3%
SP 1.3 Financial Services						
SP 1.4 Co-ordination of Public and Special Community Programmes	10,000,000		10,000,000	-	10,000,000	0.0%
SP 1.5 Workplace HIV and Gender Mainstreaming	2,000,000		2,000,000	-	2,000,000	0.0%
SP 1.6 Construction and Rehabilitation of Sub County and Ward Offices	49,880,408		48,880,408	-	48,880,408	0.0%
SP 1.7 Co-ordination of County Compliance and Enforcement Agents	5,625,000		5,625,000	-	5,625,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>890,941,077</b>		<b>889,941,077</b>	<b>133,753,451</b>	<b>756,187,626</b>	<b>15.0%</b>
<b>Programme 2: Performance And Human Resource Management</b>						
SP 2.1. Performance Contracting	2,500,000		2,500,000	-	2,500,000	0.0%
SP 2.2. Performance Appraisal System	2,500,000		2,500,000	-	2,500,000	0.0%
SP 2.3 Staff Development Through Capacity Building and Training	3,350,000		3,350,000	-	3,350,000	0.0%
<b>Total Expenditure of Programme 2</b>	<b>8,350,000</b>		<b>8,350,000</b>	<b>-</b>	<b>8,350,000</b>	<b>0.0%</b>
<b>Programme 3: Disaster Management And Humanitarian Assistance</b>						
SP 3.1. Disaster Management and Humanitarian Assistance	5,000,000		5,000,000	-	5,000,000	0.0%
<b>Total Expenditure of Programme 3</b>	<b>5,000,000</b>		<b>5,000,000</b>	<b>-</b>	<b>5,000,000</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>904,291,077</b>		<b>903,291,077</b>	<b>133,753,451</b>	<b>769,537,626</b>	<b>14.8%</b>

**4575: Education, Vocational Training, ICT and E-Government**

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION</b>					
	<b>APPROVED ESTIMATES FY2022/2023</b>	<b>ACTUAL Q1 FY2022/2023</b>	<b>VARIANCE</b>	<b>BUDGET EXECUTION RATE</b>	<b>% OF TOTAL Q1 EXPENDITURE</b>
<b>Current Expenditure</b>					
2100000 Compensation to Employees	459,953,569	73,201,866	386,751,703	15.9%	99.3%
2200000 Use of goods and services	97,056,804	-	97,056,804	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers	180,730,794	-	180,730,794	0.0%	0.0%
2700000 Social Benefits	9,352,219	545,474	8,806,745	5.8%	0.7%
3100000 Acquisition of Non-Financial Assets	17,751,387	-	17,751,387	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>764,844,773</b>	<b>73,747,340</b>	<b>691,097,433</b>	<b>9.6%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	377,924,256	-	377,924,256	0.0%	0.0%
Capital Transfers Govt. Agencies	66,289,894	-	66,289,894	0.0%	0.0%
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>444,214,150</b>	<b>-</b>	<b>444,214,150</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>1,209,058,923</b>	<b>73,747,340</b>	<b>1,135,311,583</b>	<b>6.1%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration And Planning Services</b>						
SP 1.1 Personnel services	469,305,788		469,305,788	73,747,340	395,558,448	15.7%
SP 1.2 Administration	325,746,159		325,746,159	-	325,746,159	0.0%
<b>Total Expenditure of Programme 1</b>	<b>795,051,947</b>		<b>795,051,947</b>	<b>73,747,340</b>	<b>721,304,607</b>	<b>9.3%</b>
<b>Programme 2: Promotion Of Early Childhood Education And Development</b>						
SP 2.1. Promotion of Early Childhood Education	42,776,132		42,776,132	-	42,776,132	0.0%
SP 2.2. Bursaries	120,000,000		120,000,000	-	120,000,000	0.0%
SP 2.3 Education development	31,457,589		31,457,589	-	31,457,589	0.0%
<b>Total Expenditure of Programme 2</b>	<b>194,233,721</b>		<b>194,233,721</b>	<b>-</b>	<b>194,233,721</b>	<b>0.0%</b>
<b>Programme 3: Vocational Training And Skills Upgrading</b>						
SP 3.1. Vocational Training	74,877,706		74,877,706	-	74,877,706	0.0%
SP 3.2. Vocational Development	105,088,631		105,088,631	-	105,088,631	0.0%
<b>Total Expenditure of Programme 3</b>	<b>179,966,337</b>		<b>179,966,337</b>	<b>-</b>	<b>179,966,337</b>	<b>0.0%</b>
<b>Programme 4: Information And Communication Services</b>						
SP 4.1 Public Communication & Media Services	22,349,637		22,349,637	-	22,349,637	0.0%
<b>Total Expenditure Prog 4</b>	<b>22,349,637</b>		<b>22,349,637</b>	<b>-</b>	<b>22,349,637</b>	<b>0.0%</b>
<b>Programme 5: ICT Infrastructure Development</b>						
SP 5.1 Hardware & Software Platforms	12,457,281		12,457,281	-	12,457,281	0.0%
SP 5.2 Network Infrastructure	5,000,000		5,000,000	-	5,000,000	0.0%
SP 5.3 e-Government Services						
<b>Total Expenditure Prog 5</b>	<b>17,457,281</b>		<b>17,457,281</b>	<b>-</b>	<b>17,457,281</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>1,209,058,923</b>		<b>1,209,058,923</b>	<b>73,747,340</b>	<b>1,135,311,583</b>	<b>6.1%</b>

**4576: Youth, Culture, Gender, Sports and Social Services**

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	106,907,137	21,527,315	85,379,822	20.1%	97.7%
2200000 Use of goods and services	70,623,755	-	70,623,755	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers	50,640,000	-	50,640,000	0.0%	0.0%
2700000 Social Benefits	2,034,677	509,234	1,525,443	25.0%	2.3%
3100000 Acquisition of Non-Financial Assets	6,030,000	-	6,030,000	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>236,235,569</b>	<b>22,036,549</b>	<b>214,199,020</b>	<b>9.3%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	155,355,246	-	155,355,246	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>155,355,246</b>	<b>-</b>	<b>155,355,246</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>391,590,815</b>	<b>22,036,549</b>	<b>369,554,266</b>	<b>5.6%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration Planning And Support Services</b>						
SP 1.1 Administration	76,225,894	-	76,225,894	-	76,225,894	0.0%
SP 1.2 Personnel services	108,941,814	-	108,941,814	22,036,549	86,905,265	20.2%
SP 1.3 Financial services	3,100,000	-	3,100,000	-	3,100,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>188,267,708</b>	<b>-</b>	<b>188,267,708</b>	<b>22,036,549</b>	<b>166,231,159</b>	<b>11.7%</b>
<b>Programme 2: Development Of Socio-Cultural Diversity, Economic Empowerment And Responsible Gaming</b>						
SP 2.1 Cultural development activities	13,000,000	-	13,000,000	-	13,000,000	0.0%
SP 2.2 Gender development activities	16,750,000	-	16,750,000	-	16,750,000	0.0%
SP 2.3 Promotion of responsible gaming.	1,930,000	-	1,930,000	-	1,930,000	0.0%
SP 2.4 Social Development activities	14,070,000	-	14,070,000	-	14,070,000	0.0%
SP 2.5 Social Cultural Development	21,500,000	-	21,500,000	-	21,500,000	0.0%
<b>Total Expenditure of Programme 2</b>	<b>67,250,000</b>	<b>-</b>	<b>67,250,000</b>	<b>-</b>	<b>67,250,000</b>	<b>0.0%</b>
<b>Programme 3: Management And Development Of Sports, Recreation And Sports Facilities</b>						
SP 3.1 Development of Sports Infrastructure	47,823,107	-	47,823,107	-	47,823,107	0.0%
SP 3.2 Sporting Tournament	7,000,000	-	7,000,000	-	7,000,000	0.0%
SP 3.3 Sports Funding.	50,500,000	-	50,500,000	-	50,500,000	0.0%
<b>Total Expenditure of Programme 3</b>	<b>105,323,107</b>	<b>-</b>	<b>105,323,107</b>	<b>-</b>	<b>105,323,107</b>	<b>0.0%</b>
<b>Programme 4: Youth Empowerment And Participation</b>						
SP 4.1 Youth empowerment and participation	16,250,000	-	16,250,000	-	16,250,000	0.0%
SP 4.2 Youth development	14,500,000	-	14,500,000	-	14,500,000	0.0%
<b>Total Expenditure of Programme 4</b>	<b>30,750,000</b>	<b>-</b>	<b>30,750,000</b>	<b>-</b>	<b>30,750,000</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>391,590,815</b>	<b>-</b>	<b>391,590,815</b>	<b>22,036,549</b>	<b>369,554,266</b>	<b>5.6%</b>

**4578: Naivasha Municipality**

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION</b>					
	<b>APPROVED ESTIMATES FY2022/2023</b>	<b>ACTUAL Q1 FY2022/2023</b>	<b>VARIANCE</b>	<b>BUDGET EXECUTION RATE</b>	<b>% OF TOTAL Q1 EXPENDITURE</b>
<b>Current Expenditure</b>					
2100000 Compensation to Employees	9,092,422	2,050,369	7,042,053	22.6%	100.0%
2200000 Use of goods and services	26,055,116	-	26,055,116	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits	444,618	-	444,618	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	3,200,000	-	3,200,000	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>38,792,156</b>	<b>2,050,369</b>	<b>36,741,787</b>	<b>5.3%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	50,000,000	-	50,000,000	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>50,000,000</b>	<b>-</b>	<b>50,000,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>88,792,156</b>	<b>2,050,369</b>	<b>86,741,787</b>	<b>2.3%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration Planning And Support Services</b>						
SP 1.1 Administration and planning	21,630,096		21,630,096	-	21,630,096	0.0%
SP 1.2 Personnel Services	9,106,822		9,106,822	2,050,369	7,056,453	22.5%
SP 1.3 Financial Services	600,000		600,000	-	600,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>31,336,918</b>		<b>31,336,918</b>	<b>2,050,369</b>	<b>29,286,549</b>	<b>6.5%</b>
<b>Programme 2: Naivasha Municipal Services</b>						
S.P 2.1. Planning and Infrastructure	39,855,238		39,855,238	-	39,855,238	0.0%
SP 2.2.: Environmental Management and Sanitation	15,900,000		15,900,000	-	15,900,000	0.0%
S.P 2.3: Naivasha Social Services	900,000		900,000	-	900,000	0.0%
S.P 2.4: Tourism, Investment and Trade	800,000		800,000	-	800,000	0.0%
<b>Total Expenditure of Programme 2</b>	<b>57,455,238</b>		<b>57,455,238</b>	<b>-</b>	<b>57,455,238</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>88,792,156</b>		<b>88,792,156</b>	<b>2,050,369</b>	<b>86,741,787</b>	<b>2.3%</b>

**4579: Office of the County Attorney**

<b>Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION</b>					
	<b>APPROVED ESTIMATES FY2022/2023</b>	<b>ACTUAL Q1 FY2022/2023</b>	<b>VARIANCE</b>	<b>BUDGET EXECUTION RATE</b>	<b>% OF TOTAL Q1 EXPENDITURE</b>
<b>Current Expenditure</b>					
2100000 Compensation to Employees	400,000	-	400,000	0.0%	0.0%
2200000 Use of goods and services	12,000,000	-	12,000,000	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits					
3100000 Acquisition of Non-Financial Assets	7,500,000	-	7,500,000	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>19,900,000</b>	<b>-</b>	<b>19,900,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	5,000,000	-	5,000,000	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>5,000,000</b>	<b>-</b>	<b>5,000,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>24,900,000</b>	<b>-</b>	<b>24,900,000</b>	<b>0.0%</b>	<b>0.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Administration, Planning And Support Services</b>						
SP 1.1: Administration Services	9,000,000		9,000,000		9,000,000	0.0%
SP 1.2: Personnel Services	400,000		400,000		400,000	0.0%
SP 1.3: Financial Services	500,000		500,000		500,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>9,400,000</b>		<b>9,400,000</b>	-	<b>9,400,000</b>	<b>0.0%</b>
<b>Programme 2: Provision Of Advisory Services</b>						
SP 2.1: Advising on Legal Matters	3,450,000		3,450,000		3,450,000	0.0%
SP 2.2: Legal Services	1,550,000		1,550,000		1,550,000	0.0%
<b>Total Expenditure of Programme 2</b>	<b>5,000,000</b>		<b>5,000,000</b>	-	<b>5,000,000</b>	<b>0.0%</b>
<b>Programme 3: Provision Of Legal Service</b>						
SP 3.1: Litigation	7,000,000		7,000,000		7,000,000	0.0%
SP 3.2: Formulation and Review of Bills	2,000,000		2,000,000		2,000,000	0.0%
SP 3.3: Conveyance and Commercial Transactions	1,000,000		1,000,000		1,000,000	0.0%
<b>Total Expenditure of Programme 3</b>	<b>10,000,000</b>		<b>10,000,000</b>	-	<b>10,000,000</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>24,400,000</b>		<b>24,400,000</b>	-	<b>24,400,000</b>	<b>0.0%</b>

## 4580: Nakuru City

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION					
	APPROVED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q1 EXPENDITURE
<b>Current Expenditure</b>					
2100000 Compensation to Employees	13,143,586	2,912,307	10,231,279	22.2%	100.0%
2200000 Use of goods and services	22,648,400	-	22,648,400	0.0%	0.0%
2400000 Interest Payments					
2600000 Current grants and other Transfers					
2700000 Social Benefits	409,465	600	408,865	0.1%	0.0%
3100000 Acquisition of Non-Financial Assets	13,628,465	-	13,628,465	0.0%	0.0%
4100000 Acquisition of Financial Assets					
4500000 Disposal of Financial Assets					
Transfers to other Government Entities (County Assembly)					
<b>Sub Total</b>	<b>49,829,916</b>	<b>2,912,907</b>	<b>46,917,009</b>	<b>5.8%</b>	<b>100.0%</b>
<b>Capital Expenditure</b>					
Non-Financial Assets	60,000,000	-	60,000,000	0.0%	0.0%
Capital Transfers Govt. Agencies					
Other development					
Transfers to other Government Entities (C.A Development)					
<b>Sub Total</b>	<b>60,000,000</b>	<b>-</b>	<b>60,000,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>109,829,916</b>	<b>2,912,907</b>	<b>106,917,009</b>	<b>2.7%</b>	<b>100.0%</b>

Q1 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-Programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q1 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
<b>Programme 1: Nakuru City Administration Planning and Support Services</b>						
SP 1.1 City Administrative Services	31,864,465		31,864,465	-	31,864,465	0.0%
SP 1.2 Personnel Services	13,553,051		13,553,051	2,912,907	10,640,144	21.5%
SP 1.3 Financial Services	600,000		600,000	-	600,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>46,017,516</b>		<b>46,017,516</b>	<b>2,912,907</b>	<b>43,104,609</b>	<b>6.3%</b>
<b>Programme 2: Nakuru City Services</b>						
SP 2.1. Infrastructure Development and City Planning	49,397,727		49,397,727	-	49,397,727	0.0%
SP 2.2. Nakuru city Environment Management	11,712,512		11,712,512	-	11,712,512	0.0%
SP 2.3 Nakuru City Trade Markets and Investment	950,016		950,016	-	950,016	0.0%
SP 2.4 Nakuru City Social Services	1,752,145		1,752,145	-	1,752,145	0.0%
<b>Total Expenditure of Programme 2</b>	<b>63,812,400</b>		<b>63,812,400</b>	<b>-</b>	<b>63,812,400</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>109,829,916</b>		<b>109,829,916</b>	<b>2,912,907</b>	<b>106,917,009</b>	<b>2.7%</b>