

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REVIEW REPORT

FIRST QUARTER FY2023/2024

OCTOBER 2023

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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. The 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 performance during the first quarter of FY 2023/2024. This review report therefore covers July-September 2023 period.

During the period under review the total receipts amounted to Kshs 1.784 billion which consisted of equitable share of Kshs 1.107 billion and Own Source Revenue (OSR) which amounted to Kshs 676 million. This indicates an increment of Kshs 220 million when compared to a similar period last financial year mainly due to an improvement in OSR collection.

Conditional Grants were not disbursed to the County in the review period. Equitable share represented 62 percent of the total receipts. OSR consisted of local revenues which amounted to Kshs 289 million and Kshs 387 million being collections from Facility Improvement Fund (FIF).

The County Executive's total expenditure stood at Kshs 2.206 billion during the first quarter of FY 2023/24 against an annual target of Kshs 17.489 billion indicating an improvement of Ksh. 298 million from a similar period last financial year. The overall budget execution rate was 12 percent with recurrent expenditure having 19 percent absorption rate and development expenditure having 0.2 percent absorption rate.

During the period under review the County witnessed some emerging issues which hampered the execution of the budget. Climate change is having a significant impact on Kenya's road infrastructure, causing more frequent and severe

weather events such as floods and droughts. This is leading to damage to roads, bridges, and other infrastructure, as well as increased road maintenance costs. Some of the development funding support in form of conditional grants are coming to a close.

The review period was encompassed with a myriad of challenges which included: Inadequate means of mobility which hinders most Departments in execution of their mandate such as surveillance vehicles for field officers; Increase in Non-Communicable Diseases such as, Cancer, Hypertension and Diabetes; Poor project management which has led to contractors abandoning ongoing projects; and inflation of building materials.

Finally, as we move forward into the second quarter of the implementation of the budget the following recommendations were floated: timely disbursement of funds to Departments after approval of the Budget to ensure timely implementation of activities and address emerging disease burdens; Create more awareness of mental health, dissemination of suicide prevention guidelines, strengthen identification and referral by community units of mental illness cases; Fast tracking of the procurement processes will help ensure timely implementation of the planned programmes and projects i.e. streamline the BQs preparation process and ensure that it is completed in a timely manner.

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 three months of FY 2023/2024 is the first to be prepared under the CIDP 2023-2027 Planning period. The BIRR for the first quarter of FY 2023/2024 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 2023/2024, possible deviations in revenue & expenditure and their implication in the implementation of the budget estimates FY 2023/2024.

This document analyses Department's performance as per their program-based budgets, with key focus on expenditure by economic classification, expenditure by programmes and sub programmes. 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 FY2023/2024

Q1 FY 2023/24 FISCAL PERFORMANCE

During the financial year 2023/2024 the County Executive is implementing an approved budget estimate worth Kshs 17.489 billion, excluding the fiscal balances from FY 2022/2023 since they are yet to be reappropriated through a Supplementary budget as the budget FY 2023/24 was approved before the end of FY 2022/2023. Notable improvements were observed in revenue performance from all sources except for Property tax (Plot rent and Land rates) stream, with regard to its performance during a similar period last financial year.

During the period under review, the County's receipts amounted to Kshs 1.832 billion. The total County Own Source Revenue (OSR) collections stood at Kshs 676 million – Local Revenues Kshs 289 million and FIF Kshs 387 million recording an improvement of Kshs 105m and Kshs 114m respectively based on the actual performance over a similar period last financial year.

The County Executive's total expenditure stood at Kshs 2.206 billion during the first three months of FY 2023/24 against an annual target of Kshs 17.489 billion. During the period under review, overall budget execution rate was 12 percent with recurrent expenditure having 19 percent absorption rate and development expenditure 0.2 percent absorption rate.

REVENUE PERFORMANCE QUARTER ONE FY2023/2024

Exchequer Releases

The actual exchequer releases from the National Government amounted to Kshs. 1.15 billion against the annual projection of Kshs. 13.593 billion. This depicted a performance rate of 9 percent. This comprised purely of equitable share since none of the grants had been disbursed at the end of quarter one of FY 2023/2024 as represented by Table 1 below.

Table 1: Exchequer Releases Q1 FY2023/2024

IFMIS Code	Revenue Source	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
9910201	Balance in County Revenue Fund	3,915,012,915	-				
1310101	Donor Grants (DANIDA)	33,699,938	-	19,115,250	-	19,115,250	0%
1310102	World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	187,911,173	-	150,000,000	-	150,000,000	0%
1310102	World Bank National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	-	250,000,000	-	250,000,000	0%
1310102	Conditional Grant for the Provision of Fertilizer Subsidy Programme			234,883,209	-	234,883,209	0%
1310102	Agricultural Sector Development Support Projects (ASDSP II)	5,252,658	-	583,629	-	583,629	0%
1310102	IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)			34,800,000	-	34,800,000	0%
1310102	Conditional Grant - Kenya Livestock value chain support project			121,315,800	-	121,315,800	0%
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant	3534474	-				
1310102	Interest Earned in Nakuru City KUSP UDG Grant Account	40,533,136	-				
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	22,000,000	-	11,000,000	-	11,000,000	0%
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)			125,000,000	-	125,000,000	0%
1310102	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000	-	400,000,000	-	400,000,000	0%
1310102	Nutrition International Grant	15,000,000	-	10,000,000	-	10,000,000	0%
1330104	Conditional Fund -Leasing of Medical Equipment	110,638,298	-	124,723,404	-	124,723,404	0%
1330203	County Allocation for Court fines			1,948,197	-	1,948,197	0%
1330203	County Allocation for mineral Royalties			82,769	-	82,769	0%
1330203	Transfers for Library Services function			14,033,063	-	14,033,063	0%
1330203	Conditional grant from GoK for Aggregated Industrial Parks Programme			100,000,000	-	100,000,000	0%
9999999	C.R.A Equitable Share	13,026,116,323	1,107,219,887	13,593,424,693	1,155,441,099	12,437,983,594	9%
	TOTAL	17,629,698,915	1,107,219,887	15,190,910,014	1,155,441,099	14,035,468,915	8%

Own Source Revenue Performance

During the first quarter of FY 2023/2024, OSR amounted to Kshs 676 million against an annual target of Kshs 3.6 billion depicting 19 percent achievement. This comprised of Kshs 289 million being collections from local revenues and Kshs 387 million being collections from Facility Improvement Fund (FIF). FIF had the highest single contribution at 57 percent of Own Source Revenue collected while local sources contributed 43 percent. Total OSR collections were more by Kshs. 220 million from the first quarter's actual achievement for the similar period last FY.

An analysis of local sources stream achievements in the current and past period indicates that all streams recorded significant improvements save for Property tax (Plot rent and Land rates) which can be attributed to the waivers which were in place in the last financial year.

During the period under review, Vehicle parking at Kshs 60 million (20 percent), Royalties at Kshs 56 million (19 percent), Trading licenses at Kshs 36 million (12 percent) and Liquor Licensing at Kshs 34 million (12 percent) formed the major contributors while County Park fees Kshs 0.032 million (0 percent), house rent 1 million (0.6 percent) and slaughter house fees Kshs 2 million (0.9 percent) formed the least contributors of local source revenue.

Individual stream performance analysis against their annual target FY 2023/24 reveals that County Park fee (52 percent), Liquor Licensing (41percent) Cess (32 percent) and Royalties (23 percent) have the highest achievement rates. Property tax -Plot rent and Land rates (6 percent), Advertising (7 percent) and trade license (10 percent) on the other hand had the least achievement rate.

Table 2: Own Source Revenue Performance Q1 FY2023/2024

IFMIS Code	Revenue Source	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024	% of Contribution FY 2023/2024
1550221	Parking fees	292,200,000	46,615,537	266,795,031	60,266,798	(206,528,233)	23%	20.8%
1530301	Royalties	320,000,000	33,709,032	248,782,479	56,751,001	(192,031,478)	23%	19.6%
1520201	Trade License	400,000,000	14,540,654	375,005,681	36,715,855	(338,289,826)	10%	12.7%
1420223	Liquor Licensing	100,000,000	6,148,502	85,897,576	34,968,570	(50,929,006)	41%	12.1%
1520101	Property tax (Plot rent and Land rates	490,000,000	26,326,633	393,827,866	22,729,204	(371,098,662)	6%	7.9%
1540105	Other Fees and Charges	140,000,000	11,863,132	130,041,835	19,177,059	(110,864,776)	15%	6.6%
1590112	Building Approval	100,000,000	8,378,881	90,997,098	17,547,996	(73,449,102)	19%	6.1%
1580211	Health fees and charges	100,000,000	8,858,810	65,153,061	12,083,978	(53,069,083)	19%	4.2%
1590132	Advertising	150,000,000	14,198,247	149,205,869	9,818,270	(139,387,599)	7%	3.4%
1550101	Market Fees	70,000,000	6,239,030	47,192,481	8,095,139	(39,097,342)	17%	2.8%
1520325	Cess	40,000,000	3,102,562	21,896,604	6,911,683	(14,984,921)	32%	2.4%
1580401	Stock/ Slaughter fees	27,000,000	2,264,209	11,035,221	2,505,780	(8,529,441)	23%	0.9%
1560101	House Rent	50,000,000	1,734,128	14,107,600	1,663,300	(12,444,300)	12%	0.6%
1530331	County Park Fees	800,000	-	61,600	32,000	(29,600)	52%	0.0%
	Total Local Sources	2,280,000,000	183,979,357	1,900,000,000	289,266,633	(1,610,733,367)	15%	100.0%

Appropriation In Aid - (Facility Improvement Fund)

During the first quarter of FY 2023/24 the County collected Kshs 387 million against an annual target of Kshs 1.90 billion indicating Kshs 114 million increment from a similar period in FY2022/2023. The quarter one collection indicates a 23 percent achievement rate from the annual target of 1.7 billion. The P.G.H Nakuru at Kshs 205 million (53 percent), Naivasha District Hospital Kshs 93 million (24 percent) and P.G.H Annex Kshs 21 million (6 percent) were the major contributors of the total FIF collections in the period under review. Analysis of individual hospital performance for the first three months of current financial year indicates that Molo District Hospital at Kshs 19 million (30 percent), Olenguruone Subcounty Hospital Kshs 4 million (28 percent) and P.G.H Annex at Kshs 21 million (25 percent) had the highest achievement rates based on their annual targets.

Table 3: Facility Improvement Fund (FIF) Performance Q1 FY2023/2024

S.No.	Facility	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024	%Contribution FY 2023/2024
1.	P.G.H Nakuru	157,753,926	886,318,475	205,489,566	(680,828,910)	23%	53.0%
2.	Naivasha District Hospital	45,163,196	406,246,096	93,291,354	(312,954,742)	23%	24.1%
3.	P.G.H Annex	16,594,705	85,846,248	21,600,347	(64,245,902)	25%	5.6%
4.	Molo District Hospital	17,085,982	63,970,637	19,275,780	(44,694,857)	30%	5.0%
5.	Gilgil Hospital	12,713,227	77,879,013	16,303,437	(61,575,576)	21%	4.2%
6.	Bahati Hospital	8,450,504	57,121,903	8,585,408	(48,536,495)	15%	2.2%
7.	Njoro Subcounty Hospital	4,397,110	25,337,430	5,276,958	(20,060,473)	21%	1.4%
8.	Olenguruone Subcounty Hospital	2,268,354	15,861,642	4,495,874	(11,365,768)	28%	1.2%
9.	Elburgon District Hospital	1,805,736	19,735,380	4,288,257	(15,447,123)	22%	1.1%
10.	Subukia Subcounty Hospital	1,960,885	19,224,026	2,617,978	(16,606,048)	14%	0.7%
11.	Langalanga Hospital	1,571,840	9,762,919	1,708,844	(8,054,075)	18%	0.4%
12.	Bondeni Maternity	1,158,350	10,953,282	1,499,246	(9,454,036)	14%	0.4%
13.	Mirugi Kariuki Subcounty Hospital	496,330	5,579,278	1,077,680	(4,501,598)	19%	0.3%
14.	Soin Subcounty	735,500	4,338,249	779,390	(3,558,859)	18%	0.2%
15.	Kabazi Subcounty Hospital	467,959	4,301,670	773,750	(3,527,920)	18%	0.2%
16.	Keringet Subcounty Hospital	217,260	7,523,750	601,543	(6,922,207)	8%	0.2%
	TOTAL	272,840,864	1,700,000,000	387,665,410	(1,312,334,589)	23%	100%

EXPENDITURE PERFORMANCE QUARTER ONE FY2023/2024

During the period under review the County Executive's expenditure stood at Kshs 2.206 billion against an annual target of Kshs 17.489 billion which represents 12 percent budget absorption rate.

The recurrent expenditure amounted to Kshs 2.193 billion against an annual target of Kshs 11.379 billion depicting a 19 percent absorption rate.

The development expenditure amounted to Kshs 13 million against an annual target of Kshs 6.109 billion translating to 0.2 percent of the total development expenditure. Figure 1 shows Composition of County Executive's expenditure.

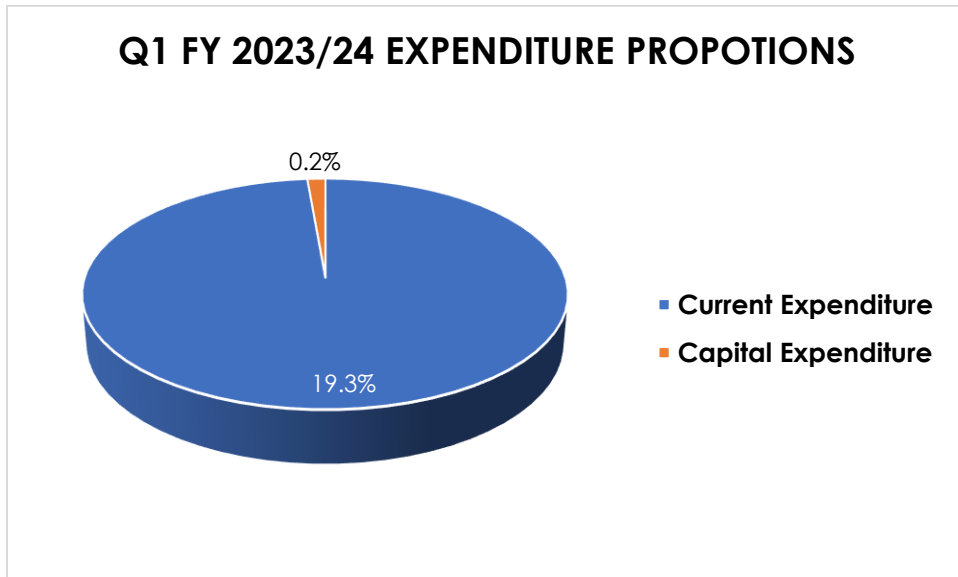


Figure 1: Composition of County Expenditure

Recurrent Expenditure

The County incurred Kshs 3.193 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 2023/24 is represented in Figure 2:

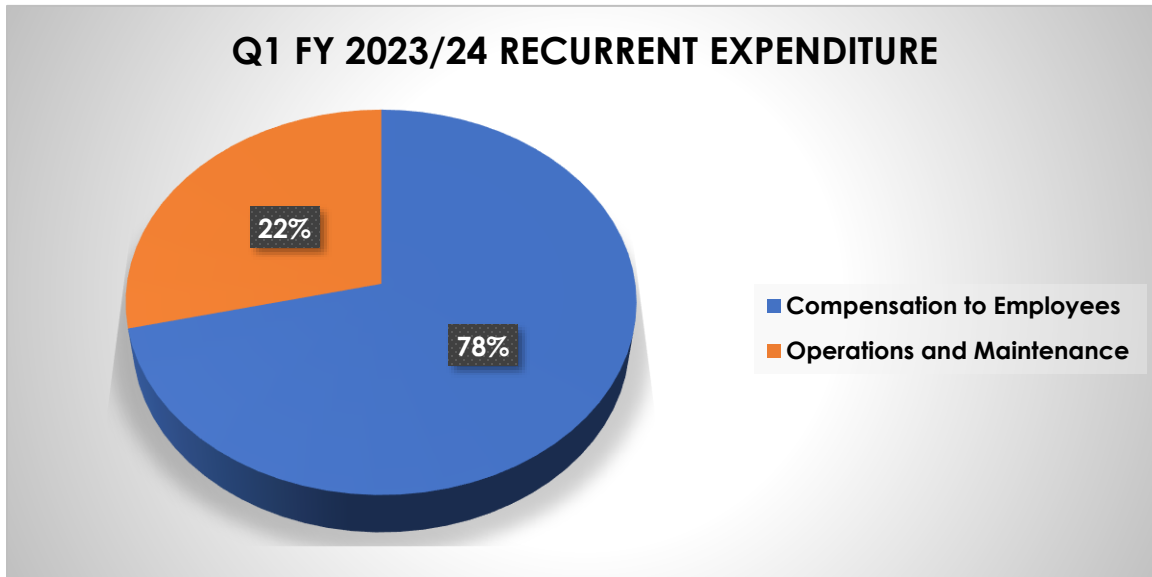


Figure 2: Composition of Recurrent Expenditure

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 Kshs 1.709 billion, against an annual target of Kshs 6.682 billion depicting 25 percent absorption. This proportion contributes to 78 percent of total recurrent expenditure and 77 percent of total expenditure.

2) Operations and Maintenance Expenditure

Operation and maintenance expenses for the County Executive amounted to Kshs 484 million against an annual target of Kshs 4.697 billion. This represents an absorption rate of 10 percent of the planned expenditure. Further, this

expenditure contributed 22 percent of the total expenditure. This shows an increase of Kshs 112 million in operations and maintenance expenditure from a similar period last financial year.

Development Expenditure

The development expenditure stood at Kshs 13 million against an annual target of Kshs 6.109 billion. This represents an absorption rate of 0.2 percent, and an underspending of Kshs 6.096 billion. Further, development expenses contributed to 0.6 percent of the total actual County Executive expenditure in the first quarter of FY 2023/24.

Table 4 shows the total County expenditure for first quarter of FY 2023/24 by economic classification:

Table 4: County Expenditure Performance Q1 FY2023/2024 by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	7,058,485,678	1,533,122,510	6,682,674,781	1,709,017,089	4,973,657,691	25.6%
2200000 Use of goods and services	3,422,795,300	289,871,832	3,533,033,929	467,280,568	3,065,753,362	13.2%
2400000 Interest Payments						
2600000 Current grants and other Transfers	436,797,812	-	691,512,039	-	691,512,039	0.0%
2700000 Social Benefits	57,243,277	3,020,755	75,829,122	10,316,045	65,513,078	13.6%
3100000 Acquisition of Non-Financial Assets	200,072,182	4,308,135	252,168,303	7,177,495	244,990,808	2.8%
4100000 Acquisition of Financial Assets	60,000,000	-	144,675,000	-	134,675,000	0.0%
4500000 Disposal of Financial Assets						
Sub Total	11,235,394,249	1,830,323,232	11,379,893,174	2,193,791,196	9,186,101,977	19.3%
Capital Expenditure						
Non-Financial Assets	4,725,559,488	-	3,282,054,985	-	3,282,054,985	0.0%
Capital Transfers Govt. Agencies	3,405,382,151	11,304,697	2,827,417,617	13,099,531	2,814,318,086	0.5%
Other development						
Sub Total	8,130,941,639	11,304,697	6,109,472,602	13,099,531	6,096,373,071	0.2%
Grand Total	19,366,335,888	1,841,627,929	17,489,365,776	2,206,890,727	15,282,475,048	12.6%

Departmental Expenditure Analysis Quarter One FY2023/2024

An analysis of total Departmental expenditure revealed that absorption rate was highest in the Department of Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance (21 percent) followed by Health services (19 percent), County treasury (14 percent) and County Public Service Board (14 percent).

The least absorption rate was in Office of the County Attorney (0 percent), Infrastructure (1 percent), Naivasha Municipality (1 percent) and Trade, Cooperatives, Tourism and Culture (2 percent). The departmental expenditure analysis is outlined in Table 5.

Table 5: Expenditure Performance Q1 FY2023/2024 per Department

VOTE NO.	VOTE TITLE	Recurrent Expenditure FY 2023/2024			Development Expenditure FY 2023/2024			Total Expenditure FY 2023/2024			Budget Execution (%)
		Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
4561	Office of the Governor and Deputy Governor	351,430,834	35,284,543	316,146,291	107,467,176	-	107,467,176	458,898,010	35,284,543	423,613,467	7.70%
4562	County Treasury	1,536,842,025	318,160,056	1,218,681,969	654,714,135	-	654,714,135	2,191,556,160	318,160,056	1,873,396,104	14.50%
4563	County Public Service Board	71,068,017	8,954,780	62,113,236	6,000,000	-	6,000,000	77,068,017	8,954,780	68,113,236	11.60%
4565	Health Services	5,750,251,631	1,336,862,577	4,413,389,054	1,174,302,758	13,099,531	1,161,203,227	6,924,554,389	1,349,962,108	5,574,592,281	19.50%
4567	Infrastructure	328,395,982	20,358,051	308,037,931	964,743,912	-	964,743,912	1,293,139,894	20,358,051	1,272,781,843	1.60%
4578	Naivasha Municipality	38,637,464	1,381,622	37,255,841	28,000,000	-	28,000,000	66,637,464	1,381,622	65,255,841	2.10%
4579	Office of the County Attorney	63,361,886	-	63,361,886	4,000,000	-	4,000,000	67,361,886	-	67,361,886	0.00%
4580	Nakuru City	48,857,922	5,180,794	43,677,128	32,000,000	-	32,000,000	80,857,922	5,180,794	75,677,128	6.40%
4581	Trade, Cooperatives, Tourism and Culture	224,530,872	14,560,972	209,969,900	334,681,772	-	334,681,772	559,212,644	14,560,972	544,651,672	2.60%
4582	Agriculture, Livestock, Fisheries and Veterinary Services	475,128,479	83,153,035	391,975,444	991,460,946	-	991,460,946	1,466,589,425	83,153,035	1,383,436,390	5.70%
4583	Lands, Physical Planning, Housing and Urban Development	168,889,444	22,028,665	146,860,779	545,452,387	-	545,452,387	714,341,831	22,028,665	692,313,166	3.10%
4584	Water, Energy, Environment, Natural Resources and Climate Change	321,185,618	54,459,667	266,725,951	782,146,151	-	782,146,151	1,103,331,769	54,459,667	1,048,872,102	4.90%
4585	Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	625,798,956	145,047,771	480,751,185	60,087,984	-	60,087,984	685,886,940	145,047,771	540,839,169	21.10%
4586	Education, ICT, e-Government and Public Communication	1,109,448,584	122,392,625	987,055,958	329,880,918	-	329,880,918	1,439,329,502	122,392,625	1,316,936,876	8.50%
4587	Youth, Sports, Gender, Social Services and Inclusivity	266,065,460	25,966,036	240,099,424	94,534,463	-	94,534,463	360,599,923	25,966,036	334,633,887	7.20%
	TOTAL	11,379,893,172	2,193,791,196	9,186,101,976	6,109,472,602	13,099,531	6,096,373,071	17,489,365,774	2,206,890,727	15,282,475,047	12.60%

COUNTY DEBT MANAGEMENT

The Approved Estimates for the FY2023/24 have an allocation of Kshs 321 million towards settling of the County debt. This amount is to settle the eligible pending bills as established by Pending Bill Taskforce Committee. This amount consists of Kshs 237.8 million which is for recurrent pending bills and Kshs 83.2 million for development pending bills. During the review period, the County Executive had not absorbed any funds allocated in the County debt management vote.

III. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

This section highlights Departments' emerging issues, challenges that hampered budget execution in the first quarter of financial year 2023/2024. It further gives recommendations that will be useful in the implementation of the budget in the month of October, November and December 2023.

EMERGING ISSUES

- i. Climate change: Climate change is having a significant impact on Kenya's road infrastructure, causing more frequent and severe weather events such as floods and droughts. This is leading to damage of roads, bridges, and other infrastructure, as well as increase road maintenance costs.
- ii. Rapid urbanization: Kenya is experiencing rapid urbanization, with more and more people moving to cities. This is putting a strain on existing road networks, which are not designed to handle the increased traffic volumes.
- iii. Increasing new HIV infections among the youths and key population.
- iv. Increase in Mental-Health Issues, GBV, self-harm, suicide and drug abuse.
- v. The development funding support in the form of KUSP conditional grant came to a close at the end of July 2023. The Kenya Urban Support Program has been vital in supporting the infrastructure objectives of urban Entities. The City and Municipal Boards are gearing for the second phase of the program and will make preparations to meet the requirements for admission into the program.
- vi. Operationalization of new Municipalities, Molo and Gilgil, is expected to overstretch the fiscal space.
- vii. Technological Advancements; Given the growing demand for automation of services and digitization of records the Department of Lands has prioritized the implementation of the Lands information management system (LIMS) to enhance delivery of services within the County. The County is also implementing the Electronic Development Applications

Management System (EDAMS). The system is enhancing efficiency in the approval of development applications as well as curb revenue losses within the County.

- viii. Implementation of FLLOCA CCIS grant has seen the successful execution of the Nakuru County Participatory Climate Risk Assessment and development of Nakuru County Climate Action Plan 2023.
- ix. Lack of tuition support for VTC learners through Higher Education Loans Board (HELB) student loans might impact negatively on VTC enrolment.
- x. KUCCPS exclusion of learners' placement to VTCs is likely to impact negatively on the enrolment rate.
- xi. Brain drains. Most instructors are migrating to the Teachers Service Commission (TSC) due to better remuneration and terms of service.
- xii. Dynamic nature of ICT necessitates a frequent change of systems leading to increased expenditure.
- xiii. Cybercrime is becoming a real threat hence the need to upgrade all the County systems with security software to minimize the risk.
- xiv. Regulatory bodies such as ICT Authority (ICTA) have prescribed various ICT standards to which all Government Entities and Agencies must adhere to.
- xv. There is high number of elderly persons being neglected by their kin thus straining the County's capacity due to limited resources.
- xvi. There is an upsurge of alien PWD, street children and families which pose security threat/social crime since the pronouncement of the County into a City.

CHALLENGES

- i. Inadequate means of mobility hinders most Departments in execution of their mandate such as surveillance vehicles for field officers
- ii. Late disbursement of funds by the National Government which slowed down the commencement of programs/projects and payment of pending bills accrued.
- iii. Inadequate funding for recruiting and retaining of Human resource.
- iv. Aging workforce and non-replacement of exiting health workers.
- v. There was an influx of patients from the neighbouring Counties seeking healthcare services further straining our resources.
- vi. Increase in Non-Communicable Diseases such as, Cancer, Hypertension and Diabetes
- vii. Teenage pregnancies and drugs and substance abuse has also been on the increase among our youths who constitute a significant proportion of our population.
- viii. Health financing gaps were experienced during this period i.e. high out-of-pocket expenditure from the patients and low health insurance coverage.
- ix. Inadequate budgetary allocation that hindered implementation of programmes and projects
- x. Procurement processes delays that limited implementation of programmes and projects
- xi. Inadequate technical personnel
- xii. The Municipalities continues to face staffing challenges and lack of adequate funding to facilitate the implementation of the charter in the spirit of the promulgators.
- xiii. Inadequate funding for Departments' programmes such as affordable housing and urban development projects. Allocations given by the County Treasury falls short of the recurrent and development needs for the Department.

- xiv. Interdepartmental overlaps during development control activities.
- xv. Harsh weather conditions due to climate change and environmental degradation which has affected sustainability of tree planting programs.
- xvi. Lack of land for expansion or relocation space of water storage and sewerage facilities.
- xvii. Population pressure leading to increased waste generation, thus overstressing the available resources. It also increases water demand hence putting a lot of pressure on the existing water supplies. Ref. to 2019 defragmented census.
- xviii. Inadequate office space and equipment, and inadequate staffing across various units. This challenge was further exacerbated by inadequate and ill-equipped offices.
- xix. Weak Inter-departmental Synergy: There remained a silo-approach to service delivery, that complicated the coordination of service delivery at the Sub-County and ward level. This further affected coordination of M&E activities and project implementation at the wards.
- xx. Poor contract management and contractors abandoning ongoing projects citing high costs of implementation (inflation of building materials), poor budgeting (inadequate allocation of budgets), and lack of accountability through monitoring and evaluation.
- xxi. VTCs are grappling with a shortage of trainers for their programmes. This is brought about by the fact that qualified trainers shun VTCs because of low remuneration and poor terms of service. Most instructors are migrating to the Teachers Service Commission (TSC) due to better remuneration and terms of service.
- xxii. Low enrolment rates in VTCs brought by a collective of factors including negative attitudes by communities, stiff competition from TVCs, TTIs, TVETs and National Government/private institutions of higher learning compounded by exclusion from placement by KUCCPS, high poverty

levels, poor training and infrastructure, lack of adequate learning and teaching materials, and inadequate/lack of tuition support and bursaries (learners in VTCs are not qualified for HELB loans) for VTC trainees.

RECOMMENDATIONS

- i. Timely disbursement of funds by the National Treasury and issuance of AIE by County Treasury.
- ii. There is need to develop new policies especially those governing the disability fund. More so regulations governing the disability fund need to be amended so as to enable easier and faster ways in the implementation of the fund
- iii. Budget allocation for provision of adequate infrastructure, equipment, learning materials, teaching resources and workshops for VTCs.
- iv. Recruitment of adequate, competent instructors and workshop technicians coupled with better remuneration and terms of service.
- v. Increase in resource allocation to meet rising demand.
- vi. Approval of independent development of the online application system to sustain the independence of the Boards operations in the execution of its mandate of recruitment.
- vii. Increase and timely disbursement of funds to the department after approval of Budget to ensure timely implementation of activities and address emerging disease burdens.
- viii. County Public Service Board to fast-track replacements of aging workforce and absorb contractual employees to permanent and pensionable so as to facilitate their training beyond six months.
- ix. In collaboration with COG to put an alternative mechanism for Counties to procure commodities without necessarily going through National Government.
- x. Create more awareness of mental health, dissemination of suicide prevention guidelines, strengthen identification and referral by community units of mental illness cases, and finally hiring more clinical psychologists and psychiatrists.

- xi. Fast tracking of the procurement processes will help ensure timely implementation of the planned programmes and projects i.e. streamline the BQs preparation process and ensure that it is completed in a timely manner
- xii. The Government should develop a climate change adaptation plan for the road sector. This plan should include measures to protect roads from damage caused by extreme weather events and to improve the resilience of the road network
- xiii. The Municipal Board should be facilitated with the adequate budgetary support and staffing to enable it meet the objectives set out in the municipal charter.
- xiv. Renovation of various offices in dilapidated conditions should be expedited.
- xv. Departmental operations should be clearly defined to avoid overlaps during service delivery.
- xvi. The County should operationalize the County fleet management system to streamline mobility issues across the Departments.
- xvii. In Contract Management the County Treasury in collaboration with all Departments should improve contract management processes by introducing strict oversight mechanisms, regular audits, and setting clear performance benchmarks for contractors. This includes introduction of strict penalties for non-compliance or failure to meet project standards and timelines.

ANNEXURE

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

4561: Office of the Governor and Deputy Governor

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	100,523,424	13,942,587	94,925,337	35,284,543	59,640,794	37.2%
2200000 Use of goods and services	111,162,118	23,307,587	139,633,650	-	139,633,650	0.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers	81,100,000	-	92,100,000	-	92,100,000	0.0%
2700000 Social Benefits	11,677,436	-	12,271,847	-	12,271,847	0.0%
3100000 Acquisition of Non-Financial Assets	21,200,000	-	12,500,000	-	12,500,000	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Sub Total	325,662,978	37,250,174	351,430,834	35,284,543	316,146,291	10.0%
Capital Expenditure						
Non-Financial Assets	281,667,114	-	107,467,176		107,467,176	0.0%
Capital Transfers Govt. Agencies						
Other development						
Sub Total	281,667,114	-	107,467,176	-	107,467,176	0.0%
Grand Total	607,330,092	37,250,174	458,898,010	35,284,543	423,613,467	7.7%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1: Administration and Planning	200,829,703	-	217,207,951	0%
SP 1.2: Personnel Services	107,197,184	35,284,542	94,925,663	33%
Total Expenditure of Programme 1	308,026,887	35,284,542	312,133,614	11%
Programme 2: Management Of County Affairs				
SP 2.1: County Executive Services	38,071,123	-	15,618,492	0%
SP 2.2: Policy Direction and Coordination	74,000,000	-	92,100,000	0%
SP 2.3: County Policing Services	4,000,000	-	4,685,548	0%
SP 2.4 Leadership and Governance	3,000,000	-	3,123,698	0%
Total Expenditure of Programme 2	119,071,123	-	115,527,738	0%
Programme 3: Coordination and Supervisory Services				
SP 3.1: Organization of County Business	29,800,000	-	23,427,738	0%
SP 3.2: Special Programmes	2,000,000	-	7,809,246	0%
Total Expenditure of Programme 3	31,800,000	-	31,236,984	0%
Total Expenditure of Vote	458,898,010	35,284,542	458,898,336	8%

4562: County Treasury

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	548,088,200	140,158,055	534,389,475.00	137,606,997.98	396,782,477.02	26%
2200000 Use of goods and services	357,112,560	10,827,150	758,868,938.00	178,625,047.00	580,243,891.00	24%
2400000 Interest Payments					-	
2600000 Current grants and other Transfers	17,377,008	-	2,000,000.00	-	2,000,000.00	0%
2700000 Social Benefits	4,381,092	338,189	17,004,697.00	1,928,011.50	15,076,685.50	11%
3100000 Acquisition of Non-Financial Assets	100,662,340	242,400	134,578,915.00	-	134,578,915.00	0%
4100000 Acquisition of Financial Assets	60,000,000	-	90,000,000.00	-	90,000,000.00	0%
4500000 Disposal of Financial Assets					-	
Sub Total	1,087,621,200	151,565,794	1,536,842,025	318,160,056	1,218,681,969	21%
Capital Expenditure						
Non-Financial Assets	349,893,300	-	354,714,135.00	-	354,714,135.00	0%
Capital Transfers Govt. Agencies	552,367,206	-	300,000,000.00	-	300,000,000.00	0%
Other development						
Sub Total	902,260,506	-	654,714,135	-	654,714,135	0%
Grand Total	1,989,881,706	151,565,794	2,191,556,160	318,160,056	1,873,396,104	15%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1: Administration Services	898,831,943	178,625,047	720,206,896	19.9%
SP 1.2: Personnel Services	540,888,137	139,535,009	401,353,128	25.8%
SP 1.3: Financial Services	300,000	-	300,000	0.0%
Total Expenditure of Programme 1	1,440,020,080	318,160,056	1,121,860,023	22.1%
Programme 2: Public Finance Management				
SP 2.1: Budget Formulation Coordination And Management	201,326,190	-	201,326,190	0.0%
SP 2.2: Resource Mobilization	88,019,962	-	88,019,962	0.0%
SP 2.3: Internal Audit	46,169,007	-	46,169,007	0.0%
SP 2.4: Procurement	23,931,885	-	23,931,885	0.0%
SP 2.5: Public Finance And Accounting	25,366,504	-	25,366,504	0.0%
SP 2.6: Debt Management	307,263,581	-	307,263,581	0.0%
SP 2.7: External Resource Mobilization	12,538,988	-	12,538,988	0.0%
Total Expenditure of Programme 2	704,616,117	-	704,616,117	0.0%
Programme 3: Economic and Financial Policy Formulation and Management				
SP 3.1: Fiscal Planning	37,635,796	-	37,635,796	0.0%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,284,167	-	9,284,167	0.0%
Total Expenditure of Programme 3	46,919,963	-	46,919,963	0.0%
Total Expenditure of Vote	2,191,556,160	318,160,056	1,873,396,103	14.5%

4563: County Public Service Board

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY2022/2023	Approved Estimates FY2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	30,720,637	7,016,302	30,374,133	8,882,980	21,491,153	29.2%
2200000 Use of goods and services	29,180,658	3,521,080	31,757,412	-	31,757,412	0.0%
2400000 Interest Payments			-	-	-	0.0%
2600000 Current grants and other Transfers			-	-	-	0.0%
2700000 Social Benefits	7,004,381	1,092,892	5,226,472	71,800	5,154,672	1.4%
3100000 Acquisition of Non-Financial Assets	865,625	-	3,710,000	-	3,710,000	0.0%
4100000 Acquisition of Financial Assets			-	-	-	0.0%
4500000 Disposal of Financial Assets			-	-	-	0.0%
Sub Total	67,771,301	11,630,274	71,068,017	8,954,780	62,113,237	12.6%
Capital Expenditure						
Non-Financial Assets	5,998,700	-	6,000,000	-	6,000,000	0.0%
Capital Transfers Govt. Agencies				-	-	0.0%
Other development				-	-	0.0%
Sub Total	5,998,700	-	6,000,000	-	6,000,000	0.0%
Grand Total	73,770,001	11,630,274	77,068,017	8,954,780	68,113,237	11.6%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration and Human Resource Planning				
SP 1.1 Administrative Services.	26,508,971	8,954,780	17,554,191	33.8%
SP 1.2 Personnel Services.	35,600,605			
SP 1.3 Financial Services	2,200,000	-	2,200,000	0.0%
Total Expenditure of Programme 1	64,309,576	8,954,780	19,754,191	13.9%
Programme 2: Human Resource Planning and Advisory Services				
SP 2.1. Human Resource Planning	11,248,441	-	11,248,441	0.0%
SP 2.2. Provision of Human Resource Advisory Services	1,510,000	-	1,510,000	0.0%
Total Expenditure of Programme 2	12,758,441	-	12,758,441	0.0%
Total Expenditure of Vote	77,068,017	8,954,780	32,512,632	11.6%

4565: Health Services

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	4,262,904,895	954,831,107	3,907,678,227.00	1,036,500,040.96	2,871,178,186.04	27%
2200000 Use of goods and services	1,741,717,211	249,203,209	1,803,013,218.00	288,655,520.62	1,514,357,697.38	16%
2400000 Interest Payments			-	-	-	
2600000 Current grants and other Transfers	225,000	-	1,150,000.00	-	1,150,000.00	0%
2700000 Social Benefits	6,062,640	490,000	6,516,760.00	4,529,520.00	1,987,240.00	70%
3100000 Acquisition of Non-Financial Assets	31,406,234	3,265,735	31,893,426.00	7,177,495.00	24,715,931.00	23%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Sub Total	6,042,315,980	1,207,790,051	5,750,251,631	1,336,862,577	4,413,389,054	23%
Capital Expenditure						
Non-Financial Assets	566,545,926		398,302,254.00		398,302,254.00	0%
Capital Transfers Govt. Agencies	715,538,353	11,304,697	776,000,504.00	13,099,531.00	762,900,973.00	2%
Other development						
Sub Total	1,282,084,279	11,304,697	1,174,302,758	13,099,531	1,161,203,227	2%
Grand Total	7,324,400,259	1,219,094,748	6,924,554,389	1,349,962,108	5,574,592,281	19%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration and Planning				
SP 1.1: Health Information System	21,379,000.00	-	21,379,000.00	0%
SP 1.2: Governance and Leadership	554,736,167.00	-	554,736,167.00	0%
SP 1.3: Human Resource Management	3,650,385,010.00	924,219,076.11	2,726,165,933.89	25%
SP 1.4: Research and Development	2,500,000.00	-	2,500,000.00	0%
SP 1.5: Health Infrastructure and Development	10,900,000.00	-	10,900,000.00	0%
Total Expenditure Prog 1	4,239,900,177.00	924,219,076.11	3,315,681,100.89	22%
Programme 2: Health Preventive and Promotive Services				
SP 2.1: Primary Health Care	209,983,293.00	-	209,983,293.00	0%
SP 2.2: Environmental Health and Sanitation	2,000,000.00	-	2,000,000.00	0%
SP 2.3: Human Resource	17,049,940.00	-	17,049,940.00	0%
SP 2.4: Disease Surveillance and Emergency Response	1,997,550.00	-	1,997,550.00	0%
SP 2.5: Health Promotive	1,000,000.00	-	1,000,000.00	0%
SP 2.6: HIV Programme	2,000,000.00	-	2,000,000.00	0%
SP 2.7: Nutrition	20,629,350.00	-	20,629,350.00	0%
SP 2.8 Reproductive Health	1,250,000.00	-	1,250,000.00	0%
SP 2.9 Immunization	1,596,425.00	-	1,596,425.00	0%
Total Expenditure Prog 2	257,506,558.00	-	257,506,558.00	0%
Programme 3: Health Curative and Rehabilitative Services				
SP 3.1: Provision of Essential Health Services in all levels	2,178,187,617.00	425,743,031.47	1,752,444,585.53	20%
SP 3.2: Elimination of communicable and non-communicable diseases	2,200,000.00	-	2,200,000.00	0%
SP 3.3: Human Resource	246,760,037.00	-	246,760,037.00	0%
Total Expenditure Prog 3	2,427,147,654.00	425,743,031.47	2,001,404,622.53	18%
Total Expenditure of Vote	6,924,554,389.00	1,349,962,107.58	5,574,592,281.42	19%

4567: Infrastructure

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	142,476,936	8,254,656	141,821,439	20,358,051	121,463,388	14.4%
2200000 Use of goods and services	230,670,260	-	176,377,695	-	176,377,695	0.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	3,845,815	-	3,896,848	-	3,896,848	0.0%
3100000 Acquisition of Non-Financial Assets	4,154,266	-	6,300,000	-	6,300,000	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Sub Total	381,147,277	8,254,656	328,395,982	20,358,051	308,037,931	6.2%
Capital Expenditure						
Non-Financial Assets	925,152,166	-	684,199,331	-	684,199,331	0.0%
Capital Transfers Govt. Agencies	332,536,517	-	280,544,581	-	280,544,581	0.0%
Other development						
Sub Total	1,257,688,683	-	964,743,912	-	964,743,912	0.0%
Grand Total	1,638,835,960	8,254,656	1,293,139,894	20,358,051	1,272,781,843	1.6%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Personnel and Financial services				
SP 1.1 Administration Services	45,702,695	-	45,702,695	0.0%
SP 1.2 Personnel Services	145,718,287	20,358,051	125,360,236	14.0%
Total Expenditure of Programme 1	191,420,982	20,358,051	171,062,931	11.0%
Programme 2: Infrastructure development and maintenance				
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges	919,568,912	-	919,568,912	0.0%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	4,800,000	-	4,800,000	0.0%
SP 2.3 Maintenance & Rehabilitation of County Buildings	13,725,000	-	13,725,000	0.0%
SP 2.4 Street lighting	163,625,000	-	163,625,000	0.0%
Total Expenditure of Programme 2	1,101,718,912	-	1,101,718,912	0.0%
Total Expenditure of Vote	1,293,139,894	20,358,051	1,272,781,843	1.6%

4578: Naivasha Municipality

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	8,944,169	2,050,369	10,396,944	1,367,582	9,029,362	13.2%
2200000 Use of goods and services	22,626,781	-	26,174,400	-	26,174,400	0.0%
2400000 Interest Payments			-	-	-	0.0%
2600000 Current grants and other Transfers			-	-	-	0.0%
2700000 Social Benefits	444,618	-	466,120	14,040	452,080	3.0%
3100000 Acquisition of Non-Financial Assets	2,975,000	-	1,600,000	-	1,600,000	0.0%
4100000 Acquisition of Financial Assets			-	-	-	0.0%
4500000 Disposal of Financial Assets			-	-	-	0.0%
Sub Total	34,990,568	2,050,369	38,637,464	1,381,622	37,255,842	3.6%
Capital Expenditure						
Non-Financial Assets	23,000,000	-	28,000,000	-	28,000,000	0.0%
Capital Transfers Govt. Agencies	283,533,272	-				
Other development						
Sub Total	306,533,272	-	28,000,000	-	28,000,000	0.0%
Grand Total	341,523,840	2,050,369	66,637,464	1,381,622	65,255,842	2.1%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administration and Planning	20,674,400	-	20,674,400	0.0%
SP 1.2 Personnel Services	10,863,064	1,381,622	9,481,442	12.7%
SP 1.3 Financial Services	-	-	-	0.0%
Total Expenditure of Programme 1	31,537,464	1,381,622	30,155,842	4.4%
Programme 2: Naivasha Municipal Services				
SP 2.1. Planning And Infrastructure	18,100,000	-	18,000,000	0.0%
SP 2.2. Environmental Management and Sanitation	15,000,000	-	15,000,000	0.0%
SP 2.3. Naivasha Social Services	1,000,000	-	1,000,000	0.0%
SP 2.4. Tourism, Investment and Trade	1,000,000	-	1,000,000	0.0%
Total Expenditure of Programme 2	35,100,000	-	35,000,000	0.0%
Total Expenditure of Vote	66,637,464	1,381,622	65,155,842	2.1%

4579: Office of the County Attorney

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	400,000	-	18,302,916	-	18,302,916	0.0%
2200000 Use of goods and services	206,037,500	-	35,031,764	-	35,031,764	0.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits			926,286	-	926,286	0.0%
3100000 Acquisition of Non-Financial Assets	1,462,500	-	9,100,920	-	9,100,920	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Sub Total	207,900,000	-	63,361,886	-	63,361,886	0.0%
Capital Expenditure						
Non-Financial Assets	-		4,000,000	-	4,000,000	0.0%
Capital Transfers Govt. Agencies						
Other development						
Sub Total	-	-	4,000,000	-	4,000,000	0.0%
Grand Total	207,900,000	-	67,361,886	-	67,361,886	0.0%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1: Administration Services	24,070,798	-	24,070,798	0%
SP 1.2: Personnel Services	19,229,202	-	19,229,202	0%
SP 1.3: Financial Services	500,000	-	500,000	0%
Total Expenditure of Programme 1	43,800,000	-	43,800,000	0%
Programme 2: Provision of Advisory Services				
SP 2.1: Advising on Legal Matters	1,300,000	-	1,300,000	0%
SP 2.2: Legal Services	3,560,966	-	3,560,966	0%
Total Expenditure of Programme 2	4,860,966	-	4,860,966	0%
Programme 3: Provision of Legal Services				
SP 3.1: Litigation	15,700,920	-	15,700,920	0%
SP 3.2: Formulation and Review of Bills	2,000,000	-	2,000,000	0%
SP 3.3: Conveyance and Commercial Transactions	1,000,000	-	1,000,000	0%
Total Expenditure of Programme 3	18,700,920	-	18,700,920	0%
Total Expenditure of Vote	67,361,886	-	67,361,886	0%

4580: Nakuru City

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	12,982,868	2,912,307	13,539,086	5,100,874	8,438,212	37.7%
2200000 Use of goods and services	21,985,840	-	24,769,418	-	24,769,418	0.0%
2400000 Interest Payments		-				
2600000 Current grants and other Transfers	24,533,136	-				
2700000 Social Benefits	409,465	600	449,418	79,920	369,498	17.8%
3100000 Acquisition of Non-Financial Assets	2,921,157	-	10,100,000	-	10,100,000	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Sub Total	62,832,466	2,912,907	48,857,922	5,180,794	43,677,128	10.6%
Capital Expenditure						
Non-Financial Assets	92,259,202	-	32,000,000	-	32,000,000	0.0%
Capital Transfers Govt. Agencies	695,637,537	-				
Other development						
Sub Total	787,896,739	-	32,000,000	-	32,000,000	0.0%
Grand Total	850,729,205	2,912,907	80,857,922	5,180,794	75,677,128	6.4%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Nakuru City Administration Planning and Support				
SP 1.1 City Administrative Services	24,970,000	-	24,970,000	0.0%
SP 1.2 Personnel Services	13,988,504	5,180,794	8,807,710	37.0%
SP 1.3 Financial Services	600,000	-	600,000	0.0%
Total Expenditure of Programme 1	39,558,504	5,180,794	34,377,710	13.1%
Programme 2: Nakuru City Services				
SP 2.1 Infrastructure Development and City Planning	29,100,000	-	29,100,000	0.0%
SP 2.2 Nakuru City Environmental Management	6,500,000	-	6,500,000	0.0%
SP 2.3 City Trade Markets and Investments	2,800,000	-	2,800,000	0.0%
SP 2.4 Nakuru City Social Services	2,899,418	-	2,899,418	0.0%
Total Expenditure of Programme 2	41,299,418	-	41,299,418	0.0%
Total Expenditure of Vote	80,857,922	5,180,794	75,677,128	6.4%

4581: Trade, Cooperatives, Tourism and Culture

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	59,247,209	12,082,281	71,274,915	14,560,972	56,713,943	20%
2200000 Use of goods and services	69,480,861	1,567,565	75,304,898	-	75,304,898	0%
2400000 Interest Payments						
2600000 Current grants and other Transfers			64,033,063	-	64,033,063	0%
2700000 Social Benefits	1,503,748	-	2,567,996	-	2,567,996	0%
3100000 Acquisition of Non-Financial Assets	3,878,750	800,000	1,350,000	-	1,350,000	0%
4100000 Acquisition of Financial Assets			10,000,000			
4500000 Disposal of Financial Assets						
Sub Total	134,110,568	14,449,846	224,530,872	14,560,972	199,969,900	6.5%
Capital Expenditure						
Non-Financial Assets	246,993,397	-	234,681,772	-	234,681,772	0.0%
Capital Transfers Govt. Agencies			100,000,000	-	100,000,000	0.0%
Other development						
Sub Total	246,993,397	-	334,681,772	-	334,681,772	0.0%
Grand Total	381,103,965	14,449,846	559,212,644	14,560,972	534,651,672	2.6%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administration Services	29,884,898	-	29,884,898	0.0%
SP 1.2 Personnel Services	73,842,911	14,560,972	59,281,939	19.7%
Total Expenditure of Programme 1	103,727,809	14,560,972	89,166,837	14.0%
Programme 2: Co-Operative Management				
SP 2.1: Management of Marketing Cooperatives	20,196,556	-	20,196,556	0.0%
SP 2.2: Sacco Empowerment	25,000,000	-	25,000,000	0.0%
SP 2.3: Cooperative Leadership and Governance	5,254,475	-	5,254,475	0.0%
SP 2.4: Strengthening of Housing and Investment Cooperatives	1,191,381	-	1,191,381	0.0%
SP 2.5: Empowering Youth Women PWD Participation In Cooperatives	1,127,588	-	1,127,588	0.0%
Total Expenditure of Programme 2	52,770,000	-	52,770,000	0.0%
Programme 3: Commerce and Enterprise				
SP 3.1: Business Development Services For SMES	1,050,000	-	1,050,000	0.0%
SP 3.2: Producer Business Groups (PBGS)	800,000	-	800,000	0.0%
SP 3.3: SME Training	1,000,000	-	1,000,000	0.0%
SP 3.4: SME Funding	25,000,000	-	25,000,000	0.0%
SP 3.5: Consumer Protection	6,500,000	-	6,500,000	0.0%
SP 3.6: Development and Management of County Bus Terminus	-	-	-	0.0%
SP 3.7: Establishment of Industrial Park	250,000,000	-	250,000,000	0.0%
Total Expenditure of Programme 3	284,350,000	-	284,350,000	0.0%
Programme 4: Market Rehabilitation and Development				
SP 4.1: Market Rehabilitation	10,000,000	-	10,000,000	0.0%
SP 4.2: Development of New Markets	46,681,772	-	46,681,772	0.0%
SP 4.3: Market Users Delivery Services	12,800,000	-	12,800,000	0.0%
Total Expenditure of Programme 4	69,481,772	-	69,481,772	0.0%
Programme 5: Tourism Promotion and Marketing				
SP 5.1: Promotion of Local Tourism	9,200,000	-	9,200,000	0.0%

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
SP 5.2: Establishment and Management Of County Tourism Information Center	-	-	-	0.0%
Total Expenditure of Programme 5	9,200,000	-	9,200,000	0.0%
Programme 6: Alcoholics Drinks and Control				
SP 6.1: Inspection Approval of Liquor Licensing	2,450,000	-	2,450,000	0.0%
SP 6.2: Liquor Enforcement and Compliance	150,000	-	150,000	0.0%
SP 6.3: Research and Innovation	600,000	-	600,000	0.0%
SP 6.4: Treatment and Rehabilitation of Persons Dependent on Alcoholic Drinks	1,050,000	-	1,050,000	0.0%
SP 6.5 Education and Training of Sub County and Review Committee	1,200,000	-	1,200,000	0.0%
Total Expenditure of Programme 6	5,450,000	-	5,450,000	0.0%
Programme 7: Development of Socio-Cultural Diversity and Promotion of Responsible Gaming				
SP 7.1: Cultural Development Activities	27,983,063	-	27,983,063	0.0%
SP 7.2: Promotion Of Responsible Gaming.	6,250,000	-	6,250,000	0.0%
Total Expenditure of Programme 7	34,233,063	-	34,233,063	0.0%
Total Expenditure of Vote	559,212,644	14,560,972	544,651,672	2.6%

4582: Agriculture, Livestock, Fisheries and Veterinary Services

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	386,963,309	84,944,554	358,173,541	82,674,497	275,499,044	23.1%
2200000 Use of goods and services	106,726,781	837,800	95,489,378	-	95,489,378	0.0%
2400000 Interest Payments			-	-	-	0.0%
2600000 Current grants and other Transfers			-	-	-	0.0%
2700000 Social Benefits	3,116,725	-	2,969,560	478,538	2,491,022	16.1%
3100000 Acquisition of Non-Financial Assets	1,955,000	-	11,496,000	-	11,496,000	0.0%
4100000 Acquisition of Financial Assets			7,000,000	-	7,000,000	0.0%
4500000 Disposal of Financial Assets			-	-	-	0.0%
Sub Total	498,761,815	85,782,354	475,128,479	83,153,035	391,975,444	17.5%
Capital Expenditure						
Non-Financial Assets	285,760,910	-	199,878,308	-	199,878,308	0.0%
Capital Transfers Govt. Agencies	299,465,204	-	791,582,638	-	791,582,638	0.0%
Other development						0.0%
Sub Total	585,226,114	-	991,460,946	-	991,460,946	0.0%
Grand Total	1,083,987,929	85,782,354	1,466,589,425	83,153,035	1,383,436,390	5.7%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1: Administrative Services	98,364,901	-	98,364,901	0.0%
SP 1.2: Human Resources Services	361,143,101	83,153,034	277,990,067	23.0%
Total Expenditure of Programme 1	459,508,002	83,153,034	376,354,968	18.1%
Programme 2: Livestock Resource Management and Development				
SP 2.1: Livestock Production Productivity and Incomes	27,405,762	-	27,405,762	0.0%
SP 2.2: Livestock Output and Value Addition	170,115,800	-	170,115,800	0.0%
SP 2.3: Livestock Extension Service Delivery	6,301,921	-	6,301,921	0.0%
SP 2.4: Food Safety and Livestock Products Development	4,972,018	-	4,972,018	0.0%
SP 2.5: Livestock Disease Management and Control	13,235,666	-	13,235,666	0.0%
Total Expenditure of Programme 2	222,031,167	-	222,031,167	0.0%
Programme 3: Fisheries Development				
SP 3.1: Aquaculture Development	7,976,640	-	7,976,640	0.0%
SP 3.2: Development of Capture Fisheries Resources	10,000,000	-	10,000,000	0.0%
SP 3.3: Fish Quality Assurance, Value Addition and Marketing	3,500,000	-	3,500,000	0.0%
Total Expenditure of Programme 3	21,476,640	-	21,476,640	0.0%
Programme 4: Crop Development and Management				
SP 4.1: Agriculture Extension, Research and Training	7,000,000	-	7,000,000	0.0%
SP 4.2: Crop Production and Food Security	733,590,285	-	733,590,285	0.0%
SP 4.3: Farm Land utilization, Conservation, Mechanization Services and Climate Smart Agriculture	7,950,000	-	7,950,000	0.0%
SP 4.4: Agribusiness Development and Marketing	14,000,000	-	14,000,000	0.0%
SP 4.5: Agri-Nutrition	1,033,331	-	1,033,331	0.0%
Total Expenditure of Programme 4	763,573,616	-	763,573,616	0.0%
Total Expenditure of Vote	1,466,589,425	83,153,034	1,383,436,391	5.7%

4583: Lands, Physical Planning, Housing and Urban Development

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	83,560,655	21,624,594	96,075,353	22,028,665	74,046,688	22.9%
2200000 Use of goods and services	54,694,150		41,207,131	-	41,207,132	0.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers	3,000,000	-	20,000,000	-	20,000,000	0.0%
2700000 Social Benefits	1,590,148	44,366	2,131,960	-	2,131,960	0.0%
3100000 Acquisition of Non-Financial Assets	2,165,455	-	2,400,000	-	2,400,000	0.0%
4100000 Acquisition of Financial Assets			7,075,000	-	7,075,000	0.0%
4500000 Disposal of Financial Assets						
Sub Total	145,010,408	21,668,960	168,889,444	22,028,665.44	146,860,779.56	13.0%
Capital Expenditure						
Non-Financial Assets	165,307,438		145,452,387	-	145,452,387	0.0%
Capital Transfers Govt. Agencies	459,259,042		400,000,000	-	400,000,000	0.0%
Other development						
Sub Total	624,566,480	-	545,452,387	-	545,452,387	0.0%
Grand Total	769,576,888	21,668,960	714,341,831	22,028,665	692,313,167	3.1%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-Programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administrative Services	39,049,983	-	39,049,983	0.0%
SP 1.2 Personnel services	98,207,312	22,028,665	76,178,647	22.4%
Total Expenditure of Programme 1	137,257,295	22,028,665	115,228,630	16.0%
Programme 2: Land Use Planning and Survey				
SP 2.1. Land Use Planning	109,858,277	-	109,858,277	0.0%
SP 2.2. Survey and Mapping	18,888,604	-	18,888,604	0.0%
Total Expenditure of Programme 2	128,746,881	-	128,746,881	0.0%
Programme 3: Urban Development				
SP 3.1. Urban Institution Framework	28,534,081	-	28,534,081	0.0%
SP 3.2. Development of Urban Infrastructure	400,000,000	-	400,000,000	0.0%
Total Expenditure of Programme 3	428,534,081	-	428,534,081	0.0%
Programme 4: Housing and Estates Management				
SP 4.1. Maintenance of County Estates	4,265,205	-	4,265,205	0.0%
SP 4.2. Housing Research and Development	14,000,000	-	14,000,000	0.0%
SP 4.3. Development of affordable housing and housing infrastructure	1,538,369	-	1,538,639	0.0%
Total Expenditure of Programme 4	19,803,574	-	19,803,844	0.0%
Total Expenditure of Vote	714,341,831	22,028,665	692,313,436	3.1%

4584: Water, Energy, Environment, Natural Resources and Climate Change

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	252,878,057	56,823,055	241,882,319	54,019,972.03	187,862,346.97	22.3%
2200000 Use of goods and services	49,832,977	607,441	60,089,523	-	60,089,523.00	0.0%
2400000 Interest Payments			-	-	-	0.0%
2600000 Current grants and other Transfers	22,000,000		11,000,000	-	11,000,000.00	0.0%
2700000 Social Benefits	2,568,364		2,963,776	439,695.00	2,524,081.00	14.8%
3100000 Acquisition of Non-Financial Assets	4,811,250	-	5,250,000	-	5,250,000.00	0.0%
4100000 Acquisition of Financial Assets			-	-	-	0.0%
4500000 Disposal of Financial Assets			-	-	-	0.0%
Sub Total	332,090,648	57,430,496	321,185,618	54,459,667	266,725,951	17.0%
Capital Expenditure						
Non-Financial Assets	992,856,541	-	657,146,151	-	657,146,151.00	0.0%
Capital Transfers Govt. Agencies			125,000,000	-	125,000,000.00	0.0%
Other development			-		-	0.0%
Sub Total	992,856,541	-	782,146,151	-	782,146,151	0.0%
Grand Total	1,324,947,189	57,430,496	1,103,331,769	54,459,667	1,048,872,102	4.9%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration planning & support services				
SP 1.1 Administration Services	34,275,329	-	34,275,329	0.0%
SP 1.2 Human Resource	243,846,095	54,459,667	189,386,428	22.3%
SP 1.3 Financial Services	500,000	-	500,000	0.0%
Total Expenditure of Programme 1	278,621,424	54,459,667	224,161,757	19.5%
Programme 2: Water and Sewerage Management				
SP 2.1 Water Services Provision	588,206,540	-	588,206,540	0.0%
SP 2.2 Sewerage Services Provision	1,455,000	-	1,455,000	0.0%
Total Expenditure of Programme 2	589,661,540	-	589,661,540	0.0%
Programme 3: Environmental Management				
SP 3.1 Pollution Control	20,152,434	-	20,152,434	0.0%
SP 3.2 Solid Waste Management	15,173,790	-	15,173,790	0.0%
SP 3.3 Regulation And Protection Of Riparian Land	2,000,000	-	2,000,000	0.0%
SP 3.4 Environmental Resources Mapping	1,525,000	-	1,525,000	0.0%
Total Expenditure of Programme 3	38,851,224	-	38,851,224	0.0%
Programme 4: Climate change resilience and energy development				
SP 4.1: Climate Change Resilience/Forestry	195,827,581	-	195,827,581	0.0%
SP 4.2: County Energy Development	370,000	-	370,000	0.0%
Total Expenditure of Programme 4	196,197,581	-	196,197,581	0.0%
Total Expenditure of Vote	1,103,331,769	54,459,667	1,048,872,102	4.9%

4585: Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	601,513,709	133,753,462	525,808,604	145,047,771	380,760,833	27.6%
2200000 Use of goods and services	224,619,186	-	41,280,126	-	41,280,126	0.0%
2400000 Interest Payments			-	-	-	0.0%
2600000 Current grants and other Transfers	8,500,000	-	26,000,000	-	26,000,000	0.0%
2700000 Social Benefits	3,951,949	-	5,234,184	-	5,234,184	0.0%
3100000 Acquisition of Non-Financial Assets	3,793,750	-	12,476,042	-	12,476,042	0.0%
4100000 Acquisition of Financial Assets			15,000,000	-	15,000,000	0.0%
4500000 Disposal of Financial Assets			-	-	-	0.0%
Sub Total	842,378,594	133,753,462	625,798,956	145,047,771	480,751,185	23.2%
Capital Expenditure						
Non-Financial Assets	37,301,546	-	60,087,984	-	60,087,984	0.0%
Capital Transfers Govt. Agencies			-	-	-	0.0%
Other development			-	-	-	0.0%
Sub Total	37,301,546	-	60,087,984	-	60,087,984	0.0%
Grand Total	879,680,140	133,753,462	685,886,940	145,047,771	540,839,169	21.1%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1 Administration, Planning and Support service				
SP 1.1 Administration service	641,495,980	145,047,771	496,448,209	22.6%
SP 1.2 Coordination of Workplace Special Programmes	700,000	-	700,000	0.0%
Total Expenditure of Programme 1	642,195,980	145,047,771	497,148,209	22.6%
Programme 2: Coordination of County Civic Education and Public Participation				
SP 2.1. Civic Education and Public Participation	530,000	-	530,000	0.0%
Total Expenditure of Programme 2	530,000	-	530,000	0.0%
Programme 3: Co-ordination of County Laws enforcement and Compliance				
SP 3.1: County Laws Enforcement and Compliance	3,000,000	-	3,000,000	0.0%
Total Expenditure of Programme 3	3,000,000	-	3,000,000	0.00%
Programme 4: Co-ordination of County Human Resource and Performance Management				
SP 4.1: Staff Training and Development	17,210,080	-	17,210,080	0.0%
SP 4.2: Performance Management	10,000,000	-	10,000,000	0.0%
Total Expenditure of Programme 4	27,210,080	-	27,210,080	0.00%
Programme 5: Co-ordination of Disaster Management and Humanitarian Assistance				
SP 5.1. Disaster Management and Humanitarian Assistance	12,950,880	-	12,950,880	0.0%
Total Expenditure of Programme 5	12,950,880	-	12,950,880	0.0%
Total Expenditure of Vote	685,886,940	145,047,771	540,839,169	21.1%

4586: Education, ICT, e-Government and Public Communication

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	461,878,260	73,201,866	524,425,062	119,618,105	404,806,956	23%
2200000 Use of goods and services	121,276,547	-	160,366,308	-	160,366,308	0%
2400000 Interest Payments						
2600000 Current grants and other Transfers	238,720,168	-	398,788,976	-	398,788,976	0%
2700000 Social Benefits	8,652,219	545,474	11,035,238	2,774,520	8,260,718	25%
3100000 Acquisition of Non-Financial Assets	10,923,564	-	6,833,000	-	6,833,000	0%
4100000 Acquisition of Financial Assets			8,000,000	-	8,000,000	0%
4500000 Disposal of Financial Assets						
Sub Total	841,450,758	73,747,340	1,109,448,584	122,392,625	987,055,958	11%
Capital Expenditure						
Non-Financial Assets	566,867,370	-	275,591,024	-	275,591,024	0%
Capital Transfers Govt. Agencies	67,045,020	-	54,289,894	-	54,289,894	0%
Other development						
Sub Total	633,912,390	-	329,880,918	-	329,880,918	0%
Grand Total	1,475,363,148	73,747,340	1,439,329,502	122,392,625	1,316,936,876	9%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, planning and support services.				
SP 1.1 Administration.	247,144,166	-	247,144,166	0%
SP 1.2 Personnel services.	535,460,300	122,392,625	413,067,675	23%
SP 1.2 Financial services.	500,000			
Total Expenditure of Programme 1	783,104,466	122,392,625	660,211,841	16%
Programme 2: Early childhood development education.				
SP 2.1 Promotion of Early Childhood Education.	92,375,165	-	92,375,165	0
SP 2.2 Bursaries.	339,499,082	-	339,499,082	0
SP 2.3 ECD Infrastructure development.	20,000,000	-	20,000,000	0
Total Expenditure of Programme 2	451,874,247	-	451,874,247	0
Programme 3: Vocational training.				
SP 3.1 Vocational training.	74,128,501			
SP 3.2 Vocational Development.	81,396,969	-	81,396,969	0
Total Expenditure of Programme 3	155,525,470	-	81,396,969	0
Programme 4: Information and communication services				
SP 4.1 Public Communication and Media Services.	16,000,016	-	16,000,016	0
Total Expenditure of Programme 4	16,000,016	-	16,000,016	0
Programme 5: ICT Infrastructure Development and e-Government Services.				
SP 5.1 Hardware and Software Platforms.	3,500,000	-	3,500,000	0
SP 5.2 Network Infrastructure.	5,000,000			
SP 5.3 Hardware and Software Platforms.	24,325,303	-	24,325,303	0
Total Expenditure of Programme 5	32,825,303	-	27,825,303	0
Total Expenditure of Vote	1,439,329,502	122,392,625	1,237,308,376	9%

4587: Youth, Sports, Gender, Social Services and Inclusivity

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual Q1 FY 2022/2023	Approved Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	105,403,350	21,527,315	113,607,430	25,966,036	87,641,394	22.9%
2200000 Use of goods and services	75,671,870	-	63,670,070	-	63,670,070	0.0%
2400000 Interest Payments			-	-	-	0.0%
2600000 Current grants and other Transfers	41,342,500	-	76,440,000	-	76,440,000	0.0%
2700000 Social Benefits	2,034,677	509,234	2,167,960	-	2,167,960	0.0%
3100000 Acquisition of Non-Financial Assets	6,897,291	-	2,580,000	-	2,580,000	0.0%
4100000 Acquisition of Financial Assets			7,600,000	-	7,600,000	0.0%
4500000 Disposal of Financial Assets			-	-	-	0.0%
Sub Total	231,349,688	22,036,549	266,065,460	25,966,036	240,099,424	9.8%
Capital Expenditure						
Non-Financial Assets	185,955,878	-	94,534,463	-	94,534,463	0.0%
Capital Transfers Govt. Agencies			-	-	-	0.0%
Other development			-	-	-	0.0%
Sub Total	185,955,878	-	94,534,463	-	94,534,463	0.0%
Grand Total	417,305,566	22,036,549	360,599,923	25,966,036	334,633,887	7.2%

b) Expenditure Performance by Programme and Sub Programme

Programme /Sub-Programme	Approved estimates FY 2023/2024	Actual Q1 FY 2023/2024	Variance On Annual Target FY 2023/2024	budget execution rate
Programme 1: Administration, Planning and Support services				
SP 1.1 Administration and Support Services	52,726,894	-	52,726,894	0.0%
SP 1.2 Personnel services	115,775,390	25,966,036	89,809,354	23.0%
SP 1.3 Financial services	7,600,000	-	7,600,000	0.0%
Total Expenditure of Programme 1	176,102,284	25,966,036	150,136,248	23.0%
Programme 2: Gender empowerment and Social Inclusivity				
SP 2.1 Gender Equality and Empowerment	18,450,000	-	18,450,000	0.0%
SP 2.2 Social Inclusion and Empowerment	56,050,000	-	56,050,000	0.0%
Total Expenditure of Programme 2	74,500,000	-	74,500,000	0.0%
Programme 3: Management and Development of sports and Recreation				
SP 3.1 Development and Management of sports infrastructure	20,823,107	-	20,823,107	0.0%
SP 3.2 Promotion of sports Development and Recreation	52,500,000	-	52,500,000	0.0%
Total Expenditure of Programme 3	73,323,107	-	73,323,107	0.0%
Programme 4: Youth Empowerment				
SP 4.1 Youth Empowerment	36,674,533	-	36,674,533	0.0%
Total Expenditure of Programme 4	36,674,533	-	36,674,533	0.0%
Total Expenditure of Vote	360,599,924	25,966,036	334,633,888	23.0%