

# REPUBLIC OF KENYA



## COUNTY GOVERNMENT OF NAKURU

### COUNTY TREASURY

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## BUDGET IMPLEMENTATION REVIEW REPORT

### QUARTER THREE FY2022/2023

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APRIL 2023

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## **ABBREVIATIONS AND ACRONYMS**

|        |  |
|--------|--|
| ADP    | Annual Development Plan                              |
| APR    | Annual progress report                               |
| ASDSP  | Agriculture Sector Development Support Programme     |
| BIRR   | Budget Implementation Review Report                  |
| CBROP  | County Budget Review and Outlook Paper               |
| CCIS   | County Climate Institution Support                   |
| CG     | County Government                                    |
| CIDP   | County Integrated Development Plan                   |
| CRA    | Commission of Revenue Allocation                     |
| CRF    | County Revenue Fund                                  |
| EIA    | Environment Impact Assessment                        |
| ESIA   | Environmental and Social Impact Assessment           |
| FIF    | Facility Improvement Fund                            |
| FLLoCA | Finance Locally-Led Climate Action                   |
| 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                        |
| WRA    | Water Regulations Authority                          |

## 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 as at the third 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 8.71 billion which consists of equitable share which amounted to Ksh 6.44 billion, Own Source Revenue (OSR) Ksh 2.15 billion and Conditional Grants of Ksh. 115 million. Equitable share received represented a 49 percent achievement from the annual target of Ksh. 13.026 billion. OSR consisted of local revenues which amounted to Ksh. 1.09 billion and Ksh. 1.06 billion being collections from Facility Improvement Fund (FIF).

The County's total expenditure stood at Ksh 8.69 billion during the first nine months of FY 2022/23 against an annual revised target of Ksh 21.10 billion. The overall budget execution rate was 41 percent with recurrent expenditure representing 58 percent absorption rate and development expenditure representing 14 percent absorption rate.

During the period under review the County witnessed some emerging issues which may have had implication on execution of the budget. Restructuring and re-organisation of Departments and Directorates and adoption of new policies and changes; the growing demand for automation of services and digitization of records e.g., implementation of the Lands information management system

(LIMS) to enhance delivery of services within the County; Climatic changes may affect tourism both local and foreign.

Also, the review period was encompassed with a myriad of challenges cutting across the first, second and third quarter which included: Delayed exchequer releases; Delayed and lengthy procurement processes delaying implementation and execution of the budget; Changes in administration which slowed down the implementation of programs and projects; Inadequate technical staff and capacity building; Vandalism of streetlights which shot up the cost of maintenance and installation of new streetlights. As inflation continues to rise, the cost of implementing projects and programmes is likely to go up. This will negatively impact budget execution. Harsh weather conditions due to climate change and environmental degradation has affected sustainability of tree planting exercise and reduced water resource base that has affected the availability of water.

Finally, as we move forward into the last quarter of the budget implementation the following recommendations were floated: Speedy development of Bill of quantities; Strengthening inter-sectoral collaborations and partner coordination, capacity building of existing staff, and recruitment of additional staff; Swift procurement processes and procedures should be fast tracked to allow for commencement of projects in the FY; Enhance streetlights maintenance budget to ensure that all streetlights are functional throughout the year; Prioritize paying of pending bills already allocated funds in the Budget; and advocacy on EIA/ESIA/WRA compliance in all County proposed projects.

## **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 third quarter of 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 tail end of the County Integrated Development Plan 2018-2022 planning period and the transition into CIDP 2023-2027 Planning period. The BIRR for the third 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 third quarter (nine months) 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 THREE FY2022/2023**

### **Q3 FY 2022/23 FISCAL PERFORMANCE**

During the period under review (July-March), the County Government was implementing a revised budget estimate of Ksh 21.10 billion, including fiscal balances from FY 2021/2022 of Ksh 3.91 billion.

During the first nine months of FY 2022/2023 the County received equitable share of Ksh 6.44 billion against a projected annual target of Ksh. 13.02 billion thereby depicting a 49 percent achievement rate. In reviewing the local revenue, a comparison between the first half and third quarter shows a cumulative increment of Ksh 146 million on the revenue performance from both local sources and FIF. The total County's Own Source Revenue (OSR) collections stood at Ksh. 2.15 billion against a revised annual target of Ksh 3.5 billion which presents a 60 percent achievement rate. Local Revenue sources and FIF recorded a 48 and 82 percent achievement rate respectively based on their annual targets.

The County Executive's total expenditure stood at Ksh 8.69 billion during the first nine months of FY 2022/23 against an annual revised target of Ksh 21.10 billion. The overall budget execution rate was 41 percent. Recurrent expenditure had a 58 percent absorption rate and development expenditure had a 14 percent absorption rate.

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

#### **Exchequer Releases**

The total actual exchequer releases from the National Government in the first nine months of FY 2022/2023 amounted to Ksh 6.56 billion which comprised of Ksh 6.44 billion equitable share and Ksh 115.14 million conditional grants. Conditional grants receipts included World Bank National Agricultural and Rural Inclusive Growth Project (NARIGP) Ksh 91.3 million, Agricultural Sector Development Support Projects (ASDSP II) Ksh 5.2 million, Nutrition International Grant Ksh 7.4 million and World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I) Ksh 11.0 million as

represented by Table 1. The total equitable share receipts depict 49 percent achievement rate from an annual target of Ksh 13.026 billion while conditional grants disbursed depicts 20 percent achievement rate from an annual target of Ksh 588 million. Overall, the exchequer releases amounts to Ksh 10.478 billion (Ksh 3.9billion fiscal balance, Ksh 6.44 billion and Ksh 115.14 million) from an annual revised target of Ksh 17.529 billion indicating 60 percent achievement rate. Table 1 illustrates the exchequer releases per quarter in the FY 2022/2023.

**Table 1: Exchequer Releases Q3 FY2022/2023**

| IFMIS CODE | REVENUE SOURCE  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY 2022/2022 | ACTUAL Q2 FY 2022/2023 | ACTUAL Q3 FY 2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | PERCENT ACHIEVED (ANNUAL) |
|------------|---|-------------------------------|------------------------|------------------------|------------------------|------------------------------|---------------------------|---------------------------|
| 9910201    | Balance in County Revenue Fund  | 3,915,012,915                 |                        | 3,915,012,915          |                        | 3,915,012,915                | -                         | 100%                      |
| 1310101    | Donor Grants (DANIDA)   | 22,094,250                    |                        |                        |                        | -                            | 22,094,250                | 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)   | 92,144,660                    |                        | 91,392,701             |                        | 91,392,701                   | 751,959                   | 99%                       |
| 1310102    | Agricultural Sector Development Support Projects (ASDSP II)   | 15,827,494                    |                        | 5,252,658              |                        | 5,252,658                    | 10,574,836                | 33%                       |
| 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    | Interest Earned in Nakuru City KUSP UDG Grant Account   | 21,554,657                    |                        |                        |                        | -                            | 21,554,657                | 0%                        |
| 1310102    | Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I) | 11,000,000                    |                        |                        | 11,000,000             | 11,000,000                   | -                         | 100%                      |
| 1310102    | Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)   |                               |                        |                        |                        |                              |                           |                           |
| 1310102    | Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)   | 300,000,000                   |                        |                        |                        | -                            | 300,000,000               | 0%                        |
| 1310102    | Nutrition International Grant   | 15,000,000                    |                        | 7,499,400              |                        | 7,499,400                    | 7,500,600                 | 50%                       |
| 1330104    | Conditional Fund -Leasing of Medical Equipment  | 110,638,298                   |                        |                        |                        | -                            | 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                | 1,107,219,887          | 3,191,395,500          | 2,149,309,193          | 6,447,924,580                | 6,578,191,743             | 49%                       |
|            | <b>TOTAL</b>  | <b>17,529,388,597</b>         | <b>1,107,219,887</b>   | <b>7,210,553,174</b>   | <b>2,160,309,193</b>   | <b>10,478,082,254</b>        | <b>7,051,306,343</b>      | <b>60%</b>                |

## **Local Source Revenue Performance**

In the first quarter of FY 2022/2023, OSR collected amounting to Ksh 456.8 million against an annual target of Ksh 3.28 billion depicting 14 percent achievement rate. This comprised of Ksh 183.9 million from local sources and Ksh 272.8 million from Facility Improvement Fund (FIF). During the first half of FY 2022/23 OSR collected amounting to Ksh 1 billion against an annual revised target of Ksh 3.580 billion depicting 28 percent achievement rate. This comprised of Ksh 394.17 million from local sources and Ksh 610.65 million from Facility Improvement Fund (FIF).

The total nine months (July-March) of FY 2022/23, OSR collection amounted to Ksh 2.156 billion against an annual revised target of Ksh 3.580 billion depicting 60 percent achievement rate. This comprised of Ksh 1.092 billion from local sources and Ksh 1.063 billion from Facility Improvement Fund (FIF).

During the period under review local source revenue amounted to Ksh 1.092 billion against a revised target of Ksh 2.280 billion translating to 48 percent achievement rate. Trade license at Ksh 271 million (25 percent), Property tax at Ksh 177 million (16 percent) and Vehicle parking fees Ksh 173 (16 percent) were the highest contributors to the local source revenue collected between the months of July and March while County Park fees Ksh 0 (0 percent), house rent 6 million (1 percent) and stock/slaughter house fees Ksh 7 million (1 percent) formed the least contributors.

With regard to the performance of individual local sources streams against their revised annual target, highest performance was registered in Trade license (68 percent), Other Fees and Charges (65 percent), Advertising (61 percent), Vehicle parking (59 percent), Health fees and charges (44 percent) and Royalties (40 percent). On the contrary, County Park fees (0 percent), House Rent (13 percent) and Liquor Licensing (4 percent) were the least performing streams. Table 2 illustrates the OSR performance per quarter in the FY 2022/2023.

**Table 2: Own Source Revenue Performance Q3 FY2022/2023**

| IFMIS CODE                      | REVENUE SOURCE                          | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY 2022/2023 | ACTUAL Q2 FY 2022/2023 | ACTUAL Q3 FY 2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | PERCENT ACHIEVED (ANNUAL) |
|---------------------------------|---|-------------------------------|------------------------|------------------------|------------------------|------------------------------|---------------------------|---------------------------|
| 1520101                         | Property tax (Plot rent and Land rates) | 490,000,000                   | 26,326,633             | 25,371,690             | 125,862,535            | 177,560,858                  | - 312,439,142             | 36%                       |
| 1520201                         | Trade License                           | 400,000,000                   | 14,540,654             | 14,749,560             | 242,665,089            | 271,955,303                  | -128,044,697              | 68%                       |
| 1550101                         | Market Fees                             | 70,000,000                    | 6,239,030              | 10,163,460             | 9,086,055              | 25,488,545                   | - 44,511,455              | 36%                       |
| 1590112                         | Building Approval                       | 100,000,000                   | 8,378,881              | 12,560,170             | 18,121,091             | 39,060,142                   | - 60,939,858              | 39%                       |
| 1520325                         | Cess                                    | 40,000,000                    | 3,102,562              | 5,174,217              | 6,551,996              | 14,828,775                   | - 25,171,225              | 37%                       |
| 1530301                         | Royalties                               | 320,000,000                   | 33,709,032             | 45,398,082             | 47,922,559             | 127,029,673                  | - 192,970,327             | 40%                       |
| 1580401                         | Stock/ Slaughter fees                   | 27,000,000                    | 2,264,209              | 2,643,099              | 2,436,809              | 7,344,117                    | - 19,655,883              | 27%                       |
| 1560101                         | House Rent                              | 50,000,000                    | 1,734,128              | 2,189,929              | 2,606,825              | 6,530,882                    | - 43,469,118              | 13%                       |
| 1590132                         | Advertising                             | 150,000,000                   | 14,198,247             | 9,193,614              | 67,810,092             | 91,201,953                   | - 58,798,047              | 61%                       |
| 1550221                         | Parking fees                            | 292,200,000                   | 46,615,537             | 55,534,490             | 71,032,085             | 173,182,112                  | - 119,017,888             | 59%                       |
| 1420223                         | Liquor Licensing                        | 100,000,000                   | 6,148,502              | 8,180,505              | 9,275,210              | 23,604,217                   | - 76,395,783              | 24%                       |
| 1530331                         | County Park Fees                        | 800,000                       | -                      | -                      | -                      | -                            | - 800,000                 | 0%                        |
| 1530331                         | Water And Sewerage                      |                               |                        |                        |                        |                              |                           |                           |
| 1580211                         | Health fees and charges                 | 100,000,000                   | 8,858,810              | 9,443,490              | 25,589,710             | 43,892,010                   | - 56,107,990              | 44%                       |
| 1540105                         | Other Fees and Charges                  | 140,000,000                   | 11,863,132             | 9,596,041              | 69,166,161             | 90,625,334                   | - 49,374,666              | 65%                       |
| <b>Total Local Revenue</b>      |   | <b>2,280,000,000</b>          | <b>183,979,357</b>     | <b>210,198,347</b>     | <b>698,126,217</b>     | <b>1,092,303,921</b>         | <b>-1,187,696,079</b>     | <b>48%</b>                |
| <b>FIF</b>                      |   | <b>1,300,000,000</b>          | <b>272,840,864</b>     | <b>337,814,942</b>     | <b>453,164,613</b>     | <b>1,063,820,419</b>         | <b>-236,179,581</b>       | <b>82%</b>                |
| <b>Total Own Source Revenue</b> |   | <b>3,580,000,000</b>          | <b>456,820,221</b>     | <b>548,013,289</b>     | <b>1,151,290,830</b>   | <b>2,156,124,340</b>         | <b>-1,423,875,660</b>     | <b>60%</b>                |

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

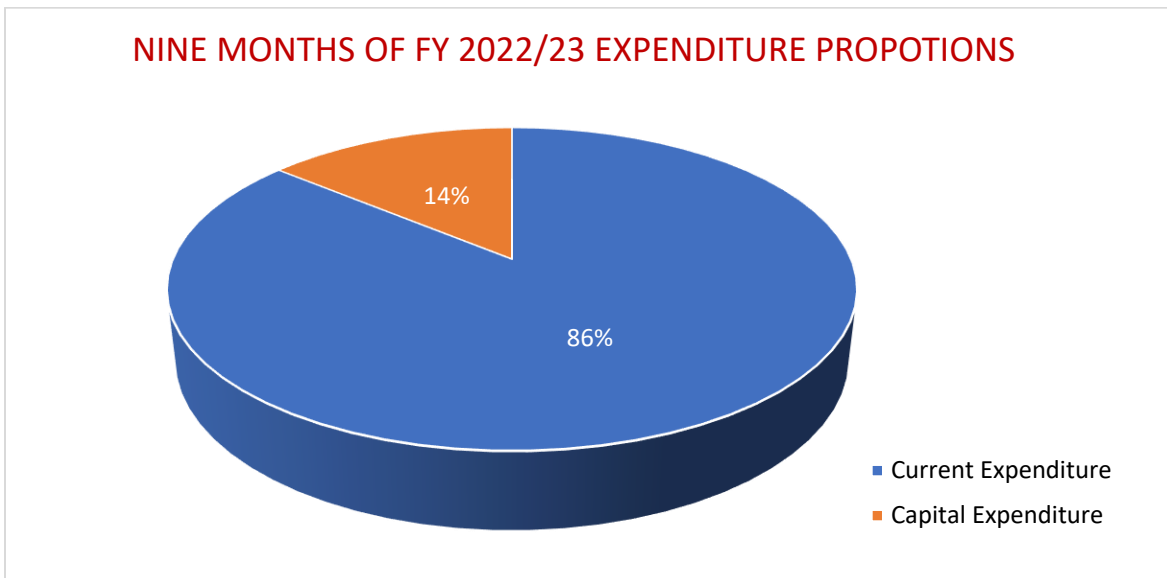
During the period under review, County Health Facilities collected Ksh 1.063 billion against an annual target of Ksh 1.3 billion indicating Ksh 236 million off target depicting 82 percent achievement rate. The facilities which registered the highest contribution include Rift Valley P.G.H Level 5 Ksh 614 million (57 percent), Naivasha Sub County Hospital Ksh 179 million (16 percent) and Rift Valley P.G.H Annex Ksh 56 million (5 percent) while Kabazi Health Centre Ksh 2 million (0.19 percent), Mirugi Kariuki Dispensary Hospital Ksh 3 million (0.29 percent) and Soim Sub County Hospital Ksh 3 million (0.31 percent) registered the least contribution to total FIF collection. Table 3 illustrates the FIF collection per quarter in the FY 2022/2023.

**Table 3: Facility Improvement Fund (FIF) Performance Q3 FY2022/2023**

| S.No | FACILITY                           | ACTUAL Q1<br>FY 2022/23 | ACTUAL Q2<br>FY 2022/23 | ACTUAL Q3<br>FY 2022/23 | ACTUAL 9<br>MONTHS<br>FY 2022/23 | % OF TOTAL<br>COLLECTIONS |
|------|------------------------------------|-------------------------|-------------------------|-------------------------|----------------------------------|---------------------------|
| 1    | Rift Valley P.G.H Level 5          | 157,753,926             | 197,829,775             | 258,668,274             | <b>614,251,975</b>               | 57.74%                    |
| 2    | Rift Valley P.G.H Annex            | 16,594,705              | 18,646,530              | 20,866,626              | <b>56,107,861</b>                | 5.27%                     |
| 3    | MOH-Bahati Sub County Hospital     | 8,450,504               | 11,161,121              | 15,473,243              | <b>35,084,868</b>                | 3.30%                     |
| 4    | Naivasha Sub County Hospital       | 45,163,196              | 56,616,735              | 77,391,958              | <b>179,171,889</b>               | 16.84%                    |
| 5    | Gilgil Sub County Hospital         | 12,713,227              | 16,591,940              | 22,073,538              | <b>51,378,705</b>                | 4.83%                     |
| 6    | Molo District Hospital             | 17,085,982              | 15,104,918              | 18,664,442              | <b>50,855,342</b>                | 4.78%                     |
| 7    | Olenguruone Sub County Hospital    | 2,268,354               | 3,458,903               | 5,618,820               | <b>11,346,077</b>                | 1.07%                     |
| 8    | Elburgon Nyayo Hospital            | 1,805,736               | 3,541,438               | 4,937,251               | <b>10,284,425</b>                | 0.97%                     |
| 9    | Subukia Sub County Hospital        | 1,960,885               | 2,553,405               | 3,819,080               | <b>8,333,370</b>                 | 0.78%                     |
| 10   | Njoro Sub County Hospital          | 4,397,110               | 5,000,893               | 10,003,829              | <b>19,401,832</b>                | 1.82%                     |
| 11   | Langalanga Sub County Hospital     | 1,571,840               | 1,818,355               | 3,477,301               | <b>6,867,496</b>                 | 0.65%                     |
| 12   | Kabazi Health Centre               | 467,959                 | 631,015                 | 956,807                 | <b>2,055,781</b>                 | 0.19%                     |
| 13   | Keringet Sub County Hospital       | 217,260                 | 1,217,017               | 2,425,135               | <b>3,859,412</b>                 | 0.36%                     |
| 14   | Mirugi Kariuki Dispensary Hospital | 496,330                 | 560,497                 | 2,081,327               | <b>3,138,154</b>                 | 0.29%                     |
| 15   | Bonden Maternity Hospital          | 1,158,350               | 2,080,587               | 5,157,995               | <b>8,396,932</b>                 | 0.79%                     |
| 16   | Soim Sub County Hospital           | 735,500                 | 1,001,813               | 1,548,987               | <b>3,286,300</b>                 | 0.31%                     |
|      | <b>TOTAL</b>                       | <b>272,840,864</b>      | <b>337,814,942</b>      | <b>453,164,613</b>      | <b>1,063,820,419</b>             | <b>100.0%</b>             |

### EXPENDITURE PERFORMANCE QUARTER THREE FY2022/2023

During the period under review, the County expenditure stood at Ksh 8.693 billion against a revised annual target of Ksh. 21.109 billion which represented a 41 percent budget absorption rate. The recurrent expenditure amounted to Ksh 7.478 billion against an annual revised target of Ksh 12.844 billion depicting a 58 percent budget absorption rate. Development expenditure amounted to Ksh 1.215 billion against an annual revised target of Ksh 8.265 billion translating to 14 percent of the total development expenditure. Figure 1 shows Composition of expenditure for the first nine months of FY 2022/23.

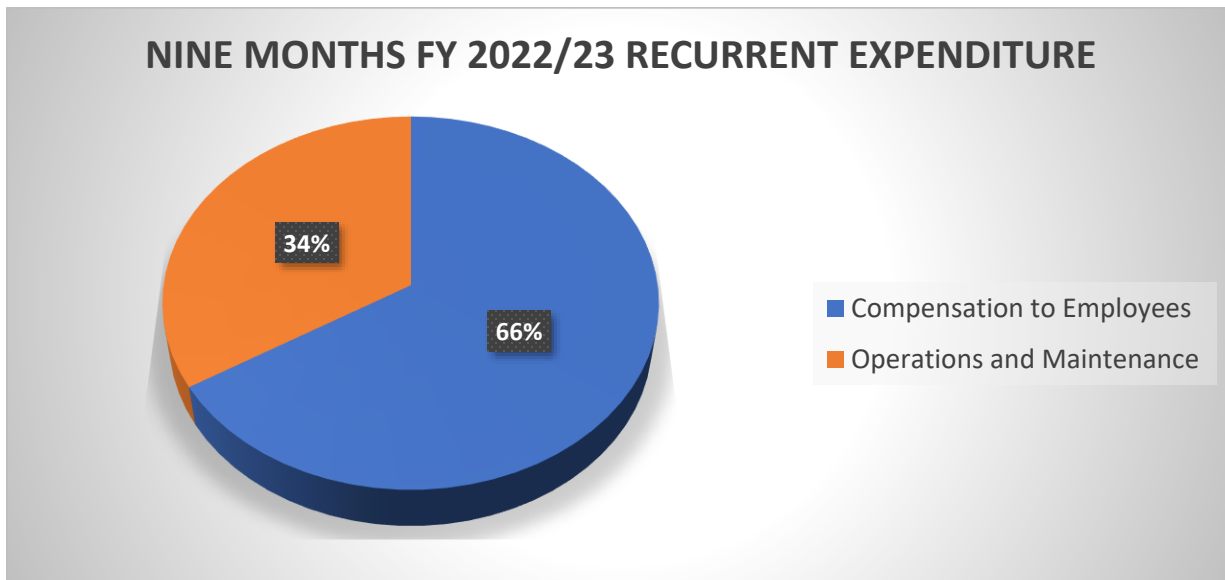


**Figure 1: Composition of County Expenditure**

## County Expenditure Performance (July-March) FY2022/2023

### Recurrent Expenditure

The County incurred Ksh 7.478 billion as recurrent expenditure which represents 86 percent of the total expenditure for the first, second and third quarter. Composition of recurrent expenditure for the first nine months of 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 4.952 billion, against an annual revised target of Ksh 7.501 billion depicting 66 percent absorption rate of compensation to employee's budget. This proportion contributes 66 percent of total recurrent expenditure and 56 percent of total County expenditure.



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

Operations and maintenance expenses for the County Executive amounted to Ksh 2.525 billion against an annual revised target of Ksh 5.342 billion, this represents an absorption rate of 47 percent of the planned expenditure. Further, this expenditure contributed to 29 percent of total County expenditure.

## **3) Development Expenditure**

The development expenditure stood at Ksh 1.215 billion against an annual revised target of Ksh 8.265 billion. This represents an absorption rate of 14 percent, an underspending of Ksh 7.05 billion. Further, development expenses contributed to 14 percent of the total actual County expenditure in the period under review.

Table 4 shows the total County expenditure for first, second and third quarters of FY 2022/23 by economic classification:

**Table 4: County Expenditure Performance Q3 FY2022/2023 by Economic Classification**

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE              | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|-----------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                       |                       |                        |
| 2100000 Compensation to Employees                        | 7,501,769,645                 | 1,577,091,754         | 1,715,891,116         | 1,659,707,952         | 4,952,690,822                | 2,549,078,823         | 66.02%                | 56.97%                 |
| 2200000 Use of goods and services                        | 3,929,794,264                 | 291,579,582           | 828,184,074           | 690,371,234           | 1,810,134,890                | 2,119,659,374         | 46.06%                | 20.82%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                     |                       |                        |
| 2600000 Current grants and other Transfers               | 446,802,754                   | -                     | 3,362,000             | 201,327,972           | 204,689,972                  | 242,112,782           | 45.81%                | 2.35%                  |
| 2700000 Social Benefits                                  | 82,815,682                    | 6,127,340             | 11,845,315            | 9,978,577             | 27,951,231                   | 54,864,450            | 33.75%                | 0.32%                  |
| 3100000 Acquisition of Non-Financial Assets              | 248,795,342                   | 4,308,135             | 27,816,544            | 18,286,498            | 50,411,177                   | 198,384,165           | 20.26%                | 0.58%                  |
| 4100000 Acquisition of Financial Assets                  | 634,080,833                   | -                     | 354,000,000           | 78,310,400            | 432,310,400                  | 201,770,433           | 68.18%                | 4.97%                  |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                     |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                     |                       |                        |
| <b>Sub Total</b>   | <b>12,844,058,519</b>         | <b>1,879,106,811</b>  | <b>2,941,099,049</b>  | <b>2,657,982,632</b>  | <b>7,478,188,492</b>         | <b>5,365,870,027</b>  | <b>58.22%</b>         | <b>86.02%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                       |                       |                        |
| Non-Financial Assets                                     | 4,954,919,586                 | -                     | 128,151,775           | 42,497,861            | 170,649,636                  | 4,784,269,950         | 3.44%                 | 1.96%                  |
| Capital Transfers Govt. Agencies                         | 3,310,410,492                 | 11,304,697            | 307,749,165           | 725,459,831           | 1,044,513,693                | 2,265,896,799         | 31.55%                | 12.02%                 |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                     |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                     |                       |                        |
| <b>Sub Total</b>   | <b>8,265,330,078</b>          | <b>11,304,697</b>     | <b>435,900,940</b>    | <b>767,957,692</b>    | <b>1,215,163,329</b>         | <b>7,050,166,749</b>  | <b>14.70%</b>         | <b>13.98%</b>          |
| <b>Grand Total</b>                                       | <b>21,109,388,597</b>         | <b>1,890,411,508</b>  | <b>3,376,999,989</b>  | <b>3,425,940,324</b>  | <b>8,693,351,821</b>         | <b>12,416,036,776</b> | <b>41.18%</b>         | <b>100.00%</b>         |

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

An analysis of total Departmental expenditure revealed that absorption rate was highest in Department of Public Service, Training and Devolution (68 percent); County Assembly (62 percent); Health Services (51 percent); Office of the Governor and Deputy Governor (49 percent) and Nakuru City (49 percent).

The least absorption rate was in Land, Physical Planning and Housing (7 percent); Infrastructure (12 percent); Water, Environment, Energy and Natural Resources (14 percent); Trade, Industrialization, Cooperatives and Tourism (15 percent); Youth, Culture, Gender, Sports and Social Services (24 percent). The Departmental expenditure analysis is outlined in Table 5.

**Table 5: Expenditure Performance (July-March) FY2022/2023 per Department/Entity**

| 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                        | 156,593,445          | 174,069,533          | 161,667,114                          | 88,135,528           | 73,531,586           | 492,330,092                    | 244,728,973          | 247,601,119           | 49.71%               |
| 4562     | County Treasury                                      | 1,056,063,036                      | 493,824,355          | 562,238,681          | 1,120,145,879                        | 272,155,949          | 847,989,931          | 2,176,208,915                  | 765,980,303          | 1,410,228,612         | 35.20%               |
| 4563     | County Public Service Board                          | 69,183,555                         | 34,781,217           | 34,402,338           | 7,998,700                            | -                    | 7,998,700            | 77,182,255                     | 34,781,217           | 42,401,038            | 45.06%               |
| 4565     | Health Services                                      | 6,058,506,259                      | 3,679,907,035        | 2,378,599,224        | 1,265,478,591                        | 112,051,374          | 1,153,427,217        | 7,323,984,850                  | 3,791,958,409        | 3,532,026,441         | 51.77%               |
| 4566     | Trade, Industrialization, Cooperatives and Tourism   | 190,469,779                        | 53,256,389           | 137,213,390          | 155,293,397                          | -                    | 155,293,397          | 345,763,176                    | 53,256,389           | 292,506,787           | 15.40%               |
| 4567     | Infrastructure                                       | 336,225,299                        | 185,989,088          | 150,236,211          | 1,254,468,105                        | 12,897,902           | 1,241,570,203        | 1,590,693,404                  | 198,886,990          | 1,391,806,414         | 12.50%               |
| 4569     | Agriculture, Livestock and Fisheries                 | 514,647,958                        | 278,074,710          | 236,573,248          | 432,934,437                          | 100,192,466          | 332,741,971          | 947,582,395                    | 378,267,176          | 569,315,219           | 39.92%               |
| 4570     | Land, Physical Planning and Housing                  | 145,625,126                        | 65,567,239           | 80,057,887           | 764,616,480                          | -                    | 764,616,480          | 910,241,606                    | 65,567,239           | 844,674,367           | 7.20%                |
| 4572     | Water, Environment, Energy and Natural Resources     | 305,381,202                        | 186,839,714          | 118,541,489          | 986,456,541                          | 111,000              | 986,345,541          | 1,291,837,743                  | 186,950,714          | 1,104,887,030         | 14.47%               |
| 4574     | Public Service, Training and Devolution              | 804,502,586                        | 572,294,515          | 232,208,071          | 34,301,546                           | -                    | 34,301,546           | 838,804,132                    | 572,294,515          | 266,509,617           | 68.23%               |
| 4575     | Education, Vocational training, ICT and E-Government | 862,835,591                        | 454,810,521          | 408,025,070          | 610,412,390                          | 73,237,001           | 537,175,389          | 1,473,247,981                  | 528,047,522          | 945,200,459           | 35.84%               |
| 4576     | Youth, Culture, Gender, Sports and Social Services   | 239,197,188                        | 104,113,425          | 135,083,763          | 192,955,878                          | -                    | 192,955,878          | 432,153,066                    | 104,113,425          | 328,039,641           | 24.09%               |
| 4578     | Naivasha Municipality                                | 36,554,320                         | 9,549,848            | 27,004,473           | 306,533,272                          | 139,835,009          | 166,698,263          | 343,087,592                    | 149,384,857          | 193,702,736           | 43.54%               |
| 4579     | Office of the County Attorney                        | 214,100,000                        | 64,035,530           | 150,064,470          | -                                    | -                    | -                    | 214,100,000                    | 64,035,530           | 150,064,470           | 29.91%               |
| 4580     | Nakuru City  | 44,891,439                         | 14,617,007           | 30,274,433           | 753,916,922                          | 378,687,854          | 375,229,068          | 798,808,361                    | 393,304,861          | 405,503,501           | 49.24%               |
| 4573     | County Assembly                                      | 1,635,212,204                      | 1,123,934,455        | 511,277,749          | 218,150,825                          | 37,859,247           | 180,291,578          | 1,853,363,029                  | 1,161,793,702        | 691,569,327           | 62.69%               |
|          | <b>TOTAL</b>   | <b>12,844,058,520</b>              | <b>7,478,188,492</b> | <b>5,365,870,028</b> | <b>8,265,330,077</b>                 | <b>1,215,163,329</b> | <b>7,050,166,748</b> | <b>21,109,388,597</b>          | <b>8,693,351,821</b> | <b>12,416,036,776</b> | <b>41.18%</b>        |

## **COUNTY DEBT MANAGEMENT**

The Revised Estimates FY 2022/23 had an allocation of Ksh 400 million towards settling of the County debt. This amount is meant for settling eligible pending bills forwarded by the Pending Bills Committee. It consists of Ksh 290 million which are classified as recurrent pending bills and Ksh 110 million which are classified as development pending bills. During the review period Ksh 254.2 million had been settled/paid. This translates to 63 percent absorption rate.

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

This section highlights the emerging issues, challenges that hampered full implementation of the budget. Notably the outlined emerging issues and challenges were realised across the quarters in the period under review. It further gives recommendations that will be useful in the implementation of the budget in the fourth quarter.

#### **EMERGING ISSUES**

1. Post-election Transition process which has affected the general operations of Departments/Entities due to ongoing changes.
2. Restructuring and re-organisation of Departments and Directorates and adoption of new policies likely to affect the budgeting of the Departments.
3. Re-alignment of Departments mandates and functions following the release of the Executive Order 1 of 2023. This will result in establishment or abolition of offices in the public service.
4. 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.
5. 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.
6. Introduction of contributory pension scheme for devolved staff.
7. 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.
8. Climatic changes affect local and foreign tourists.
9. Green economy requirement and compliance.

10. Elevation of various urban centres to Town status. A number of urban centres have achieved the requirements for upgrade to Town status. There is need for status review and subsequent formation of Town Committees.

## **CHALLENGES**

1. Change of Administration has led to a slowdown in implementation of programs and projects in the period under review.
2. Delay in disbursement of funds by the National Treasury.
3. Inadequate staff in technical areas which hinders service delivery.
4. Delays in reimbursement of NHIF and Linda Mama reimbursements.
5. Delay/slow BQs development delaying project implementation thus causing low absorption of development budget.
6. Various Court disputes had led to rolling over of projects that would otherwise take a shorter implementation period.
7. Lengthy procurement processes that delay project and programme implementation.
8. Overlapping Mandates and/or duplication of mandates with other Departments thus affecting implementation of projects.
9. Inadequate means of mobility and office space across Departments/ Entities and Sub-Counties.
10. Low-level funding as a result of the teetering economy in the current financial year has greatly compromised coordination efforts.
11. Vandalism of streetlights which shoots up the cost of maintenance and installation of new streetlights.
12. As inflation continues to rise, the cost of implementing projects and programmes is likely to go up. This will negatively impact on budget execution.

13. Harsh weather conditions due to climate change and environmental degradation which has affected sustainability of tree planting exercise and reduced water resource base that has affected the availability of water.
14. 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.
15. Continued Degradation of Environment and her resources through logging, excessive charcoal burning and over exploitation of fragile ecosystems.



## **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 other line Departments to allow for timely commencement of projects.
4. Actively engage the project management committees.
5. Timely release of funds to enable Departments/Entities run the planned programmes.
6. Engagement and recruitment of technical staff by County Public Service Board to improve service delivery.
7. Alternative dispute resolution mechanisms should be employed to unlock various projects that have delayed as a result of Court disputes.
8. Strengthening inter-sectoral collaborations and partner coordination, capacity building of existing staff, and recruitment of additional staff.
9. Swift procurement processes and procedures should be fast tracked to allow for commencement of projects in the FY.
10. Enhance streetlights maintenance budget to ensure that all streetlights are functional throughout the year.
11. Prioritize paying of pending bills already allocated funds in the Budget.
12. Advocacy on EIA/ESIA/WRA compliance in all County proposed projects.

## ANNEXURES

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

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

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 100,523,424                   | 13,942,587            | 30,322,638            | 31,840,312            | 76,105,537                   | 24,417,887         | 75.71%                | 31.10%                 |
| 2200000 Use of goods and services                        | 115,362,118                   | 23,307,587            | 41,889,968            | 15,290,353            | 80,487,908                   | 34,874,210         | 69.77%                | 32.89%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | 81,100,000                    | -                     | -                     | -                     | -                            | 81,100,000         | 0.00%                 | 0.00%                  |
| 2700000 Social Benefits                                  | 11,677,436                    | -                     | -                     | -                     | -                            | 11,677,436         | 0.00%                 | 0.00%                  |
| 3100000 Acquisition of Non-Financial Assets              | 22,000,000                    | -                     | -                     | -                     | -                            | 22,000,000         | 0.00%                 | 0.00%                  |
| 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>37,250,174</b>     | <b>72,212,606</b>     | <b>47,130,665</b>     | <b>156,593,445</b>           | <b>174,069,533</b> | <b>47.36%</b>         | <b>63.99%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 161,667,114                   | -                     | 62,732,986            | 25,402,542            | 88,135,528                   | 73,531,586         | 54.52%                | 36.01%                 |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>161,667,114</b>            | <b>-</b>              | <b>62,732,986</b>     | <b>25,402,542</b>     | <b>88,135,528</b>            | <b>73,531,586</b>  | <b>54.52%</b>         | <b>36.01%</b>          |
| <b>Grand Total</b>                                       | <b>492,330,092</b>            | <b>37,250,174</b>     | <b>134,945,592</b>    | <b>72,533,207</b>     | <b>244,728,973</b>           | <b>247,601,119</b> | <b>49.71%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES<br>FY 2022/2023 | ACTUAL Q1<br>FY2022/2023 | ACTUAL Q2<br>FY2022/2023 | ACTUAL Q3<br>FY2022/2023 | ACTUAL 9 MONTHS<br>FY 2022/2023 | VARIANCE ON<br>ANNUAL TARGET | BUDGET<br>EXECUTION<br>RATE |
|---|-----------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|------------------------------|-----------------------------|
| <b>Programme 1: Administration, Planning and Support Services</b> |                                   |                          |                          |                          |                                 |                              |                             |
| SP 1.1: Administration and Planning                               | 228,781,042                       | 23,307,587               | 104,622,954              | 31,840,312               | 159,770,853                     | 69,010,189                   | 69.8%                       |
| SP 1.2: Personnel Services  | 112,200,860                       | 13,942,587               | 30,322,638               | 33,047,718               | 77,312,943                      | 34,887,917                   | 68.9%                       |
| <b>Total Expenditure of Programme 1</b>                           | <b>340,981,902</b>                | <b>37,250,174</b>        | <b>134,945,592</b>       | <b>64,888,030</b>        | <b>237,083,796</b>              | <b>103,898,106</b>           | <b>69.5%</b>                |
| <b>Programme 2: Management Of County Affairs</b>                  |                                   |                          |                          |                          |                                 |                              |                             |
| SP 2.1: County Executive Services                                 | 41,647,454                        | -                        | -                        | 1,529,035                | 1,529,035                       | 40,118,419                   | 3.7%                        |
| SP 2.2: Policy Direction and Coordination                         | 76,600,368                        | -                        | -                        | 2,293,553                | 2,293,553                       | 74,306,815                   | 3.0%                        |
| SP 2.3: County Policing Services                                  | 3,960,221                         | -                        | -                        | -                        | -                               | 3,960,221                    | 0.0%                        |
| SP 2.4 Leadership and Governance                                  | 2,640,147                         | -                        | -                        | -                        | -                               | 2,640,147                    | 0.0%                        |
| <b>Total Expenditure of Programme 2</b>                           | <b>124,848,190</b>                | <b>-</b>                 | <b>-</b>                 | <b>3,822,588</b>         | <b>3,822,588</b>                | <b>121,025,602</b>           | <b>3.1%</b>                 |
| <b>Programme 3: Coordination and Supervisory Services</b>         |                                   |                          |                          |                          |                                 |                              |                             |
| SP 3.1: Organization of County Business                           | 16,851,104                        | -                        | -                        | 1,720,165                | 1,720,165                       | 15,130,939                   | 10.2%                       |
| SP 3.2: Special Programmes  | 9,648,896                         | -                        | -                        | 2,102,424                | 2,102,424                       | 7,546,472                    | 21.8%                       |
| <b>Total Expenditure of Programme 3</b>                           | <b>26,500,000</b>                 | <b>-</b>                 | <b>-</b>                 | <b>3,822,588</b>         | <b>3,822,588</b>                | <b>22,677,412</b>            | <b>14.4%</b>                |
| <b>Total Expenditure of Vote</b>                                  | <b>492,330,092</b>                | <b>37,250,174</b>        | <b>134,945,592</b>       | <b>72,533,206</b>        | <b>244,728,972</b>              | <b>247,601,120</b>           | <b>49.7%</b>                |

## 4562: County Treasury

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE             | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|----------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| 2100000 Compensation to Employees                        | 545,798,200                   | 140,158,055           | 125,628,710           | 121,684,339           | 387,471,104                  | 158,327,096          | 70.99%                | 50.58%                 |
| 2200000 Use of goods and services                        | 325,974,101                   | 10,827,150            | 31,157,882            | 31,655,873            | 73,640,905                   | 252,333,196          | 22.59%                | 9.61%                  |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 2600000 Current grants and other Transfers               | 17,502,008                    | -                     | -                     | 10,254,000            | 10,254,000                   | 7,248,008            | 58.59%                | 1.34%                  |
| 2700000 Social Benefits                                  | 4,381,092                     | 338,189               | 347,989               | 370,474               | 1,056,652                    | 3,324,440            | 24.12%                | 0.14%                  |
| 3100000 Acquisition of Non-Financial Assets              | 102,407,635                   | 242,400               | 12,950,300            | 8,208,994             | 21,401,694                   | 81,005,941           | 20.90%                | 2.79%                  |
| 4100000 Acquisition of Financial Assets                  | 60,000,000                    | -                     | -                     | -                     | -                            | 60,000,000           | 0.00%                 | 0.00%                  |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>1,056,063,036</b>          | <b>151,565,794</b>    | <b>170,084,881</b>    | <b>172,173,680</b>    | <b>493,824,355</b>           | <b>562,238,681</b>   | <b>46.76%</b>         | <b>64.47%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| Non-Financial Assets                                     | 597,973,151                   | -                     | 18,192,242            | -                     | 18,192,242                   | 579,780,909          | 3.04%                 | 2.38%                  |
| Capital Transfers Govt. Agencies                         | 522,172,729                   | -                     | 36,595,585            | 217,368,122           | 253,963,707                  | 268,209,023          | 48.64%                | 33.16%                 |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>1,120,145,880</b>          | <b>-</b>              | <b>54,787,827</b>     | <b>217,368,122</b>    | <b>272,155,949</b>           | <b>847,989,932</b>   | <b>24.30%</b>         | <b>35.53%</b>          |
| <b>Grand Total</b>                                       | <b>2,176,208,916</b>          | <b>151,565,794</b>    | <b>224,872,708</b>    | <b>389,541,801</b>    | <b>765,980,303</b>           | <b>1,410,228,613</b> | <b>35.20%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME  | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration, Planning and Support Services</b>            |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1: Administration Services  | 711,503,905                    | 1,887,000             | 24,167,104            | 6,121,902             | 32,176,006                   | 679,327,899               | 4.5%                  |
| SP 1.2: Personnel Services   | 539,673,258                    | 140,496,244           | 124,074,198           | 121,419,813           | 385,990,255                  | 153,683,003               | 71.5%                 |
| SP 1.3: Financial Services   | 100,000                        |                       |                       |                       | -                            | 100,000                   | 0.0%                  |
| <b>Total Expenditure of Programme 1</b>                                      | <b>1,251,277,163</b>           | <b>142,383,244</b>    | <b>148,241,302</b>    | <b>127,541,715</b>    | <b>418,166,261</b>           | <b>833,110,902</b>        | <b>33.4%</b>          |
| <b>Programme 2: Public Finance Management</b>                                |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1: Budget Formulation Coordination And Management                       | 108,424,726                    | 2,085,300             | 12,156,700            | 8,552,300             | 22,794,300                   | 85,630,426                | 21.0%                 |
| SP 2.2: Resource Mobilization  | 78,305,320                     | 1,562,885             | 9,544,603             | 8,919,449             | 20,026,937                   | 58,278,383                | 25.6%                 |
| SP 2.3: Internal Audit   | 45,170,674                     | 3,416,940             | 2,777,600             | 3,652,279             | 9,846,819                    | 35,323,855                | 21.8%                 |
| SP 2.4: Procurement  | 17,911,603                     | 44,800                | 1,174,420             | 1,503,960             | 2,723,180                    | 15,188,423                | 15.2%                 |
| SP 2.5: Public Finance And Accounting  | 28,639,827                     | 747,725               | 2,612,400             | 1,624,500             | 4,984,625                    | 23,655,202                | 17.4%                 |
| SP 2.6: Debt Management  | 438,081,958                    | 131,600               | 37,201,686            | 217,758,602           | 255,091,888                  | 182,990,071               | 58.2%                 |
| SP 2.7: External Resource Mobilization                                       | 11,823,988                     | 280,100               | 518,397               | 350,600               | 1,149,097                    | 10,674,891                | 9.7%                  |
| <b>Total Expenditure of Programme 2</b>                                      | <b>728,358,096</b>             | <b>8,269,350</b>      | <b>65,985,806</b>     | <b>242,361,690</b>    | <b>316,616,846</b>           | <b>411,741,250</b>        | <b>43.5%</b>          |
| <b>Programme 3: Economic and Financial Policy Formulation and Management</b> |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1: Fiscal Planning  | 48,332,172                     | 779,700               | 8,818,400             | 8,518,996             | 18,117,096                   | 30,215,076                | 37.5%                 |
| SP 3.2: Monitoring & Evaluation / Statistical Data Management                | 9,566,747                      | 133,500               | 1,827,200             | 865,400               | 2,826,100                    | 6,740,647                 | 29.5%                 |
| SP 3.3: KDSP Programme   | 138,674,737                    |                       |                       | 10,254,000            | 10,254,000                   | 128,420,737               | 7.4%                  |
| <b>Total Expenditure of Programme 3</b>                                      | <b>196,573,656</b>             | <b>913,200</b>        | <b>10,645,600</b>     | <b>19,638,396</b>     | <b>31,197,196</b>            | <b>165,376,460</b>        | <b>15.9%</b>          |
| <b>Total Expenditure of Vote</b>   | <b>2,176,208,915</b>           | <b>151,565,794</b>    | <b>224,872,708</b>    | <b>389,541,801</b>    | <b>765,980,303</b>           | <b>1,410,228,612</b>      | <b>35.2%</b>          |

### 4563: County Public Service Board

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE          | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|-------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                   |                       |                        |
| 2100000 Compensation to Employees                        | 30,370,637                    | 7,016,302             | 6,901,088             | 7,172,193             | 21,089,583                   | 9,281,054         | 69.44%                | 60.63%                 |
| 2200000 Use of goods and services                        | 30,833,537                    | 3,521,080             | 2,987,458             | 3,843,466             | 10,352,004                   | 20,481,533        | 33.57%                | 29.76%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| 2700000 Social Benefits                                  | 6,979,381                     | 1,092,892             | 1,257,436             | 969,302               | 3,319,630                    | 3,659,751         | 47.56%                | 9.54%                  |
| 3100000 Acquisition of Non-Financial Assets              | 1,000,000                     | -                     | 20,000                | -                     | 20,000                       | 980,000           | 2.00%                 | 0.06%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| <b>Sub Total</b>   | <b>69,183,555</b>             | <b>11,630,274</b>     | <b>11,165,982</b>     | <b>11,984,961</b>     | <b>34,781,217</b>            | <b>34,402,338</b> | <b>50.27%</b>         | <b>100.00%</b>         |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                   |                       |                        |
| Non-Financial Assets                                     | 7,998,700                     | -                     | -                     | -                     | -                            | 7,998,700         | 0.00%                 | 0.00%                  |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                 |                       |                        |
| <b>Sub Total</b>   | <b>7,998,700</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>                     | <b>7,998,700</b>  | <b>0.00%</b>          | <b>0.00%</b>           |
| <b>Grand Total</b>                                       | <b>77,182,255</b>             | <b>11,630,274</b>     | <b>11,165,982</b>     | <b>11,984,961</b>     | <b>34,781,217</b>            | <b>42,401,038</b> | <b>45.06%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME  | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration and Human Resource Planning</b> |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1: Administrative Services                                | 68,182,255                     | 11,630,274            | 9,536,192             | 8,931,469             | 30,097,935                   | 38,084,320                | 44.1%                 |
| SP 1.2: Financial Services                                     | 4,000,000                      |                       | 312,500               | 1,263,763             | 1,576,263                    | 2,423,737                 | 39.4%                 |
| SP 1.3: Human Resource Planning                                | 2,000,000                      |                       | 808,590               | 841,907               | 1,650,497                    | 349,503                   | 82.5%                 |
| SP 1.4: Provision of Human Resource Advisory Services          | 3,000,000                      |                       | 508,700               | 947,822               | 1,456,522                    | 1,543,478                 | 48.6%                 |
| <b>Total Expenditure of Programme 1</b>                        | <b>77,182,255</b>              | <b>11,630,274</b>     | <b>11,165,983</b>     | <b>11,984,961</b>     | <b>34,781,217</b>            | <b>42,401,038</b>         | <b>45.1%</b>          |
| <b>Total Expenditure of Vote</b>                               | <b>77,182,255</b>              | <b>11,630,274</b>     | <b>11,165,983</b>     | <b>11,984,961</b>     | <b>34,781,217</b>            | <b>42,401,038</b>         | <b>45.1%</b>          |

## 4565: Health Services

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE             | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|----------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| 2100000 Compensation to Employees                        | 4,276,754,895                 | 954,831,107           | 954,736,030           | 944,446,741           | 2,854,013,878                | 1,422,741,017        | 66.73%                | 75.26%                 |
| 2200000 Use of goods and services                        | 1,741,403,323                 | 249,203,209           | 345,637,694           | 223,865,002           | 818,705,905                  | 922,697,418          | 47.01%                | 21.59%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 2600000 Current grants and other Transfers               | 300,000                       | -                     | -                     | -                     | -                            | 300,000              | 0.00%                 | 0.00%                  |
| 2700000 Social Benefits                                  | 6,062,640                     | 490,000               | 485,000               | 504,400               | 1,479,400                    | 4,583,240            | 24.40%                | 0.04%                  |
| 3100000 Acquisition of Non-Financial Assets              | 33,985,401                    | 3,265,735             | 1,678,606             | 763,511               | 5,707,852                    | 28,277,549           | 16.80%                | 0.15%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>6,058,506,259</b>          | <b>1,207,790,051</b>  | <b>1,302,537,330</b>  | <b>1,169,579,654</b>  | <b>3,679,907,035</b>         | <b>2,378,599,224</b> | <b>60.74%</b>         | <b>97.05%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| Non-Financial Assets                                     | 561,545,926                   | -                     | 2,780,218             | 2,654,327             | 5,434,545                    | 556,111,381          | 0.97%                 | 0.14%                  |
| Capital Transfers Govt. Agencies                         | 703,932,665                   | 11,304,697            | 65,837,088            | 29,475,044            | 106,616,829                  | 597,315,836          | 15.15%                | 2.81%                  |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>1,265,478,591</b>          | <b>11,304,697</b>     | <b>68,617,306</b>     | <b>32,129,371</b>     | <b>112,051,374</b>           | <b>1,153,427,217</b> | <b>8.85%</b>          | <b>2.95%</b>           |
| <b>Grand Total</b>                                       | <b>7,323,984,850</b>          | <b>1,219,094,748</b>  | <b>1,371,154,636</b>  | <b>1,201,709,025</b>  | <b>3,791,958,409</b>         | <b>3,532,026,441</b> | <b>51.77%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration and Planning</b>                   |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1: Health Information System                                 | 17,485,667                     | -                     | -                     | -                     | -                            | 17,485,667                | 0.0%                  |
| SP 1.2: Governance and Leadership                                 | 495,099,478                    | 5,742,592             | 91,429,490            | 11,933,112            | 109,105,193                  | 385,994,285               | 22.0%                 |
| SP 1.3: Human Resource Management                                 | 3,943,340,192                  | 861,187,677           | 880,957,298           | 854,693,291           | 2,596,838,266                | 1,346,501,926             | 65.9%                 |
| SP 1.4: Research and Development                                  | 2,500,000                      | -                     | -                     | -                     | -                            | 2,500,000                 | 0.0%                  |
| SP 1.5: Health Infrastructure and Development                     | 10,833,333                     | -                     | -                     | 40,000                | 40,000                       | 10,793,333                | 0.4%                  |
| <b>Total Expenditure Programme 1</b>                              | <b>4,469,258,670</b>           | <b>866,930,268</b>    | <b>972,386,788</b>    | <b>866,666,402</b>    | <b>2,705,983,459</b>         | <b>1,763,275,211</b>      | <b>60.5%</b>          |
| <b>Programme 2: Health Preventive and Promotive Services</b>      |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1: Primary Health Care                                       | 606,620,683                    | -                     | 58,863,739            | 16,831,122            | 75,694,861                   | 530,925,822               | 12.5%                 |
| SP 2.2: Environmental Health and Sanitation                       | 2,000,000                      | -                     | -                     | -                     | -                            | 2,000,000                 | 0.0%                  |
| SP 2.3: Human Resource  | 17,049,940                     | -                     | -                     | -                     | -                            | 17,049,940                | 0.0%                  |
| SP 2.4: Disease Surveillance and Emergency Response               | 1,897,550                      | -                     | -                     | -                     | -                            | 1,897,550                 | 0.0%                  |
| SP 2.5: Health Promotive  | 1,000,000                      | -                     | -                     | -                     | -                            | 1,000,000                 | 0.0%                  |
| SP 2.6: HIV Programme   | 2,000,000                      | -                     | -                     | 1,636,580             | 1,636,580                    | 363,420                   | 81.8%                 |
| SP 2.7: Nutrition   | 29,980,932                     | -                     | 825,640               | 3,131,127             | 3,956,767                    | 26,024,165                | 13.2%                 |
| SP 2.8 Reproductive Health  | 1,750,000                      | -                     | -                     | -                     | -                            | 1,750,000                 | 0.0%                  |
| SP 2.9 Immunization   | 1,825,775                      | -                     | -                     | -                     | -                            | 1,825,775                 | 0.0%                  |
| <b>Total Expenditure Programme 2</b>                              | <b>664,124,880</b>             | <b>-</b>              | <b>59,689,379</b>     | <b>21,598,828</b>     | <b>81,288,207</b>            | <b>582,836,673</b>        | <b>12.2%</b>          |
| <b>Programme 3: Health Curative and Rehabilitative Services</b>   |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1: Provision of Essential Health Services in all levels      | 1,865,973,897                  | 263,977,721           | 259,182,065           | 224,924,123           | 748,083,909                  | 1,117,889,988             | 40.1%                 |
| SP 3.2: Elimination of communicable and non-communicable diseases | 2,200,000                      | -                     | -                     | -                     | -                            | 2,200,000                 | 0.0%                  |
| SP 3.3: Human Resource  | 322,427,403                    | 88,186,759            | 79,896,403            | 88,519,671            | 256,602,833                  | 65,824,570                | 79.6%                 |
| <b>Total Expenditure Programme 3</b>                              | <b>2,190,601,300</b>           | <b>352,164,480</b>    | <b>339,078,469</b>    | <b>313,443,794</b>    | <b>1,004,686,743</b>         | <b>1,185,914,557</b>      | <b>45.9%</b>          |
| <b>Total Expenditure of Vote</b>                                  | <b>7,323,984,850</b>           | <b>1,219,094,748</b>  | <b>1,371,154,636</b>  | <b>1,201,709,025</b>  | <b>3,791,958,409</b>         | <b>3,532,026,441</b>      | <b>51.8%</b>          |



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

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 59,247,209                    | 12,082,281            | 7,778,106             | 15,714,016            | 35,574,403                   | 23,672,806         | 60.04%                | 66.80%                 |
| 2200000 Use of goods and services                        | 75,068,822                    | 1,567,565             | 6,444,050             | 8,120,371             | 16,131,986                   | 58,936,836         | 21.49%                | 30.29%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | 50,000,000                    | -                     | -                     | -                     | -                            | 50,000,000         | 0.00%                 | 0.00%                  |
| 2700000 Social Benefits                                  | 1,503,748                     | -                     | -                     | -                     | -                            | 1,503,748          | 0.00%                 | 0.00%                  |
| 3100000 Acquisition of Non-Financial Assets              | 4,650,000                     | 800,000               | 360,000               | 390,000               | 1,550,000                    | 3,100,000          | 33.33%                | 2.91%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>190,469,779</b>            | <b>14,449,846</b>     | <b>14,582,156</b>     | <b>24,224,387</b>     | <b>53,256,389</b>            | <b>137,213,390</b> | <b>27.96%</b>         | <b>100.00%</b>         |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 155,293,397                   | -                     | -                     | -                     | -                            | 155,293,397        | 0.00%                 | 0.00%                  |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>155,293,397</b>            | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>                     | <b>155,293,397</b> | <b>0.00%</b>          | <b>0.00%</b>           |
| <b>Grand Total</b>                                       | <b>345,763,176</b>            | <b>14,449,846</b>     | <b>14,582,156</b>     | <b>24,224,387</b>     | <b>53,256,389</b>            | <b>292,506,787</b> | <b>15.40%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration, Planning and Support Services</b>   |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1: Administration, Planning and Support Services               | 32,663,823                     | 2,757,389             | 5,393,090             | 3,533,672             | 11,684,150                   | 20,979,673                | 35.8%                 |
| SP 1.2: Personnel Services  | 60,750,956                     | 11,205,458            | 7,778,107             | 15,714,016            | 34,697,581                   | 26,053,375                | 57.1%                 |
| SP 1.3: Financial Services  |                                |                       |                       |                       |                              |                           |                       |
| <b>Total Expenditure Programme 1</b>                                | <b>93,414,779</b>              | <b>13,962,847</b>     | <b>13,171,197</b>     | <b>19,247,688</b>     | <b>46,381,731</b>            | <b>47,033,048</b>         | <b>49.7%</b>          |
| <b>Programme 2: Cooperative Development and Management</b>          |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1: Enhance Marketing Cooperatives                              | 5,175,000                      |                       | 150,000               | 75,000                | 225,000                      | 4,950,000                 | 4.3%                  |
| SP 2.2: Sacco Member Empowerment                                    | 27,662,791                     |                       |                       |                       | -                            | 27,662,791                | 0.0%                  |
| SP 2.3: Enforcement of Compliance in Cooperatives                   | 2,732,964                      |                       |                       | 270,200               | 270,200                      | 2,462,764                 | 9.9%                  |
| SP 2.3: Empowerment youth and women and pwds participation in co-op | 1,248,547                      | 117,200               | 283,800               | 105,600               | 506,600                      | 741,947                   | 40.6%                 |
| SP 2.4: Extension Services  | 1,165,698                      |                       |                       |                       | -                            | 1,165,698                 | 0.0%                  |
| <b>Total Expenditure Programme 2</b>                                | <b>37,985,000</b>              | <b>117,200</b>        | <b>433,800</b>        | <b>450,800</b>        | <b>1,001,800</b>             | <b>36,983,200</b>         | <b>2.6%</b>           |
| <b>Programme 3: Commerce and Enterprise</b>                         |                                |                       |                       |                       |                              |                           |                       |
| SP.3:1 Business Development Services for SME's                      | 3,195,108                      |                       | 113,200               | 438,900               | 552,100                      | 2,643,008                 | 17.3%                 |
| SP 3.2: Facilitating Producer Business Groups (PBGs)                | 2,000,000                      | 58,600                |                       |                       | 58,600                       | 1,941,400                 | 2.9%                  |
| SP 3.3: SME training  | 1,974,892                      |                       | 150,000               | 90,000                | 240,000                      | 1,734,892                 | 12.2%                 |
| SP 3.3: SME Funding   | 25,000,000                     |                       |                       |                       | -                            | 25,000,000                | 0.0%                  |
| SP 3.4: Establishment of business incubation/ent                    | 6,300,000                      |                       | 140,100               |                       | 140,100                      | 6,159,900                 | 2.2%                  |
| SP 3.5: Consumer Protection   | 7,475,000                      | 67,000                | 140,100               | 126,950               | 334,050                      | 7,140,950                 | 4.5%                  |
| <b>Total Expenditure Programme 3</b>                                | <b>45,945,000</b>              | <b>125,600</b>        | <b>543,400</b>        | <b>655,850</b>        | <b>1,324,850</b>             | <b>44,620,150</b>         | <b>2.9%</b>           |
| <b>Programme 4: Market Rehabilitation and Development</b>           |                                |                       |                       |                       |                              |                           |                       |
| SP 4.1: Rehabilitation and Renovation of Existing Markets           | 119,993,397                    |                       | 3,400                 |                       | 3,400                        | 119,989,997               | 0.0%                  |
| SP 4.2: Development of Retail and Wholesale Markets in Nakuru       | 17,000,000                     |                       |                       |                       | -                            | 17,000,000                | 0.0%                  |
| SP 4.3: Market Users Delivery Services                              | 15,350,000                     | 83,600                | 150,000               | 3,181,700             | 3,415,300                    | 11,934,700                | 22.2%                 |
| <b>Total Expenditure Programme 4</b>                                | <b>152,343,397</b>             | <b>83,600</b>         | <b>153,400</b>        | <b>3,181,700</b>      | <b>3,418,700</b>             | <b>148,924,697</b>        | <b>2.2%</b>           |

| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 5: Promotion of Tourism and Markets</b>                      |                                |                       |                       |                       |                              |                           |                       |
| SP 5.1: Promotion of Local Tourism  | 4,000,000                      |                       |                       | 139,300               | 139,300                      | 3,860,700                 | 3.5%                  |
| SP 5.2: Establishment and Management of County Tourism Information Centre | 4,200,000                      | 25,000                |                       | 47,850                | 72,850                       | 4,127,150                 | 1.7%                  |
| <b>Total Expenditure Programme 5</b>                                      | <b>8,200,000</b>               | <b>25,000</b>         | <b>-</b>              | <b>187,150</b>        | <b>212,150</b>               | <b>7,987,850</b>          | <b>2.6%</b>           |
| <b>Programme 6: Alcoholic Drinks Control</b>                              |                                |                       |                       |                       |                              |                           |                       |
| SP 6.1 Inspection, approval and liquor licensing                          | 5,000,000                      |                       |                       |                       | -                            | 5,000,000                 | 0.0%                  |
| SP 6.2 liquor enforcement and compliance                                  | 834,749                        | 77,000                | 50,000                | 501,200               | 628,200                      | 206,549                   | 75.3%                 |
| SP 6.3 research and innovation  | 1,000,251                      |                       |                       |                       | -                            | 1,000,251                 | 0.0%                  |
| SP 6.4 Treatment and Rehabilitation of persons depends on alcoholic drink |                                |                       |                       |                       | -                            | -                         |                       |
| SP 6.5 education and training   | 1,040,000                      | 58,600                | 230,360               |                       | 288,960                      | 751,040                   | 27.8%                 |
| <b>Total Expenditure Programme 6</b>                                      | <b>7,875,000</b>               | <b>135,600</b>        | <b>280,360</b>        | <b>501,200</b>        | <b>917,160</b>               | <b>6,957,840</b>          | <b>11.6%</b>          |
| <b>Total Expenditure of Vote</b>  | <b>345,763,176</b>             | <b>14,449,847</b>     | <b>14,582,157</b>     | <b>24,224,388</b>     | <b>53,256,391</b>            | <b>292,506,785</b>        | <b>15.4%</b>          |

## 4567: Infrastructure

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE             | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|----------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| 2100000 Compensation to Employees                        | 142,476,936                   | 8,254,656             | 40,795,844            | 25,035,990            | 74,086,490                   | 68,390,446           | 52.00%                | 37.25%                 |
| 2200000 Use of goods and services                        | 185,521,483                   | -                     | 59,447,054            | 52,455,544            | 111,902,598                  | 73,618,885           | 60.32%                | 56.26%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 2700000 Social Benefits                                  | 3,845,815                     | -                     | -                     | -                     | -                            | 3,845,815            | 0.00%                 | 0.00%                  |
| 3100000 Acquisition of Non-Financial Assets              | 4,381,066                     | -                     | -                     | -                     | -                            | 4,381,066            | 0.00%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>336,225,299</b>            | <b>8,254,656</b>      | <b>100,242,898</b>    | <b>77,491,534</b>     | <b>185,989,088</b>           | <b>150,236,212</b>   | <b>55.00%</b>         | <b>93.51%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| Non-Financial Assets                                     | 921,931,588                   | -                     | 10,078,082            | 2,819,820             | 12,897,902                   | 909,033,686          | 1.40%                 | 6.49%                  |
| Capital Transfers Govt. Agencies                         | 332,536,517                   | -                     | -                     | -                     | -                            | 332,536,517          | 0.00%                 | 0.00%                  |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>1,254,468,105</b>          | <b>-</b>              | <b>10,078,082</b>     | <b>2,819,820</b>      | <b>12,897,902</b>            | <b>1,241,570,203</b> | <b>1.03%</b>          | <b>6.49%</b>           |
| <b>Grand Total</b>                                       | <b>1,590,693,404</b>          | <b>8,254,656</b>      | <b>110,320,980</b>    | <b>80,311,354</b>     | <b>198,886,990</b>           | <b>1,391,806,415</b> | <b>12.50%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME  | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration, Personnel and Financial services</b>             |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Administration Services   | 40,121,598                     |                       | 6,507,615             | 12,258,434            | 18,766,049                   | 21,355,549                | 46.8%                 |
| SP 1.2 Personnel Services  | 146,322,751                    | 8,254,656             | 40,795,844            | 25,035,990            | 74,086,490                   | 72,236,261                | 50.6%                 |
| SP 1.3: Financial Services   |                                |                       |                       |                       |                              | -                         |                       |
| <b>Total Expenditure Programme 1</b>   | <b>186,444,349</b>             | <b>8,254,656</b>      | <b>47,303,459</b>     | <b>37,294,424</b>     | <b>92,852,539</b>            | <b>93,591,810</b>         | <b>50.0%</b>          |
| <b>Programme 2 : Infrastructure development and maintenance</b>                  |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges. | 1,262,149,056                  |                       | 25,122,681            | 11,366,630            | 36,489,311                   | 1,225,659,745             | 2.9%                  |
| SP 2.2. Rehabilitation & Maintenance of Transport Terminus                       | 4,850,000                      |                       | 181,100               | 167,300               | 348,400                      | 4,501,600                 | 7.2%                  |
| SP 2.3 Maintenance & Rehabilitation of County Buildings                          | 14,350,000                     |                       | 350,340               | 133,800               | 484,140                      | 13,865,860                | 3.4%                  |
| SP 2.4 Street lighting   | 114,200,000                    |                       | 37,100,800            | 31,170,000            | 68,270,800                   | 45,929,200                | 59.8%                 |
| <b>Total Expenditure Programme 2</b>   | <b>1,395,549,056</b>           | <b>-</b>              | <b>62,754,921</b>     | <b>42,837,730</b>     | <b>105,592,651</b>           | <b>1,289,956,405</b>      | <b>7.6%</b>           |
| <b>Programme 3: Fire Fighting and Disaster Management</b>                        |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1. Fire Fighting  | 7,700,000                      |                       | 262,600               | 179,200               | 441,800                      | 7,258,200                 | 5.7%                  |
| SP 3.2. Disaster Management  | 1,000,000                      | -                     | -                     | -                     | -                            | 1,000,000                 | 0.0%                  |
| <b>Total Expenditure Programme 3</b>   | <b>8,700,000</b>               | <b>-</b>              | <b>262,600</b>        | <b>179,200</b>        | <b>441,800</b>               | <b>8,258,200</b>          | <b>5.1%</b>           |
| <b>Total Expenditure of Vote</b>   | <b>1,590,693,405</b>           | <b>8,254,656</b>      | <b>110,320,980</b>    | <b>80,311,354</b>     | <b>198,886,990</b>           | <b>1,391,806,415</b>      | <b>12.5%</b>          |

### 4569: Agriculture, Livestock and Fisheries

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 389,963,309                   | 84,944,554            | 79,259,124            | 79,397,800            | 243,601,478                  | 146,361,831        | 62.47%                | 64.40%                 |
| 2200000 Use of goods and services                        | 119,967,924                   | 837,800               | 25,468,520            | 7,931,913             | 34,238,233                   | 85,729,691         | 28.54%                | 9.05%                  |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2700000 Social Benefits                                  | 3,116,725                     | -                     | -                     | -                     | -                            | 3,116,725          | 0.00%                 | 0.00%                  |
| 3100000 Acquisition of Non-Financial Assets              | 1,600,000                     | -                     | 235,000               | -                     | 235,000                      | 1,365,000          | 14.69%                | 0.06%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>514,647,958</b>            | <b>85,782,354</b>     | <b>104,962,643</b>    | <b>87,329,713</b>     | <b>278,074,710</b>           | <b>236,573,248</b> | <b>54.03%</b>         | <b>73.51%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 288,660,910                   | -                     | 1,067,171             | -                     | 1,067,171                    | 287,593,739        | 0.37%                 | 0.28%                  |
| Capital Transfers Govt. Agencies                         | 144,273,527                   | -                     | -                     | 99,125,295            | 99,125,295                   | 45,148,232         | 68.71%                | 26.21%                 |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>432,934,437</b>            | <b>-</b>              | <b>1,067,171</b>      | <b>99,125,295</b>     | <b>100,192,466</b>           | <b>332,741,971</b> | <b>23.14%</b>         | <b>26.49%</b>          |
| <b>Grand Total</b>                                       | <b>947,582,395</b>            | <b>85,782,354</b>     | <b>106,029,814</b>    | <b>186,455,008</b>    | <b>378,267,176</b>           | <b>569,315,219</b> | <b>39.92%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration, Planning and Support Services</b>       |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Human Resources Services   | 232,487,980                    | 84,944,754            | 79,259,124            | 79,397,800            | 243,601,678                  | -11,113,698               | 61.97%                |
| SP 1.2: Administration, Planning and Support Services                   | 393,080,034                    | 272,100               | 12,049,047            | 7,379,013             | 19,700,160                   | 373,379,874               | 8.76%                 |
| <b>Total Expenditure Programme 1</b>                                    | <b>625,568,014</b>             | <b>85,216,854</b>     | <b>91,308,171</b>     | <b>86,776,813</b>     | <b>263,301,838</b>           | <b>362,266,176</b>        | <b>42.20%</b>         |
| <b>Programme 2: Livestock Resource Management and Development</b>       |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1: Livestock Production and Management                             | 9,717,879                      | 312,400               |                       | 156,100               | 468,500                      | 9,249,379                 | 4.8%                  |
| SP 2.2: Promotion of Value Addition of Livestock and Livestock Products | 9,000,000                      |                       |                       |                       | -                            | 9,000,000                 | 0.0%                  |
| SP 2.3: Livestock Extension Service Delivery                            | 3,121,854                      |                       |                       |                       | -                            | 3,121,854                 | 0.0%                  |
| SP 2.4: Food Safety and Livestock Products Development                  | 13,902,317                     |                       | 2,459,430             |                       | 2,459,430                    | 11,442,887                | 17.7%                 |
| SP 2.5: Livestock Disease Management and Control                        | 16,084,029                     |                       | 7,716,000             |                       | 7,716,000                    | 8,368,029                 | 48.0%                 |
| <b>Total Expenditure Programme 2</b>                                    | <b>51,826,079</b>              | <b>312,400</b>        | <b>10,175,430</b>     | <b>156,100</b>        | <b>10,643,930</b>            | <b>41,182,149</b>         | <b>20.5%</b>          |
| <b>Programme 3: Fisheries Development</b>                               |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1: Aquaculture Development   | 2,115,282                      | 69,600                | 653,130               | 133,600               | 856,330                      | 1,258,952                 | 40.5%                 |
| SP 3.2: Development of Capture Fisheries Resources                      | 3,829,790                      |                       |                       |                       | -                            | 3,829,790                 | 0.0%                  |
| SP 3.3: Fish Quality Assurance, Value Addition and Marketing            | 1,286,269                      |                       |                       |                       | -                            | 1,286,269                 | 0.0%                  |
| <b>Total Expenditure of Programme 3</b>                                 | <b>7,231,341</b>               | <b>69,600</b>         | <b>653,130</b>        | <b>133,600</b>        | <b>856,330</b>               | <b>6,375,011</b>          | <b>11.8%</b>          |
| <b>Programme 4: Crop Development and Management</b>                     |                                |                       |                       |                       |                              |                           |                       |
| SP 4.1: Agriculture Extension, Research and Training                    | 15,453,147                     | 183,500               | 2,825,912             | 263,200               | 3,272,612                    | 12,180,535                | 21.2%                 |
| SP 4.2: Crop Production and Food Security                               | 241,439,000                    |                       | 1,067,171             | 99,125,295            | 100,192,466                  | 141,246,534               | 41.5%                 |
| SP 4.3: Farm Land Utilization, Conservation and Mechanization           | 3,257,429                      |                       |                       |                       | -                            | 3,257,429                 | 0.0%                  |
| SP 4.4: Agribusiness Development and Marketing                          | 2,196,040                      |                       |                       |                       | -                            | 2,196,040                 | 0.0%                  |
| SP 4.5: Agri-Nutrition  | 611,345                        |                       |                       |                       | -                            | 611,345                   | 0.0%                  |
| <b>Total Expenditure Programme 4</b>                                    | <b>262,956,961</b>             | <b>183,500</b>        | <b>3,893,083</b>      | <b>99,388,495</b>     | <b>103,465,078</b>           | <b>159,491,883</b>        | <b>39.3%</b>          |
| <b>Total Expenditure of Vote</b>  | <b>947,582,395</b>             | <b>85,782,354</b>     | <b>106,029,814</b>    | <b>186,455,008</b>    | <b>378,267,176</b>           | <b>569,315,219</b>        | <b>39.9%</b>          |

### 4570: Land, Physical Planning and Housing

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 85,060,655                    | 21,624,594            | 11,959,177            | 19,502,946            | 53,086,717                   | 31,973,938         | 62.41%                | 80.97%                 |
| 2200000 Use of goods and services                        | 56,499,517                    | -                     | 8,219,814             | 4,216,342             | 12,436,156                   | 44,063,361         | 22.01%                | 18.97%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2700000 Social Benefits                                  | 1,590,148                     | 44,366                | -                     | -                     | 44,366                       | 1,545,782          | 2.79%                 | 0.07%                  |
| 3100000 Acquisition of Non-Financial Assets              | 2,474,806                     | -                     | -                     | -                     | -                            | 2,474,806          | 0.00%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>145,625,126</b>            | <b>21,668,960</b>     | <b>20,178,991</b>     | <b>23,719,288</b>     | <b>65,567,239</b>            | <b>80,057,887</b>  | <b>45.02%</b>         | <b>100.00%</b>         |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 205,357,438                   | -                     | -                     | -                     | -                            | 205,357,438        | 0.00%                 | 0.00%                  |
| Capital Transfers Govt. Agencies                         | 559,259,042                   | -                     | -                     | -                     | -                            | 559,259,042        | 0.00%                 | 0.00%                  |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>764,616,480</b>            | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>                     | <b>764,616,480</b> | <b>0.00%</b>          | <b>0.00%</b>           |
| <b>Grand Total</b>                                       | <b>910,241,606</b>            | <b>21,668,960</b>     | <b>20,178,991</b>     | <b>23,719,288</b>     | <b>65,567,239</b>            | <b>844,674,367</b> | <b>7.20%</b>          | <b>100.00%</b>         |



| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration, Planning and Support Services</b>       |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Administration and Financial Services                            | 34,802,326                     | -                     | 4,109,907             | 3,682,607             | 7,792,514                    | 27,009,812                | 22.4%                 |
| SP 1.2 Personnel services   | 85,302,757                     | 21,668,960            | 11,959,177            | 19,502,946            | 53,131,082                   | 32,171,675                | 62.3%                 |
| <b>Total Expenditure of Programme 1</b>                                 | <b>120,105,083</b>             | <b>21,668,960</b>     | <b>16,069,084</b>     | <b>23,185,553</b>     | <b>60,923,596</b>            | <b>59,181,487</b>         | <b>50.7%</b>          |
| <b>Programme 2: Land Use Planning and Survey</b>                        |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1: Nakuru County Land Use Plan                                     | 761,457,407                    | -                     | -                     | -                     | -                            | 761,457,407               | 0.0%                  |
| SP 2.2: Land Information Management System (LIMS)                       | 3,400,000                      | -                     | 1,285,944             | 264,435               | 1,550,379                    | 1,849,621                 | 45.6%                 |
| SP 2.3: Urban Plan and Development                                      | 1,925,000                      | -                     | 550,000               | -                     | 550,000                      | 1,375,000                 | 28.6%                 |
| SP 2.4: Survey and Mapping of Nakuru County                             | 3,170,000                      | -                     | -                     | 210,000               | 210,000                      | 2,960,000                 | 6.6%                  |
| SP 2.5: Surveying of Urban Centres                                      | 1,348,045                      | -                     | 245,000               | -                     | 245,000                      | 1,103,045                 | 18.2%                 |
| SP 2.6: Surveying of County Estate and facilitation of Lease Processing | 1,500,000                      | -                     | 265,000               | -                     | 265,000                      | 1,235,000                 | 17.7%                 |
| SP 2.7: Establishment of a Survey Centre and Mapping Centre's           | 1,000,000                      | -                     | 120,000               | -                     | 120,000                      | 880,000                   | 12.0%                 |
| <b>Total Expenditure Programme 2</b>                                    | <b>773,800,452</b>             | <b>-</b>              | <b>2,465,944</b>      | <b>474,435</b>        | <b>2,940,379</b>             | <b>770,860,073</b>        | <b>0.4%</b>           |
| <b>Programme 3: Housing Development and Management</b>                  |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1: Maintenance of County Estates                                   | 6,356,997                      | -                     | 1,643,963             | 59,300                | 1,703,263                    | 4,653,734                 | 26.8%                 |
| SP 3.2: Housing Technology (Establishment of ABMT Centres)              | 3,500,000                      | -                     | -                     | -                     | -                            | 3,500,000                 | 0.0%                  |
| SP 3.3: Development of Affordable Housing and Housing Infrastructure    | 6,479,073                      | -                     | -                     | -                     | -                            | 6,479,073                 | 0.0%                  |
| <b>Total Expenditure Programme 3</b>                                    | <b>16,336,070</b>              | <b>-</b>              | <b>1,643,963</b>      | <b>59,300</b>         | <b>1,703,263</b>             | <b>14,632,807</b>         | <b>10.4%</b>          |
| <b>Total Expenditure of Vote</b>  | <b>910,241,605</b>             | <b>21,668,960</b>     | <b>20,178,991</b>     | <b>23,719,288</b>     | <b>65,567,239</b>            | <b>844,674,366</b>        | <b>7.2%</b>           |

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

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE             | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|----------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| 2100000 Compensation to Employees                        | 231,878,057                   | 56,823,055            | 59,841,151            | 54,818,313            | 171,482,519                  | 60,395,538           | 73.95%                | 91.73%                 |
| 2200000 Use of goods and services                        | 54,964,781                    | 607,441               | 7,830,553             | 5,765,971             | 14,203,966                   | 40,760,816           | 25.84%                | 7.60%                  |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 2600000 Current grants and other Transfers               | 11,000,000                    | -                     | -                     | -                     | -                            | 11,000,000           | 0.00%                 | 0.00%                  |
| 2700000 Social Benefits                                  | 2,568,364                     | -                     | -                     | 1,153,229             | 1,153,229                    | 1,415,135            | 44.90%                | 0.62%                  |
| 3100000 Acquisition of Non-Financial Assets              | 4,970,000                     | -                     | -                     | -                     | -                            | 4,970,000            | 0.00%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>305,381,202</b>            | <b>57,430,497</b>     | <b>67,671,704</b>     | <b>61,737,513</b>     | <b>186,839,714</b>           | <b>118,541,488</b>   | <b>61.18%</b>         | <b>99.94%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                      |                       |                        |
| Non-Financial Assets                                     | 986,456,541                   | -                     | 111,000               | -                     | 111,000                      | 986,345,541          | 0.01%                 | 0.06%                  |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                    |                       |                        |
| <b>Sub Total</b>   | <b>986,456,541</b>            | <b>-</b>              | <b>111,000</b>        | <b>-</b>              | <b>111,000</b>               | <b>986,345,541</b>   | <b>1.00%</b>          | <b>0.06%</b>           |
| <b>Grand Total</b>                                       | <b>1,291,837,743</b>          | <b>57,430,497</b>     | <b>67,782,704</b>     | <b>61,737,513</b>     | <b>186,950,714</b>           | <b>1,104,887,029</b> | <b>14.47%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME  | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration Planning and Support Services</b>                       |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1: Administration Services  | 27,518,944                     | 607,441               | 7,830,553             | 3,677,967             | 12,115,962                   | 15,402,982                | 44.0%                 |
| SP 1.2: Human Resource Management  | 233,446,421                    | 56,823,055            | 59,841,151            | 55,971,542            | 172,635,748                  | 60,810,673                | 74.0%                 |
| <b>Total Expenditure Programme 1</b>   | <b>260,965,365</b>             | <b>57,430,496</b>     | <b>67,671,704</b>     | <b>59,649,509</b>     | <b>184,751,710</b>           | <b>76,213,655</b>         | <b>70.8%</b>          |
| <b>Programme 2: Water and Sewerage Management</b>                                      |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1: Water Services Provision   | 950,384,102                    |                       |                       | 410,193               | 410,193                      | 949,973,909               | 0.0%                  |
| SP 2.2: Sewerage services provision  | 3,000,000                      |                       |                       |                       | -                            | 3,000,000                 | 0.0%                  |
| <b>Total Expenditure Programme 2</b>   | <b>953,384,102</b>             | <b>-</b>              | <b>-</b>              | <b>410,193</b>        | <b>410,193</b>               | <b>952,973,909</b>        | <b>0.0%</b>           |
| <b>Programme 3: Environmental Management</b>   |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1: Pollution Control  | 37,645,353                     |                       |                       | 1,151,737             | 1,151,737                    | 36,493,616                | 3.1%                  |
| SP 3.2: Solid Waste Management   |                                |                       |                       |                       | -                            | -                         |                       |
| SP 3.3: Greening and Beautification (Forestry)   | 39,842,923                     |                       | 111,000               | 526,073               | 637,073                      | 39,205,850                | 1.6%                  |
| SP 3.4: Regulation and Protection of Riparian Land                                     |                                |                       |                       |                       | -                            | -                         |                       |
| SP 3.5: Regulation of Mining   |                                |                       |                       |                       | -                            | -                         |                       |
| SP 3.6: Environmental Resources Mapping  |                                |                       |                       |                       | -                            | -                         |                       |
| <b>Total Expenditure Programme 3</b>   | <b>77,488,276</b>              | <b>-</b>              | <b>111,000</b>        | <b>1,677,811</b>      | <b>1,788,811</b>             | <b>75,699,465</b>         | <b>2.3%</b>           |
| <b>Programme 4: County Energy Planning, Regulation, Operation and Development</b>      |                                |                       |                       |                       |                              |                           |                       |
| SP 4.1: Physical Planning, Relating to Energy  |                                |                       |                       |                       |                              |                           |                       |
| SP 4.2: Establishment of Energy Centers for Promotion of Renewable Energy Technologies |                                |                       |                       |                       |                              |                           |                       |
| <b>Total Expenditure Programme 4</b>   |                                | <b>-</b>              | <b>-</b>              | <b>-</b>              |                              | <b>-</b>                  |                       |
| <b>Total Expenditure of Vote</b>   | <b>1,291,837,743</b>           | <b>57,430,496</b>     | <b>67,782,704</b>     | <b>61,737,512</b>     | <b>186,950,713</b>           | <b>1,104,887,030</b>      | <b>14.5%</b>          |

### 4573: County Assembly

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 437,773,966                   | 43,969,254            | 116,396,593           | 96,538,948            | 256,904,795                  | 180,869,171        | 58.68%                | 22.11%                 |
| 2200000 Use of goods and services                        | 556,560,000                   | 1,707,750             | 192,006,134           | 202,351,687           | 396,065,571                  | 160,494,429        | 71.16%                | 34.09%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2700000 Social Benefits                                  | 25,597,405                    | 3,106,585             | 8,264,105             | 6,510,468             | 17,881,158                   | 7,716,247          | 69.86%                | 1.54%                  |
| 3100000 Acquisition of Non-Financial Assets              | 41,200,000                    |                       | 11,863,538            | 8,908,993             | 20,772,531                   | 20,427,469         | 50.42%                | 1.79%                  |
| 4100000 Acquisition of Financial Assets                  | 574,080,833                   |                       | 354,000,000           | 78,310,400            | 432,310,400                  | 141,770,433        | 75.30%                | 37.21%                 |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>1,635,212,204</b>          | <b>48,783,589</b>     | <b>682,530,370</b>    | <b>392,620,496</b>    | <b>1,123,934,455</b>         | <b>511,277,749</b> | <b>68.73%</b>         | <b>96.74%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 218,150,825                   | -                     | 26,238,075            | 11,621,172            | 37,859,247                   | 180,291,578        | 17.35%                | 3.26%                  |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>218,150,825</b>            | <b>-</b>              | <b>26,238,075</b>     | <b>11,621,172</b>     | <b>37,859,247</b>            | <b>180,291,578</b> | <b>17.35%</b>         | <b>3.26%</b>           |
| <b>Grand Total</b>                                       | <b>1,853,363,029</b>          | <b>48,783,589</b>     | <b>708,768,445</b>    | <b>404,241,668</b>    | <b>1,161,793,702</b>         | <b>691,569,327</b> | <b>62.69%</b>         | <b>100.00%</b>         |

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

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 603,013,710                   | 133,753,452           | 172,906,611           | 130,249,790           | 436,909,853                  | 166,103,857        | 72.45%                | 76.34%                 |
| 2200000 Use of goods and services                        | 186,286,927                   | -                     | 77,837,827            | 57,546,835            | 135,384,662                  | 50,902,265         | 72.68%                | 23.66%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | 10,000,000                    | -                     | -                     | -                     | -                            | 10,000,000         | 0.00%                 | 0.00%                  |
| 2700000 Social Benefits                                  | 3,951,949                     | -                     | -                     | -                     | -                            | 3,951,949          | 0.00%                 | 0.00%                  |
| 3100000 Acquisition of Non-Financial Assets              | 1,250,000                     | -                     | -                     | -                     | -                            | 1,250,000          | 0.00%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>804,502,586</b>            | <b>133,753,452</b>    | <b>250,744,438</b>    | <b>187,796,625</b>    | <b>572,294,515</b>           | <b>232,208,071</b> | <b>71.14%</b>         | <b>100.00%</b>         |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 34,301,546                    | -                     | -                     | -                     | -                            | 34,301,546         | 0.00%                 | 0.00%                  |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>34,301,546</b>             | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>                     | <b>34,301,546</b>  | <b>0.00%</b>          | <b>0.00%</b>           |
| <b>Grand Total</b>                                       | <b>838,804,132</b>            | <b>133,753,452</b>    | <b>250,744,438</b>    | <b>187,796,625</b>    | <b>572,294,515</b>           | <b>266,509,617</b> | <b>68.23%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration Planning and Support Services</b>      |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Administration Services  | 163,811,927                    | -                     | 75,599,527            | 51,264,784            | 126,864,311                  | 36,947,616                | 77.4%                 |
| SP 1.2 Personnel Services   | 606,965,659                    | 133,753,452           | 172,906,610           | 130,249,790           | 436,909,852                  | 170,055,807               | 72.0%                 |
| SP 1.3 Financial Services   |                                |                       |                       |                       |                              | -                         |                       |
| SP 1.4 Co-ordination of Public and Special Community Programmes       | 10,000,000                     | -                     |                       | 333,350               | 333,350                      | 9,666,650                 | 3.3%                  |
| SP 1.5 Workplace HIV and Gender Mainstreaming                         | 2,000,000                      | -                     | -                     | -                     | -                            | 2,000,000                 | 0.0%                  |
| SP 1.6 Construction and Rehabilitation of Sub County and Ward Offices | 34,301,546                     | -                     | -                     | -                     | -                            | 34,301,546                | 0.0%                  |
| SP 1.7 Co-ordination of County Compliance and Enforcement Agents      | 5,625,000                      | -                     |                       | 628,700               | 628,700                      | 4,996,300                 | 11.2%                 |
| <b>Total Expenditure Programme 1</b>                                  | <b>822,704,132</b>             | <b>133,753,452</b>    | <b>248,506,137</b>    | <b>182,476,624</b>    | <b>564,736,213</b>           | <b>257,967,919</b>        | <b>65.0%</b>          |
| <b>Programme 2: Performance and Human Resource Management</b>         |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1. Performance Contracting                                       | 2,500,000                      | -                     | 926,800               | -                     | 926,800                      | 1,573,200                 | 37.1%                 |
| SP 2.2. Performance Appraisal System                                  | 2,500,000                      | -                     | 1,311,500             | -                     | 1,311,500                    | 1,188,500                 | 52.5%                 |
| SP 2.3 Staff Development Through Capacity Building and Training       | 6,350,000                      | -                     |                       | 3,069,668             | 3,069,668                    | 3,280,332                 | 48.3%                 |
| <b>Total Expenditure Programme 2</b>                                  | <b>11,350,000</b>              | <b>-</b>              | <b>2,238,300</b>      | <b>3,069,668</b>      | <b>5,307,968</b>             | <b>6,042,032</b>          | <b>46.8%</b>          |
| <b>Programme 3: Disaster Management and Humanitarian Assistance</b>   |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1. Disaster Management and Humanitarian Assistance               | 4,750,000                      | -                     |                       | 2,250,333             | 2,250,333                    | 2,499,667                 | 47.4%                 |
| <b>Total Expenditure Programme 3</b>                                  | <b>4,750,000</b>               | <b>-</b>              | <b>-</b>              | <b>2,250,333</b>      | <b>2,250,333</b>             | <b>2,499,667</b>          | <b>47.4%</b>          |
| <b>Total Expenditure of Vote</b>                                      | <b>838,804,132</b>             | <b>133,753,452</b>    | <b>250,744,437</b>    | <b>187,796,625</b>    | <b>572,294,514</b>           | <b>266,509,618</b>        | <b>68.2%</b>          |

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

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 471,178,260                   | 73,201,866            | 90,414,596            | 99,884,002            | 263,500,464                  | 207,677,796        | 55.92%                | 49.90%                 |
| 2200000 Use of goods and services                        | 131,494,729                   | -                     | 7,533,541             | 4,664,354             | 12,197,895                   | 119,296,834        | 9.28%                 | 2.31%                  |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  | -                     | -                      |
| 2600000 Current grants and other Transfers               | 237,540,746                   | -                     | -                     | 177,250,852           | 177,250,852                  | 60,289,894         | 74.62%                | 33.57%                 |
| 2700000 Social Benefits                                  | 8,652,219                     | 545,474               | 997,037               | 303,799               | 1,846,310                    | 6,805,909          | 21.34%                | 0.35%                  |
| 3100000 Acquisition of Non-Financial Assets              | 13,969,637                    | -                     | -                     | 15,000                | 15,000                       | 13,954,637         | 0.11%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  | -                     | -                      |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  | -                     | -                      |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  | -                     | -                      |
| <b>Sub Total</b>   | <b>862,835,591</b>            | <b>73,747,340</b>     | <b>98,945,174</b>     | <b>282,118,007</b>    | <b>454,810,521</b>           | <b>408,025,070</b> | <b>52.71%</b>         | <b>86.13%</b>          |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 543,367,370                   | -                     | 6,952,001             | -                     | 6,952,001                    | 536,415,369        | 1.28%                 | 1.32%                  |
| Capital Transfers Govt. Agencies                         | 67,045,020                    | -                     | 33,142,500            | 33,142,500            | 66,285,000                   | 760,020            | 98.87%                | 12.55%                 |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  | -                     | -                      |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  | -                     | -                      |
| <b>Sub Total</b>   | <b>610,412,390</b>            | <b>-</b>              | <b>40,094,501</b>     | <b>33,142,500</b>     | <b>73,237,001</b>            | <b>537,175,389</b> | <b>12.00%</b>         | <b>13.87%</b>          |
| <b>Grand Total</b>                                       | <b>1,473,247,981</b>          | <b>73,747,340</b>     | <b>139,039,675</b>    | <b>315,260,507</b>    | <b>528,047,522</b>           | <b>945,200,459</b> | <b>35.84%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME  | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration And Planning Services</b>                   |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Personnel Services  | 411,430,479                    | 73,747,340            | 91,411,633            | 100,187,802           | 265,346,775                  | 146,083,704               | 64.5%                 |
| SP 1.2 Administration  | 532,558,529                    | -                     | 9,214,256             | 2,228,978             | 11,443,234                   | 521,115,295               | 2.1%                  |
| <b>Total Expenditure Programme 1</b>                                       | <b>943,989,008</b>             | <b>73,747,340</b>     | <b>100,625,889</b>    | <b>102,416,780</b>    | <b>276,790,009</b>           | <b>667,198,999</b>        | <b>29.3%</b>          |
| <b>Programme 2: Promotion Of Early Childhood Education And Development</b> |                                |                       |                       |                       |                              |                           |                       |
| SP 2.2 Promotion of Early Childhood Education                              | 145,123,282                    | -                     | 2,679,378             | 373,375               | 3,052,753                    | 142,070,529               | 2.1%                  |
| SP 2.2. Bursaries  | 177,250,852                    | -                     | -                     | 177,250,852           | 177,250,852                  | -                         | 100.0%                |
| SP 2.3 Education development   | 18,457,589                     | -                     | -                     | -                     | -                            | 18,457,589                | 0.0%                  |
| <b>Total Expenditure Programme 2</b>                                       | <b>340,831,723</b>             | <b>-</b>              | <b>2,679,378</b>      | <b>177,624,227</b>    | <b>180,303,605</b>           | <b>160,528,118</b>        | <b>52.9%</b>          |
| <b>Programme 3: Vocational Training and Skills Upgrading</b>               |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1. Vocational Training  | 72,887,706                     | -                     | 1,566,608             | 1,719,000             | 3,285,608                    | 69,602,098                | 4.5%                  |
| SP 3.2. Vocational Development   | 90,843,757                     | -                     | 33,142,500            | 33,142,500            | 66,285,000                   | 24,558,757                | 73.0%                 |
| <b>Total Expenditure Programme 3</b>                                       | <b>163,731,463</b>             | <b>-</b>              | <b>34,709,108</b>     | <b>34,861,500</b>     | <b>69,570,608</b>            | <b>94,160,855</b>         | <b>42.5%</b>          |
| <b>Programme 4: Information And Communication Services</b>                 |                                |                       |                       |                       |                              |                           |                       |
| SP 4.1 Public Communication & Media Services                               | 16,361,200                     | -                     | 1,025,300             | 358,000               | 1,383,300                    | 14,977,900                | 8.5%                  |
| <b>Total Expenditure Programme 4</b>                                       | <b>16,361,200</b>              | <b>-</b>              | <b>1,025,300</b>      | <b>358,000</b>        | <b>1,383,300</b>             | <b>14,977,900</b>         | <b>8.5%</b>           |
| <b>Programme 5: ICT Infrastructure Development</b>                         |                                |                       |                       |                       |                              |                           |                       |
| SP 5.1 Hardware & Software Platforms                                       | -                              | -                     | -                     | -                     | -                            | -                         | -                     |
| SP 5.2 Network Infrastructure  | -                              | -                     | -                     | -                     | -                            | -                         | -                     |
| SP 5.3 e-Government Services   | 8,334,587                      | -                     | -                     | -                     | -                            | 8,334,587                 | 0.0%                  |
| <b>Total Expenditure Programme 5</b>                                       | <b>8,334,587</b>               | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>                     | <b>8,334,587</b>          | <b>0.0%</b>           |
| <b>Total Expenditure of Vote</b>   | <b>1,473,247,981</b>           | <b>73,747,340</b>     | <b>139,039,675</b>    | <b>315,260,507</b>    | <b>528,047,522</b>           | <b>945,200,459</b>        | <b>35.8%</b>          |



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

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 105,403,350                   | 21,527,315            | 14,919,154            | 28,840,768            | 65,287,236                   | 40,116,114         | 61.94%                | 62.71%                 |
| 2200000 Use of goods and services                        | 85,230,829                    | -                     | 15,809,033            | 4,334,330             | 20,143,362                   | 65,087,467         | 23.63%                | 19.35%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | 39,360,000                    | -                     | 3,362,000             | 13,823,120            | 17,185,120                   | 22,174,880         | 43.66%                | 16.51%                 |
| 2700000 Social Benefits                                  | 2,034,677                     | 509,234               | 219,174               | 60,199                | 788,607                      | 1,246,070          | 38.76%                | 0.76%                  |
| 3100000 Acquisition of Non-Financial Assets              | 7,168,332                     | -                     | 709,100               | -                     | 709,100                      | 6,459,232          | 9.89%                 | 0.68%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>239,197,188</b>            | <b>22,036,549</b>     | <b>35,018,460</b>     | <b>47,058,417</b>     | <b>104,113,425</b>           | <b>135,083,763</b> | <b>43.53%</b>         | <b>100.00%</b>         |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 192,955,878                   | -                     | -                     | -                     | -                            | 192,955,878        | 0.00%                 | 0.00%                  |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>192,955,878</b>            | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>                     | <b>192,955,878</b> | <b>0.00%</b>          | <b>0.00%</b>           |
| <b>Grand Total</b>                                       | <b>432,153,066</b>            | <b>22,036,549</b>     | <b>35,018,460</b>     | <b>47,058,417</b>     | <b>104,113,425</b>           | <b>328,039,641</b> | <b>24.09%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME  | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration and Planning Services</b>   |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Administration  | 143,009,026                    | -                     | 5,167,544             | 1,095,859             | 6,263,403                    | 136,745,623               | 4.4%                  |
| SP 1.2 Personnel Services  | 107,438,027                    | 22,036,549            | 14,919,154            | 28,840,768            | 65,796,470                   | 41,641,557                | 61.2%                 |
| SP 1.3 Financial services  | 4,017,500                      | -                     | 127,500               | 550,000               | 677,500                      | 3,340,000                 | 16.9%                 |
| <b>Total Expenditure Programme 1</b>   | <b>254,464,553</b>             | <b>22,036,549</b>     | <b>20,214,198</b>     | <b>30,486,627</b>     | <b>72,737,373</b>            | <b>181,727,180</b>        | <b>28.6%</b>          |
| <b>Programme 2: Development of Socio-Cultural Diversity, Economic Empowerment and Responsible Gaming</b> |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1. Cultural development activities  | 10,000,000                     | -                     | 3,017,284             | 591,700               | 3,608,984                    | 6,391,016                 | 36.1%                 |
| SP 2.2. Gender development activities  | 16,750,000                     | -                     | 1,379,800             | 544,100               | 1,923,900                    | 14,826,100                | 11.5%                 |
| SP 2.3. Promotion of responsible gaming  | 1,905,000                      | -                     | 32,000                | 194,510               | 226,510                      | 1,678,490                 | 11.9%                 |
| SP 2.4. Social Development activities  | 13,870,000                     | -                     | 2,366,521             | 79,950                | 2,446,471                    | 11,423,529                | 17.6%                 |
| SP 2.5. Social Cultural Development  | 12,000,000                     | -                     | -                     | -                     | -                            | 12,000,000                | 0.0%                  |
| <b>Total Expenditure Programme 2</b>   | <b>54,525,000</b>              | <b>-</b>              | <b>6,795,605</b>      | <b>1,410,260</b>      | <b>8,205,865</b>             | <b>46,319,135</b>         | <b>15.0%</b>          |
| <b>Programme 3: Management and Development of Sports, Recreation and Sports Facilities</b>               |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1. Development of sports infrastructure   | 42,823,107                     | -                     | -                     | -                     | -                            | 42,823,107                | 0.0%                  |
| SP 3.2. Sporting Tournament  | 7,080,000                      | -                     | 1,766,760             | 925,940               | 2,692,700                    | 4,387,300                 | 38.0%                 |
| SP 3.3. Sports Funding   | 39,220,000                     | -                     | 3,307,000             | 13,845,120            | 17,152,120                   | 22,067,880                | 43.7%                 |
| <b>Total Expenditure Programme 3</b>   | <b>89,123,107</b>              | <b>-</b>              | <b>5,073,760</b>      | <b>14,771,060</b>     | <b>19,844,820</b>            | <b>69,278,287</b>         | <b>22.3%</b>          |
| <b>Programme 4: Youth Empowerment and Participation</b>  |                                |                       |                       |                       |                              |                           |                       |
| SP 4.1. Youth empowerment and participation  | 29,040,406                     | -                     | 2,934,897             | 390,470               | 3,325,367                    | 25,715,039                | 11.5%                 |
| SP 4.2. Youth development  | 5,000,000                      | -                     | -                     | -                     | -                            | 5,000,000                 | 0.0%                  |
| <b>Total Expenditure Programme 4</b>   | <b>34,040,406</b>              | <b>-</b>              | <b>2,934,897</b>      | <b>390,470</b>        | <b>3,325,367</b>             | <b>30,715,039</b>         | <b>9.8%</b>           |
| <b>Total Expenditure of Vote</b>   | <b>432,153,066</b>             | <b>22,036,549</b>     | <b>35,018,460</b>     | <b>47,058,417</b>     | <b>104,113,425</b>           | <b>328,039,641</b>        | <b>24.1%</b>          |

## 4578: Naivasha Municipality

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 8,944,169                     | 2,050,369             | 2,139,893             | 1,758,072             | 5,948,334                    | 2,995,836          | 66.51%                | 3.98%                  |
| 2200000 Use of goods and services                        | 24,465,533                    | -                     | 2,286,846             | 1,040,294             | 3,327,140                    | 21,138,393         | 13.60%                | 2.23%                  |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2700000 Social Benefits                                  | 444,618                       | -                     | 274,374               | -                     | 274,374                      | 170,244            | 61.71%                | 0.18%                  |
| 3100000 Acquisition of Non-Financial Assets              | 2,700,000                     | -                     | -                     | -                     | -                            | 2,700,000          | 0.00%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>36,554,320</b>             | <b>2,050,369</b>      | <b>4,701,113</b>      | <b>2,798,366</b>      | <b>9,549,848</b>             | <b>27,004,473</b>  | <b>26.13%</b>         | <b>6.39%</b>           |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 23,000,000                    | -                     | -                     | -                     | -                            | 23,000,000         | 0.00%                 | 0.00%                  |
| Capital Transfers Govt. Agencies                         | 283,533,272                   | -                     | 84,895,812            | 54,939,197            | 139,835,009                  | 143,698,263        | 49.32%                | 93.61%                 |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>306,533,272</b>            | <b>-</b>              | <b>84,895,812</b>     | <b>54,939,197</b>     | <b>139,835,009</b>           | <b>166,698,263</b> | <b>45.62%</b>         | <b>93.61%</b>          |
| <b>Grand Total</b>                                       | <b>343,087,592</b>            | <b>2,050,369</b>      | <b>89,596,925</b>     | <b>57,737,563</b>     | <b>149,384,857</b>           | <b>193,702,736</b> | <b>43.54%</b>         | <b>100.00%</b>         |

| PROGRAMME/ SUB-PROGRAMME                                 | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Administration and Planning Services</b> |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Administration and Planning                       | 19,693,628                     |                       | 2,604,081             | 1,040,294             | 3,644,375                    | 16,049,253                | 18.5%                 |
| SP 1.2 Personnel Services                                | 9,388,787                      | 2,050,369             | 2,097,032             | 1,758,072             | 5,905,473                    | 3,483,315                 | 62.9%                 |
| SP 1.3: Financial Services                               | 600,000                        | -                     | -                     | -                     | -                            | 600,000                   | 0.0%                  |
| <b>Total Expenditure Programme 1</b>                     | <b>29,682,415</b>              | <b>2,050,369</b>      | <b>4,701,113</b>      | <b>2,798,366</b>      | <b>9,549,848</b>             | <b>20,132,568</b>         | <b>32.2%</b>          |
| <b>Programme 2: Naivasha Municipal Services</b>          |                                |                       |                       |                       |                              |                           |                       |
| S.P 2.1: Planning and Infrastructure                     | 310,805,177                    | -                     | 84,895,812            | 54,939,197            | 139,835,009                  | 170,970,168               | 45.0%                 |
| S.P 2.2: Environmental Management and Sanitation         | 900,000                        | -                     | -                     | -                     | -                            | 900,000                   | 0.0%                  |
| S.P 2.3: Naivasha Social Services                        | 900,000                        | -                     | -                     | -                     | -                            | 900,000                   | 0.0%                  |
| S.P 2.4: Tourism, Investment and Trade                   | 800,000                        | -                     | -                     | -                     | -                            | 800,000                   | 0.0%                  |
| <b>Total Expenditure Programme 2</b>                     | <b>313,405,177</b>             | <b>-</b>              | <b>84,895,812</b>     | <b>54,939,197</b>     | <b>139,835,009</b>           | <b>173,570,168</b>        | <b>44.6%</b>          |
| <b>Total Expenditure of Vote</b>                         | <b>343,087,592</b>             | <b>2,050,369</b>      | <b>89,596,925</b>     | <b>57,737,563</b>     | <b>149,384,857</b>           | <b>193,702,736</b>        | <b>43.5%</b>          |

**4579: Office of the County Attorney**

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 400,000                       | -                     | -                     | 161,130               | 161,130                      | 238,870            | 40.28%                | 0.25%                  |
| 2200000 Use of goods and services                        | 212,000,000                   | -                     | -                     | 63,874,400            | 63,874,400                   | 148,125,600        | 30.13%                | 99.75%                 |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2700000 Social Benefits                                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 3100000 Acquisition of Non-Financial Assets              | 1,700,000                     | -                     | -                     | -                     | -                            | 1,700,000          | 0.00%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>214,100,000</b>            | <b>-</b>              | <b>-</b>              | <b>64,035,530</b>     | <b>64,035,530</b>            | <b>150,064,470</b> | <b>29.91%</b>         | <b>100.00%</b>         |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Capital Transfers Govt. Agencies                         | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>-</b>                      | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>                     | <b>-</b>           |                       |                        |
| <b>Grand Total</b>                                       | <b>214,100,000</b>            | <b>-</b>              | <b>-</b>              | <b>64,035,530</b>     | <b>64,035,530</b>            | <b>150,064,470</b> | <b>29.91%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME                                       | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Human Resource Management and Development</b> |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Administration Services                                | 3,800,000                      | -                     | -                     | 161,130               | 161,130                      | 3,638,870                 | 4.2%                  |
| SP 1.2 Personal service                                       | 400,000                        | -                     | -                     | 24,000                | 24,000                       | 376,000                   | 6.0%                  |
| SP 1.3 Financial services                                     | 500,000                        | -                     | -                     | 88,000                | 88,000                       | 412,000                   | 17.6%                 |
| <b>Total Expenditure Programme 1</b>                          | <b>4,700,000</b>               | <b>-</b>              | <b>-</b>              | <b>273,130</b>        | <b>273,130</b>               | <b>4,426,870</b>          | <b>5.8%</b>           |
| <b>Programme 2: Provision of Advisory Services</b>            |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1. Advising on Legal matters                             | 3,450,000                      | -                     | -                     | 250,000               | 250,000                      | 3,200,000                 | 7.2%                  |
| SP 2.2. Legal services  | 1,050,000                      | -                     | -                     | 191,163               | 191,163                      | 858,837                   | 18.2%                 |
| <b>Total Expenditure Programme 2</b>                          | <b>4,500,000</b>               | <b>-</b>              | <b>-</b>              | <b>441,163</b>        | <b>441,163</b>               | <b>4,058,837</b>          | <b>9.8%</b>           |
| <b>Programme 3: Provision of Legal Services</b>               |                                |                       |                       |                       |                              |                           |                       |
| SP 3.1. Litigation  | 201,900,000                    | -                     | -                     | 63,254,100            | 63,254,100                   | 138,645,900               | 31.3%                 |
| SP 3.2 Formulation and Review of Bills                        | 2,000,000                      | -                     | -                     | 37,137                | 37,137                       | 1,962,863                 | 1.9%                  |
| SP 3.3 Conveyance and Commercial transactions                 | 1,000,000                      | -                     | -                     | 30,000                | 30,000                       | 970,000                   | 3.0%                  |
| <b>Total Expenditure Programme 3</b>                          | <b>204,900,000</b>             | <b>-</b>              | <b>-</b>              | <b>63,321,237</b>     | <b>63,321,237</b>            | <b>141,578,763</b>        | <b>30.9%</b>          |
| <b>Total Expenditure of Vote</b>                              | <b>214,100,000</b>             | <b>-</b>              | <b>-</b>              | <b>64,035,530</b>     | <b>64,035,530</b>            | <b>150,064,470</b>        | <b>29.9%</b>          |

## 4580: Nakuru City

| ECONOMIC CLASSIFICATION                                  | REVISED ESTIMATES FY2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE           | BUDGET EXECUTION RATE | % OF TOTAL EXPENDITURE |
|--|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------|-----------------------|------------------------|
| <b>Current Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| 2100000 Compensation to Employees                        | 12,982,868                    | 2,912,307             | 1,892,403             | 2,662,592             | 7,467,301                    | 5,515,567          | 57.52%                | 1.90%                  |
| 2200000 Use of goods and services                        | 28,160,640                    | -                     | 3,627,700             | 3,414,500             | 7,042,200                    | 21,118,440         | 25.01%                | 1.79%                  |
| 2400000 Interest Payments                                | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2600000 Current grants and other Transfers               | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 2700000 Social Benefits                                  | 409,465                       | 600                   | 200                   | 106,706               | 107,506                      | 301,960            | 26.26%                | 0.03%                  |
| 3100000 Acquisition of Non-Financial Assets              | 3,338,465                     | -                     | -                     | -                     | -                            | 3,338,465          | 0.00%                 | 0.00%                  |
| 4100000 Acquisition of Financial Assets                  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| 4500000 Disposal of Financial Assets                     | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (County Assembly) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>44,891,438</b>             | <b>2,912,907</b>      | <b>5,520,303</b>      | <b>6,183,797</b>      | <b>14,617,007</b>            | <b>30,274,432</b>  | <b>32.56%</b>         | <b>3.72%</b>           |
| <b>Capital Expenditure</b>                               |                               |                       |                       |                       |                              |                    |                       |                        |
| Non-Financial Assets                                     | 56,259,202                    | -                     | -                     | -                     | -                            | 56,259,202         | 0.00%                 | 0.00%                  |
| Capital Transfers Govt. Agencies                         | 697,657,720                   | -                     | 87,278,180            | 291,409,674           | 378,687,854                  | 318,969,866        | 54.28%                | 96.28%                 |
| Other development  | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| Transfers to other Government Entities (C.A Development) | -                             | -                     | -                     | -                     | -                            | -                  |                       |                        |
| <b>Sub Total</b>   | <b>753,916,922</b>            | <b>-</b>              | <b>87,278,180</b>     | <b>291,409,674</b>    | <b>378,687,854</b>           | <b>375,229,068</b> | <b>50.23%</b>         | <b>96.28%</b>          |
| <b>Grand Total</b>                                       | <b>798,808,360</b>            | <b>2,912,907</b>      | <b>92,798,483</b>     | <b>297,593,471</b>    | <b>393,304,861</b>           | <b>405,503,500</b> | <b>49.24%</b>         | <b>100.00%</b>         |

| PROGRAMME/SUB-PROGRAMME   | REVISED ESTIMATES FY 2022/2023 | ACTUAL Q1 FY2022/2023 | ACTUAL Q2 FY2022/2023 | ACTUAL Q3 FY2022/2023 | ACTUAL 9 MONTHS FY 2022/2023 | VARIANCE ON ANNUAL TARGET | BUDGET EXECUTION RATE |
|---|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|---------------------------|-----------------------|
| <b>Programme 1: Nakuru City Administration Planning and Support</b> |                                |                       |                       |                       |                              |                           |                       |
| SP 1.1 Administration and Planning                                  | 27,086,706                     | -                     | 1,733,526             | 2,504,000             | 4,237,526                    | 22,849,180                | 15.6%                 |
| SP 1.2 Personnel Services   | 13,392,333                     | 2,912,907             | 1,577,077             | 2,769,297             | 7,259,281                    | 6,133,052                 | 54.2%                 |
| SP 1.3 Financial Services   | 600,000                        | -                     | 206,700               | 300,000               | 506,700                      | 93,300                    | 84.5%                 |
| <b>Total Expenditure Programme 1</b>                                | <b>41,079,039</b>              | <b>2,912,907</b>      | <b>3,517,303</b>      | <b>5,573,297</b>      | <b>12,003,507</b>            | <b>29,075,532</b>         | <b>29.2%</b>          |
| <b>Programme 2: Nakuru City Services</b>                            |                                |                       |                       |                       |                              |                           |                       |
| SP 2.1 Infrastructure Development and Urban Planning                | 753,314,649                    | -                     | 87,278,180            | 291,409,674           | 378,687,854                  | 374,626,795               | 50.3%                 |
| SP 2.2 Nakuru City Environmental Management                         | 1,712,512                      | -                     | 866,500               | 217,400               | 1,083,900                    | 628,612                   | 63.3%                 |
| SP 2.3 Trade Markets and Investments                                | 950,016                        | -                     | 670,000               | 77,794                | 747,794                      | 202,222                   | 78.7%                 |
| SP 2.4 Nakuru City Social Services                                  | 1,752,145                      | -                     | 466,500               | 315,306               | 781,806                      | 970,339                   | 44.6%                 |
| <b>Total Expenditure Programme 2</b>                                | <b>757,729,322</b>             | <b>-</b>              | <b>89,281,180</b>     | <b>292,020,174</b>    | <b>381,301,354</b>           | <b>376,427,968</b>        | <b>50.3%</b>          |
| <b>Total Expenditure of Vote</b>                                    | <b>798,808,361</b>             | <b>2,912,907</b>      | <b>92,798,483</b>     | <b>297,593,471</b>    | <b>393,304,861</b>           | <b>405,503,500</b>        | <b>49.2%</b>          |