

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REVIEW REPORT

QUARTER FOUR FY2022/2023

AUGUST 2023

TABLE OF CONTENTS

LIST OF TABLES AND FIGURES 3

ABBREVIATIONS AND ACRONYMS 4

EXECUTIVE SUMMARY 5

Legal Basis for the Preparation of Quarterly Budget Implementation Review Report 7

I. INTRODUCTION 8

II. REVIEW OF FISCAL PERFORMANCE QUARTER FOUR FY2022/2023 9

 Q4 FY 2022/23 FISCAL PERFORMANCE 9

 REVENUE PERFORMANCE QUARTER FOUR FY2022/2023 9

 EXPENDITURE PERFORMANCE QUARTER FOUR FY2022/2023 16

 COUNTY DEBT MANAGEMENT 22

III. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS 23

 EMERGING ISSUES 23

 CHALLENGES 23

 RECOMMENDATIONS 25

ANNEXURES 27

 Annex I: Quarter Four Departmental Expenditure Performance by Economic Classification, Programme and Sub Programme 27

LIST OF TABLES AND FIGURES

Table 1: Exchequer Releases Q4 FY2022/2023	11
Table 2: Own Source Revenue Performance Q4 FY2022/2023.....	13
Table 3: Facility Improvement Fund (FIF) Performance Q4 FY2022/2023	15
Table 4: County Expenditure Performance Q4 FY2022/2023 by Economic Classification	19
Table 5: Expenditure Performance (June-July) FY2022/2023 per Department/Entity	21
Figure 1: Composition of County Expenditure.....	16
Figure 2: Composition of Recurrent Expenditure	17

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AiA	Appropriation in Aid
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
NAVCDP	National Agricultural Value Chain Development Project
OSR	Own Source Revenue
PFM	Public Finance Management Act
PGH	Provincial General Hospital
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 fourth 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 KShs 20.71 billion which consists of equitable share which amounted to KShs 13.02 billion, Fiscal balance KShs 3.91 billion, Own Source Revenue (OSR) KShs 3.13 billion and Conditional Grants of KShs. 647 million. Equitable share received represented a 100 percent achievement from the annual target. OSR consisted of local revenues which amounted to KShs. 1.61 billion and KShs. 1.51 billion being collections from Facility Improvement Fund (FIF).

The County's total expenditure stood at KShs 15.03 billion during the period under review of FY 2022/23 against an annual revised target of KShs 21.20 billion. The overall budget execution rate was 70 percent with recurrent expenditure representing 86 percent absorption rate and development expenditure representing 46 percent absorption rate.

During the period under review the County witnessed some emerging issues which may have had implication on execution of the budget which included re-organization of County Departments and operationalization of new Municipalities and alignment of human resources for the elevated statuses.

Also, the review period was encompassed with a myriad of challenges cutting across all the quarters which included: delay in funds disbursement, budget deficits, unrealised revenue collection, health financing gaps hindering service delivery and project implementation, delays in procurement processes, preparation of Bill of Quantities, and initiation of awarded projects are prevalent, affected by lengthy statutory regulations. Shortages in staff and technical personnel, aging workforce, and inadequate capacity building present significant challenges. Environmental degradation, harsh weather conditions, and climate change affect sustainability and project implementation. Slow adoption of new technologies, system challenges, and delays in system acquisitions impact departmental activities.

During the FY 2022/23 budget implementation the following recommendations were made: The National Treasury should ensure timely disbursements of funds from the Exchequer and County Treasury should also ensure timely issuance of AIE's to avoid delays in project and program implementation. The County should endeavour minimal budget revisions with the financial year. Departments should address the rising demands by undertaking resource mobilizing strategies and ensuring budget stability. County departments should adhere to EIA/ESIA/WRA compliance in all proposed projects. Departments should fast-track and start earlier the procurement processes to avoid delays and ensure timely completion of projects. County departments should strengthen contract management by introducing strict oversight mechanisms, regular audits, and clear performance benchmarks for contractors. The County Government should encourage contractors to visit project sites before quoting and enforce penalties for non-compliance or delays. Embracing technology and public sensitization in revenue administration is crucial for modern-day collection and enforcement.

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 fourth 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 fourth 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 fourth quarter and entire twelve months of 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 FOUR FY2022/2023

Q4 FY 2022/23 FISCAL PERFORMANCE

During the period under review (July-June), the County Government was implementing a revised budget estimate of KShs 21.20 billion, including fiscal balances from FY 2021/2022 of KShs 3.91 billion.

During the twelve months of FY 2022/2023 the County received equitable share of KShs 13.02 billion against a projected annual target of KShs. 13.02 billion thereby depicting a 100 percent achievement rate. In reviewing the local revenue, a comparison between the first half and second half shows a cumulative increment of KShs 822 million on the revenue performance from local sources. The total County's Own Source Revenue (OSR) collections stood at KShs. 3.13 billion against a revised annual target of KShs 3.58 billion which presents 87 percent achievement rate. Local Revenue sources and FIF recorded a 71 and 117 percent achievement rate respectively based on their annual targets.

The County Executive's total expenditure stood at KShs 15.03 billion during the fourth quarter ending June of FY 2022/23 against an annual revised target of KShs 21.20 billion. The overall budget execution rate was 70 percent. Recurrent expenditure had 86 percent absorption rate and development expenditure had a 46 percent absorption rate.

REVENUE PERFORMANCE QUARTER FOUR FY2022/2023

Exchequer Releases

The total actual exchequer releases from the National Government in the FY 2022/2023 amounted to KShs 13.67 billion which comprised of KShs 13.02 billion equitable share and KShs 647 million conditional grants. Conditional grants receipts included World Bank, Kenya Informal Settlement Improvement Project II (KISIP II) KShs 200 million, National Agricultural and Rural Inclusive Growth Project (NARIGP) KShs 151 million, World Bank National Agricultural Value Chain Development Project (NAVCDP), KShs 67 million, Agricultural Sector Development Support Projects (ASDSP II) KShs 5.2 million, Nutrition International Grant KShs 7.4

million and World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I) KShs 22.0 million as represented by Table 1. The total equitable share receipts depict 100 percent achievement rate from an annual target of KShs 13.026 billion while conditional grants disbursed depicts 94 percent achievement rate from an annual target of KShs 688 million. Overall, the exchequer releases amount to KShs 17.58 billion (KShs 3.9billion fiscal balance, KShs 13.02 billion equitable share and KShs 647 million conditional grant) from an annual revised target of KShs 17.62 billion indicating 99 percent achievement rate. Table 1 illustrates the exchequer releases per quarter in the FY 2022/2023.

Table 1: Exchequer Releases Q4 FY2022/2023

IFMIS CODE	REVENUE SOURCE	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY 2022/2022	ACTUAL Q2 FY 2022/2023	ACTUAL Q3 FY 2022/2022	ACTUAL Q4 FY 2022/2023	ACTUAL 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	-	100.0%
1310101	Donor Grants (DANIDA)	33,699,938				33,772,347	33,772,347	72,409	100.2%
1310102	World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	187,911,173		91,392,701		60,194,266	151,586,967	36,324,206	80.7%
1310102	World Bank National Agricultural Value Chain Development Project (NAVCDP)	70,000,000				67,192,729	67,192,729	2,807,271	96.0%
1310102	Agricultural Sector Development Support Projects (ASDSP II)	5,252,658		5,252,658			5,252,658	-	100.0%
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant	3534474				3,534,474	3,534,474	-	100.0%
1310102	Interest Earned in Nakuru City KUSP UDG Grant Account	40,533,136				40,533,136	40,533,136	-	100.0%
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	22,000,000			11,000,000	11,000,000	22,000,000	-	100.0%
1310102	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000				200,000,000	200,000,000	-	100.0%
1310102	Nutrition International Grant	15,000,000		7,499,400		4,999,400	12,498,800	2,501,200	83.3%
1330104	Conditional Fund -Leasing of Medical Equipment	110,638,298				110,638,298	110,638,298	-	100.0%
9999999	C.R.A Equitable Share	13,026,116,323	1,107,219,887	3,191,398,500	2,149,309,193	6,578,188,743	13,026,116,323	-	100.0%
	TOTAL	17,629,698,915	1,107,219,887	7,210,556,174	2,160,309,193	7,110,053,393	17,588,138,647	41,560,268	99.8%

Local Source Revenue Performance

The total (July-June) of FY 2022/23, local source collection amounted to KShs 1.61 billion against an annual revised target of KShs 2.28 billion depicting 71 percent achievement rate. The local source revenue contributed 51 percent of the total OSR collection of KShs 3.13 billion. This comprised of KShs 183 million for the first quarter, KShs 210 million for the second quarter, KShs 698 million for the third quarter and KShs 518 million for the fourth quarter.

The fourth quarter of FY 2022/2023 local source revenue collection decline by 179 million compared to third quarter collection of KShs 698 million. This ranks the third quarter as the best period among the four quarters of FY 2022/2023 hence the peak quarter which is attributed renewal of yearly licences.

During the second half of FY 2022/2023 local source revenue collection amounted to KShs 1.2 billion depicting 75 percent contribution while the first half contributed 25 percent to the total local source revenue for FY 2022/2023.

During the period under review, an analysis of individual stream contribution. Trade license at KShs 368 million (23 percent), Property tax at KShs 299 million (19 percent), Vehicle parking fees KShs 244 million (15 percent) and Royalties KShs 181 million (11 percent) were the highest contributors to the local source revenue collected while County Park fees KShs 0 (0 percent), house rent 8 million (1 percent), stock/slaughter house fees KShs 7 million (1 percent) and Cess KShs 17 (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 Other Fees and Charges (95 percent), Trade license (92 percent), Advertising (89 percent), Vehicle parking (84 percent) and Health fees and charges (63 percent). On the contrary, County Park fees (0 percent), House Rent (17 percent), Stock/Slaughter Fees (36 percent) and Cess (44 percent) were the least performing streams. Table 2 illustrates the local source revenue performance per quarter in the FY 2022/2023.

Table 2: Own Source Revenue Performance Q4 FY2022/2023

IFMIS CODE	REVENUE SOURCE	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY 2022/2023	ACTUAL Q2 FY 2022/2023	ACTUAL Q3 FY 2022/2022	ACTUAL Q4 FY 2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	PERCENT ACHIEVED (ANNUAL)	% OF TOTAL COLLECTIONS
1520101	Property tax (Plot rent and Land rates	490,000,000	26,326,633	25,371,690	125,862,535	122,286,037	299,846,895	190,153,105	61%	19%
1520201	Trade License	400,000,000	14,540,654	14,749,560	242,665,089	96,575,152	368,530,455	31,469,545	92%	23%
1550101	Market Fees	70,000,000	6,239,030	10,163,460	9,086,055	11,465,282	36,953,827	33,046,173	53%	2%
1590112	Building Approval	100,000,000	8,378,881	12,560,170	18,121,091	20,278,842	59,338,984	40,661,016	59%	4%
1520325	Cess	40,000,000	3,102,562	5,174,217	6,551,996	2,838,716	17,667,491	22,332,509	44%	1%
1530301	Royalties	320,000,000	33,709,032	45,398,082	47,922,559	54,217,852	181,247,525	138,752,475	57%	11%
1580401	Stock/ Slaughter fees	27,000,000	2,264,209	2,643,099	2,436,809	2,307,677	9,651,794	17,348,206	36%	1%
1560101	House Rent	50,000,000	1,734,128	2,189,929	2,606,825	1,869,200	8,400,082	41,599,918	17%	1%
1590132	Advertising	150,000,000	14,198,247	9,193,614	67,810,092	42,396,083	133,598,036	16,401,964	89%	8%
1550221	Parking fees	292,200,000	46,615,537	55,534,490	71,032,085	71,119,128	244,301,240	47,898,760	84%	15%
1420223	Liquor Licensing	100,000,000	6,148,502	8,180,505	9,275,210	31,887,007	55,491,224	44,508,776	55%	3%
1530331	County Park Fees	800,000	-	-	-	-	-	800,000	0%	0%
1530331	Water And Sewerage									
1580211	Health fees and charges	100,000,000	8,858,810	9,443,490	25,589,710	18,960,514	62,852,524	37,147,476	63%	4%
1540105	Other Fees and Charges	140,000,000	11,863,132	9,596,041	69,166,161	42,557,271	133,182,605	6,817,395	95%	8%
Total Local Source Revenue		2,280,000,000	183,979,357	210,198,347	698,126,217	518,758,761	1,611,062,682	668,937,318	71%	100%

*Other Fees and Charges includes; Bed occupancy fees, cooperative audit fees, mineral water-commercial charges fish trader licences, fire inspection certificates, garbage/waste disposal fees, environmental certificates, impounding fees,

Appropriation In Aid - (Facility Improvement Fund)

The total (July-June) of FY 2022/23, County Health Facilities collection amounted to KShs 1.51 billion against an annual revised target of KShs 1.3 billion depicting 117 percent achievement rate. The FIF contributed 49 percent of the total OSR collection of KShs 3.13 billion. This comprised of KShs 272 million for the first quarter, KShs 337 million for the second quarter, KShs 453 million for the third quarter and KShs 455 million for the fourth quarter.

There has been an upward trajectory of collection in all the quarters ranking the fourth quarter as the best period among the four quarters of FY 2022/2023 hence the peak quarter. Significant growth was witnessed in the third quarter (January-March) collection. However, the growth has been by KShs 64 million in the second quarter, KShs 115 million in the third quarter and KShs 2 million in the fourth quarter. During the second half of FY 2022/2023 FIF collection amounted to KShs 908 million depicting 60 percent contribution while the first half contributed 40 percent to the total FIF collection for FY 2022/2023.

The facilities which registered the highest contribution include Rift Valley P.G.H Level 5 KShs 911million (60 percent), Naivasha Sub County Hospital KShs 250 million (16 percent), Rift Valley P.G.H Annex KShs 80 million (5 percent), Gilgil Subcounty Hospital KShs 69 million (4 percent) and Molo District Hospital KShs 61 million (4 percent) while Kabazi Health Centre KShs 2 million (0.2 percent), Soin Sub County Hospital KShs 3 million (0.31 percent), Mirugi Kariuki Dispensary Hospital KShs 4 million (0.3 percent) and Keringet Sub County Hospital KShs 4 million (0.3 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 Q4 FY2022/2023

S.No.	FACILITY	ACTUAL Q1 FY 2022/2023	ACTUAL Q2 FY 2022/2023	ACTUAL Q3 FY 2022/2022	ACTUAL Q4 FY 2022/2023	ACTUAL FY 2022/2023	% OF TOTAL COLLECTIONS
1	Rift Valley P.G.H Level 5	157,753,926	197,829,775	258,668,274	297,674,876	911,926,851	60.0%
2	Rift Valley P.G.H Annex	16,594,705	18,646,530	20,866,626	24,707,816	80,815,677	5.3%
3	MOH-Bahati Sub County Hospital	8,450,504	11,161,121	15,473,243	8,903,490	43,988,358	2.9%
4	Naivasha Sub County Hospital	45,163,196	56,616,735	77,391,958	71,419,192	250,591,081	16.5%
5	Gilgil Sub County Hospital	12,713,227	16,591,940	22,073,538	18,412,318	69,791,023	4.6%
6	Molo District Hospital	17,085,982	15,104,918	18,664,442	10,896,351	61,751,693	4.1%
7	Olunguruone Sub County Hospital	2,268,354	3,458,903	5,618,820	4,264,866	15,610,943	1.0%
8	Elburgon Nyayo Hospital	1,805,736	3,541,438	4,937,251	4,051,010	14,335,435	0.9%
9	Subukia Sub County Hospital	1,960,885	2,553,405	3,819,080	2,886,524	11,219,894	0.7%
10	Njoro Sub County Hospital	4,397,110	5,000,893	10,003,829	5,542,825	24,944,657	1.6%
11	Langalanga Sub County Hospital	1,571,840	1,818,355	3,477,301	1,838,080	8,705,576	0.6%
12	Kabazi Health Centre	467,959	631,015	956,807	712,345	2,768,126	0.2%
13	Keringet Sub County Hospital	217,260	1,217,017	2,425,135	564,682	4,424,094	0.3%
14	Mirugi Kariuki Dispensary Hospital	496,330	560,497	2,081,327	1,296,741	4,434,895	0.3%
15	Bondeni Maternity Hospital	1,158,350	2,080,587	5,157,995	1,664,863	10,061,795	0.7%
16	Soin Sub County Hospital	735,500	1,001,813	1,548,987	704,645	3,990,945	0.3%
	TOTAL	272,840,864	337,814,942	453,164,613	455,540,624	1,519,361,043	100.0%

EXPENDITURE PERFORMANCE QUARTER FOUR FY2022/2023

During the period under review, the County expenditure stood at KShs 15 billion against a revised annual target of KShs. 21.209 billion which represented a 71 percent budget absorption rate. The recurrent expenditure amounted to KShs 11 billion against an annual revised target of KShs 12.870 billion depicting 86 percent budget absorption rate. Development expenditure amounted to KShs 3 billion against an annual revised target of KShs 8.339 billion translating to 46 percent of the total development expenditure. Figure 1 shows Composition of expenditure for the twelve months of FY 2022/23.

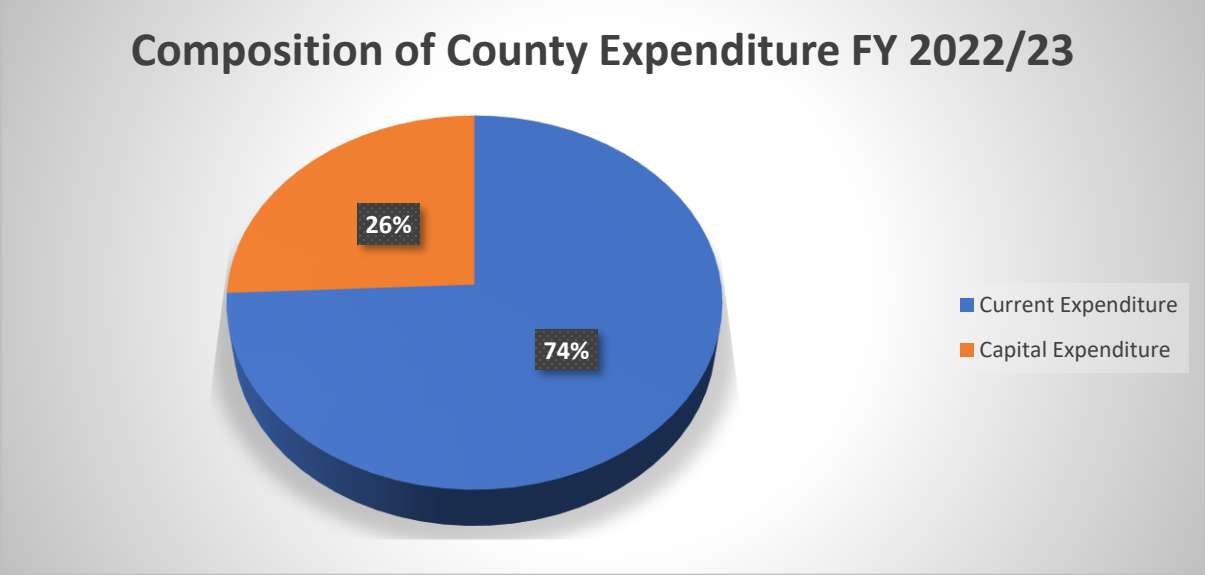


Figure 1: Composition of County Expenditure

County Expenditure Performance (July-June) FY2022/2023

Recurrent Expenditure

The County incurred KShs 11 billion as recurrent expenditure which represents 74 percent of the total expenditure for the FY 2022/2023. Composition of recurrent expenditure for the twelve months of FY 2022/23 is represented in Figure 2.

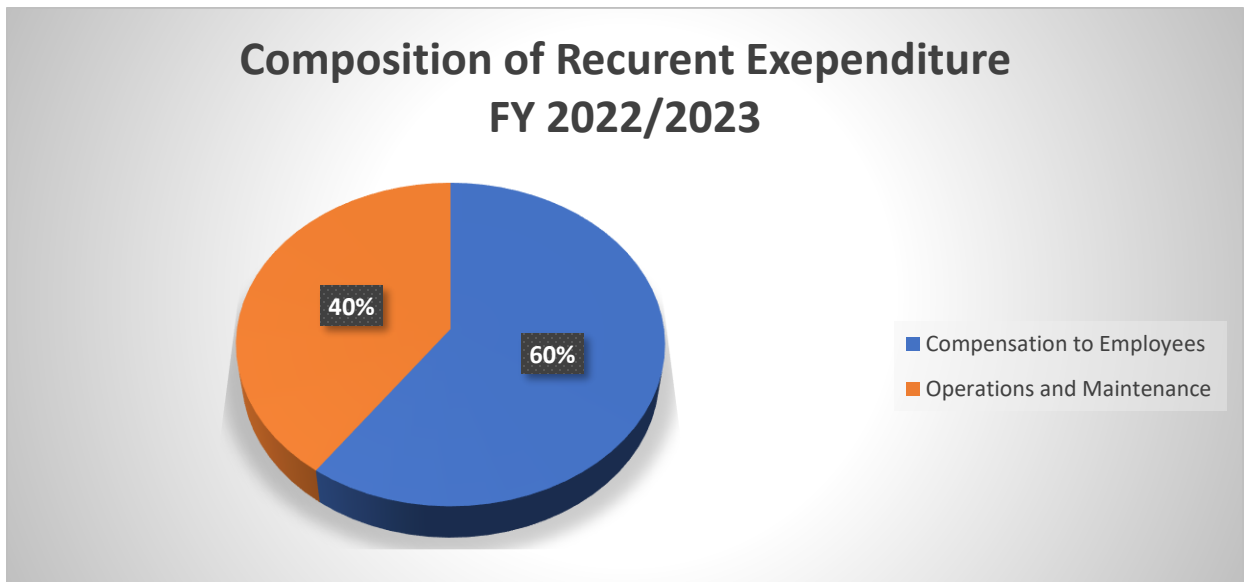


Figure 2: Composition of Recurrent Expenditure

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 KShs 6.687 billion, against an annual revised target of KShs 7.429 billion depicting 90 percent absorption rate of compensation to employee's budget. This proportion contributes 60 percent of total recurrent expenditure and 74 percent of total County expenditure.

2) Operations and Maintenance Expenditure

Operations and maintenance expenses for the County Executive amounted to KShs 4.483 billion against an annual revised target of KShs 5.441 billion, this represents an absorption rate of 82 percent of the planned Operations and maintenance expenditure and 40 percent of recurrent expenditure. Further, this expenditure contributed to 30 percent of total County expenditure.

3) Development Expenditure

The development expenditure stood at KShs 3.865 billion against an annual revised target of KShs 8.339 billion. This represents an absorption rate of 46 percent, an underspending of KShs 4.473 billion. Further, development expenses contributed to 26 percent of the total actual County expenditure in the period under review.

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

Table 4: County Expenditure Performance Q4 FY2022/2023 by Economic Classification

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2022	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	7,429,135,327	1,577,091,764	1,715,891,118	1,659,707,951	1,735,307,405	6,687,998,237	741,137,090	90.02%	44.5%
2200000 Use of goods and services	4,052,099,617	291,579,582	828,184,074	690,371,234	1,546,263,303	3,356,398,193	695,701,424	82.83%	22.3%
2400000 Interest Payments	-	-	-	-	-	-	-		
2600000 Current grants and other Transfers	436,797,812	-	3,362,000	201,327,972	171,771,008	376,460,980	60,336,832	86.19%	2.5%
2700000 Social Benefits	82,290,682	6,127,340	11,845,315	9,978,576	20,872,537	48,823,768	33,466,915	59.33%	0.3%
3100000 Acquisition of Non-Financial Assets	236,202,182	4,308,135	27,816,544	18,286,498	93,348,657	143,759,834	92,442,349	60.86%	1.0%
4100000 Acquisition of Financial Assets	634,080,833	-	354,000,000	78,310,400	125,501,489	557,811,889	76,268,944	87.97%	3.7%
4500000 Disposal of Financial Assets	-	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-	-		
Sub Total	12,870,606,453	1,879,106,821	2,941,099,051	2,657,982,631	3,693,064,398	11,171,252,900	1,699,353,553	86.80%	74.3%
Capital Expenditure									
Non-Financial Assets	4,933,710,313	-	128,151,775	42,497,860	1,781,987,347	1,952,636,982	2,981,073,331	39.58%	13.0%
Capital Transfers Govt. Agencies	3,405,382,151	11,304,697	307,749,165	725,459,831	868,398,157	1,912,911,850	1,492,470,301	56.17%	12.7%
Other development	-	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-	-		
Sub Total	8,339,092,464	11,304,697	435,900,940	767,957,692	2,650,385,504	3,865,548,833	4,473,543,631	46.35%	25.7%
Grand Total	21,209,698,917	1,890,411,518	3,376,999,991	3,425,940,323	6,343,449,901	15,036,801,733	6,172,897,184	70.90%	100.0%

Departmental Expenditure Analysis Fourth Quarter FY2022/2023

An analysis of total Departmental expenditure revealed that absorption rate was highest in the County Assembly (96 percent); Department of Public Service, Training and Devolution (89 percent); County Public Service Board (84 percent); Office of the Governor and Deputy Governor (82 percent) and Health Services (51 percent);

The least absorption rate was in Land, Physical Planning and Housing (19 percent); Trade, Industrialization, Cooperatives and Tourism (31 percent); Water, Environment, Energy and Natural Resources (44 percent); Youth, Culture, Gender, Sports and Social Services (51 percent). The Departmental expenditure analysis is outlined in Table 5.

Table 5: Expenditure Performance (June-July) 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	325,662,978	267,925,536	57,737,442	281,667,114	232,615,607	49,051,507	607,330,092	500,541,143	106,788,949	82.4%
4562	County Treasury	1,087,621,200	898,001,030	189,620,170	902,260,506	609,136,086	293,124,420	1,989,881,706	1,507,137,116	482,744,590	75.7%
4563	County Public Service Board	67,771,301	56,532,795	11,238,506	5,998,700	5,974,053	24,647	73,770,001	62,506,848	11,263,153	84.7%
4565	Health Services	6,042,315,979	5,278,717,079	763,598,900	1,282,084,279	437,301,701	955,420,876	7,324,400,258	5,716,018,780	1,608,381,478	78.0%
4566	Trade, Industrialization, Cooperatives and Tourism	134,110,568	99,898,250	34,212,318	246,993,397	19,552,228	227,441,169	381,103,965	119,450,478	261,653,487	31.3%
4567	Infrastructure	381,147,277	331,469,015	49,678,262	1,257,688,683	528,721,370	728,967,314	1,638,835,960	860,190,385	778,645,575	52.5%
4569	Agriculture, Livestock and Fisheries	498,761,815	403,174,139	95,587,676	585,226,114	508,788,666	76,437,448	1,083,987,929	911,962,805	172,025,124	84.1%
4570	Land, Physical Planning and Housing	145,010,408	114,619,638	30,390,770	624,566,480	31,986,087	592,580,393	769,576,888	146,605,725	622,971,163	19.1%
4572	Water, Environment, Energy and Natural Resources	332,090,648	276,589,930	55,500,718	992,856,541	305,770,706	687,085,835	1,324,947,189	582,360,636	742,586,553	44.0%
4573	County Assembly	1,635,212,204	1,601,129,411	34,082,793	208,150,825	168,691,507	39,459,318	1,843,363,029	1,769,820,918	73,542,111	96.0%
4574	Public Service, Training and Devolution	842,378,594	776,756,518	65,622,076	37,301,546	11,076,451	26,225,095	879,680,140	787,832,969	91,847,171	89.6%
4575	Education, Vocational training, ICT and E-Government	841,450,758	704,465,263	137,040,392	633,912,390	203,049,830	430,862,560	1,475,363,148	907,515,093	567,848,055	61.5%
4576	Youth, Culture, Gender, Sports and Social Services	231,349,688	171,841,749	67,355,439	185,955,878	44,585,902	148,369,976.00	417,305,566	216,427,651	200,877,915	51.9%
4578	Naivasha Municipality	34,990,568	19,591,110	15,399,458	306,533,272	208,238,919	98,294,353	341,523,840	227,830,029	113,693,811	66.7%
4579	Office of the County Attorney	207,900,000	120,761,725	87,138,275	-	-	-	207,900,000	120,761,725	87,138,275	58.1%
4580	Nakuru City	62,832,466	28,370,225	34,462,241	787,896,739	571,469,213	216,427,526	850,729,205	599,839,438	250,889,767	70.5%
	TOTAL	12,870,606,452	11,149,843,414	1,728,665,436	8,339,092,464	3,886,958,326	4,421,402,461	21,209,698,916	15,036,801,739	6,172,897,177	70.90%

COUNTY DEBT MANAGEMENT

The Revised Estimates FY 2022/23 had an allocation of KShs 430 million towards settling of the County debt. This amount is meant for settling eligible pending bills forwarded by the Pending Bills Committee. From this, KShs 366.98 million was used to settle the identified eligible pending bills. The payment efforts were supplemented by an additional KShs. 383.02 million from County Government Entities. Thus, the total payment towards pending bills during the FY was approximately KShs. 750 million.

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

- a) Re-organization of county departments and operationalization of new municipalities and alignment of human resources for the elevated statuses.
- b) Embracing technology and public sensitization in revenue administration is crucial for modern-day collection and enforcement.
- c) Rapid technological advancements and dynamic nature of ICT necessitate continuous training, frequent system updates, and increased expenditure.
- d) Growing threat of cybercrime highlights the need for upgrading county systems with security software.
- e) Implementation of new technologies like the Lands Information Management System (LIMS) and Electronic Development Applications Management System (EDAMS) for enhanced service delivery.
- f) Education reforms and continuous training of instructors & teachers are required to align with global job market demands, emphasizing practical skills and entrepreneurship.
- g) Integration of technology in education is imperative for digital age preparedness and enhancing educational experiences

CHALLENGES

- a) Delays in fund disbursements, budget deficits, unrealised revenue collection, and health financing gaps hinder service delivery and project implementation.

- b) Delays in procurement processes, preparation of Bill of Quantities, and initiation of awarded projects are prevalent, affected by lengthy statutory regulations.
- c) Inadequate infrastructure, increased energy costs, and insufficient fund allocations hinder various programs and projects.
- d) Shortages in staff and technical personnel, aging workforce, and inadequate capacity building present significant challenges.
- e) Environmental degradation, harsh weather conditions, and climate change affect sustainability and project implementation.
- f) Slow adoption of new technologies, system challenges, and delays in system acquisitions impact departmental activities.
- g) Interpretation and implementation challenges, lack of adequate laws, political interference, and transition shocks project priorities.
- h) Inadequate cross-sectoral synergies, weak inter-departmental coordination, and lack of support in performance management lead to service delivery and project delays.
- i) Ongoing land and property disputes and court cases slow down project implementation.
- j) Budget revisions, change of projects, and inadequate external partner engagement frameworks affect program implementation.

RECOMMENDATIONS

- a) The National Treasury should ensure timely disbursements of funds from the Exchequer and County Treasury should also ensure timely issuance of AIE's to avoid delays in project and program implementation.
- b) The County should endeavour minimal budget revisions with the financial year.
- c) Departments should address the rising demands by undertaking resource mobilizing strategies and ensuring budget stability.
- d) County departments should adhere to EIA/ESIA/WRA compliance in all proposed projects.
- e) Departments should fast-track and start earlier the procurement processes to avoid delays and ensure timely completion of projects.
- f) County departments should strengthen contract management by introducing strict oversight mechanisms, regular audits, and clear performance benchmarks for contractors.
- g) The County Government should encourage contractors to visit project sites before quoting and enforce penalties for non-compliance or delays.
- h) The County Government should prioritize the recruitment of technical and support staff, invest in continuous training, and address staffing gaps through succession planning.
- i) The County Government should allocate resources for capacity development and seek partnerships with stakeholders to meet resource gaps.
- j) County departments should improve physical working conditions, provide adequate office space, furniture, and equipment.
- k) County Departments should conduct feasibility studies before project commencement and strengthen monitoring and evaluation (M&E) structures at every stage of the project.
- l) The County needs to foster partnerships with NGOs, community-based organizations, and land administration agencies for targeted interventions and securing public utility land.

- m) The department of Health should strengthen programs like TWG and BintiShujaa, promote mental health awareness, and address emerging disease burdens through increased funding.
- n) The department of Sports and Infrastructure needs to address athletes' concerns, safeguard sports infrastructures, and resolve land and property ownership disputes promptly.

ANNEXURES

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

4561: Office of the Governor and Deputy Governor

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	100,523,424	13,942,587	30,322,638	31,840,312	10,590,314	86,695,851	13,827,573	86.24%	17.32%
2200000 Use of goods and services	111,162,118	23,307,587	41,889,968	15,290,353	15,391,777	95,879,685	15,282,433	86.25%	19.16%
2400000 Interest Payments									
2600000 Current grants and other Transfers	81,100,000	-	-	-	70,000,000	70,000,000	11,100,000	86.31%	13.98%
2700000 Social Benefits	11,677,436	-	-	-	10,000,000	10,000,000	1,677,436	85.64%	2.00%
3100000 Acquisition of Non-Financial Assets	21,200,000	-	-	-	5,350,000	5,350,000	15,850,000	25.24%	1.07%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	325,662,978	37,250,174	72,212,606	47,130,665	111,332,091	267,925,536	57,737,442	82.27%	53.53%
Capital Expenditure									
Non-Financial Assets	281,667,114	-	62,732,986	25,402,542	144,480,079	232,615,607	49,051,507	82.59%	46.47%
Capital Transfers Govt. Agencies									
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	281,667,114	-	62,732,986	25,402,542	144,480,079	232,615,607	49,051,507	82.59%	46.47%
Grand Total	607,330,092	37,250,174	134,945,592	72,533,207	255,812,170	500,541,143	106,788,949	82.42%	100.00%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administration and Planning	345,481,042	23,307,587	104,622,954	31,840,312	146,480,079	306,250,932	39,230,110	88.6%
SP 1.2: Personnel Services	112,200,860	13,942,587	30,322,638	33,047,718	10,590,314	87,903,257	24,297,603	78.3%
Total Expenditure of Programme 1	457,681,902	37,250,174	134,945,592	64,888,030	157,070,393	394,154,189	63,527,713	86.1%
Programme 2: Management Of County Affairs								
SP 2.1: County Executive Services	40,897,454	-	-	1,529,035	10,541,777	12,070,812	28,826,642	29.5%
SP 2.2: Policy Direction and Coordination	76,600,368	-	-	2,293,553	70,200,000	72,493,553	4,106,815	94.6%
SP 2.3: County Policing Services	3,960,221	-	-	-	2,000,000	2,000,000	1,960,221	50.5%
SP 2.4 Leadership and Governance	2,640,147	-	-	-	2,000,000	2,000,000	640,147	75.8%
Total Expenditure of Programme 2	124,098,190	-	-	3,822,588	84,741,777	88,564,365	35,533,825	71.4%
Programme 3: Coordination and Supervisory Services								
SP 3.1: Organization of County Business	15,901,104	-	-	1,720,165	9,000,000	10,720,165	5,180,939	67.4%
SP 3.2: Special Programmes	9,648,896	-	-	2,102,424	5,000,000	7,102,424	2,546,472	73.6%
Total Expenditure of Programme 3	25,550,000	-	-	3,822,588	14,000,000	17,822,588	7,727,412	69.8%
Total Expenditure of Vote	607,330,092	37,250,174	134,945,592	72,533,206	255,812,170	500,541,142	106,788,950	82.4%

4562: County Treasury

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	548,088,200	140,158,055	125,628,710	121,684,339	122,979,483	510,450,587	37,637,613	93.13%	33.9%
2200000 Use of goods and services	357,112,560	10,827,150	31,157,882	31,655,873	209,672,888	283,313,793	73,798,767	79.33%	18.8%
2400000 Interest Payments									
2600000 Current grants and other Transfers	17,377,008	-		10,254,000	6,248,008	16,502,008	875,000	94.96%	1.1%
2700000 Social Benefits	4,381,092	338,189	347,989	370,474	1,220,169	2,276,821	2,104,271	51.97%	0.2%
3100000 Acquisition of Non-Financial Assets	100,662,340	242,400	12,950,300	8,208,994	64,056,127	85,457,821	15,204,519	84.90%	5.7%
4100000 Acquisition of Financial Assets	60,000,000	-	-	-	-	-	60,000,000	0.00%	0.0%
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	1,087,621,200	151,565,794	170,084,881	172,173,680	404,176,675	898,001,030	189,620,170	82.57%	59.6%
Capital Expenditure									
Non-Financial Assets	349,893,300	-	18,192,242	-	200,721,023	218,913,265	130,980,035	62.57%	14.5%
Capital Transfers Govt. Agencies	552,367,206	-	36,595,585	217,368,122	136,259,115	390,222,821	162,144,385	70.65%	25.9%
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	902,260,506	-	54,787,827	217,368,122	336,980,138	609,136,086	293,124,420	67.51%	40.4%
Grand Total	1,989,881,706	151,565,794	224,872,708	389,541,801	741,156,813	1,507,137,116	482,744,590	75.74%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administration Services	502,624,580	1,887,000	24,167,104	6,121,902	269,422,747	301,598,753	201,025,827	60.0%
SP 1.2: Personnel Services	542,219,959	140,496,244	124,074,198	121,419,813	122,275,653	508,265,908	33,954,051	93.7%
SP 1.3: Financial Services	100,000					-	100,000	0.0%
Total Expenditure of Programme 1	1,044,944,539	142,383,244	148,241,302	127,541,715	391,698,400	809,864,661	235,079,878	77.5%
Programme 2: Public Finance Management								
SP 2.1: Budget Formulation Coordination And Management	143,136,327	2,085,300	12,156,700	8,552,300	110,065,311	132,859,611	10,276,716	92.8%
SP 2.2: Resource Mobilization	74,135,615	1,562,885	9,544,603	8,919,449	33,236,757	53,263,694	20,871,921	71.8%
SP 2.3: Internal Audit	41,541,286	3,416,940	2,777,600	3,652,279	16,451,968	26,298,787	15,242,499	63.3%
SP 2.4: Procurement	16,496,468	44,800	1,174,420	1,503,960	6,397,402	9,120,582	7,375,886	55.3%
SP 2.5: Public Finance And Accounting	25,991,207	747,725	2,612,400	1,624,500	11,252,663	16,237,288	9,753,919	62.5%
SP 2.6: Debt Management	436,934,568	131,600	37,201,686	217,758,602	122,452,924	377,544,811	59,389,757	86.4%
SP 2.7: External Resource Mobilization	11,226,488	280,100	518,397	350,600	5,869,356	7,018,453	4,208,035	62.5%
Total Expenditure of Programme 2	749,461,959	8,269,350	65,985,806	242,361,690	305,726,380	622,343,226	127,118,733	83.0%
Programme 3: Economic and Financial Policy Formulation and Management								
SP 3.1: Fiscal Planning	47,087,852	779,700	8,818,400	8,518,996	17,151,190	35,268,286	11,819,566	74.9%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,712,617	133,500	1,827,200	865,400	2,760,469	5,586,569	4,126,048	57.5%
SP 3.3: KDSP Programme	138,674,736			10,254,000	23,820,376	34,074,376	104,600,360	24.6%
Total Expenditure of Programme 3	195,475,205	913,200	10,645,600	19,638,396	43,732,035	74,929,231	120,545,974	38.3%
Total Expenditure of Vote	1,989,881,703	151,565,794	224,872,708	389,541,801	741,156,815	1,507,137,118	482,744,585	75.7%

4563: County Public Service Board

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	30,720,637	7,016,302	6,901,088	7,172,193	7,243,959	28,333,542	2,387,095	92.2%	45.3%
2200000 Use of goods and services	29,180,658	3,521,080	2,987,458	3,843,466	13,460,796	23,812,800	5,367,858	81.6%	38.1%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits	7,004,381	1,092,892	1,257,436	969,302	871,825	4,191,455	2,812,926	59.8%	6.7%
3100000 Acquisition of Non-Financial Assets	865,625	-	20,000	-	174,999	194,999	670,626	22.5%	0.3%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	67,771,301	11,630,274	11,165,982	11,984,961	21,751,579	56,532,796	11,238,505	83.4%	90.4%
Capital Expenditure									
Non-Financial Assets	5,998,700	-	-	-	5,974,053	5,974,053	24,647	99.6%	9.6%
Capital Transfers Govt. Agencies									
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	5,998,700	-	-	-	5,974,053	5,974,053	24,647	99.6%	9.6%
Grand Total	73,770,001	11,630,274	11,165,982	11,984,961	27,725,632	62,506,849	11,263,152	84.7%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration and human resource planning								
SP 1.1 Administrative Services	64,770,001	11,630,274	9,536,192	8,931,469	23,493,691	53,591,626	11,178,375	82.7%
SP 1.2 Financial Services	4,000,000		312,500	1,263,763	2,347,960	3,924,223	75,777	98.1%
SP 1.3 Human Resource Planning	2,000,000		808,590	841,907	344,503	1,995,000	5,000	99.8%
SP 1.4 Provision of Human Resource Advisory Services	3,000,000		508,700	947,822	1,539,478	2,996,000	4,000	99.9%
Total Expenditure of Programme 1	73,770,001	11,630,274	11,165,982	11,984,961	27,725,632	62,506,849	11,263,152	84.7%
Total Expenditure of Vote	73,770,001	11,630,274	11,165,982	11,984,961	27,725,632	62,506,849	11,263,152	84.7%

4565: Health Services

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	4,262,904,895	954,831,107	954,736,030	944,446,741	999,244,282	3,853,258,160	409,646,735	90.39%	67.41%
2200000 Use of goods and services	1,741,717,211	249,203,209	345,637,694	223,865,002	591,753,270	1,410,459,175	331,258,036	80.98%	24.68%
2400000 Interest Payments									
2600000 Current grants and other Transfers	225,000	-	-	-	-	-	225,000	0.00%	0.00%
2700000 Social Benefits	6,062,640	490,000	485,000	504,400	490,400	1,969,800	4,092,840	32.49%	0.03%
3100000 Acquisition of Non-Financial Assets	31,406,234	3,265,735	1,678,606	763,511	7,322,092	13,029,944	18,376,290	41.49%	0.23%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	6,042,315,980	1,207,790,051	1,302,537,330	1,169,579,654	1,598,810,044	5,278,717,079	763,598,901	87.36%	92.35%
Capital Expenditure									
Non-Financial Assets	566,545,926		2,780,218	2,654,326	153,913,912	159,348,457	407,197,470	28.13%	2.79%
Capital Transfers Govt. Agencies	715,538,353	11,304,697	65,837,088	29,475,044	171,336,415	277,953,244	437,585,109	38.85%	4.86%
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	1,282,084,279	11,304,697	68,617,306	32,129,370	325,250,327	437,301,701	844,782,578	34.11%	7.65%
Grand Total	7,324,400,259	1,219,094,748	1,371,154,636	1,201,709,024	1,924,060,371	5,716,018,780	1,608,381,479	78.04%	100.00%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration and Planning								
SP 1.1: Health Information System	17,485,667	-	-	-	6,164,442	6,164,442	11,321,225	35.3%
SP 1.2: Governance and Leadership	491,925,865	5,742,592	91,429,490	11,933,112	248,931,449	358,036,643	133,889,222	72.8%
SP 1.3: Human Resource Management	3,929,490,192	861,187,677	880,957,298	854,693,291	968,870,092	3,565,708,357	363,781,835	90.7%
SP 1.4: Research and Development	2,500,000	-	-	-	573,440	573,440	1,926,560	22.9%
SP 1.5: Health Infrastructure and Development	10,833,333	-	-	40,000	180,000	220,000	10,613,333	2.0%
Total Expenditure Programme 1	4,452,235,057	866,930,268	972,386,788	866,666,403	1,224,719,422	3,930,702,882	521,532,175	88.3%
Programme 2: Health Preventive and Promotive Services								
SP 2.1: Primary Health Care	623,226,371	-	58,863,739	16,831,122	163,657,508	239,352,369	383,874,002	38.4%
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	-	-	-	127,800	127,800	1,769,750	6.7%
SP 2.5: Health Promotive	1,000,000	-	-	-	471,600	471,600	528,400	47.2%
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	18,733,758	22,690,525	7,290,407	75.7%
SP 2.8 Reproductive Health	1,750,000	-	-	-	-	-	1,750,000	0.0%
SP 2.9 Immunization	1,825,775	-	-	-	489,600	489,600	1,336,175	26.8%
Total Expenditure Programme 2	680,730,568	-	59,689,379	21,598,828	183,480,267	264,768,474	415,962,094	38.9%
Programme 3: Health Curative and Rehabilitative Services								
SP 3.1: Provision of Essential Health Services in all levels	1,866,807,231	263,977,721	259,182,065	224,924,123	508,220,422	1,256,304,331	610,502,900	67.3%
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	7,640,261	264,243,094	58,184,309	82.0%
Total Expenditure Programme 3	2,191,434,634	352,164,480	339,078,469	313,443,794	515,860,682	1,520,547,425	670,887,209	69.4%
Total Expenditure of Vote	7,324,400,259	1,219,094,748	1,371,154,636	1,201,709,025	1,924,060,371	5,716,018,780	1,608,381,479	78.0%

4566: Trade, Industrialization, Cooperatives and Tourism

	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL 12 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q4 EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	59,247,209	12,082,281	7,778,107	15,714,015	12,029,232	47,603,635	11,643,574	80%	40%
2200000 Use of goods and services	69,480,861	1,567,565	6,444,050	8,120,371	34,258,629	50,390,615	19,090,246	73%	42%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits	1,503,748	-	-	-	3,800	3,800	1,499,948	0%	0%
3100000 Acquisition of Non-Financial Assets	3,878,750	800,000	360,000	390,000	350,200	1,900,200	1,978,550	49%	2%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	134,110,568	14,449,846	14,582,157	24,224,386	46,641,861	99,898,250	34,212,318	74%	84%
Capital Expenditure									
Non-Financial Assets	246,993,397	-	-	-	19,552,228	19,552,228	227,441,169	8%	16%
Capital Transfers Govt. Agencies									
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	246,993,397	-	-	-	19,552,228	19,552,228	227,441,169	8%	16%
Grand Total	381,103,965	14,449,846	14,582,157	24,224,386	66,194,089	119,450,478	261,653,487	31%	100%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2022	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administration, Planning and Support Services	29,133,361	2,757,388	5,393,090	3,533,671	9,234,075	20,918,224	8,215,137	71.8%
SP 1.2: Personnel Services	60,750,957	11,205,458	7,778,107	15,714,016	14,487,639	49,185,219	11,565,738	81.0%
SP 1.3: Financial Services								
Total Expenditure of Programme 1	89,884,318	13,962,846	13,171,197	19,247,687	23,721,714	70,103,443	19,780,875	78.0%
Programme 2: Cooperative Development and Management								
SP 2.1: Management of Marketing Cooperatives	5,135,000		150,000	75,000	573,230	798,230	4,336,770	15.5%
SP 2.2: Sacco Member Empowerment	2,662,791				825,460	825,460	1,837,331	31.0%
SP 2.3: Cooperative Leadership and Governance	2,135,464			270,200	1,165,165	1,435,365	700,099	67.2%
SP 2.4: Strengthening of Housing and investment Cooperatives	1,248,547	117,200	283,800	105,600	78,000	584,600	663,947	46.8%
SP 2.5: Empowerment Youth and Women and PWDs Participation in Co-Operatives	1,165,698					-	1,165,698	0.0%
Total Expenditure of Programme 2	12,347,500	117,200	433,800	450,800	2,641,855	3,643,655	8,703,845	29.5%
Programme 3: Commerce and Enterprise								
SP.3.1 Business Development Services for SME's	2,356,983		113,200	438,900	526,400	1,078,500	1,278,483	45.8%
SP 3.2: Producer Business Groups (PBGs)	2,000,000	58,600			1,117,200	1,175,800	824,200	58.8%
SP 3.3: SME Training	1,974,892		150,000	90,000	620,000	860,000	1,114,892	43.5%
SP 3.4: SME Funding						-	-	
SP 3.5: Establishment of business incubation/Enterprise Centres	100,000,000		140,100			140,100	99,859,900	0.1%
SP 3.6: Consumer Protection	6,914,375	67,000	140,100	126,950	1,760,880	2,094,930	4,819,445	30.3%
Total Expenditure of Programme 3	113,246,250	125,600	543,400	655,850	4,024,480	5,349,330	107,896,920	4.7%
Programme 4: Market Rehabilitation and Development								
SP 4.1: Market Rehabilitation	120,166,254		3,400		19,552,228	19,555,628	100,610,626	16.3%
SP 4.2: Development of New Markets	17,000,000					-	17,000,000	0.0%
SP 4.3: Market Users Delivery Services	15,216,250	83,600	150,000	3,181,700	9,999,600	13,414,900	1,801,350	88.2%
Total Expenditure of Programme 4	152,382,504	83,600	153,400	3,181,700	29,551,828	32,970,528	119,411,976	21.6%
Programme 5: Promotion of Tourism and Markets								
SP 5.1: Promotion of Local Tourism	1,827,143			139,300	1,347,452	1,486,752	340,391	81.4%
SP 5.2: Establishment and Management of County Tourism Information Centre	3,907,500	25,000		47,850		72,850	3,834,650	1.9%
Total Expenditure of Programme 5	5,734,643	25,000	-	187,150	1,347,452	1,559,602	4,175,041	27.2%
Programme 6: Alcoholic Drinks Control								
SP 6.1 Inspection, Approval and Liquor Lincensing	4,633,750				4,486,260	4,486,260	147,490	96.8%
SP 6.2 Liquor Enforcement and Compliance	834,749	77,000	50,000	501,200	80,000	708,200	126,549	84.8%
SP 6.3 Research and Innovation	1,000,251					-	1,000,251	0.0%
SP 6.4 Treatment and Rehabilitation of persons Dependent on Alcoholic Drink						-	-	
SP 6.5 Education and training of Sub County and Review Committee	1,040,000	58,600	230,360		340,500	629,460	410,540	60.5%
Total Expenditure Programme 6	7,508,750	135,600	280,360	501,200	4,906,760	5,823,920	1,684,830	77.6%
Total Expenditure of Vote	381,103,965	14,449,846	14,582,157	24,224,387	66,194,089	119,450,478	261,653,487	31.3%

4567: Infrastructure

	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	142,476,936	8,254,656	40,795,844	25,035,990	39,390,652	113,477,142	28,999,794	80%	14%
2200000 Use of goods and services	230,670,260	-	59,447,054	52,455,544	106,033,361	217,935,959	12,734,301	94%	26%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits	3,845,815	-	-	-	55,914	55,914	3,789,901	1%	0%
3100000 Acquisition of Non-Financial Assets	4,154,266	-	-	-	-	-	4,154,266	0%	0%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	381,147,277	8,254,656	100,242,898	77,491,534	145,479,927	331,469,015	49,678,262	87%	40%
Capital Expenditure									
Non-Financial Assets	925,152,166	-	10,078,082	2,819,820	482,515,356	495,413,258	429,738,908	54%	60%
Capital Transfers Govt. Agencies	332,536,517	-	-	-	3,308,112	3,308,112	329,228,405	1%	0%
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	1,257,688,683	-	10,078,082	2,819,820	485,823,468	498,721,370	758,967,313	40%	60%
Grand Total	1,638,835,960	8,254,656	110,320,980	80,311,354	631,303,395	830,190,385	808,645,575	51%	100%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
Programme 1: Administration, Personnel and Financial services								
SP 1.1 Administration Services	37,787,078	-	6,507,615	12,258,434	18,613,238	37,379,287	407,791	98.9%
SP 1.2 Personnel Services	146,322,751	8,254,656	40,795,844	25,035,990	39,446,566	113,533,056	32,789,695	77.6%
SP 1.3: Financial Services								
Total Expenditure of Programme 1	184,109,828	8,254,656	47,303,459	37,294,424	58,059,804	150,912,343	33,197,486	82.0%
Programme 2 : Infrastructure development and maintenance								
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges.	1,263,577,015	-	25,122,681	11,366,630	518,383,966	554,873,277	708,703,738	43.9%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	4,537,500	-	181,100	167,300	2,640,800	2,989,200	1,548,300	65.9%
SP 2.3 Maintenance & Rehabilitation of County Buildings	13,783,750	-	350,340	133,800	4,334,975	4,819,115	8,964,635	35.0%
SP 2.4 Street lighting	164,422,000	-	37,100,800	31,170,000	72,500,700	140,771,500	23,650,500	85.6%
Total Expenditure of Programme 2	1,446,320,265	-	62,754,921	42,837,730	597,860,441	703,453,092	742,867,173	48.6%
Programme 3: Fire Fighting and Disaster Management								
SP 3.1. Fire Fighting	7,405,867	-	262,600	179,200	5,383,150	5,824,950	1,580,917	78.7%
SP 3.2. Disaster Management	1,000,000	-	-	-	-	-	1,000,000	0.0%
Total Expenditure of Programme 3	8,405,867	-	262,600	179,200	5,383,150	5,824,950	2,580,917	69.3%
Total Expenditure of Vote	1,638,835,960	8,254,656	110,320,980	80,311,354	661,303,395	860,190,385	778,645,576	52.5%

4569: Agriculture, Livestock and Fisheries

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	386,963,309	84,944,554	79,259,124	79,397,800	79,403,048	323,004,526	63,958,783	83.47%	35.4%
2200000 Use of goods and services	106,726,781	837,800	25,468,520	7,931,913	44,182,776	78,421,009	28,305,772	73.48%	8.6%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits	3,116,725	-	-	-	818,366	818,366	2,298,359	26.26%	0.1%
3100000 Acquisition of Non-Financial Assets	1,955,000	-	235,000	-	695,239	930,239	1,024,761	47.58%	0.1%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	498,761,815	85,782,354	104,962,643	87,329,713	125,099,429	403,174,139	95,587,676	80.84%	44.2%
Capital Expenditure									
Non-Financial Assets	285,760,910	-	1,067,171	-	119,718,307	120,785,478	164,975,432	42.27%	13.2%
Capital Transfers Govt. Agencies	299,465,204	-	-	99,125,295	288,877,893	388,003,188	- 88,537,984	129.57%	42.5%
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	585,226,114	-	1,067,171	99,125,295	408,596,200	508,788,666	76,437,448	86.94%	55.8%
Grand Total	1,083,987,929	85,782,354	106,029,814	186,455,008	533,695,629	911,962,805	172,025,124	84.13%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administration, Planning and Support Services	221,452,312	272,100	12,049,047	7,379,013	76,173,139	95,873,299	125,579,013	43.3%
SP 1.2 Human Resources Services	390,080,034	84,944,754	79,259,124	79,397,800	79,403,048	323,004,726	67,075,308	82.8%
Total Expenditure Programme 1	611,532,346	85,216,854	91,308,171	86,776,813	155,576,187	418,878,026	192,654,320	68.5%
Programme 2: Livestock Resource Management and Development								
SP 2.1: Livestock Production and Management	9,717,879	312,400		156,100	691,000	1,159,500	8,558,379	11.9%
SP 2.2: Promotion of Value Addition of Livestock and Livestock Products	9,000,000				8,250,000	8,250,000	750,000	91.7%
SP 2.3: Livestock Extension Service Delivery	3,121,854				2,875,045	2,875,045	246,809	92.1%
SP 2.4: Food Safety and Livestock Products Development	13,902,317		2,459,430		10,298,455	12,757,885	1,144,432	91.8%
SP 2.5: Livestock Disease Management and Control	10,974,018		7,716,000			7,716,000	3,258,018	70.3%
Total Expenditure Programme 2	46,716,068	312,400	10,175,430	156,100	22,114,500	32,758,430	13,957,638	70.1%
Programme 3: Fisheries Development								
SP 3.1: Aquaculture Development	6,361,364	69,600	653,130	133,600	1,480,812	2,337,142	4,024,222	36.7%
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%
Total Expenditure of Programme 3	11,477,423	69,600	653,130	133,600	1,480,812	2,337,142	9,140,281	20.4%
Programme 4: Crop Development and Management								
SP 4.1: Agriculture Extension, Research and Training	15,453,147	183,500	2,825,912	263,200	5,545,527	8,818,139	6,635,008	57.1%
SP 4.2: Crop Production and Food Security	392,744,131		1,067,171	99,125,295	348,160,237	448,352,702	- 55,608,571	114.2%
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				818,365	818,365	1,377,675	37.3%
SP 4.5: Agri-Nutrition	611,345					-	611,345	0.0%
Total Expenditure Programme 4	414,262,092	183,500	3,893,083	99,388,495	354,524,129	457,989,207	- 43,727,115	110.6%
Total Expenditure of Vote	1,083,987,929	85,782,354	106,029,814	186,455,008	533,695,628	911,962,804	172,025,125	84.1%

4570: Land, Physical Planning and Housing

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2022	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	83,560,655	21,624,594	11,959,177	19,502,946	26,771,989	79,858,706	3,701,949	95.57%	54.47%
2200000 Use of goods and services	54,694,150		8,219,814	4,216,342	22,280,411	34,716,567	19,977,583	63.47%	23.68%
2400000 Interest Payments									
2600000 Current grants and other Transfers	3,000,000	-	-	-	-	-	3,000,000	0.00%	0.00%
2700000 Social Benefits	1,590,148	44,366	-	-	-	44,366	1,545,782	2.79%	0.03%
3100000 Acquisition of Non-Financial Assets	2,165,455	-	-	-	-	-	2,165,455	0.00%	0.00%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	145,010,408	21,668,960	20,178,991	23,719,288	49,052,400	114,619,639	30,390,769	79.04%	78.18%
Capital Expenditure									
Non-Financial Assets	165,307,438				31,986,087	31,986,087	133,321,352	19.35%	21.82%
Capital Transfers Govt. Agencies	459,259,042		-	-		-	459,259,042	0.00%	0.00%
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	624,566,480	-	-	-	31,986,087	31,986,087	592,580,394	5.12%	21.82%
Grand Total	769,576,888	21,668,960	20,178,991	23,719,288	81,038,487	146,605,726	622,971,163	19.05%	100.00%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2022	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1 Administration and Financial Services	39,002,858	-	4,109,907	3,682,607	22,280,411	30,072,925	8,929,933	77.1%
SP 1.2 Personnel services	83,802,757	21,668,960	11,959,177	19,502,946	26,771,988.50	79,903,072	3,899,686	95.3%
Total Expenditure of Programme 1	122,805,615	21,668,960	16,069,084	23,185,553	49,052,400	109,975,997	12,829,619	89.6%
Programme 2: Land Use Planning and Survey								
SP 2.1: Nakuru County Land Use Plan	621,083,032	-			18,541,655	18,541,655	602,541,377	3.0%
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	2,167,500	-	-	210,000	-	210,000	1,957,500	9.7%
SP 2.5: Surveying of Urban Centres	1,048,045	-	245,000	-	-	245,000	803,045	23.4%
SP 2.6: Surveying of County Estate and facilitation of Lease Processing	1,000,000	-	265,000	-	-	265,000	735,000	26.5%
SP 2.7: Establishment of a Survey Centre and Mapping Centre's	1,000,000	-	120,000	-	-	120,000	880,000	12.0%
Total Expenditure of Programme 2	631,623,577	-	2,465,944	474,435	18,541,655	21,482,034	610,141,543	3.4%
Programme 3: Housing Development and Management								
SP 3.1: Maintenance of County Estates	5,168,622	-	1,643,963	59,300	3,465,359	5,168,622	-	100.0%
SP 3.2: Housing Technology (Establishment of ABMT Centres)	3,500,000	-			3,500,000	3,500,000	-	100.0%
SP 3.3: Development of Affordable Housing and Housing Infrastructure	6,479,073	-			6,479,073	6,479,073	-	100.0%
Total Expenditure of Programme 3	15,147,695	0	1,643,963	59,300	13,444,432	15,147,695	0	100.0%
Total Expenditure of Vote	769,576,887	21,668,960	20,178,991	23,719,288	81,038,487	146,605,726	622,971,162	19.1%

4572: Water, Environment, Energy and Natural Resources

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	252,878,057	56,823,055	59,841,151	54,818,313	69,138,321	240,620,840	12,257,217	95.15%	41.3%
2200000 Use of goods and services	49,832,977	607,441	7,830,554	5,765,971	14,239,307	28,443,272	21,389,705	57.08%	4.9%
2400000 Interest Payments						-	-		
2600000 Current grants and other Transfers	22,000,000				6,259,525	6,259,525	15,740,475	28.45%	1.1%
2700000 Social Benefits	2,568,364			1,153,229	113,064	1,266,292	1,302,072	49.30%	0.2%
3100000 Acquisition of Non-Financial Assets	4,811,250	-	-	-	-	-	4,811,250	0.00%	0.0%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	332,090,648	57,430,496	67,671,705	61,737,513	89,750,216	276,589,930	55,500,718	83.29%	47.5%
Capital Expenditure									
Non-Financial Assets	992,856,541	-	111,000	-	305,659,706	305,770,706	687,085,835	30.80%	52.5%
Capital Transfers Govt. Agencies			-	-					
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	992,856,541	-	111,000	-	305,659,706	305,770,706	687,085,835	30.80%	52.5%
Grand Total	1,324,947,189	57,430,496	67,782,705	61,737,513	395,409,922	582,360,636	742,586,553	43.95%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration Planning and Support Services								
SP 1.1: Administration Services	25,958,390	607,441	7,830,554	3,677,967	3,039,083	15,155,045	10,803,345	58.4%
SP 1.2: Human Resource Management	254,446,421	56,823,055	59,841,151	55,971,542	69,251,385	241,887,133	12,559,288	95.1%
Total Expenditure of Programme 1	280,404,811	57,430,496	67,671,705	59,649,509	72,290,468	257,042,178	23,362,633	91.7%
Programme 2: Water and Sewerage Management								
SP 2.1: Water Services Provision	956,335,352			410,193	287,528,585	287,938,779	668,396,574	30.1%
SP 2.2: Sewerage services provision	3,000,000			-	-	-	3,000,000	
Total Expenditure of Programme 2	959,335,352	-	-	410,193	287,528,585	287,938,779	671,396,574	30.0%
Programme 3: Environmental Management								
SP 3.1: Pollution Control	46,367,853			1,151,737	30,295,814	31,447,552	14,920,302	67.8%
SP 3.2: Solid Waste Management								
SP 3.3: Greening and Beautification (Forestry)	38,839,173		111,000	526,073	5,295,055	5,932,128	32,907,045	15.3%
SP 3.4: Regulation and Protection of Riparian Land								
SP 3.5: Regulation of Mining								
SP 3.6: Environmental Resources Mapping								
Total Expenditure of Programme 3	85,207,026	-	111,000	1,677,811	35,590,869	37,379,680	47,827,346	43.9%
Programme 4: County Energy Planning, Regulation, Operation and Development								
Programme 4: County Energy Planning, Regulation, Operation and Development								
SP 4.1: Physical Planning, Relating to Energy								
SP 4.2: Establishment of Energy Centres for Promotion of Renewable Energy Technologies								
Total Expenditure of Programme 4	-	-	-	-	-	-	-	0.0%
Total Expenditure of Vote	1,324,947,189	57,430,496	67,782,705	61,737,513	395,409,923	582,360,636	742,586,553	44.0%

4573: County Assembly

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	370,649,649	43,969,254	116,396,593	96,538,948	110,906,941	367,811,736	2,837,913	99.23%	20.8%
2200000 Use of goods and services	629,304,317	1,707,750	192,006,134	202,351,687	219,087,116	615,152,687	14,151,630	97.75%	34.8%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits	25,047,405	3,106,585	8,264,105	6,510,468	6,499,410	24,380,568	666,837	97.34%	1.4%
3100000 Acquisition of Non-Financial Assets	36,130,000		11,863,538	8,908,993	15,200,000	35,972,531	157,469	99.56%	2.0%
4100000 Acquisition of Financial Assets	574,080,833		354,000,000	78,310,400	125,501,489	557,811,889	16,268,944	97.17%	31.5%
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	1,635,212,204	48,783,589	682,530,370	392,620,496	477,194,956	1,601,129,411	34,082,793	97.92%	90.5%
Capital Expenditure									
Non-Financial Assets	208,150,825	-	26,238,075	11,621,172	130,832,260	168,691,507	39,459,318	81.04%	9.5%
Capital Transfers Govt. Agencies		-	-	-					
Other development		-	-	-					
Transfers to other Government Entities (C.A Development)		-	-	-					
Sub Total	208,150,825	-	26,238,075	11,621,172	130,832,260	168,691,507	39,459,318	81.0%	9.5%
Grand Total	1,843,363,029	48,783,589	708,768,445	404,241,668	608,027,216	1,769,820,918	73,542,111	96.0%	100.0%

4574: Public Service, Training and Devolution

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	601,513,709	133,753,462	172,906,611	130,249,790	127,108,266	564,018,129	37,495,580	93.77%	71.6%
2200000 Use of goods and services	224,619,186	-	77,837,827	57,546,835	69,246,549	204,631,211	19,987,975	91.10%	26.0%
2400000 Interest Payments									
2600000 Current grants and other Transfers	8,500,000	-	-	-	8,107,178	8,107,178	392,822	95.38%	1.0%
2700000 Social Benefits	3,951,949	-	-	-	-	-	3,951,949	0.00%	0.0%
3100000 Acquisition of Non-Financial Assets	3,793,750	-	-	-	-	-	3,793,750	0.00%	0.0%
4100000 Acquisition of Financial Assets				-					
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	842,378,594	133,753,462	250,744,438	187,796,625	204,461,993	776,756,518	65,622,076	92.21%	98.6%
Capital Expenditure									
Non-Financial Assets	37,301,546	-	-	-	11,076,451	11,076,451	26,225,095	29.69%	1.4%
Capital Transfers Govt. Agencies									
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	37,301,546	-	-	-	11,076,451	11,076,451	26,225,095	29.69%	1.4%
Grand Total	879,680,140	133,753,462	250,744,438	187,796,625	215,538,444	787,832,969	91,847,171	89.56%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration Planning and Support Services								
SP 1.1 Administration Services	197,622,936	-	75,599,527	51,264,784	60,446,224	187,310,535	10,312,401	94.8%
SP 1.2 Personnel Services	605,465,659	133,753,462	172,906,610	130,249,790	127,108,266	564,018,128	41,447,531	93.2%
SP 1.3 Financial Services		-	-	-	-	-		
SP 1.4 Co-ordination of Public and Special Community Programmes	8,500,000	-		333,350	6,407,178	6,740,528	1,759,472	79.3%
SP 1.5 Workplace HIV and Gender Mainstreaming	2,000,000	-	-	-	1,985,875	1,985,875	14,125	99.3%
SP 1.6 Construction and Rehabilitation of Sub County and Ward Offices	37,301,546	-	-	-	11,076,451	11,076,451	26,225,095	29.7%
SP 1.7 Co-ordination of County Compliance and Enforcement Agents	5,625,000	-	-	628,700	4,996,300	5,625,000	-	100.0%
Total Expenditure of Programme 1	856,515,141	133,753,462	248,506,137	182,476,624	212,020,294	776,756,517	79,758,624	90.7%
Programme 2: Performance and Human Resource Management								
SP 2.1. Performance Contracting	2,500,000	-	926,800	-	1,414,533	2,341,333	158,667	93.7%
SP 2.2. Performance Appraisal System	2,500,000	-	1,311,500	-	438,500	1,750,000	750,000	70.0%
SP 2.3 Staff Development Through Capacity Building and Training	13,675,000	-		3,069,668	-	3,069,668	10,605,332	22.4%
Total Expenditure of Programme 2	18,675,000	-	2,238,300	3,069,668	1,853,033	7,161,001	11,513,999	38.3%
Programme 3: Disaster Management and Humanitarian Assistance								
SP 3.1. Disaster Management and Humanitarian Assistance	4,490,000	-		2,250,333	1,665,118	3,915,451	574,549	87.2%
Total Expenditure of Programme 3	4,490,000	-	-	2,250,333	1,665,118	3,915,451	574,549	87.2%
Total Expenditure of Vote	879,680,141	133,753,462	250,744,437	187,796,625	215,538,445	787,832,969	91,847,172	89.6%

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

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	461,878,260	73,201,866	90,414,596	99,884,002	103,464,726	366,965,190	94,913,070	79.45%	40.4%
2200000 Use of goods and services	121,276,547	-	7,533,541	4,664,354	85,141,727	97,339,622	23,936,925	80.26%	10.7%
2400000 Interest Payments									
2600000 Current grants and other Transfers	238,720,168	-	-	177,250,852	60,288,417	237,539,269	1,180,899	99.51%	26.2%
2700000 Social Benefits	8,652,219	545,474	997,037	303,799	559,872	2,406,182	6,246,037	27.81%	0.3%
3100000 Acquisition of Non-Financial Assets	10,923,564	-	-	15,000	200,000	215,000	10,708,564	1.97%	0.0%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	841,450,758	73,747,340	98,945,174	282,118,007	249,654,742	704,465,263	136,985,495	83.72%	77.6%
Capital Expenditure									
Non-Financial Assets	566,867,370	-	6,952,001	-	129,060,729	136,012,730	430,854,640	23.99%	15.0%
Capital Transfers Govt. Agencies	67,045,020	-	33,142,500	33,142,500	752,100	67,037,100	7,920	99.99%	7.4%
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	633,912,390	-	40,094,501	33,142,500	129,812,829	203,049,830	430,862,560	32.03%	22.4%
Grand Total	1,475,363,148	73,747,340	139,039,675	315,260,507	379,467,571	907,515,093	567,848,055	61.51%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration And Planning Services								
SP 1.1 Administration	538,126,470	-	9,214,256	2,228,978	135,311,677	146,754,911	391,371,559	27.3%
SP 1.2 Personnel Services	402,130,479	73,747,340	91,411,633	100,187,802	104,024,597	369,371,372	32,759,107	91.9%
Total Expenditure of Programme 1	940,256,949	73,747,340	100,625,889	102,416,780	239,336,274	516,126,283	424,130,666	54.9%
Programme 2: Promotion Of Early Childhood Education and Development								
SP 2.2 Promotion of Early Childhood Education	142,924,182	-	2,679,378	373,375	66,098,799	69,151,552	73,772,630	48.4%
SP 2.2. Bursaries	178,430,274	-	-	177,250,852	-	177,250,852	1,179,422	99.3%
SP 2.3 Education development	31,457,589	-	-	-	-	-	31,457,589	0.0%
Total Expenditure of Programme 2	352,812,045	-	2,679,378	177,624,227	66,098,799	246,402,404	106,409,641	69.8%
Programme 3: Vocational Training and Skills Upgrading								
SP 3.1. Vocational Training	69,272,396	-	1,566,608	1,719,000	62,959,616	66,245,224	3,027,172	95.6%
SP 3.2. Vocational Development	90,843,757	-	33,142,500	33,142,500	4,910,900	71,195,900	19,647,857	78.4%
Total Expenditure of Programme 3	160,116,153	-	34,709,108	34,861,500	67,870,516	137,441,124	22,675,029	85.8%
Programme 4: Information And Communication Services								
SP 4.1 Public Communication & Media Services	15,232,263	-	1,025,300	358,000	6,161,982	7,545,282	7,686,981	49.5%
Total Expenditure Prog 4	15,232,263	-	1,025,300	358,000	6,161,982	7,545,282	7,686,981	49.5%
Programme 5: ICT Infrastructure Development								
SP 5.1 Hardware & Software Platforms	-	-	-	-	-	-	-	-
SP 5.2 Network Infrastructure	-	-	-	-	-	-	-	-
SP 5.3 e-Government Services	6,945,739	-	-	-	-	-	-	0.0%
Total Expenditure Prog 5	6,945,739	-	-	-	-	-	6,945,739	0.0%
Total Expenditure of Vote	1,475,363,149	73,747,340	139,039,675	315,260,507	379,467,571	907,515,093	567,848,056	61.5%

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

	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	105,403,350	21,527,315	14,919,154	28,840,768	20,612,024	85,899,261	19,504,089	81.5%	39.7%
2200000 Use of goods and services	75,671,870	-	15,809,033	4,334,330	47,608,303	67,751,666	7,920,204	89.5%	31.3%
2400000 Interest Payments									
2600000 Current grants and other Transfers	41,342,500	-	3,362,000	13,823,120	20,867,880	38,053,000	3,289,500	92.0%	17.6%
2700000 Social Benefits	2,034,677	509,234	219,174	60,199	49,600	838,207	1,196,470	41.2%	0.4%
3100000 Acquisition of Non-Financial Assets	6,897,291	-	709,100	-	-	709,100	6,188,191	10.3%	0.3%
4100000 Acquisition of Financial Assets				-					
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	231,349,688	22,036,549	35,018,460	47,058,417	89,137,808	193,251,233	38,098,455	83.5%	89.3%
Capital Expenditure									
Non-Financial Assets	185,955,878	-	-	-	23,176,409	23,176,409	162,779,469	12.5%	10.7%
Capital Transfers Govt. Agencies									
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	185,955,878	-	-	-	23,176,409	23,176,409	162,779,469	12.5%	10.7%
Grand Total	417,305,566	22,036,549	35,018,460	47,058,417	112,314,217	216,427,642	200,877,924	51.9%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration And Planning Services								
SP 1.1 Administration	140,057,620	-	5,167,544	1,095,859	2,025,000	8,288,403	131,769,217	5.9%
SP 1.2 Personnel Services	107,438,027	22,036,549	14,919,154	28,840,768	16,225,572	82,022,043	25,415,984	76.3%
SP 1.3 Financial services	4,115,313	-	127,500	550,000	677,500	1,355,000	2,760,313	32.9%
Total Expenditure Programme 1	251,610,960	22,036,549	20,214,198	30,486,627	18,928,072	91,665,446	159,945,514	36.4%
Programme 2: Development of Socio-Cultural Diversity, Economic Empowerment and Responsible Gaming								
SP 2.1. Cultural development activities	10,000,000	-	3,017,284	591,700	580,483	4,189,467	5,810,533	41.9%
SP 2.2. Gender development activities	14,576,719	-	1,379,800	544,100	7,500,000	9,423,900	5,152,819	64.7%
SP 2.3. Promotion of responsible gaming	1,905,000	-	32,000	194,510	226,510	453,020	1,451,980	23.8%
SP 2.4. Social Development activities	12,478,750	-	2,366,521	79,950	6,709,204	9,155,675	3,323,075	73.4%
SP 2.5. Social Cultural Development	12,000,000	-	-	-	12,000,000	12,000,000	-	100.0%
Total Expenditure Programme 2	50,960,469	-	6,795,605	1,410,260	27,016,197	35,222,062	15,738,407	69.1%
Programme 3: Management and Development of Sports, Recreation and Sports Facilities								
SP 3.1. Development of sports infrastructure	36,823,107	-	-	-	27,501,886	27,501,886	9,321,221	74.7%
SP 3.2. Sporting Tournament	6,377,500	-	1,766,760	925,940	4,307,300	7,000,000	- 622,500	109.8%
SP 3.3. Sports Funding	41,220,000	-	3,307,000	13,845,120	20,867,880	38,020,000	3,200,000	92.2%
Total Expenditure Programme 3	84,420,607	-	5,073,760	14,771,060	52,677,066	72,521,886	11,898,721	85.9%
Programme 4: Youth Empowerment and Participation								
SP 4.1. Youth empowerment and participation	25,313,531	-	2,934,897	390,470	13,692,882	17,018,249	8,295,282	67.2%
SP 4.2. Youth development	5,000,000	-	-	-	-	-	5,000,000	0.0%
Total Expenditure Programme 4	30,313,531	-	2,934,897	390,470	13,692,882	17,018,249	13,295,282	56.1%
Total Expenditure of Vote	417,305,567	22,036,549	35,018,460	47,058,417	112,314,217	216,427,643	200,877,924	51.9%

4578: Naivasha Municipality

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	8,944,169	2,050,369	2,139,893	1,758,072	1,953,869	7,902,203	1,041,966	88.35%	3.47%
2200000 Use of goods and services	22,626,781	-	2,286,846	1,040,294	8,087,393	11,414,533	11,212,248	50.45%	5.01%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits	444,618	-	274,374	-	-	274,374	170,244	61.71%	0.12%
3100000 Acquisition of Non-Financial Assets	2,975,000	-	-	-	-	-	2,975,000	0.00%	0.00%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	34,990,568	2,050,369	4,701,113	2,798,366	10,041,262	19,591,110	15,399,458	55.99%	8.60%
Capital Expenditure									
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	68,403,910	208,238,919	75,294,353	73.44%	91.40%
Other development							-		
Transfers to other Government Entities (C.A Development)							-		
Sub Total	306,533,272	-	84,895,812	54,939,197	68,403,910	208,238,919	98,294,353	67.93%	91.40%
Grand Total	341,523,840	2,050,369	89,596,925	57,737,563	78,445,173	227,830,030	113,693,810	66.71%	100.00%

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1 Administration and Planning	18,349,280	-	2,604,081	1,040,294	6,215,749	9,860,124	8,489,156	53.7%
SP 1.2 Personnel Services	9,388,787	2,050,369	2,097,032	1,758,072	2,125,513	8,030,986	1,357,801	85.5%
SP 1.3 Financial Services	600,000	-	-	-	200,000	200,000	400,000	33.3%
Total Expenditure of Programme 1	28,338,067	2,050,369	4,701,113	2,798,366	8,541,262	18,091,110	10,246,957	63.8%
Programme 2: Naivasha Municipal Services								
SP 2.1. Planning And Infrastructure	310,585,772	-	84,895,812	54,939,197	68,403,910	208,238,919	102,346,853	67.0%
SP 2.2. Environmental Management and Sanitation	900,000	-	-	-	600,000	600,000	300,000	66.7%
SP 2.3. Naivasha Social Services	900,000	-	-	-	500,000	500,000	400,000	55.6%
SP 2.4. Tourism, Investment and Trade	800,000	-	-	-	400,000	400,000	400,000	50.0%
Total Expenditure of Programme 2	313,185,772	-	84,895,812	54,939,197	69,903,910	209,738,919	103,446,853	67.0%
Total Expenditure of Vote	341,523,839	2,050,369	89,596,925	57,737,563	78,445,173	227,830,030	113,693,809	66.7%

4579: Office of the County Attorney

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	400,000	-	-	161,130	206,447	367,577	32,423	91.89%	0.3%
2200000 Use of goods and services	206,037,500	-	-	63,874,400	56,519,748	120,394,148	85,643,352	58.43%	99.7%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits									
3100000 Acquisition of Non-Financial Assets	1,462,500	-	-	-	-	-	1,462,500	0.00%	0.0%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	207,900,000	-	-	64,035,530	56,726,195	120,761,725	87,138,275	58.09%	100.0%
Capital Expenditure									
Non-Financial Assets									
Capital Transfers Govt. Agencies									
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	-	-	-	-	-	-	-		
Grand Total	207,900,000	-	-	64,035,530	56,726,195	120,761,725	87,138,275	58.09%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administration Services	5,957,500	-	-	161,130	925,341	1,086,471	4,871,029	18.2%
SP 1.2: Personnel Services	400,000	-	-	24,000	343,577	367,577	32,423	91.9%
SP 1.3: Financial Services	500,000	-	-	88,000	-	88,000	412,000	17.6%
Total Expenditure of Programme 1	6,857,500	-	-	273,130	1,268,918	1,542,048	5,315,452	22.5%
Programme 2: Provision of Advisory Services								
SP 2.1: Advising on Legal Matters	5,550,000			250,000	885,617	1,135,617	4,414,383	20.5%
SP 2.2: Legal Services	895,000			191,163	-	191,163	703,837	21.4%
Total Expenditure of Programme 2	6,445,000	-	-	441,163	885,617	1,326,780	5,118,220	
Programme 3: Provision of Legal Services								
SP 3.1: Litigation	191,597,500	-	-	63,254,100	54,109,197	117,363,297	74,234,203	61.3%
SP 3.2: Formulation and Review of Bills	2,000,000	-	-	37,137	374,864	412,001	1,587,999	20.6%
SP 3.3: Conveyance and Commercial Transactions	1,000,000	-	-	30,000	87,600	117,600	882,400	11.8%
Total Expenditure of Programme 3	194,597,500	-	-	63,321,237	54,571,661	117,892,898	76,704,602	60.6%
Total Expenditure of Vote	207,900,000	-	-	64,035,530	56,726,195	120,761,725	87,138,275	58.1%

4580: Nakuru City

	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
Current Expenditure									
2100000 Compensation to Employees	12,982,868	2,912,307	1,892,403	2,662,592	4,263,851	11,731,152	1,251,716	90.36%	2.0%
2200000 Use of goods and services	21,985,840	-	3,627,700	3,414,500	9,299,250	16,341,450	5,644,390	74.33%	2.7%
2400000 Interest Payments		-	-	-	-	-	-		
2600000 Current grants and other Transfers	24,533,136	-	-	-	-	-	24,533,136	0.00%	0.0%
2700000 Social Benefits	409,465	600	200	106,706	190,117	297,623	111,843	72.69%	0.0%
3100000 Acquisition of Non-Financial Assets	2,921,157	-	-	-	-	-	2,921,157	0.00%	0.0%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Transfers to other Government Entities (County Assembly)									
Sub Total	62,832,466	2,912,907	5,520,303	6,183,797	13,753,218	28,370,225	34,462,241	45.15%	4.7%
Capital Expenditure									
Non-Financial Assets	92,259,202	-	-	-	23,320,747	23,320,747	68,938,455	25.28%	3.9%
Capital Transfers Govt. Agencies	695,637,537	-	87,278,180	291,409,674	169,460,612	548,148,466	147,489,071	78.80%	91.4%
Other development									
Transfers to other Government Entities (C.A Development)									
Sub Total	787,896,739	-	87,278,180	291,409,674	192,781,359	571,469,213	216,427,526	72.53%	95.3%
Grand Total	850,729,205	2,912,907	92,798,483	297,593,471	206,534,577	599,839,438	250,889,767	70.51%	100.0%

Programme/Sub-programme	REVISED ESTIMATES FY 2022/2023 (SUPP. II)	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL Q4 FY2022/2023	ACTUAL FY 2022/2023	VARIANCE ON ANNUAL TARGET	Budget Execution Rate
Programme 1: Nakuru City Administration Planning and Support								
SP 1.1 Administration and Planning	21,014,897	-	1,733,526	2,504,000	8,492,667	12,730,193	8,284,704	60.6%
SP 1.2 Personnel Services	13,392,333	2,912,907	1,577,077	2,769,297	4,263,851	11,523,132	1,869,201	86.0%
SP 1.3 Financial Services	600,000	-	206,700	300,000	50,000	556,700	43,300	92.8%
Total Expenditure of Programme 1	35,007,230	2,912,907	3,517,303	5,573,297	12,806,518	24,810,025	10,197,205	70.9%
Programme 2: Nakuru City Services								
SP 2.1 Infrastructure Development and Urban Planning	811,827,602	-	87,278,180	291,409,674	192,781,359	571,469,213	240,358,389	70.4%
SP 2.2 Nakuru City Environmental Management	1,712,512	-	866,500	217,400	475,000	1,558,900	153,612	91.0%
SP 2.3 Trade Markets and Investments	950,016	-	670,000	77,794	122,000	869,794	80,222	91.6%
SP 2.4 Nakuru City Social Services	1,231,845	-	466,500	315,306	349,700	1,131,506	100,339	91.9%
Total Expenditure of Programme 2	815,721,975	-	89,281,180	292,020,174	193,728,059	575,029,413	240,692,562	70.5%
Total Expenditure of Vote	850,729,205	2,912,907	92,798,483	297,593,471	206,534,577	599,839,438	250,889,767	70.5%