



COUNTY GOVERNMENT OF NAKURU

PUBLIC ADMINISTRATION, NATIONAL/ INTERNATIONAL RELATIONS SECTOR

COUNTY TREASURY

SUB SECTOR REPORT

MTEF 2025/2026 – 2027/2028

JANUARY 2025

TABLE OF CONTENTS

TABLE OF CONTENTS	2
ABBREVIATIONS	4
EXECUTIVE SUMMARY	5
CHAPTER ONE	7
Introduction.....	7
1.1 Background.....	7
1.2 Vision and Mission	9
1.3 Strategic Goals/Objectives of the Sector	9
1.4 County Treasury Mandates	10
1.5 Role of Sector Stakeholders.....	12
CHAPTER TWO	15
PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2021/22-2023/24....	15
2.1 Review of Sector Programmes/Sub-Programmes/projects-Delivery of Outputs/ KPI/ targets.....	15
2.2 Expenditure Analysis.....	24
2.2.1. Analysis of Programme expenditures	24
2.2.2 Analysis of Programme expenditures by economic classification	26
2.2.3 Analysis of Capital Projects.....	33
2.3 Review of Pending Bills	33
CHAPTER THREE	34
MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2025/26 – 2027/28	34
3.1 Prioritization of Programmes and Sub-Programmes	34
3.1.1 Programmes and their Objectives.....	35
3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector	36
3.1.3 Programmes by Order of Ranking	42

3.2	Analysis of Resource Requirement versus allocation by Sector/Sub Sector:	42
3.2.1	Analysis of Resource Requirement by Sector/Sub Sector - Recurrent	42
3.2.2	Analysis of Resource Requirement by Sector/Sub Sector Development	44
3.2.3	Programmes and sub-programmes Resource Requirement (2025/26 – 2027/28).....	44
3.2.4	Programmes and sub-programmes Resource Allocation (2025/26 – 2027/28)	46
3.2.5	Programmes and sub-programmes Economic classification.	47
3.3	Resource Allocation Criteria.....	55
CHAPTER FOUR		56
4.0 CROSS-SECTOR LINKAGES		56
CHAPTER FIVE		58
5.0 EMERGING ISSUES AND CHALLENGES		58
CHAPTER SIX		60
6.0 CONCLUSION		60
CHAPTER SEVEN		61
7.0 RECOMMENDATIONS		61
REFERENCES		62
APPENDICES		63
	Appendix I: ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (2023/2024)	63
	Appendix II: Summary of Human Resource requirements	64
	Appendix III: Proposed projects FY 2025/26-2027/28	67

ABBREVIATIONS

ADP	Annual Development Plan
AGPO	Access to Government Procurement Opportunities
AIA	Appropriation in Aid
AIE	Authority to Incur Expenditure
APR	Annual Progress Report
ASB	Accounting Standards Board
CBEF	County Budget Economic Forum
CBOs	Community Based Organisations
CBROP	County Budget Review and Outlook Paper
CIDC	County Information Documentation Centre
CIDP	County Integrated Development Plan
CIFOMS	County Integrated Financial Management System
CIP	County Investment Plan
CMTDSP	County Medium Term Debt Strategy Paper
COB	Controller of Budget
COMEC	County Monitoring and Evaluation Committee
CRA	Commission of Revenue Allocation
CFSP	County Fiscal Strategy Paper
CSA	County Statistical Abstract
e-CIMES	Electronic County Integrated Monitoring & Evaluation System
FBOs	Faith based Organisations
FIF	Facility Improvement Fund
ICPAK	Institute of Certified Public Accountants of Kenya
IFMIS	Integrated Financial Information System
KDSP	Kenya Devolution Support Programme
M&E	Monitoring and Evaluation
MTEF	Medium Term Expenditure Framework
NGOs	Non-governmental Organizations
OAG	Office of the Attorney General
OSR	Own Source Revenue
PAIR	Public Administration & International Relation
PAS	Performance Appraisal System
PBB	Programme Based Budget
PFM	Public Financial Management
PPADA	Public Procurement and Disposal Act
PPP	Public Private Partnerships
PPRA	Public Procurement Regulatory Authority
SRC	Salaries and Remuneration Commission

EXECUTIVE SUMMARY

The County Treasury, a subsector in the Public Administration and International Relation (PAIR) sector, plays a vital role in providing overall leadership in the management of public finances and economic affairs. The subsector operates under the mandate provided in the Public Finance Management Act 2012 (PFM Act). The PFM Act delineates the County Treasury's chief mandate as the oversight, monitoring, and evaluation of the public finances and economic affairs of the County Government. This subsector report provides a comprehensive overview of the subsector highlighting the financial and non-financial performance, while also highlighting the challenges experienced and lesson learnt during the Medium-Term Expenditure Framework (MTEF) 2021/22 to 2023/24 period. The report also highlights the strategic priorities for the next MTEF period FY 2025/26 to 2027/28.

Over the MTEF period 2021/22 to 2023/24, the County Treasury developed two county policies, constructed and equipped two sub county offices, renovated four offices, achieved 65 percent completion of the Treasury Office block, recruited 41 staff members, and trained 122 personnel on short course programs. There was also timely preparation of statutory documents including Annual Development Plan (ADP), Annual Progress Report (APR), County Budget Review and Outlook Paper (CBROP), Sector reports, and Budget estimates. To demonstrate commitment to effective planning and management, the subsector also completed the third-generation CIDP 2023-2027 and the County Statistical Abstract (CSA) 2022.

The financial performance of the subsector demonstrated a general positive trend with Own Source Revenue (OSR) collection increasing from Ksh. 3.23 billion in FY 2021/22 to Ksh. 3.36 billion against a target of Ksh. 3.38 billion and Ksh. 4.1 billion for FY 2021/22 and FY 2023/24 respectively. Among the projects initiated during the MTEF period, 75 percent of them were completed. By the close of FY 2023/24, the subsector has cumulated pending bills amounting to Ksh. 69,686,584 and was able to settle pending bills worth Ksh. 13 million during the FY 2023/24.

In the next MTEF period 2025/26-2027/28, the subsector resource requirement is Ksh. 4.53 billion, Ksh. 4.98 billion, and Ksh. 5.48 billion against an allocation of Ksh. 3.9 billion, KSh. 4.29 billion and KSh. 4.78 billion for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This translates to a resource shortfall of Ksh 623.9 million, KSh 686.3 million, and Ksh. 754.9 million for the FY 2025/26, FY 2026/27 and FY 2027/28 respectively. The subsector priorities include: completion and equipping of the

County Treasury Office Block; strengthening financial management and reporting; empowerment of staff; compliance with statutory document submissions; issue guidelines within the set timelines; revenue mapping; complete automation and integration of payment channels; strengthen the statistical unit, and continue to seek funding opportunities. For effective and efficient service delivery, the sub-sector has linkages with other sectors. The sub-sector provides policy direction and the management of County finances, resource mobilization, and asset management, among other responsibilities. Additionally, other sectors focus on ensuring timely reporting, compliance with treasury circulars, participation in the budget-making process, and more.

The Subsector faced a number of challenges that include but are not limited to: capacity constraints, budgetary constraints, human resource constraints, lack of revenue collection laws, inadequate cross sectoral synergies, and slow procurement processes. These challenges hindered the effective implementation of the mandate of the subsector. To address these challenges, the subsector intends to work closely with stakeholders and development partners to mobilize additional resources that help mitigate shortfalls in capital and human resources. The subsector also aims to continue to encourage linkage between planning and budgeting of programmes/projects in the county entities and to continuously carry out regular monitoring and evaluation activities throughout the County.

CHAPTER ONE

Introduction

This report serves as a comprehensive overview of the Nakuru County Treasury's operations and performance within the Public Administration and International Relations sector. It highlights both the financial & non-financial performance and evaluates the achievements and challenges encountered over the Medium-Term Expenditure Framework (MTEF) period of 2021/22 to 2023/24. The report also outlines strategic priorities for the MTEF period of 2025/26 to 2027/28 and provides a roadmap based on the County Budget Review and Outlook Paper (CBROP) 2024 preliminary budget ceilings. In assessing past operations and charting the path forward, the report seeks to reinforce the County Treasury's commitment to transparency, accountability, and the promotion of sustainable economic development within the County.

1.1 Background

The establishment and operational framework of the County Treasury are well-articulated in the Public Finance Management (PFM) Act, 2012 and further enhanced by the Executive Order No. 1 of 2023. The County Treasury's chief mandate include the oversight, monitoring, and evaluation of the public finances and economic affairs of the County Government. The County Treasury is not only tasked with the pivotal role of coordinating the preparation of the County's annual budgets but also steers the guiding principles and controls the implementation of these fiscal plans.

In its expanded role, the Treasury is entrusted with the crucial functions of managing the County's public debt and the strategic mobilization of financial resources, both from local and external sources, to fulfil the budgetary requisites of the County Government. The Treasury's responsibilities extend to the preparation of financial statements and safeguarding the integrity of government assets, thus acting as the chief custodian. Additionally, it is charged with the responsibility of formulating and executing financial and economic policies within the County. In a broader scope, the Treasury provides leadership and guidance in the acquisition and disposal of public assets, asserting its position as a cornerstone in fostering transparent and efficient financial management and contributing to the economic development of the County. Further the treasury is mandated with the development of a county public investments management

policy and the development and management of County statistics and socioeconomic database.

The County Treasury Subsector is comprised of three departments headed by three Chief officers namely: Chief Officer Finance, Chief Officer Economic Planning and Revenue Administration and Chief Officer External Resource Mobilisation. The County Treasury has seven directorates including: Supply Chain Management; Revenue Administration; Internal Audit; Budget; External Resource Mobilisation; Finance (includes the asset management Unit, debt management Unit, accounting services Unit and financial reporting Unit); and Economic Planning (includes the Fiscal planning Unit, Monitoring and Evaluation Unit, Statistical Coordination Unit and the County Information and Documentation Centre).

Key statistics for the Department

Area	Indicator	FY 2021/22	FY 2022/23	FY 2023/24
General Statistical Data	• Total population			
	Male	1,119,290	1,142,335	1,165,380
	Female	1,131,212	1,156,840	1,182,469
Economic Planning and Development Statistics	• Gross County Product (GCP): Current prices, Ksh. Millions	569,453	600,518	-
	• Poverty Rate: Percentage of the population living below the poverty line.	39.4(2021)	39.4(2021)	39.4(2021)
	• Sectoral Contribution to GCP: Agriculture, Forestry, and Fishing	28.2%	21.8%	-
	Transport and Storage	12.9%	16%	-
	Wholesale and Retail Trade	10.4%	10.7%	-
Revenue Statistics	• Total Revenue Collected			
	OSR	1,707,447,685	1,611,062,682	1,843,150,072
	FIF	1,551,625,289	1,519,361,041	1,468,498,216
	Total	3,259,072,974	3,130,423,723	3,311,648,288
	Top Revenue Sources	- Property tax (Land Rates) - Trade license (SBP) - Parking fees - Royalties - Advertising	- Trade License (SBP) - Property tax (Land Rates) - Parking fees - Royalties - Advertising	- Trade License (SBP) - Property tax (Land Rates) - Parking fees - Royalties - Advertising
	Revenue Collection Efficiency: Percentage of revenue collected compared to the target.	96%	87%	82%

Area	Indicator	FY 2021/22	FY 2022/23	FY 2023/24
	Year-on-Year Revenue Growth: Annual increase or decrease in revenue collection.	15.4%	-3.9%	5.8%
Revenue Administration Statistics	<ul style="list-style-type: none"> Number of Registered Taxpayers: Total individuals and businesses registered for tax purposes. Tax Compliance Rate: Percentage of taxpayers meeting their tax obligations. 	54,714 84.6%	77,304 92.6%	95,870 81.6%
Budget Statistics	Total Budget Allocation: Total funds allocated for the financial year.	23,513,986,580	21,209,698,916	23,310,531,513
	Budget Execution Rate: Percentage of the budget spent versus the total allocation.	72%	71%	70%
	Percentage of the budget allocated to development projects.	45.3%	39.3%	41.5%

1.2 Vision and Mission

Vision

An Accountable County in Service Delivery

Mission

To provide overall leadership in management of public finances and economic affairs

1.3 Strategic Goals/Objectives of the Sector

- i. Provide overall policy and leadership direction for county prosperity;
- ii. Promote prudent economic, financial and fiscal management for growth and economic stability;
- iii. Promote good governance and accountability in the management of public affairs at the County;
- iv. Provide quality, efficient, effective, results based and ethical public services;
- v. Promote a competitive business environment and public private partnership
- vi. Promote formulation of public policy formulation, planning, coordination, implementation, monitoring and evaluation of public projects for economic development;

1.4 County Treasury Mandates

The County Treasury draws its mandate from Section 104 of the Public Finance Management Act 2012. In accordance to the Act, the County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the county government including;

- a. Developing and implementing financial and economic policies in the County;
- b. Coordinating the preparation of estimates of revenue and expenditure of the County Government;
- c. Preparation and coordinating the implementation of the County budget;
- d. Mobilizing resources for funding the budgetary requirements of the County Government and putting in place mechanisms to raise revenue and resources;
- e. Managing the County Government's public debt and other obligations and developing a framework of debt control for the County;
- f. Consolidating the annual appropriation accounts and other financial statements of the County Government in a format determined by the Accounting Standards Board;
- g. Custodian of the inventory of the County Government's assets except where provided otherwise by other legislation or the Constitution;
- h. Ensuring compliance with accounting standards prescribed and published by the Accounting Standards Board from time to time;
- i. Ensuring proper management and control of, and accounting for the finances of the county government and its entities in order to promote efficient and effective use of the county's budgetary resources;
- j. Maintaining proper accounts and other records in respect of the County Revenue Fund, the County Emergencies Fund and other public funds administered by the County Government;
- k. Monitoring the County Government's entities to ensure compliance with the PFM Act and effective management of their funds, efficiency and transparency and, in particular, proper accountability for the expenditure of those funds;
- l. Assisting County Government entities in developing their capacity for efficient, effective and transparent financial management, upon request
- m. Providing the National Treasury with information which it may require to carry out its responsibilities under the Constitution and the PFM Act;
- n. Issuing circulars with respect to financial matters relating to county government entities;

- o. Advising the county government entities, the County Executive Committee and the County Assembly on financial matters;
- p. Strengthening financial and fiscal relations between the National Government and County Governments in performing their functions;
- q. Reporting regularly to the County Assembly on the implementation of the annual County budget;

1.5 Role of Sector Stakeholders

To achieve its mandate, the County Treasury works with various stakeholders who have an interest or are affected by the implementation of sub-sector programmes. These stakeholders are from the national government and County levels of government, the private sector, members of the public and development partners. The following matrix maps out the sub-sector’s stakeholders their role and relevant expectations within the sub sector.

Stakeholder	Role of the Stakeholder	Stakeholder’s Expectation	Organization’s Expectation
General Public	<ul style="list-style-type: none"> • Engage in Public Participation • Fulfilment of obligation/ requirements to access services • Participate in budget preparation process by highlighting the project to be undertaken at ward level. • Pinpoint areas where they believe there is wastage of public funds. 	<ul style="list-style-type: none"> • Good governance • Inclusive and equitable socio-economic growth and development • Improved service delivery • Equitable resource distribution • Transparency and accountability 	<ul style="list-style-type: none"> • Public Participation • Compliance with County regulations • Identification of impactful ward priority project • Conduct social audits
Line County Departments	<ul style="list-style-type: none"> • Ensure prudent use of financial resources • Timely reporting • Create an enabling environment for improved service delivery • Proper documentation and maintenance of assets 	<ul style="list-style-type: none"> • Equitable resource distribution • Technical assistance • Timely disbursement of funds 	<ul style="list-style-type: none"> • Fiscal discipline and operational efficiency • Transparency and accountability • Provision of services efficiently, fairly and objectively • Sharing of information on policy and legal framework changes
National Treasury	<ul style="list-style-type: none"> • Timely disbursement of funds • Policy leadership in financial and fiscal matters. • Roll out of the County budget in the IFMIS system. 	<ul style="list-style-type: none"> • Efficient and management of County public finances • Timely reporting • Adherence to legal frameworks 	<ul style="list-style-type: none"> • Policy, legal, and regulatory framework • Technical assistance • Sharing of information on policy and legal frameworks changes • Timely disbursement of funds

Stakeholder	Role of the Stakeholder	Stakeholder's Expectation	Organization's Expectation
PFM Institutions (Commission for Revenue Allocation (CRA), Salaries and Renumeration Commission (SRC), Controller of Budget (COB), Office of Auditor General (OAG), Accounting Standards Board (ASB))	<ul style="list-style-type: none"> • CRA develops effective revenue sharing formulas that guarantee equitable sharing of revenue • SRC implements policies that helps to reduce wage bill at the County • The COB approves the budget in time and guides the budget implementation process • OAG audits County expenditure • ASB provides guidelines on the preparation of final financial statements 	<ul style="list-style-type: none"> • Efficient and management of County public finances • Timely reporting • Adherence to legal frameworks 	<ul style="list-style-type: none"> • Clear policy guidelines • Technical assistance • Sharing of information on policy and legal frameworks changes
County Assembly	<ul style="list-style-type: none"> • Timely approval of legislative bills including the Appropriation Bill and Finance Bill • Budget implementation oversight • Consultation, cooperation and collaboration 	<ul style="list-style-type: none"> • Equitable allocation and timely disbursement of resources • Equitable growth and development 	<ul style="list-style-type: none"> • Timely approval of budgets and policies • Policy direction and guidance • Cordial relations • Good governance • Complementing the Department's M&E efforts
Private sector	<ul style="list-style-type: none"> • Public Private Partnership • Provision of funds for financing the budgetary deficit • Increase public awareness • Participate/guidance in drafting policies • Participate in budget making process 	<ul style="list-style-type: none"> • Conducive environment for growth • Service delivery • Fair taxation • Transparency and accountability 	<ul style="list-style-type: none"> • Collaboration with the County under Public Private Partnership (PPP) • Increase investment opportunities • Public participation • Compliance with County regulations
Civil Society Organizations (Non-governmental organizations)	<ul style="list-style-type: none"> • Compliment and supplement the government in service delivery • Engage in Public Participation • Participate in budget preparation process 	<ul style="list-style-type: none"> • Inclusive and equitable socio-economic growth and development • Service delivery 	<ul style="list-style-type: none"> • Collaboration with the County in delivering civic education • Supplement the County government's service delivery initiatives

Stakeholder	Role of the Stakeholder	Stakeholder's Expectation	Organization's Expectation
(NGOs)/ Community Based Organizations (CBOs)/ Faith Based Organizations (FBOs)	<ul style="list-style-type: none"> • Pinpoint areas where they believe there is wastage of public funds. 	<ul style="list-style-type: none"> • Equitable resource distribution • Transparency and accountability 	<ul style="list-style-type: none"> • Public Participation • Identification of impactful County priority programmes • Conduct social audits
Development Partners	<ul style="list-style-type: none"> • Provision of financial and technical assistance 	<ul style="list-style-type: none"> • Transparency and accountability • Service delivery • Equitable resource distribution 	<ul style="list-style-type: none"> • Complement the County government's service delivery initiatives • Public Participation • Identification of impactful County priority programmes
County Budget Economic Forum (CBEF)	<ul style="list-style-type: none"> • Provide means for consultation by the County Government on preparation of County plans and the budget process • Coordination and collection of views from the public during the budgeting process. 	<ul style="list-style-type: none"> • Transparency and accountability • Service delivery • Equitable resource distribution 	<ul style="list-style-type: none"> • Participation in policy formulation and execution. • Identification of impactful County priority programmes
Professional Bodies (ICPAK, EAK, ESK, etc)	<ul style="list-style-type: none"> • Promotion of code of ethics and professional standards 	<ul style="list-style-type: none"> • Professionalism in service delivery • Adherence to set professional standards 	<ul style="list-style-type: none"> • Ethical and professional standards • Technical assistance
Suppliers and Contractors	<ul style="list-style-type: none"> • Supply goods and services • Completion of County development projects 	<ul style="list-style-type: none"> • Timely payment for goods and services • Transparency and accountability • Conducive business environment 	<ul style="list-style-type: none"> • Delivery of quality goods, services and projects • Adherence to timelines stipulated in the contract(s) • Provision sufficient project documentation for payments

CHAPTER TWO
PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2021/22-2023/24

2.1 Review of Sector Programmes/Sub-Programmes/projects-Delivery of Outputs/ KPI/ targets

This section presents both the financial and non-financial performance for the subsector during the period under review.

Under Administration, Planning, and Support Programme focuses on providing efficient support services within the County Treasury. Over the MTEF period 2021/22 to 2023/24, the sub-sector made progress in administration and planning, personnel services, budget formulation coordination and management including; developing two county policies (county transport policy & Asset management policy), 65 percent county treasury office block completed i.e finalised the construction of the super structure, constructed and equipped two sub county offices in Naivasha and Njoro, and renovated four offices; Accounts, Admins Cash Management and CO Economic Planning. Under personnel services 41 staffs were recruited nine contracted and 32 casual staffs, Staff capacity was enhanced through training of 122 staffs on short course programs through partners support and implemented 97 percent of performance contract and performance Appraisal System.

During the MTEF period from 2021/22 to 2023/24, the sub-sector adhered to legal frameworks and guidelines governing various aspects, including budget formulation, procurement, and public finance. This commitment resulted in the timely preparation and submission of essential documents such as Budget Circular, County Budget Review and Outlook Paper (CBROP), County Fiscal Strategy Paper (CFSP), Sector reports, and Budget estimates. The subsector also achieved notable performance in Own Source Revenue collection of with Ksh. 3.23 billion, Ksh. 3.1 billion and Ksh. 3.36 billion against a target of Ksh. 3.38 billion, Ksh. 3.58 billion and Ksh. 4.1 billion for the FY 2021/22, FY 2022/23, FY 2023/24 respectively. This indicates a 82 percent revenue collection efficiency, a commendable achievement.

The subsector also prioritized risk-based and value-for-money audits to strengthen internal control systems and ensure transparency. During this period, annual financial statements were prepared in compliance with the PFM Act 2012. Particularly, the County Treasury successfully settled pending bills worth Ksh 300.3 million thus demonstrating a commitment to debt management and financial

credibility. Furthermore, the subsector engaged widely with stakeholders during budget preparation, involving a total of 1185 participants. 100 percent compliance with the AGPO program and the issuance of financial advisories on expenditure control highlighted a robust commitment to regulatory adherence and transparency.

Under the Economic and Financial Policy Formulation and Management Programme, the County Treasury provided a comprehensive framework for the formulation, analysis, and management of fiscal and monetary policies. Over the MTEF period, several critical planning documents were prepared and submitted to the County Assembly and published to increase public access to information. The documents included; Annual Development Plans, Annual Progress reports, and County debt management papers. The completion of the third-generation CIDP 2023-2027, County Statistical Abstract (CSA) 2022 and the preparation of key statutory planning documents aligned with the PFM Act (ADP 2021/22-2023/24, APR 2020/21 – 2021/22, Quarterly progress & Monitoring and Evaluation Reports) further demonstrate the subsector's commitment to effective planning and management. Additionally, monitoring and evaluation activities were conducted, resulting in the timely preparation and submission of the annual progress report and quarterly M&E reports. To institutionalize planning, planning officers were deployed in all county departments and were sensitized to be champions for gender statistics.

Table one illustrates the achievements for the period under review.

Table 1: Sector Programme Performance Reviews

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES								
Outcome: Effective and efficient service delivery to clients and stakeholders								
1.1 Administration and Planning	Rate of implementation of the strategic plan	-	-	20	-	-	0	The strategic plan is initial development (Consultation Tender awarded)
	Number of policies developed	-	-	6	-	-	2	Participated in the County Transport Policy, Asset management policy.
	Completion rate of the County Treasury Office Block	75	100	1	34	37	65	Superstructure construction finalised.
	Furnishing of offices (rate)	-	-	100	-	-	0	Construction of the County Treasury Office Block ongoing
	Number of Sub-County offices constructed and equipped	-	3	1	-	0	2	Njoro and Naivasha sub county offices.
	Number of offices renovated	1	1	2	1	2	4	7 offices renovated including Accounts, Admin's, Cash Management, and C.O Economic Planning, among others
1.2 Personnel Services	Compensation to employees (Ksh. M)	469	611	3	522	510	488.77	Continuous
	Number of staff recruited	-	-	100	76	-	41	85 contracted and 32 casual staff
	Number of contractual staff recommended for absorption to P&P	-	-	14	-	-	14	Economists recommended for absorption
	Number of staff promoted	-	-	3	-	46	5	51 promoted during the MTEF
	Number of staff replaced	-	-	612.3	-	-	0	There was no replacement
	Number of staff trained on short course programs	250	200	50	115	187	122	Target met. Partner's assistance boosted the trainings
	Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	-	-	50	-	-	97	Achieved 97%. Non-compliance from the staff and the disciplinary cases

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
1.3 Financial Services	Allocation to car loan account (Ksh. M)	-	20	21	-	0	20	Ksh. 70M transferred to Special Purpose Accounts (Ksh. 20M – car loan and Ksh. 50M - mortgage)
	Allocation to mortgage loan account (Ksh. M)	-	40	250	-	0	50	
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT								
Outcome: Improved public finance management								
2.1 Budget Formulation, Coordination and Management	Number of trainings conducted on budgetary process	-	-	2	-	5	1	Trained ward, deputy sub county and sub county administrators
	Budget circular released	30th August 2021	30th August 2022	30th August 2023	30th August 2021	30th August 2022	30th August 2023	This was issued on 30 th August, disseminated to all recipients and uploaded in the county website.
	Budget Review and Outlook Paper submitted	30th September 2021	30th September 2022	30th September 2023	30th September 2021	30th September 2022	30th September 2023	The CBROP were submitted to cabinet by 30 th Sept and thereafter submitted to the county assembly
	County Fiscal Strategy Paper submitted	28th February 2022	28th February 2023	28th February 2024	28th February 2022	28th February 2023	28th February 2024	Submitted by 28 th Feb
	Budget Estimates submitted	30th April 2022	30th April 2023	30th April 2024	30th April 2022	30th April 2023	30th April 2024	Submitted by 30 th April to the county assembly
	Annual Cashflow Projection Statement submitted by 15 th June	15th June 2021	15th June 2022	15th June 2023	15th June 2021	15th June 2022	15th June 2023	Submitted by 15 th June to COB, PS national treasury, and chair IBEC
	Quarterly Budget Implementation reports	4	4	4	4	4	4	All quarterly reports prepared.
	Number of budget public participation fora held	3	2	3	2	2	3	Participation done for the CFSP and ward budget annually
	Number of public participation reports prepared	3	-	3	2	2	3	Reports for the CFSP and ward budget public participation prepared annually
	Number of CBEF meetings held	-	-	5	-	-	0	Awaiting appointment by the Governor

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
2.2 Resource Mobilisation	Percentage of revenue sources mapped	90	100	50	10	0	0	Mapping of revenue sources is set to beginning in the F.Y 2024/25
	Amount of OSR collected (Ksh. Billions)	3.11	3.4	3.9	3.23	3.1	3.362	There was 82% achievement in OSR collection.
	Percentage of automated revenue sources	80	100	80	65	70	70	Some processes are not fully automated since they still require some human intervention e.g., acquisition of Unified Trade Permits, land rates payments, seasonal parking etc
	Finance bill prepared and submitted	1	1	1	-	1	1	Finance bill 2023 and 2024 prepared and submitted to the County assembly in the third quarter.
	Quarterly revenue reports submitted	4	-	4	4	4	4	All quarterly revenue reports prepared and submitted.
	County Annual Taxpayer Day held	-	-	1	-	-	-	County annual taxpayer day not held.
	Number of revenue staff trained	50	100	300	2	35	17	54 staff trained on various aspects including TADAT
	Number of vehicles procured	-	5	3	-	0	0	Limited budget
	Clean-up of revenue database (%)	-	-	100	-	-	0	Cleansing of revenue database to be done in the financial year 2024/25
2.3 Internal Audit	Number of vehicles procured	-	-	1	-	-	0	There was no budgetary allocation.
	Number of audit staff trained	30	27	27	25	24	29	78 staff trained
	Quarterly audit reports submitted	4	4	4	4	4	4	Quarterly reports prepared
	Quarterly Audit committee meetings held	4	4	4	4	1	0	Audit committee term expired in 2022 and a new one is yet to appointed

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
	Number of audit committee members trained	-	-	6	-	0	0	Audit committee term expired in 2022 and a new one is yet to appointed
	Number of auditable areas performed on TEAMATE	-	-	2	-	-	0	Audit system not yet in place
	Number of system-generated reports Certified	-	-	2	-	-	0	Audit system not yet in place
2.4 Procurement	Number of supply chain staff trained	-	45	56	30	15	30	Trained on public procurement and asset disposals process by PPRA
	Number of vehicles procured	-	2	1	-	0	0	Limited budget
	Number of storage containers procured	-	-	2	-	-	1	Acquired during the first quarter.
	Number of bulk filers procured	-	-	2	-	-	0	Limited budget
	Proportion of procurement budget to AGPO (%)	30	30	30	30	30	30	100% compliance on AGPO groups
	Annual procurement plans submitted	30th Sept 2021	30th Sept 2022	30th Sept 2023	30th Sept 2021	30th Sept 2022	30th Sept 2023	Submitted by 30 th September.
	Proportion of procurement professional opinions prepared	100	100	100	100	100	100	Opinions prepared for all procurable projects and items under the procurement plan.
	Quarterly reports submitted to PPRA	4	4	4	4	4	4	All quarterly reports submitted to PPRA
	Number of asset disposal plans prepared	-	-	1	-	0	0	Awaiting finalization of valuation and disposal assessment.
	Asset disposal activities undertaken	-	1	1	-	0	0	
	Number of accounting staff trained	50	50	150	50	50	104	CPAK 41st Annual Conference, Cash Management and Accounts Receivables

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
2.5 Public Finance & Accounting	Quarterly financial reports prepared and submitted	4	4	4	4	4	4	All quarterly financial reports prepared and submitted to COB, auditor general,
	Annual financial statements prepared and submitted	30th Sept 2021	30th Sept 2022	30th Sept 2023	30th Sept 2021	30th Sept 2022	30th Sept 2023	Done in quarter 1
	Number of financial advisories on expenditure control issued to line departments	4	4	4	4	7	4	Advisory on consolidation of fuel and common user goods, AIEs
	Number of AIEs prepared and issued	-	-	17	-	17	414	Included AIE for development, O&M and salaries.
	Proportion of County assets valued	-	-	50	-	-	70	Asset valuation done continuously
	Asset management system in place	-	1	-	-	0	0	The system is in the tendering phase
	Asset management system maintained and updated	-	-	-	-	0	0	There was no system.
	Proportion of assets captured in the asset management system	-	-	-	-	-	0	System not in place
	Number of officers trained on the asset management system/process	-	-	115	-	3	117	117 officers were trained
	Proportion of assets tagged	-	-	50	-	-	0	Yet to start because of the valuation processes. Tagging to be conducted in FY 2024/25
	Proportion of County assets ownership documents processed	-	-	30	-	-	0	Lack of enough budgetary allocation
	Motor vehicle acquired	-	-	1	-	-	0	No budgetary allocation.

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
	Asset policy implementation (%)	-	-	25	-	-	0	Asset policy developed but awaiting approval by the National Treasury and CEC
2.6 Debt Management	Number of DMU officers trained	-	-	5	-	-	1	Accountant in charge of debt management trained
	County Medium Term Debt Strategy	28th February 2022	28th February 2023	28th February 2024	28th February 2022	28th February 2023	28th February 2024	CMTDS paper prepared annually and submitted to relevant institutions
	Pending bills resolution amount (Ksh Millions)	400	400	500	37.67	366.8	300.3	Approximately Ksh. 703.8 M worth of pending bills resolved
2.7 External Resource Mobilization (ERM)	Number of staff trained	-	15	10	-	0	0	No staff trained in this FY
	Number of officers trained on ERM	-	-	15	-	-	16	16 ERM champions trained
	Number of motor vehicles procured	-	-	1	-	-	0	Limited budget
	External Resource Mobilization Action Plan	-	-	1	-	1	0	Guidelines produced and disseminated.
	Number of new donors Identified/mapped	-	-	50	-	-	57	Forum CIV, PPDP ILO supported CIDP launch and draft popular version; CEDGG supported county tax policy; UNDESA supported asset management and policy
	Number of concept notes/proposals developed and submitted to donors	-	5	20	-	0	5	5 concept notes presented to donors.
	Number of donor agreements negotiated and signed	-	-	3	-	-	2	2 donor agreements negotiated and signed.
	Amount mobilized (Ksh. billion)	-	0.003	0.5	-	0	0	To re initiate the County Credit Rating Initiative CCI
	County Credit Rating Report	-	-	1	-	-	0	Delayed implementation of CCI recommendations
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION								

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
Outcome: Improved economic planning and coordination								
3.1 Fiscal Planning	Annual Development Plan prepared and submitted	1st Sept 2021	1st Sept 2022	1st Sept 2023	1st Sept 2021	1st Sept 2022	1st Sept 2024	The ADP prepared and submitted to the county assembly by 1 st September
	Annual workplan prepared	1	1	1	1	1	1	Annual work plan prepared.
	Number of staff trained	-	25	30	-	1	17	Annual ESK conference (15) and SMC (3)
	Equipping of the County Information and Documentation Centre (%)	-	-	40	-	-	100	Annual updating exercise conducted and concluded
	Annual update of CIDC	-	-	1	-	1	1	
	Implementation rate of digitization of the CIDC	-	-	40	-	-	40	Database developed and a list of all documents created. Outstanding is accessioning of the documents and updating the database.
3.2 Monitoring and Evaluation/ Statistical data management	Annual Progress Review Report prepared	30th Sept 2021	30th Sept 2022	30th Sept 2023	30th Sept 2021	30th Sept 2022	30th Sept 2024	APR prepared and disseminated to county departments by 30 th September
	County M&E plan	-	1	1	-	1	1	Prepared
	Quarterly M&E reports prepared	4	4	4	4	4	4	Quarterly reports prepared and disseminated
	Rate of e-CIMES adoption and roll out	-	-	20	-	-	0	Awaiting further guidance from the State Department for Economic Planning
	Number of officers trained on e-CIMES	-	-	80	-	-	0	Awaiting further guidance from the State Department for Economic Planning
	Number of vehicles procured	1	1	-	1	0	0	Limited budget
	County Sectoral Investment Impact Surveys conducted	-	-	1	-	-	1	Surveys conducted covering county bursary, agricultural inputs, among other programmes.
	Updated County statistical database		1	1		1	1	Updated information from KDHS 2022
	Updated Nakuru County Statistical Abstract	1	1	1	1	0	0	CSA 2022 prepared.

Sub Programme	Key Performance Indicators	Planned Target			Achieved Target			Remarks
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
								Proposals for CSA 2024 prepared and collection of internal data (census and survey data) undertaken
	Number of personnel sensitized on statistics	-	-	40	-	-	40	Economists and departmental gender champions sensitized on gender statistics.

2.2 Expenditure Analysis

The analysis of the sub-sector's expenditure indicates an increase in the allocations to the subsector from Ksh. 1.7 billion in FY 2021/22 to Ksh. 2.8 billion in FY 2023/24. The actual expenditure for the period was Ksh. 1.49 billion, Ksh. 1.50 billion and Ksh. 2.16 billion translating to 87 percent, 76 percent and 76 percent budget absorption rate in financial years 2021/22, 2022/23 and 2023/24 respectively.

2.2.1. Analysis of Programme expenditures

During the period under review the sub-sector was implementing three (3) main programmes and thirteen (13) sub-programmes. Table 2 demonstrates the allocations and actual expenditure by programme and sub-programme:

Table 2: Programme/Sub-Programme Expenditure Analysis

Analysis of Programme Expenditure by Programme and Sub Programme						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Programme 1: Administration, Planning and Support Services						
S.P 1.1 Administration Services	401,194,096	502,624,580	1,114,617,748	386,797,200	301,598,753	1,001,296,269
S.P 1.2 Personnel Services	552,772,189	542,219,959	537,417,560	511,654,148	508,265,908	505,077,908
S.P 1.3 Financial Services		100,000	90,300,000	-		
Total Programme 1	953,966,285	1,044,944,539	1,742,335,308	898,451,348	809,864,661	1,506,374,177
Programme 2: Public Finance Management						

SP 2.1: Budget Formulation, Coordination and Management	68,407,062	143,136,327	243,804,981	67,437,481	132,859,610	182,995,519
SP 2.2: Resource Mobilization	83,630,120	74,135,615	89,040,482	79,009,672	53,245,280	49,015,899
SP 2.3 Internal Audit	34,644,521	41,541,286	39,393,711	32,546,554	26,298,787	25,071,758
SP 2.4 Procurement	18,120,293	16,496,468	18,079,814	17,175,127	9,119,513	4,095,952
SP 2.5: Public Finance & Accounting	26,536,381	25,991,207	24,361,432	24,562,317	16,237,288	12,384,014
SP 2.6 Debt Management	246,236,208	436,934,568	531,985,626	216,550,694	377,544,811	292,163,968
SP 2.7: External Resource Mobilization	11,923,988	11,226,488	10,383,988.00	11,732,692	7,018,453	4,189,497
Total Programme 2	489,498,573	749,461,959	957,050,034	449,014,537	622,323,742	569,916,607
Programme 3: County Economic Planning and Coordination of Policy Formulation						
SP 3.1 Fiscal Planning	29,960,301	47,087,852	40,684,648	27,310,033	35,268,286	25,881,103
SP 3.2 Monitoring and Evaluation / Statistical Data Management	9,626,747	9,712,617	9,191,340	8,571,196	5,586,569	4,817,542
SP 3.3 KDSP Programme	232,715,207	138,674,736	104,594,212	111,558,895	34,074,376	52,123,971
Total Programme 3	272,302,255	195,475,205	154,470,200	147,440,124	74,929,231	82,822,616
Total Vote 4562	1,715,767,113	1,989,881,703	2,853,855,542	1,494,906,009	1,507,117,634	2,159,113,400

2.2.2 Analysis of Programme expenditures by economic classification

Table 3 shows the Programme Expenditure Analysis by Economic Classification.

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
PROGRAMME 1: Administration, Planning and support services						
Current Expenditure:	728,916,336	705,051,240	1,281,303,781	684,467,465	590,951,396	1,132,111,415
2100000 Compensation to Employees	547,940,848	537,838,869	514,482,143	505,379,214	505,989,087	505,077,908
2200000 Use of goods and services	106,626,016	73,053,134	601,813,793	104,174,818	54,201,185	504,585,693
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	1,613,512	875,000	1,800,000	1,607,900	-	-
2700000 Social Benefits	4,831,342	4,381,092	22,935,418	6,274,934	2,276,821	21,979,848
3100000 Acquisition of Non-Financial Assets	27,904,618	28,903,145	50,272,427	27,030,599	28,484,303	40,467,967
4100000 Acquisition of Financial Assets	40,000,000	60,000,000	90,000,000	40,000,000	-	60,000,000
4500000 Disposal of Financial Assets	-	-	-	-	-	-
Capital Expenditure	225,049,950	339,893,300	461,031,527	213,983,883	218,913,265	374,262,762
Non-Financial Assets	225,049,950	339,893,300	461,031,527	213,983,883	218,913,265	374,262,762
Capital Transfers Govt. Agencies	-	-	-	-	-	-
Other development	-	-	-	-	-	-
TOTAL PROGRAMME 1	953,966,286	1,044,944,540	1,742,335,308	898,451,348	809,864,661	1,506,374,177
SP 1.1: Administration Services						
Current Expenditure:	176,144,146	162,831,279	653,586,220	172,813,317	82,685,488	545,053,659
2100000 Compensation to Employees						
2200000 Use of goods and services	106,626,016	73,053,134	601,513,793	104,174,818	54,201,185	504,585,693
2400000 Interest Payments						
2600000 Current grants and other Transfers	1,613,512	875,000	1,800,000	1,607,900		
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	27,904,618	28,903,145	50,272,427	27,030,599	28,484,303	40,467,967
4100000 Acquisition of Financial Assets	40,000,000	60,000,000		40,000,000		
4500000 Disposal of Financial Assets						
Capital Expenditure	225,049,950	339,893,300	461,031,527	213,983,883	218,913,265	374,262,762
Non-Financial Assets	225,049,950	339,893,300	461,031,527	213,983,883	218,913,265	374,262,762
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 1.1	401,194,096	502,724,579	1,114,617,747	386,797,200	301,598,753	919,316,421

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
SP 1.2: Personnel services						
Current Expenditure:	552,772,190	542,219,961	537,417,561	511,654,148	508,265,908	527,057,756
2100000 Compensation to Employees	547,940,848	537,838,869	514,482,143	505,379,214	505,989,087	505,077,908
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	4,831,342	4,381,092	22,935,418	6,274,934	2,276,821	21,979,848
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 1.2	552,772,190	542,219,961	537,417,561	511,654,148	508,265,908	527,057,756
SP 1.3: Financial services						
Current Expenditure	-	-	90,300,000	-	-	60,000,000
2100000 Compensation to Employees						
2200000 Use of goods and services			300,000			
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets			90,000,000			60,000,000
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 1.3	-	-	90,300,000	-	-	60,000,000
TOTAL PROGRAMME 1	953,966,286	1,044,944,540	1,742,335,308	898,451,348	809,864,661	1,506,374,177
PROGRAMME 2: Public Finance Management						
Current Expenditure:	382,859,552	309,267,483	656,776,574	364,935,419	249,673,287	318,279,840
2100000 Compensation to Employees	10,136,768	9,090,136	6,817,602	9,714,074	3,332,200	445,200
2200000 Use of goods and services	344,788,260	258,745,623	569,061,570	329,517,889	211,341,781	260,679,695
2400000 Interest Payments	-	-	-	-	-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
2600000 Current grants and other Transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	27,934,524	41,431,724	80,897,402	25,703,456	34,999,306	57,154,945
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
Capital Expenditure	106,639,019	440,194,476	300,273,459	84,079,118	372,650,454	251,636,767
Non-Financial Assets	106,639,019	440,194,476	300,273,459	84,079,118	372,650,454	251,636,767
Capital Transfers Govt. Agencies	-	-	-	-	-	-
Other development	-	-	-	-	-	-
TOTAL PROGRAMME 2	489,498,571	749,461,959	957,050,033	449,014,537	622,323,741	569,916,607
SP 2.1: Budget Formulation, Coordination and Management						
Current Expenditure:	68,407,062	143,136,327	243,804,981	67,437,481	132,859,610	182,995,519
2100000 Compensation to Employees	1,320,019	1,410,018	1,057,513	1,319,880	727,040	
2200000 Use of goods and services	53,248,572	112,613,061	180,188,557	52,491,830	104,936,219	129,765,165
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	13,838,471	29,113,248	62,558,911	13,625,771	27,196,351	53,230,354
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.1	68,407,062	143,136,327	243,804,981	67,437,481	132,859,610	182,995,519
SP 2.2: Resource Mobilization						
Current Expenditure:	83,630,120	74,135,615	89,040,482	79,009,672	53,245,280	49,015,899
2100000 Compensation to Employees	5,479,184	4,380,000	3,285,000	5,069,178	1,081,940	
2200000 Use of goods and services	73,369,460	66,495,248	80,491,818	70,375,894	50,451,150	46,595,567
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	4,781,476	3,260,367	5,263,664	3,564,600	1,712,190	2,420,332
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.2	83,630,120	74,135,615	89,040,482	79,009,672	53,245,280	49,015,899
SP 2.3 Internal Audit						
Current Expenditure:	34,644,520	31,541,286	39,393,711	32,546,554	26,298,787	25,071,758
2100000 Compensation to Employees	537,447	500,000	375,000	531,570	375,000	
2200000 Use of goods and services	31,723,469	27,312,382	33,292,711	29,693,984	23,215,770	25,071,758
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,383,604	3,728,904	5,726,000	2,321,000	2,708,017	
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	10,000,000	-	-	-	-
Non-Financial Assets		10,000,000				
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.3	34,644,520	41,541,286	39,393,711	32,546,554	26,298,787	25,071,758
SP 2.4 Procurement						
Current Expenditure:	18,120,293	16,496,467	18,079,812	17,175,127	9,119,513	4,095,952
2100000 Compensation to Employees	1,352,909	1,352,909	1,014,682	1,349,500	414,020	
2200000 Use of goods and services	15,133,780	13,892,123	14,559,067	14,554,627	8,284,014	3,452,920
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,633,604	1,251,435	2,506,063	1,271,000	421,479	643,032
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.4	18,120,293	16,496,467	18,079,812	17,175,127	9,119,513	4,095,952
SP 2.5: Public Finance & Accounting						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Current Expenditure:	26,536,381	25,991,207	24,361,433	24,562,317	16,237,287	12,384,014
2100000 Compensation to Employees	1,361,554	1,361,554	1,021,166	1,361,066	670,200	445,200
2200000 Use of goods and services	22,277,040	22,275,941	20,417,148	20,670,746	13,743,611	11,557,255
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,897,787	2,353,712	2,923,119	2,530,505	1,823,476	381,559
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.5	26,536,381	25,991,207	24,361,433	24,562,317	16,237,287	12,384,014
SP 2.6: Debt Management						
Current Expenditure:	139,597,188	6,740,093	231,712,167	132,471,576	4,894,357	40,527,202
2100000 Compensation to Employees	85,655	85,655	64,241	82,880	64,000	
2200000 Use of goods and services	139,011,951	5,980,380	230,723,281	131,889,116	4,531,357	40,527,202
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	499,582	674,058	924,645	499,580	299,000	
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	106,639,019	430,194,476	300,273,459	84,079,118	372,650,454	251,636,767
Non-Financial Assets	106,639,019	430,194,476	300,273,459	84,079,118	372,650,454	251,636,767
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.6	246,236,207	436,934,569	531,985,626	216,550,694	377,544,811	292,163,968
SP 2.7: External Resource Mobilization						
Current Expenditure:	11,923,988	11,226,488	10,383,988	11,732,692	7,018,453	4,189,497
2100000 Compensation to Employees						
2200000 Use of goods and services	10,023,988	10,176,488	9,388,988	9,841,692	6,179,660	3,709,829
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
3100000 Acquisition of Non-Financial Assets	1,900,000	1,050,000	995,000	1,891,000	838,793	479,668
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 2.7	11,923,988	11,226,488	10,383,988	11,732,692	7,018,453	4,189,497
TOTAL PROGRAMME 2	489,498,571	749,461,959	957,050,034	449,014,537	622,323,742	569,916,607
PROGRAMME 3: Economic and Financial Policy Formulation and Management						
Current Expenditure:	84,589,048	73,302,476	49,875,988	78,536,107	57,356,863	30,698,645
2100000 Compensation to Employees	1,415,899	1,159,196	1,061,923	1,356,820	929,300	-
2200000 Use of goods and services	24,349,780	25,313,798	29,242,919	21,863,022	17,952,413	16,726,743
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	45,002,000	16,502,008	-	42,654,878	16,502,008	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	13,821,369	30,327,474	19,571,146	12,661,387	21,973,142	13,971,902
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
Capital Expenditure	187,713,207	122,172,729	104,594,212	68,904,017	17,572,368	52,123,971
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers Govt. Agencies	187,713,207	122,172,729	104,594,212	68,904,017	17,572,368	52,123,971
Other development	-	-	-	-	-	-
TOTAL PROGRAMME 3	272,302,255	195,475,205	154,470,200	147,440,124	74,929,231	82,822,616
SP 3.1: Fiscal Planning						
Current Expenditure:	29,960,301	47,087,851	40,684,648	27,310,033	35,268,286	25,881,103
2100000 Compensation to Employees	1,244,589	987,886	933,440	1,188,030	801,300	
2200000 Use of goods and services	17,835,230	18,534,990	22,715,726	15,844,566	14,489,137	12,409,201
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	10,880,482	27,564,975	17,035,482	10,277,437	19,977,849	13,471,902
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 3.1	29,960,301	47,087,851	40,684,648	27,310,033	35,268,286	25,881,103
SP 3.2: Monitoring & Evaluation / Statistical Data Management						
Current Expenditure:	9,626,747	9,712,617	9,191,340	8,571,196	5,586,569	4,817,542
2100000 Compensation to Employees	171,310	171,310	128,483	168,790	128,000	
2200000 Use of goods and services	6,514,550	6,778,808	6,527,193	6,018,456	3,463,276	4,317,542
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,940,887	2,762,499	2,535,664	2,383,950	1,995,293	500,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SP 3.2	9,626,747	9,712,617	9,191,340	8,571,196	5,586,569	4,817,542
SP 3.3: KDSP Programme						
Current Expenditure:	45,002,000	16,502,008	-	42,654,878	16,502,008	-
2100000 Compensation to Employees						
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers	45,002,000	16,502,008		42,654,878	16,502,008	
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	187,713,207	122,172,729	104,594,212	68,904,017	17,572,368	52,123,971
Non-Financial Assets						
Capital Transfers Govt. Agencies	187,713,207	122,172,729	104,594,212	68,904,017	17,572,368	52,123,971
Other development						
TOTAL SP 3.3	232,715,207	138,674,737	104,594,212	111,558,895	34,074,376	52,123,971
TOTAL PROGRAMME 3	272,302,255	195,475,205	154,470,200	147,440,124	74,929,231	82,822,616
TOTAL VOTE 4562	1,715,767,112	1,989,881,704	2,853,855,542	1,494,906,009	1,507,117,634	2,159,113,400

2.2.3 Analysis of Capital Projects

During FY 2022/23 the County Treasury implemented 12 capital projects of which by the end of the FY eight were complete and four projects were ongoing in various stages. [Appendix 1](#) presents further details of the capital projects FY undertaken during FY 2023/24.

2.3 Review of Pending Bills

County Pending Bills

The County pending bills stock amounted to Ksh. 1,478,795,933 at the close of FY 2023/24. The table below presents the analysis and information on the pending bills.

Description	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/24
Construction of Buildings	120,920,664.96	31,865,323.7	81,249,817	71,536,171.66
Construction of Civil Works	124,941,091.94	52,248,365.83	83,630,523.99	93,558,933.78
Purchase of Land	2,582,560	0	1,000,000	1,582,560
Supply of Goods	533,138,624.57	282,760,104.05	264,218,120.21	551,680,608.41
Supply of Services	713,826,064.25	226,115,453.30	216,947,251.42	722,994,266.13
Pending Payables	33,925,896.32	18,107,884.18	14,490,710.22	37,443,393.73
Total	1,529,334,902.04	611,097,131.06	661,536,422.84	1,478,795,933.71

County Treasury Pending Bills

The subsector had cumulated pending bills amounting to Ksh. 69,686,584.46 at the close of FY 2023/24. The table below presents the analysis and information on the pending bills.

Pending Accounts Payable

Description	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/24
Construction of Buildings	6,976,014.50	0	193,338.85	6,602,675.65
Construction of Civil Works	3,553,796.50	0	0	3,553,796.50
Supply of Goods	9,314,749.50	0	4,045,889	5,268,860
Supply of Services	48,383,468.27	15,376,179	9,498,395	54,261,252
Total	68,048,028.77	15,376,179	13,737,623.31	69,686,584.15

CHAPTER THREE
MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD
2025/26 – 2027/28

3.1 Prioritization of Programmes and Sub-Programmes

During the MTEF Period 2025/26-2027/28 the County Treasury under the Administration, Planning, and Support Services will prioritize the completion and equipping of the County Treasury office block, strengthening financial management and reporting, undertake implementation for performance contracts (PCs) and Performance Appraisal System (PAS). Staff empowerment will also remain a key focus, aiming to train 250 staff annually on short-term courses. Additionally, the County Treasury will closely monitor project and programme implementations to ensure they meet their timelines. Compliance with statutory document submissions and the operationalization of critical acts and policies are also high-priority tasks.

Under the Public Finance Management Programme, the subsector targets to comply with statutory budget documents submission requirements to the County Assembly and other relevant entities as per the PFM Act, holding of public participation forums across all sub counties to ensure inclusivity in the budget making process. The County Treasury will issue guidelines and do follow-ups to ensure realizing of projects and planned activities within the set timelines. The subsector shall also prioritise revenue mapping with the goal of mapping 80 percent of revenue sources in FY 2025/26 and 90 percent by 2026/27 to enable the capturing of new tax payers within its database. The sub-sector shall also pursue full automation and integration of payment channels of revenue collection to reduce the aspect of human intervention and enable for remote payment of fees and taxes to the County. The sub-sector aims to collect Ksh. 4.3 billion of Own Source Revenue (OSR) during FY 2025/26. The Sub- Sector also aims at strengthening management and usage of public funds to ensure prudence in financial management and reporting.

Additionally, the subsector targets continued implementation of the Affirmative Action requirements for procurement of county projects, as required by law which will enable SMEs owned by special interest groups to access at least 30 percent of government tender opportunities. It will provide external resource mobilization guidelines alongside actively guiding the line departments in the formulation of concept notes, papers, and proposals for seeking funds with external partners.

The subsector shall continue to seek funding opportunities that may arise due to PPPs and other off balance-sheet arrangements with other organisations to bridge funding gaps.

Further, under the County Economic Planning and Coordination, the sub-sector aims to: provide technical backstopping on County economic planning, Prioritizing the preparation and submission of the Annual Development Plan by 1st September 2025, adopting the County Investment Plan (CIP) for strategic investment decisions, Enhance usage of the County Information and Documentation Centre (CIDC) in knowledge management through equipping and digitization, improve monitoring and reporting of County projects through the preparation of the Annual and quarterly Progress Review Report, Establishing operational Sub-County Monitoring and Evaluation (M&E) committee, Develop and implement a County M&E plan, enhance data quality and availability through the strengthening of the County statistical unit.

3.1.1 Programmes and their Objectives

During the 2025/26 – 2027/28 MTEF Budget period, the Sub-sector will implement three (3) programmes and twelve (12) sub-programmes, The programmes and the corresponding sub-programmes and objectives are as shown in the table below:

Programme Name	Sub programmes	Objectives
Administration, Planning and Support Services	S.P 1.1 Administration and planning	To provide effective and efficient service delivery
	S.P 1.2 Personnel Services	
	S.P 1.3 Financial Services	
Public Finance Management	S.P 2.1 Budget Formulation Coordination and Management	To promote prudent financial management and internal controls
	S.P 2.2 Resource Mobilization	
	S.P 2.3. Internal Audit	
	S.P 2.4 Procurement	
	S.P 2.5. Public Finance and Accounting	
	S.P 2.6. Debt Management	
	S.P 2.7. External Resource Mobilization	
Economic and Financial Formulation and Management Policy and	S.P 3.1. Fiscal Planning	To provide a framework for the formulation, analysis and management of economic plans and policies
	SP 3.2. Monitoring & Evaluation / Statistical Data Management	

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

The key expected programme outcomes, outputs, key performance indicators and targets for the Financial Year 2025/26 and the medium term are shown in table 4. The Programme outputs, indicators and targets are drawn from the ADP 2025/26 and the CIDP 2023-2027. The programmes have been prioritized in accordance to the budget ceiling from CBROP 2024.

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

Sub Programme	Sub Programme	Key Outputs	Key Performance Indicators	Target 2023/2024	Achievement 2023/2024	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Programme 1: Administration, Planning and Support Services									
Outcome: Effective and efficient service delivery to clients and stakeholders									
1.1 Administration and Planning		Improved service delivery	Rate of implementation of the strategic plan	20	0	20	50	75	100
			Number of policies developed	6	2	6	3	-	-
			Completion rate of the County Treasury Office Block	100	65	90	100	-	-
			Furnishing of offices of the County Treasury Office Block (rate)	100	0	-	50	50	-
			Number of Sub-County offices constructed and equipped	2	2	2	4	-	-
			Number of offices renovated	3	4	4	4	-	-
1.2 Personnel Services		Improved staff capacity and service delivery	Compensation to employees (Ksh. M)	612.3	488.77	577	542.9	612.9	674.1
			Number of staff recruited	50	41	50	50	50	50
			Number of contractual staff recommended for absorption to P&P	76	0	-	76	-	-
			Number of staff promoted	50	5	50	50	50	50
			Number of staff replaced	21	0	21	21	22	18
			Number of staff trained on short course programs	250	122	250	250	250	250
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	97	100	100	100	100
1.3 Financial Services			Allocation to car loan account (Ksh. M)	15	20	20	15	-	-
			Allocation to mortgage loan account (Ksh. M)	85	50	70	85	-	-
Programme 2: Public finance management									
Outcome: Improved public finance management									
2.1 Budget Formulation,	Budget	Compliance to legal budget	Number of trainings conducted on budgetary process	2	1	2	2	2	2

Sub Programme	Sub Programme	Key Outputs	Key Performance Indicators	Target 2023/2024	Achievement 2023/2024	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Coordination and Management		requirements and timelines	Budget circular released	30 th August 2023	30 th August 2023	30 th August 2024	30 th August 2025	30 th August 2026	30 th August 2027
			Budget Review and Outlook Paper submitted	30 th September 2023	30 th September 2023	30 th September 2024	30 th September 2025	30 th September 2026	30 th September 2027
			County Fiscal Strategy Paper submitted	28 th February 2024	28 th February 2024	28 th February 2025	28 th February 2026	28 th February 2027	28 th February 2028
			Budget Estimates submitted	30 th April 2024	30 th April 2024	30 th April 2025	30 th April 2026	30 th April 2027	30 th April 2028
			Annual Cashflow Projection Statement submitted by 15 th June	15 th June 2023	15 th June 2023	15 th June 2024	15 th June 2025	15 th June 2026	15 th June 2027
		Quarterly Budget Implementation reports	4	4	4	4	4	4	
		Increased citizen participation in the budget making process	Number of budget public participation fora held	3	3	3	3	3	
			Number of public participation reports prepared	3	3	3	3	3	
Number of CBEF meetings held	5		0	5	5	5			
2.2 Resource Mobilisation	Revenue	Increased revenue	Percentage of revenue sources mapped	80	0	80	90	100	-
			Amount of OSR collected (Ksh. Billions)	4.1	3.362	4	4.1	4.8	5.2
			Percentage of automated revenue sources	100	70	85	90	95	100
			Finance bill prepared and submitted	1	1	1	1	1	1
			Quarterly revenue reports submitted	4	4	4	4	4	4
			County Annual Taxpayer Day held	1	0	1	1	1	1
			Number of revenue staff trained	300	17	30	30	45	500
			Number of vehicles procured	5	0	3	1	3	3
			Clean-up of revenue database (%)	100	0	100	100	100	100
2.3 Internal Audit	Internal Audit		Number of vehicles procured	1	0	1	1	-	-
			Number of audit staff trained	27	29	27	22	27	27

Sub Programme	Sub Programme	Key Outputs	Key Performance Indicators	Target 2023/2024	Achievement 2023/2024	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		Improved internal audit controls	Quarterly audit reports submitted	4	4	4	4	4	4
			Quarterly Audit committee meetings held	4	0	4	4	4	4
			Number of audit committee members trained	6	0	6	6	6	6
			Number of officers trained on effective expenditure management practices	80	22	80	20	300	300
		Automation of Audit Services	Number of auditable areas performed on TEAMATE	6	0	6	10	14	18
			Number of system-generated reports Certified	4	0	4	4	4	4
2.4 Procurement	Supply Chain Management	Improved service delivery	Number of supply chain staff trained	56	30	56	40	56	56
			Number of vehicles procured	1	0	-	1	-	-
			Number of storage containers procured	1	1	1	1	1	1
			Number of bulk filers procured	0	0	-	2	-	-
		AGPO implemented	Proportion of procurement budget to AGPO (%)	100	100	30	30	30	30
		Enhanced compliance with PPADA (2015)	Annual procurement plans submitted	30 th Sept 2023	30 th Sept 2023	30 th Sept 2024	30 th Sept 2025	30 th Sept 2026	30 th Sept 2027
			Proportion of procurement professional opinions prepared	100	100	100	100	100	100
			Quarterly reports submitted to PPRA	4	4	4	4	4	4
			Number of asset disposal plans prepared	1	0	-	1	1	-
			Asset disposal activities undertaken	1	0	-	1	1	-
2.5 Public Finance & Accounting	Accounting	Improved expenditure control and financial reporting	Number of accounting staff trained	155	104	155	160	165	170
			Quarterly financial reports prepared and submitted	4	4	4	4	4	4
			Annual financial statements prepared and submitted	1	1	30 th Sept 2024	1	1	1
			Number of financial advisories on expenditure control issued to line departments	4	4	3	3	3	3

Sub Programme	Sub Programme	Key Outputs	Key Performance Indicators	Target 2023/2024	Achievement 2023/2024	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	Asset Management	Enhance the County asset management framework	Number of AIEs prepared and issued	17	414	17	90	17	17
			Proportion of County assets valued	80	70	80	85	100	100
			Asset management system in place	0	0	-	1	-	-
			Asset management system maintained and updated	1	0	1	1	1	1
			Proportion of assets captured in the asset management system	90	0	70	80	95	100
			Number of officers trained on the asset management system/process	115	117	70	50	15	15
			Proportion of assets tagged	70	0	70	90	100	100
			Proportion of County assets ownership documents processed	60	0	60	60	100	100
			Motor vehicle acquired	1	0	-	1	-	-
			Asset policy implementation (%)	-	-	60	80	100	100
2.6 Debt Management	Debt Management	Improved Management of County Debt	Number of DMU officers trained	2	1	5	2	-	-
			County Medium Term Debt Strategy	28 th February 2024	28 th February 2024	28 th February 2025	28 th February 2026	28 th February 2027	28 th February 2028
			Pending bills resolution amount (Ksh Millions)	500	300.3	300	500	500	500
2.7 External Resource Mobilization (ERM)	External Resource Mobilization	Enhanced Donor research, partnership creation, and donor Financing	Number of staff trained	10	0	10	5	11	11
			Number of officers trained on ERM	15	16	15	24	15	15
			Number of motor vehicles procured	1	0	-	1	-	-
			Implementation of County ERM Policy	-	-	10	20	30	40
			External Resource Mobilization Action Plan	1	0	-	1	-	-
			Number of new donors Identified/mapped	50	57	50	50	30	20
			Number of concept notes/proposals developed and submitted to donors	20	5	20	30	40	50
			Amount mobilized (Ksh. billion)	2	0	0.5	3	1.5	1
			County Credit Rating Report	1	0	1	1	1	1

Sub Programme	Sub Programme	Key Outputs	Key Performance Indicators	Target 2023/2024	Achievement 2023/2024	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Programme 3: County economic planning and coordination									
Outcome: Improved economic planning and coordination									
3.1 Fiscal Planning	Economic Planning	Improved coordination of policy planning and implementation	Annual Development Plan prepared and submitted	1 st Sept 2023	1 st Sept 2023	1 st Sept 2024	1 st Sept 2025	1 st Sept 2026	1 st Sept 2027
			Annual workplan prepared	1	1	1	1	1	1
			KDSP workplan prepared	-	-	1	1	1	1
			CIDP mid-term review	-	-	-	1	-	-
			Number of staff trained	30	17	30	30	30	30
			Equipping of the County Information and Documentation Centre (%)	50	100	50	100	-	-
			Annual update of CIDC	1	1	1	1	1	1
			Implementation rate of digitization of the CIDC	40	40	40	60	80	100
			Number of officers trained on CIP	40	0	40	40	40	40
3.2 Monitoring and Evaluation/ Statistical data management	Monitoring and Evaluation	Improved monitoring reporting of County Projects	Annual Progress Review Report prepared	30 th Sept 2023	30 th Sept 2023	30 th Sept 2024	30 th Sept 2025	30 th Sept 2026	30 th Sept 2027
			County M&E plan	1	1	1	1	1	1
			Quarterly M&E reports prepared	4	4	4	4	4	4
			Number of officers trained on e-CIMES	80	0	80	80	80	80
			Number of vehicles procured	1	0	-	1	-	-
			County Sectoral Investment Impact Surveys conducted	1	1	1	1	1	1
		Improved availability of quality data	Updated County statistical database	1	1	1	1	1	1
			Updated Nakuru County Statistical Abstract	1	0	1	1	1	1
			Number of personnel sensitized on statistics	40	40	40	40	40	40

3.1.3 Programmes by Order of Ranking

The sub sector's programmes are thus ordered as follows;

Programme 1: Administration, Planning and Support Services

Programme 2: Public Finance Management

Programme 3: County Economic planning and coordination of policy formulation

3.2 Analysis of Resource Requirement versus allocation by Sector/Sub Sector:

The Subsector resource requirement during the MTEF 2025/26- 2027/28 amounts to Ksh. 4.53 billion, Ksh. 4.98 billion, and Ksh. 5.48 billion for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This is compared to the allocation of Ksh 3.9 billion, KSh. 4.29 billion and KSh. 4.78 billion for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This therefore translates a resource shortfall of Ksh 623.9 million, KSh 686.3 million and Ksh. 754.9 million for FY 2025/26, FY 2026/27 and FY 2027/28 respectively.

3.2.1 Analysis of Resource Requirement by Sector/Sub Sector - Recurrent

The Subsector recurrent resource requirement during the FY 2025/26 is Ksh 1.73 billion compared to the allocation of Ksh. 1.43 billion. This translates to a resource shortfall of Ksh 294 million for the Financial Year 2025/26.

Table 5a indicates the analysis of the recurrent resource requirement versus allocation.

Table 5a: Analysis of Resource Requirement versus Allocation – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION									
Sector Name		Approved	REQUIREMENT				ALLOCATION		
		2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28	
Vote and Vote Details	Economic Classification								
4562	Current Expenditure								
	2100000 Compensation to Employees	520,461,030.00	688,375,769.33	757,213,346.26	832,934,680.89	557,187,213.46	612,905,934.81	674,196,528.29	
	2200000 Use of Goods and Services	877,950,114.00	782,261,430.18	860,487,573.20	946,536,330.52	712,829,930.18	784,112,923.20	862,524,215.52	
	2400000 Interest Payments		-	-	-	-	-	-	
	2600000 Current Grants and Other Transfers		-	-	-	-	-	-	
	2700000 Social Benefits	34,732,647.00	34,732,647.12	38,205,911.83	42,026,503.02	34,732,647.12	38,205,911.83	42,026,503.02	
	2900000 Other Expenses		-	-	-	-	-	-	
	3100000 Acquisition of Non-Financial Assets	77,528,511.00	136,232,185.33	149,855,403.86	164,840,944.25	82,799,796.30	91,079,775.93	100,187,753.52	
	4100000 Acquisition of Financial Assets	45,000,000.00	90,000,000.00	99,000,000.00	108,900,000.00	50,000,000.00	55,000,000.00	60,500,000.00	
	4500000 Disposal of Financial Assets		-	-	-	-	-	-	
TOTAL	Total	1,555,672,302.00	1,731,602,031.96	1,904,762,235.16	2,095,238,458.67	1,437,549,587.06	1,581,304,545.77	1,739,435,000.34	

3.2.2 Analysis of Resource Requirement by Sector/Sub Sector Development

The Subsector development resource requirements for the FY 2025/26 is Ksh. 2.8 billion compared to the allocation of Ksh 2.47 billion. This represents a resource shortfall of Ksh. 329.8 million.

Table 5b shows the analysis of the development resource requirements versus the allocation.

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

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION									
		Approved	REQUIREMENT				ALLOCATION		
Sector Name		2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28	
Vote and Vote Details	Description								
4562	Non-Financial Assets	474,129,634	1,100,000,000	1,210,000,000	1,331,000,000	770,129,633	847,142,596	931,856,856	
	Capital Transfers Govt. Agencies	314,017,547	-	-	-	-	-	-	
	Other development		1,700,000,000	1,870,000,000	2,057,000,000	1,700,000,000	1,870,000,000	2,057,000,000	
TOTAL		788,147,181	2,800,000,000	3,080,000,000	3,388,000,000	2,470,129,633	2,717,142,596	2,988,856,856	

3.2.3 Programmes and sub-programmes Resource Requirement (2025/26 – 2027/28)

Table 6a below shows an analysis of resource requirements for the subsector by Programmes and Sub-Programmes for FY 2025/26, FY 2026/27 and FY 2027/28 respectively.

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1: Administration, Planning and Support Services									
S.P 1.1 Administration Services	553,248,989	2,100,000,000	2,653,248,989	608,573,888	2,310,000,000	2,918,573,888	669,431,277	2,541,000,000	3,210,431,277
S.P 1.2 Personal Services	720,108,416	-	720,108,416	792,119,258	-	792,119,258	871,331,184	-	871,331,184
S.P 1.3 Financial Services	90,000,000	-	90,000,000	99,000,000	-	99,000,000	108,900,000	-	108,900,000
TOTAL PROGRAMME 1	1,363,357,406	2,100,000,000	3,463,357,406	1,499,693,146	2,310,000,000	3,809,693,146	1,649,662,461	2,541,000,000	4,190,662,461
Programme 2: Public Finance Management									
SP 2.1: Budget Formulation, Coordination and Management	123,918,535	-	123,918,535	136,310,389	-	136,310,389	149,941,427	-	149,941,427
SP 2.2: Resource Mobilization	120,099,404	200,000,000	320,099,404	132,109,344	220,000,000	352,109,344	145,320,279	242,000,000	387,320,279
SP 2.3 Internal Audit	16,882,385	-	16,882,385	18,570,624	-	18,570,624	20,427,686	-	20,427,686
SP 2.4 Procurement	14,952,200	-	14,952,200	16,447,420	-	16,447,420	18,092,162	-	18,092,162
SP 2.5: Public Finance & Accounting	17,301,459	-	17,301,459	19,031,605	-	19,031,605	20,934,766	-	20,934,766
SP 2.6 Debt Management	5,225,855	500,000,000	505,225,855	5,748,440	550,000,000	555,748,440	6,323,284	605,000,000	611,323,284
SP 2.7: External Resource Mobilization	11,235,000	-	11,235,000	12,358,500	-	12,358,500	13,594,350	-	13,594,350
TOTAL PROGRAMME 2	309,614,838	700,000,000	1,009,614,838	340,576,321	770,000,000	1,110,576,321	374,633,954	847,000,000	1,221,633,954
PROGRAMME 3: County Economic Planning and Coordination of Policy Formulation									
SP 3.1 Fiscal Planning	41,332,188	-	41,332,188	45,465,407	-	45,465,407	50,011,948	-	50,011,948

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 3.2 Monitoring and Evaluation / Statistical Data Management	17,297,600	-	17,297,600	19,027,360	-	19,027,360	20,930,096	-	20,930,096
TOTAL PROGRAMME 3	58,629,788	-	58,629,788	64,492,767	-	64,492,767	70,942,044	-	70,942,044
TOTAL	1,731,602,032	2,800,000,000	4,531,602,032	1,904,762,235	3,080,000,000	4,984,762,235	2,095,238,459	3,388,000,000	5,483,238,459

3.2.4 Programmes and sub-programmes Resource Allocation (2025/26 – 2027/28)

Table 6b below shows an analysis of resource allocations for the subsector by Programmes and Sub-Programmes for FY 2025/26, FY 2026/27 and FY 2027/28 respectively.

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

Analysis of Programme Expenditure Resource Allocation (Amount Ksh.)									
	2025/26			2026/27			2027/28		
Sub Programme	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: Administration, Planning and Support Services									
S.P 1.1 Administration Services	539,848,989	2,070,129,633	2,609,978,622	593,833,888	2,277,142,596	2,870,976,485	653,217,277	2,504,856,856	3,158,074,133
S.P 1.2 Personal Services	588,919,861	-	588,919,861	647,811,847	-	647,811,847	712,593,031	-	712,593,031
S.P 1.3 Financial Services	50,000,000	-	50,000,000	55,000,000	-	55,000,000	60,500,000	-	60,500,000
Total Programme 1	1,178,768,850	2,070,129,633	3,248,898,483	1,296,645,735	2,277,142,596	3,573,788,331	1,426,310,309	2,504,856,856	3,931,167,164
Programme 2: Public Finance Management									
SP 2.1: Budget Formulation, Coordination and Management	108,418,535	-	108,418,535	119,260,389	-	119,260,389	131,186,427	-	131,186,427
SP 2.2: Resource Mobilization	57,099,404	-	57,099,404	62,809,344	-	62,809,344	69,090,279	-	69,090,279

Analysis of Programme Expenditure Resource Allocation (Amount Ksh.)									
	2025/26			2026/27			2027/28		
Sub Programme	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2.3 Internal Audit	15,432,885	-	15,432,885	16,976,174	-	16,976,174	18,673,791	-	18,673,791
SP 2.4 Procurement	12,790,172	-	12,790,172	14,069,189	-	14,069,189	15,476,108	-	15,476,108
SP 2.5: Public Finance & Accounting	14,991,459	-	14,991,459	16,490,605	-	16,490,605	18,139,666	-	18,139,666
SP 2.6 Debt Management	4,243,494	400,000,000	404,243,494	4,667,843	440,000,000	444,667,843	5,134,627	484,000,000	489,134,627
SP 2.7: External Resource Mobilization	10,235,000	-	10,235,000	11,258,500	-	11,258,500	12,384,350	-	12,384,350
Total Programme 2	223,210,949	400,000,000	623,210,949	245,532,043	440,000,000	685,532,043	270,085,248	484,000,000	754,085,248
Programme 3: County Economic Planning and Coordination of Policy Formulation									
SP 3.1 Fiscal Planning	30,382,188	-	30,382,188	33,420,407	-	33,420,407	36,762,448	-	36,762,448
SP 3.2 Monitoring and Evaluation / Statistical Data Management	5,187,600	-	5,187,600	5,706,360	-	5,706,360	6,276,996	-	6,276,996
Total Programme 3	35,569,788	-	35,569,788	39,126,767	-	39,126,767	43,039,444	-	43,039,444
Total	1,437,549,587	2,470,129,633	3,907,679,220	1,581,304,546	2,717,142,596	4,298,447,142	1,739,435,000	2,988,856,856	4,728,291,856

3.2.5 Programmes and sub-programmes Economic classification.

Table 7 below presents a breakdown on the requirements and allocations for programmes and sub programmes discussed in section 3.2.3 and 3.2.4 by economic classification for the FY 2025/26, FY 2026/27 and FY 2027/28 respectively.

Table 7: Programme and Sub-Programmes Allocation by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
PROGRAMME 1: Administration, Planning and Support Services						
Current Expenditure:	1,363,357,406	1,499,693,146	1,649,662,461	1,178,768,850	1,296,645,735	1,426,310,309
2100000 Compensation to Employees	685,375,769	753,913,346	829,304,681	554,187,213	609,605,935	670,566,528
2200000 Use of Goods and Services	480,926,167	529,018,784	581,920,662	475,026,167	522,528,784	574,781,662
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	34,732,647	38,205,912	42,026,503	34,732,647	38,205,912	42,026,503
2900000 Other Expenses	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	72,322,822	79,555,105	87,510,615	64,822,822	71,305,105	78,435,615
4100000 Acquisition of Financial Assets	90,000,000	99,000,000	108,900,000	50,000,000	55,000,000	60,500,000
4500000 Disposal of Financial Assets	-	-	-	-	-	-
Capital Expenditure	2,100,000,000	2,310,000,000	2,541,000,000	2,070,129,633	2,277,142,596	2,504,856,856
Non-Financial Assets	400,000,000	440,000,000	484,000,000	370,129,633	407,142,596	447,856,856
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	1,700,000,000	1,870,000,000	2,057,000,000	1,700,000,000	1,870,000,000	2,057,000,000
TOTAL PROGRAMME 1	3,463,357,406	3,809,693,146	4,190,662,461	3,248,898,483	3,573,788,331	3,931,167,164
SP 1.1: Administration Services						
Current Expenditure:	553,248,989	608,573,888	669,431,277	539,848,989	593,833,888	653,217,277
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	480,926,167	529,018,784	581,920,662	475,026,167	522,528,784	574,781,662
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	72,322,822	79,555,105	87,510,615	64,822,822	71,305,105	78,435,615
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	2,100,000,000	2,310,000,000	2,541,000,000	2,070,129,633	2,277,142,596	2,504,856,856
Non-Financial Assets	400,000,000	440,000,000	484,000,000	370,129,633	407,142,596	447,856,856
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development	1,700,000,000	1,870,000,000	2,057,000,000	1,700,000,000	1,870,000,000	2,057,000,000
SUB TOTAL SP 1.1	2,653,248,989	2,918,573,888	3,210,431,277	2,609,978,622	2,870,976,485	3,158,074,133
SP 1.2: Personnel Services						
Current Expenditure:	720,108,416	792,119,258	871,331,184	588,919,861	647,811,847	712,593,031

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
2100000 Compensation to Employees	685,375,769	753,913,346	829,304,681	554,187,213	609,605,935	670,566,528
2200000 Use of Goods and Services		-	-		-	-
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits	34,732,647	38,205,912	42,026,503	34,732,647	38,205,912	42,026,503
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets		-	-		-	-
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 1.2	720,108,416	792,119,258	871,331,184	588,919,861	647,811,847	712,593,031
SP 1.3: Financial Services						
Current Expenditure:	90,000,000	99,000,000	108,900,000	50,000,000	55,000,000	60,500,000
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services		-	-		-	-
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets		-	-		-	-
4100000 Acquisition of Financial Assets	90,000,000	99,000,000	108,900,000	50,000,000	55,000,000	60,500,000
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 1.3	90,000,000	99,000,000	108,900,000	50,000,000	55,000,000	60,500,000
PROGRAMME 2: Public Finance Management						
Current Expenditure:	309,614,838	340,576,321	374,633,954	223,210,949	245,532,043	270,085,248
2100000 Compensation to Employees	3,000,000	3,300,000	3,630,000	3,000,000	3,300,000	3,630,000
2200000 Use of Goods and Services	267,335,675	294,069,242	323,476,166	208,914,175	229,805,592	252,786,151

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
2900000 Other Expenses	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	39,279,163	43,207,079	47,527,787	11,296,774	12,426,451	13,669,096
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
Capital Expenditure	700,000,000	770,000,000	847,000,000	400,000,000	440,000,000	484,000,000
Non-Financial Assets	700,000,000	770,000,000	847,000,000	400,000,000	440,000,000	484,000,000
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
TOTAL PROGRAMME 2	1,009,614,838	1,110,576,321	1,221,633,954	623,210,949	685,532,043	754,085,248
SP 2.1: Budget Formulation, Coordination and Management						
Current Expenditure:	123,918,535	136,310,389	149,941,427	108,418,535	119,260,389	131,186,427
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	113,168,535	124,485,389	136,933,927	103,168,535	113,485,389	124,833,927
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
2900000 Other Expenses	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	10,750,000	11,825,000	13,007,500	5,250,000	5,775,000	6,352,500
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
SUB TOTAL SP 2.1	123,918,535	136,310,389	149,941,427	108,418,535	119,260,389	131,186,427
SP 2.2 Resource Mobilisation						
Current Expenditure:	120,099,404	132,109,344	145,320,279	57,099,404	62,809,344	69,090,279
2100000 Compensation to Employees	3,000,000	3,300,000	3,630,000	3,000,000	3,300,000	3,630,000
2200000 Use of Goods and Services	92,509,300	101,760,230	111,936,253	51,509,300	56,660,230	62,326,253
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	24,590,104	27,049,114	29,754,026	2,590,104	2,849,114	3,134,026
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	200,000,000	220,000,000	242,000,000	-	-	-
Non-Financial Assets	200,000,000	220,000,000	242,000,000		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 2.3	320,099,404	352,109,344	387,320,279	57,099,404	62,809,344	69,090,279
SP 2.3 Internal Audit						
Current Expenditure:	16,882,385	18,570,624	20,427,686	15,432,885	16,976,174	18,673,791
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	16,332,385	17,965,624	19,762,186	15,182,885	16,701,174	18,371,291
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	550,000	605,000	665,500	250,000	275,000	302,500
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 2.3	16,882,385	18,570,624	20,427,686	15,432,885	16,976,174	18,673,791
SP 2.4 Procurement						
Current Expenditure:	14,952,200	16,447,420	18,092,162	12,790,172	14,069,189	15,476,108
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	14,402,200	15,842,420	17,426,662	12,340,200	13,574,220	14,931,642
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	550,000	605,000	665,500	449,972	494,969	544,466
4100000 Acquisition of Financial Assets		-	-		-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 2.4	14,952,200	16,447,420	18,092,162	12,790,172	14,069,189	15,476,108
SP 2.5: Public Finance & Accounting						
Current Expenditure:	17,301,459	19,031,605	20,934,766	14,991,459	16,490,605	18,139,666
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	16,362,400	17,998,640	19,798,504	14,202,400	15,622,640	17,184,904
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	939,059	1,032,965	1,136,262	789,059	867,965	954,762
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 2.5	17,301,459	19,031,605	20,934,766	14,991,459	16,490,605	18,139,666
SP 2.6 Debt Management						
Current Expenditure:	5,225,855	5,748,440	6,323,284	4,243,494	4,667,843	5,134,627
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	4,975,855	5,473,440	6,020,784	3,925,855	4,318,440	4,750,284
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	250,000	275,000	302,500	317,639	349,403	384,343
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	500,000,000	550,000,000	605,000,000	400,000,000	440,000,000	484,000,000
Non-Financial Assets	500,000,000	550,000,000	605,000,000	400,000,000	440,000,000	484,000,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 2.6	505,225,855	555,748,440	611,323,284	404,243,494	444,667,843	489,134,627
SP 2.7: External Resource Mobilization						
Current Expenditure:	11,235,000	12,358,500	13,594,350	10,235,000	11,258,500	12,384,350
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	9,585,000	10,543,500	11,597,850	8,585,000	9,443,500	10,387,850
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	1,650,000	1,815,000	1,996,500	1,650,000	1,815,000	1,996,500
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 2.7	11,235,000	12,358,500	13,594,350	10,235,000	11,258,500	12,384,350
Programme 3: Economic and Financial Policy Formulation and Management						
Current Expenditure:	58,629,788	64,492,767	70,942,044	35,569,788	39,126,767	43,039,444
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	33,999,588	37,399,547	41,139,502	28,889,588	31,778,547	34,956,402
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	24,630,200	27,093,220	29,802,542	6,680,200	7,348,220	8,083,042
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
TOTAL PROGRAMME 3	58,629,788	64,492,767	70,942,044	35,569,788	39,126,767	43,039,444
SP 3.1: Fiscal Planning						
Current Expenditure:	41,332,188	45,465,407	50,011,948	30,382,188	33,420,407	36,762,448
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	27,932,188	30,725,407	33,797,948	24,932,188	27,425,407	30,167,948
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	13,400,000	14,740,000	16,214,000	5,450,000	5,995,000	6,594,500
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 3.1	41,332,188	45,465,407	50,011,948	30,382,188	33,420,407	36,762,448
SP 3.2: Monitoring & Evaluation / Statistical Data Management						
Current Expenditure:	17,297,600	19,027,360	20,930,096	5,187,600	5,706,360	6,276,996
2100000 Compensation to Employees		-	-		-	-
2200000 Use of Goods and Services	6,067,400	6,674,140	7,341,554	3,957,400	4,353,140	4,788,454
2400000 Interest Payments		-	-		-	-
2600000 Current Grants and Other Transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
2900000 Other Expenses		-	-		-	-
3100000 Acquisition of Non-Financial Assets	11,230,200	12,353,220	13,588,542	1,230,200	1,353,220	1,488,542
4100000 Acquisition of Financial Assets		-	-		-	-
4500000 Disposal of Financial Assets		-	-		-	-
Capital Expenditure	-	-	-	-	-	-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 3.2	17,297,600	19,027,360	20,930,096	5,187,600	5,706,360	6,276,996
TOTAL 4562	4,531,602,032	4,984,762,235	5,483,238,459	3,907,679,220	4,298,447,142	4,728,291,856

3.3 Resource Allocation Criteria.

Allocations to programmes in the subsector were based on their conformity to among other the factors;

- Completion of ongoing programmes
- Expected outputs and outcomes from a programme;
- Degree to which a programme addresses the core mandate of the Sub-Sector;
- Extent to which the programme seeks to address the viable stalled projects and verified pending bills;
- Requirements for furtherance and the implementation of the Constitution.

CHAPTER FOUR
4.0 CROSS-SECTOR LINKAGES

This Section provides the cross functional linkages necessary for effective and efficient delivery of services in the county. The County Treasury Sub-sector linkage to other sectors starts with the carrying out of its mandate to provide overall leadership in the areas of policy direction and management of the County's finances. Further linkage emanates from its role in facilitating other sectors/subsectors through resource mobilization and provisions against the backdrop of County plans and budgets.

With the role of leading the county in planning, other cross-sector linkages are found through County Treasury leading other sectors and subsectors in the adherence to the County budget and planning frameworks in the implementation of their various programmes/ projects. Additional linkages are highlighted by the subsector's role as a custodian of the County's assets. As enablers, all the subsectors within the PAIR sector have a pivotal role in complementing the roles of the County Treasury subsector to make the sector attain its laid goals. Generally, the cross-sectoral linkages are maintained through:

1. Coordination of preparation and implementation of the County Budget;
2. Mobilization and allocation of resources;
3. Provision of oversight to ensure compliance, accountability and transparency in the management of resources;
4. Leading in and Promotion of prudent financial management;
5. Monitoring and Evaluation of policies and systems for tracking and reporting of results;
6. Management of financial, project systems and technical support in the implementation of Public Private Partnerships (PPP);
7. Coordination of planning and provision of official statistics to support public policy research for informed decision making;
8. Coordination of County, Urban (City and Municipalities) and sectoral planning so as to link policies, plans and budgets;

The summary for the cross sectoral linkages is highlighted in the table below.

SECTOR	LINKAGE to County Treasury Sub Sector
Agriculture Rural and Urban Development	<ul style="list-style-type: none"> ▪ County lands Policy and Management, Physical Planning for land use, Land Transactions, Survey and Mapping, Land Registration, County Spatial data Infrastructure, and Land and Property Valuation Services. ▪ Provide agriculture and cooperatives related research data for planning purposes. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting

SECTOR	LINKAGE to County Treasury Sub Sector
Energy Infrastructure and ICT	<ul style="list-style-type: none"> ▪ Evaluation, approval and follow up on implementation of construction projects being undertaken by the County Treasury. ▪ Provision of ICT standards. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting
General Economics and Commercial Affairs	<ul style="list-style-type: none"> ▪ Provision of research data relating to industrial development, tourism and other General economics for planning purposes. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting
Health	<ul style="list-style-type: none"> ▪ Provide health services to improve the well-being of the citizens. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting
Education	<ul style="list-style-type: none"> ▪ Facilitation of well-educated populace in the economy ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting
Social Protection, Culture and Recreation	<ul style="list-style-type: none"> ▪ Development of County gender mainstreaming policy. ▪ Provision of County Youth Policy and liaison implementing youth empowerment and social protection programmes. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting
Environment Protection Water and Natural Resources	<ul style="list-style-type: none"> ▪ Carry out Environmental impact assessment the subsector's projects. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting ▪ Providing policy direction on management of environment and natural resources.
Pair Sector	<ul style="list-style-type: none"> ▪ Assist in prosecution and enforcement of laws ▪ Timely reporting ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Provide leadership and oversight to the County Treasury ▪ Indulge the County Treasury in planning activities for the Municipalities

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

Emerging Issues

- i. Adverse weather conditions i.e., severe floods in Naivasha and heavy downpours across sub-counties, which led to emergency expenditures. This necessitated reallocation of department budget to meet emergency need.
- ii. Frequent countrywide demonstrations e.g., Doctors' demonstrations and Finance Bill demonstrations. This resulted in closure of businesses, markets, and public services, which attributed to unmet revenue collection target.
- iii. National policy changes, e.g. salary increments, new taxation policies, and increased contributions to social security funds (NSSF and SHIF) could strain county resources. Other policies such as compensating community health volunteers also add to this burden.
- iv. The adoption of technology in revenue collection and enforcement is a forward-thinking strategy that can lead to more efficient processes, reduced errors, and potentially higher revenue collection rates.
- v. Increasing pending bills pose a threat to the county reputation. With pending bills forming first charge of payments, the county's fiscal space may be limited with the increasing pending bills.
- vi. The delineation of county government functions as per Gazette Notice No. 215 Vol CXXV from Nov 2023 could complicate budgetary planning. This is especially challenging if functions are transferred without corresponding resources.
- vii. External economic shocks emanating from an unstable environment and inflation, might strain the County's financial resources. Further, declining nationally raised revenues also poses a threat to the County's fiscal stability.

Challenges

- i. Budgetary constraints have led to insufficient allocation of funds to priority sector programmes.
- ii. Human resource constraints have mainly been caused by high rates of natural attrition and weak succession management, leading to inadequate technical staff.
- iii. Capacity constraints in terms of office space, internet, ICT equipment and motor vehicles has caused slow realization of the departmental priorities.

- iv. Lack of enabling revenue collection laws i.e. Property tax laws, Cess collection Laws, Market, Slaughter Houses, Parking, House Rent, Betting Control and Weight Measures. There is also lack of a tax dispute resolution mechanism to address the taxpayers' grievances.
- v. Lack of an Audit Committee in place affected the submission and implementation of internal audit reports as required by law.
- vi. Disposal of assets was not done due to ownership documents unavailability and Asset Valuation Challenges.
- vii. Weaknesses in monitoring and evaluation of projects by departments has led to poor implementation and delivery of expected project outcomes.
- viii. There is inadequate cross sectoral synergies and coordination with regard to external resource mobilization.
- ix. Lack of integration between CIFOMs and payment systems leading to accumulation of unreceipted payment.
- x. Slow procurement processes is attributed to late submission of BQs and requisitions to the Supply Chain Management unit from the other departments.

CHAPTER SIX

6.0 CONCLUSION

The sub sector report provides a comprehensive analysis of the County Treasury's financial and non-financial performance during the MTEF period, 2021/22 - 2023/24, and outlines the plans for the upcoming MTEF period, 2025/26 - 2027/28. During the MTEF 2021/22 -2023/24, the sub sector recorded notable achievements in its plans, programmes, and projects. Among the projects initiated during the period, 75 percent of the projects were completed. There was also timely issuance of guidelines, preparation of statutory documents, and an increase in OSR collection. Despite the above average performance, several challenges were encountered that contributed to the 25 percent of projects that were still ongoing. The challenges included, budgetary constraints, human resource constraints, and inefficiencies in the procurement processes.

During the 2025/26 – 2027/28 MTEF period the sub sector prioritizes to; complete new and ongoing projects; strengthen financial management and reporting; revenue mapping; empowerment of staff; compliance with statutory document submissions; issue guidelines within the set timelines; revenue mapping; complete automation and integration of payment channels; strengthen the statistical unit, and continue to seek funding opportunities. The sub sector intends to work closely with stakeholders and development partners to mobilize additional resources that help mitigate shortfalls in capital and human resources. The subsector will also continue to encourage linkage between planning and implementation of programmes/projects in the county entities and to scale-up monitoring and evaluation.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

- i. County departments should engage in measures aimed at bridging budget gaps. These measures include external resource mobilisation, seeking direct investment by the National government in the County and lobbying for a more significant share of the national budget for key projects and programmes.
- ii. The department needs to develop a succession management plan for its staff to ensure smooth replacement of exiting staff. There is also need to update data on the engagement of staff to ensure compliance to 70:30 ratio (Technical: Administrative staff) for effectiveness in service delivery.
- iii. The County Treasury should timely implement plans on capacity building, including training, equipment acquisition, and infrastructure improvement.
- iv. Enactment of relevant revenue collection laws should be done to enhance revenue collection in the County. The department also needs to put in place mechanisms for dispute resolutions for tax payers and increase access to information for the taxpayers.
- v. Hastened recruitment of Audit Committee and automation of audit services.
- vi. County departments should prioritize and allocate adequate resources for settling of pending bills.
- vii. County departments should adhere to set timelines for submission of requisitions and other requirements to facilitate timely procurement.

REFERENCES

- ADP 2024/25
- ADP 2025/2026
- Constitution of Kenya, 2010
- County Budget Review and Outlook Paper 2022, 2023 & 2024
- County Fiscal Strategy Paper 2021, 2022, 2023 & 2024
- County Government Act
- MTEF Approved Budget FY 2021/2022 – FY 2023/2024, FY 2024/25-2026/27
- PFM Regulations, 2015
- Public Finance Management Act, 2012
- Nakuru County Integrated Development Plan (CIDP 2023-2027)
- Public Procurement and Asset Disposal Act (2015)

APPENDICES

Appendix I: ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (2023/2024)

PROJECT DESCRIPTION	LOCATION	BUDGET ALLOCATION	CONTRACT SUM	ACTUAL PAYMENT TO DATE	COMPLETION STAGE (%)	CONTRACT DATE	SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT	PROJECT STATUS
Construction of Treasury building at the HQ	HQ	224,091,484	1,107,000,000	270,545,156	94.53	2024/25	Host County staff offices	ongoing
4.3% Administrative Cost of Revenue Management System (Outstanding)	HQ	58,700,000	58,700,000	57,483,990.15	100	2024/25	Enhance revenue collection	complete
Acquisition Of ICT Equipment for Revenue Collection Gadgets	HQ	9,700,000	9,700,000	6,210,053.45	100	2024/25	Enhance revenue collection	complete
Development Of Asset Management System	HQ	5,000,000	5,000,000	0	5	2024/25	Enhance service delivery	ongoing
Valuation Of Assets	HQ	5,000,000	5,000,000	0	5	2024/25	Enhance service delivery	Ongoing
Acquisition of a Fleet Management System	HQ	10,000,000	13,500,000	8,943,103.45	100	2024/25	Enhance service delivery	Complete
Purchase Of Containers (2no.) For Bulk Filing for Accounts and Economic Planning	HQ	3,475,000	1,200,000	2,745,000	100	2024/25	Enhance service delivery	Complete
Completion of refurbishment of Sub County Office in Naivasha	Naivasha sub-county	14,000,000	14,000,000	8,432,667	100	2024/25	Enhance service delivery	Complete
Installation of backup Solar system at the New Town Hall Building and Public Works Building	HQ	22,565,560	22,565,560	17,218,692	100	2024/25	Enhance service delivery	Complete
Development of an Inventory management system	HQ	4,000,000	4,000,000	2,683,100	100	2024/25	Enhance service delivery	Complete
County Debt Management (As per the County Medium Term Debt Management Strategy Paper)	HQ	300,273,459	300,273,459	251,583,181.45	251,583,181.45	2024/25	Maintaining County Debt at sustainable levels	Complete
Kenya Devolution Support Programme Level II	Subukia	224,091,484	102,801,821	69,696,339	52	2024/25	Improve healthcare service provision in Subukia subcounty	Ongoing
Kenya Devolution Support Programme Level II	Njoro	58,700,000	1,792,391	99,182,005	100	2024/25	Improve healthcare service provision in Njoro subcounty	Complete
TOTAL				99,182,005				

Appendix II: Summary of Human Resource requirements

Directorate	DESIGNATION /POSITION /TITLE		AUTHORIZED ESTABLISHMENT	IN POST AS AT 30 TH JUNE 2024	FUNDED POSITIONS	POSITIONS TO BE FUNDED			
					2024/25	2025/26	2026/27 PROJECTION	2027/28 PROJECTION	
Executive	CECM	T	1	1					
	Chief Officers	S	3	2					
Audit	Director, Internal Audit Services	R	1	0	1				
	Deputy Director, Internal Audit Services	Q	1	1			1		
	Assistant Director, Internal Audit Services	P	2	1					
	Principal Internal Auditor	N	4	0				2	
	Chief Internal Auditor	M	7	0	2		4	1	
	Senior Internal Auditor	L	13	10	1				
	Internal Auditor I	K	20	1					
	Internal Auditor III and II	J	20			2+2			
		H							
Accountants	Director, Accounting Services	R	1	0		1			
	Deputy Director, Accounting Services	Q	3	0		1			
	Assistant Director, Accounting Services	P	7	6	1	1			
	Principal Accountant	N	13	9	1+ 1	2	2		
	Chief Accountant	M	25	4	1+3	3	3	3	
	Senior Accountant	L	50	23	4		5	5	
	Accountant II and I	K	100	24		1		10	13
		J		23	5	5	5	5	
Revenue	Chief Revenue Officers	M	0	2					
	Senior Revenue officer licensing	L	0	1					
	Revenue officer I/II	K	0	3					
	Revenue officer I/II	J	0	3					
	Senior Revenue/Accounts/audit clerk II/I/Senior	D/E/F/G	0	11					
Finance Officers	Chief Finance officer	R	1	1					
	Deputy Chief Finance officer	Q	1	1					
	Senior Principal Finance officer	P	2	0					
	Principal Finance officer	N	4	0					
	Senior Finance officer	M	8	0					

Directorate	DESIGNATION /POSITION /TITLE		AUTHORIZED ESTABLISHMENT	IN POST AS AT 30 TH JUNE 2024	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
					2024/25	2025/26	2026/27 PROJECTION	2027/28 PROJECTION
	Finance officer I	L	15	0				
	Finance officer III and II	K	30					
		J		14	10			
Budget Officers	Director of Budget	R	1	0		1		
	Senior Assistant Director Budget	Q	1	0			1	
	Assistant Director Budget	P	1	2				
	Principal Budget Officer	N	2	0				
	Senior Budget Officer	M	4	0				
	Budget officer I	L	8	0				
	Budget officer III and II	K	16					2
	J	2		3				
Economic Planning	Chief Economist	R	1	0		1		
	Deputy Chief Economist/Deputy Chief statistician	Q	1	0				
	Senior Principal Economist/Senior	P	4	0				
	Principal Statistician							
	Principal Economist/Principal Statistician	N	8	0				4
	Senior Economist /Senior Statistician I	M	15	0		1		
	Economists II/statistician I/ Economists I/Senior Statistician II	L	30	1				
	K	15		4				
Supply Chain Management 51	Director Supply Chain Management Services	R	1	0		1		
	Deputy Director Supply Chain Management Services	Q	1	1		1		
	Assistant Director, Supply Chain Management Services/	P	2	1			1	
	Principal Supply Chain Management Officer/Assistant	N	3	0			1	
	Chief Supply Chain Management Officer/Assistant	M	6	1				1
	Senior Supply Chain Management Officer/Assistant	L	12	0	1	1	3	3
	Supply Chain Management Officer I/Assistant I/purchasing officer	K	24	7	6			

Directorate	DESIGNATION /POSITION /TITLE		AUTHORIZED ESTABLISHMENT	IN POST AS AT 30 TH JUNE 2024	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
					2024/25	2025/26	2026/27 PROJECTION	2027/28 PROJECTION
	Supply Chain Management Officer II /Supply Chain Management Assistant IV/ Supply Chain Management Assistant III and II	J	48		2+ 1	2	2	2
		H			1+ 3	2		
		G		9	2	3	2	2
	Assistant Store keeper	E	0	1				
Revenue	Market Inspector	H	0	7				
	Market Master	E	0	8				
	Assistant Market Master	D	0	15				
	Junior Market Master	C	0	16				
	Senior Market Attendant	B	0	16				
	Market Attendant 1	A	0	1				
TOTAL			529	235	58	25		
To be deployed from the department of Public Service Management								
1	Administration Officers	K/L/M/N	6	17				
2	Human Resource Officers	J/K	2	0				
3	Office Administrative Officers/Assistants	J/K/L	10	5				
4	Drivers	D/E/F/G	23	4				
5	Security Wardens	D/E/F	110	147				
7	Support Staff/Cleaners/Messengers	D/E/F/G	29	43				
8	Records Management Officers/Assistants	H/J	4	1				
9	Clerical Officers	F/G/H/J	225	22				
To be deployed from the department of Education, ICT and e-Government								
1	ICT officers	J/K	2	4				
2	Communication Officers	J/K/L	1	0				
TOTAL			410	243				

Appendix III: Proposed projects FY 2025/26-2027/28

Proposed Projects FY2025/2026

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project Contract Value (a)	Timeline		Allocation for 2025/26 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
Programme: Administration, Planning and Support Services								
3110299	Completion of County Treasury Office block	HQ	HQ	96M	2025/26	2025/26	154,027,890	
3111109	Equipping of County Treasury Office block	HQ	HQ	200M	2025/26	2025/26	105,401,743	
3110299	Construction of Naivasha Sub-County Office	Naivasha	Naivasha	25M	2025/26	2025/26	20,000,000	
	Ward-based projects allocation	All sub-counties	All wards	1.7B	2025/26	2025/26	1,700,000,000	
	SUB TOTAL						1,979,429,633	
Programme: Public Finance Management								
2211314	County Debt management (as per the County Medium Term Debt Strategy Paper)	HQ	HQ	1.56B	2025/26	2025/26	400,000,000	
3111499	Valuation of assets	HQ	HQ	25M	2025/26	2025/26	5,000,000	
3111112	Administrative cost for Revenue system	HQ	HQ	95.7M	2025/26	2025/26	85,700,000	
	SUB TOTAL						490,700,000	
	TOTAL						2,470,129,633	