

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NAKURU

THE COUNTY TREASURY

COUNTY BUDGET REVIEW AND OUTLOOK PAPER 2024

OCTOBER 2024

© County Budget Review and Outlook Paper (CBROP) 2024

To obtain copies of the document, please contact;

County Executive Committee Member, Finance and Economic Planning

The Nakuru County Treasury

Governors Building,

P. O. Box 2870-20100.

Nakuru, KENYA,

The document will be published after approval on County website: nakuru.go.ke

FOREWORD

The County Budget Review and Outlook Paper (CBROP) is prepared in accordance with the Public Finance Management Act, 2012, and the PFM (County Governments) Regulations, 2015. CBROP serves a critical role in the County budget process by reviewing both financial and non-financial performance and providing a basis for future budget planning & execution. As a statutory document, it informs the Sector reporting process and preparation of the County Fiscal Strategy Paper (CFSP) as needed to guide the medium-term budget cycle.

In the Financial Year 2023/24, the supply (Revenue) and Demand (Expenditure) sides of the budget experienced challenges that significantly affected overall performance. Total revenue amounted to Ksh. 22.1 billion, out of which Ksh. 13.5 billion was equitable share, Ksh. 1.1 billion being conditional grants, and Ksh. 3.2 billion being Own Source Revenue (including FIF). With a target of Ksh. 23.3 billion, this reflected a 5 percent underperformance. The underperformance was mainly attributed to the 56-day strike by healthcare workers, undercollection in Own Source Revenue (OSR) mobilization, inadequate legal & policy frameworks to support collection in some streams, and general taxpayer apathy.

During the FY 2023/2024, total expenditure stood at Ksh. 16.4 billion, against a target of Ksh. 23.3 billion. This reflected an achievement rate of 70 percent. Total recurrent expenditure stood at Ksh. 11.6 billion while development expenditure stood at Ksh 4.8 billion reflecting 74 percent and 50 percent execution rates respectively. Successful execution of priorities and projects in the development budget was significantly impacted by delays in exchequer releases, delays in procurement initiation, weak contract management and limited technical capacity among County Government Agencies and Departments. Further, the burden of pending bills, unsustainable wage bill, unfavorable macroeconomic variability, and inability to meet contractual obligations continue to constrain the

available fiscal space and pose significant risks to the medium-term fiscal performance.

Looking ahead, the 2025/2026-2027/2028 Medium-Term Expenditure Framework (MTEF) will focus on the priorities outlined in the County Integrated Development Plan (CIDP) 2023-2027 while supporting the Bottom-Up Economic Transformation Agenda (BETA) as espoused in the Medium-Term Plan IV (MTP IV) for 2023-2027. Key areas of focus include strengthening revenue mobilization, enhancing service delivery through social and physical infrastructure investments, supporting post COVID socio-economic recovery, and leveraging on growth of productive sectors particularly agriculture. The fiscal strategy will emphasize sustainable development, aligning expenditure with economic realities while maintaining fiscal responsibility and discipline. Recent developments such as the rejection of the National Finance Bill, 2024 and proposed withdrawal of some GoK grants such as Roads Maintenance Levy Fund will likely have adverse ramifications on the fiscal space. This will necessitate revision of the budget to cater for adjustments made to the expected County funding by Parliament. The project implementation status by Departments indicated the need for Departments to optimize the available resources on need-based planning which will ensure the key projects are implemented to completion and subsequently operationalized.

S. IRIBE NJOGU
**COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE AND ECONOMIC PLANNING**

ACKNOWLEDGEMENT

The preparation of the CBROP 2024 is the second to be prepared under the current County Administration in further pursuit of The PFM Act of 2012 and the PFM (County) Regulations of 2015. The CBROP shows the details of the actual fiscal performance FY 2023/2024 compared to the budget appropriation for the year. This CBROP is part of the early deliverables in the budget cycle under the 2025/2026-2027/2028 MTEF period.

The successful preparation and publication of this statutory documents was a result of consistent efforts from various parties in the County Government. I would like to acknowledge the County Executive Member for Finance & Economic Planning under whose direction and technical support this document was compiled. I would like to recognise Accounting Officers and Chief Officers across all County Departments and Agencies for their coordination and cooperation in submission of necessary material information towards finalisation of CBROP 2024.

The County Treasury Macro Working Group who include among others my colleague Chief Officers in Department of Finance and Economic Planning Joseph Malinda and Alice Abuki were instrumental in review and quality assessment of submitted reports.

Finally, I wish to appreciate the core Technical Working Group under my supervision that worked tirelessly to put together this final CBROP led by Ag. Director Economic Planning & Budget Ashinah Wanga, Finance Officer Dennis Rono and Budget Officer Sam Mwawasi, Economist/Statisticians Emma Angwenyi, Simon Wekesa, Allan Wairia, Mercy Rono and Margaret Mukundi.

CPA EVERLYNE B. KAKAI

CHIEF OFFICER

ECONOMIC PLANNING & REVENUE ADMINISTRATION

TABLE OF CONTENTS

FOREWORD	3
ACKNOWLEDGEMENT	5
LIST OF TABLES AND FIGURES	8
ABBREVIATIONS AND ACRONYMS	9
LEGAL BASIS FOR THE PREPARATION AND PUBLICATION OF THE COUNTY BUDGET REVIEW AND OUTLOOK PAPER	11
COUNTY GOVERNMENT FISCAL RESPONSIBILITY PRINCIPLES	12
I. INTRODUCTION	13
Objectives of the County Budget Review and Outlook Paper (CBROP) 2024 .	13
II. REVIEW OF PERFORMANCE IN FY2023/2024	15
FY 2023/24 Fiscal Performance	15
Performance Of County Revenues	15
Exchequer Releases.....	17
Own Source Revenue Performance.....	20
Appropriation In Aid - (Facility Improvement Fund)	24
County Expenditure Performance.....	27
Recurrent Expenditure.....	29
Development Expenditure.....	30
Departmental Expenditure Analysis.....	31
County Debt Management	35
Non – Financial Performance.....	36
Emerging Issues.....	45
Challenges	46
Recommendations	48
Continuing In Fiscal Discipline and Responsibility Principles	49
III. RECENT ECONOMIC DEVELOPMENTS AND FISCAL OUTLOOK	53
Global Economic Performance.....	53
Kenya's Economic Performance	55

Medium Term Economic Outlook.....	63
County Fiscal Outlook (Revenue and Expenditure)	64
Risks To Fiscal Outlook	66
IV. RESOURCE ALLOCATION FRAMEWORK	68
Implementation of the Budget 2024/2025	68
Fiscal Policy for FY 2025/26 and Medium-Term Budget	70
FY 2025/2026 Fiscal projections	71
Revenue Projections.....	71
Expenditure Projections.....	72
Medium Term Revenue Strategy	74
FY 2025/26 and Medium-term Budget Framework	75
Criteria for Resource Allocation	76
V. CONCLUSION AND NEXT STEP.....	79
ANNEXES	80
ANNEX I: County Government of Nakuru Operations FY 2025/26-2027/28	80
ANNEX II: Trend in Growth of Equitable Share of Revenue	83
ANNEX III: Total Expenditure Sector Ceilings for 2025/26-2027/28	84
ANNEX IV: Total Recurrent Expenditure Ceilings for 2025/26-2027/28.....	88
ANNEX V: Total Development Expenditure Ceilings for 2025/26-2027/28.....	91
ANNEX VI: Sector Composition and Sector Working Groups for MTEF Budget 2025/2026 - 2027/2028.....	94
ANNEX VII: Nakuru County Budget Calendar for the FY2025/2026.....	95
ANNEX VIII: Departmental Expenditure Performance by Economic Classification, Programme and Sub Programme.....	97

LIST OF TABLES AND FIGURES

Table 1: FY 2023/2024 Receipts and Expenditures.....	15
Table 2: County Revenue Performance FY2023/2024.....	16
Table 3: County Exchequer Releases per Quarter FY 2023/2024	18
Table 4: OSR Performance from FY2012/13-2023/24	20
Table 5: Local Sources Revenue Performance	22
Table 6: LSR Performance from FY 2012/13-2023/24.....	23
Table 7: Appropriation in Aid Performance per Facility FY2023/2024.....	25
Table 8: Facility Improvement Fund Performance FY 2013/2014 - 2023/2024.....	26
Table 9: County Expenditure Performance FY2023/2024 by Economic Classification.....	28
Table 10: Departmental Expenditure Performance	34
Table 11: Analysis of Pending Bills	35
Table 12: Global Economic Performance	54
Table 13: Sectoral GDP Performance	56
Figure 1: County Receipts by Sources	16
Figure 2: OSR Performance from FY 2012/2013 – 2023/2024.....	20
Figure 3: Local Source Revenue Performance from FY 2012/2013 – 2023/2024 ...	23
Figure 4: FIF Performance From 2013/2014-2023/2024	26
Figure 5: County Expenditure Trends by Economic Classification	29
Figure 6: Actual Recurrent Expenditure FY 2023/2024.....	29
Figure 7: Expenditure Proportion by Economic Classification	31
Figure 8: Compensation to Employees Budget Absorption by Department	33
Figure 9: Recurrent Budget Allocation and Expenditure Trends	50
Figure 10: Development Allocation and Expenditure Trends.....	51
Figure 11: Trends of Allocations and Expenditures on Compensation to Employees	52
Figure 12: Inflation Rate, Percentage	58
Figure 13: Kenyan Shillings Exchange Rate	60
Figure 14: Short term Interest Rates, Percent.....	61
Figure 15: Commercial Bank Rates, Percent.....	62
Figure 16: Private Sector Credit	63
Figure 17: July-August Revenue Collection FY 2022/23 - FY 2024/25	69

ABBREVIATIONS AND ACRONYMS

ABMT	Alternative Building Material Technology
ADP	Annual Development Plan
AGPO	Access to Government Procurement Opportunities
AiA	Appropriation in Aid
ART	Antiretroviral Therapy
ASDSP	Agricultural Sector Development Support Projects
BETA	Bottom-Up Economic Transformation Agenda
CAIPs	County Aggregate and Industrial Parks
C-APR	County Annual Progress Review
CARA	County Allocation of Revenue Act
CARB	County Allocations of Revenue Bill
CBAs	Collective Bargaining Agreements
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member
CEP	County Expenditure Performance
CFSP	County Fiscal Strategy paper
CG	County Government
CHPs	Community Health Promoters
CIDP	County Integrated Development Plan
CIFOMs	County Integrated Financial Operations Management System
CMTDSP	County Medium Term Debt Strategy Paper
COB	Controller of Budget
COVID	Corona Virus Disease
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CRMs	Citizen Relationship Management systems
DANIDA	Danish International Development Agency
DORA	Division of Revenue Act
EAC	East African Community
ECD	Early Childhood Development
E-CHIS	Electronic Community Health Information System
EIA	Environmental Impact Assessment
EMR	Electronic Medical Records
FDI	Foreign Direct Investment
FIF	Facility Improvement Fund
FLLoCA	Finance Locally-Led Climate Action Program
FY	Financial Year
GBV	Gender- Based Violence

GDP	Gross Domestic Product
GoK	Government of Kenya
HPT	Health products and Technologies
ICT	Information and Communication Technology
IDeP	Integrated Development Plan
IFAD	International Fund for Agricultural Development
IFMIS	Integrated Financial Management Information Systems
IHRIS	Integrated Human Resource Information System
KeICOP	Kenya Livestock Commercialization Project
KISIP	Kenya Informal Settlement Improvement Project
KSG	Kenya School of Government
KUSP	Kenya Urban Support Programme
KYISA	Kenya Youth Inter-County Sports Associations
LAN	Local Area Network
LSR	Local Source Revenue
MPC	Monetary Policy Committee
MSMEs	Micro Small & Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NARIGP	National Agriculture Rural Inclusive Growth Projects
NAVCDP	National Agricultural Value Chain Development Project
NCA	National Construction Authority
NCD	Non-Communicable Diseases
NCTRH	Nakuru County Teaching and Referral Hospital
NMT	Non- Motorized Transport
O&M	Operations and Maintenance
ODF	Open Defecation Free
OSR	Own Source Revenue
PFM	Public Finance Management
PGH	Provincial General Hospital
PPRA	Public Procurement Regulatory Authority
REAP	Revenue Enhancement Plan
SDGs	Sustainable Development Goals
SEZ	Special Economic Zones
SMEs	Small Micro Enterprises
SRC	Salaries and Remuneration Commission
SWG _s	Sector Working Groups
UDG	Urban Development Grant
VTCs	Vocational Training Centres
WISN	Workload Indicators for Staffing Needs
WSP	Water Service Providers

LEGAL BASIS FOR THE PREPARATION AND PUBLICATION OF THE COUNTY BUDGET REVIEW AND OUTLOOK PAPER

The County Budget Review and Outlook Paper is prepared in accordance with Section 118 of the Public Financial Management Act, 2012. The law states that:

1. The County Treasury shall prepare and submit to County Executive committee for approval, by 30th September in each financial year, a County Budget Review and Outlook Paper which shall include:
 - a) Actual fiscal performance in the previous financial year compared to the budget
Appropriation for that year;
 - b) Updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal strategy paper
 - c) Information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the latest County Fiscal Strategy Paper; and
 - d) The reasons for any deviation from the financial objectives together with proposals to address the deviation and the time estimated to do so.
2. County Executive committee shall consider the County Budget Review and Outlook Paper with a view to approving it with or without amendments, not later than fourteen days after its submission.
3. Not later than seven days after the CBROP has been approved by Executive Committee, the County Treasury shall:
 - a) Submit the paper to the Budget and appropriation Committee of the County Assembly to be laid before the County assembly; and
 - b) Publish and publicise the paper not later than fifteen days after laying the Paper before County Assembly.

COUNTY GOVERNMENT FISCAL RESPONSIBILITY PRINCIPLES

In line with chapter 12 of the Constitution of Kenya, Section 107 of the Public Financial Management (PFM) Act, 2012

- 1) The County Government's recurrent expenditure shall not exceed the county government's total revenue
- 2) Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
- 3) The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County government revenue as prescribed by the regulations.
- 4) Over the medium term, the County government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
- 5) Public debt and obligations shall be maintained at a sustainable level as approved by County Government (CG)
- 6) Fiscal risks shall be managed prudently
- 7) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future

I. INTRODUCTION

Background

1. The County Budget Review and Outlook Paper (CBROP) 2024 indicates the continuation of the Integrated Development Plan for the 2023-2027 period. It is developed in accordance with the Public Finance Management (PFM) Act, 2012, and the PFM (County Government) Regulations 2015. The CBROP reviews the county's fiscal performance for the 2023/2024 financial year, highlights the updated economic and financial forecasts, and examines their impact on the next Medium-Term Expenditure Framework (MTEF) period from 2025/2026 to 2027/2028.

Objectives of the County Budget Review and Outlook Paper (CBROP) 2024

2. The CBROP 2024 seeks to evaluate the County's financial & non-financial performance in the FY 2023/2024 compared to the budget appropriation for the financial year. The CBROP also analyses how the performance impacts the financial goals set in the County Fiscal Strategy Paper (CFSP 2024) and the fiscal responsibility principles outlined in the PFM Act 2012. This assessment, combined with the updated economic outlook, forms the foundation for adjusting the current approved budget and provides key fiscal information needed to guide future budgets and the medium-term expenditure plan. The CFSP 2025 will provide more detailed insights on the fiscal framework, FY 2024/2025 budget performance, medium-term forecasts, priorities, and sectoral budget ceilings.
3. The CBROP 2024 strengthens the connections between policy, planning, and budgeting. The County is currently executing the County Integrated Development Plan (CIDP) 2023-2027 through the approved budget estimates for FY 2024/2025. CBROP 2024 establishes an initial link between national development planning policy & the County's medium-term integrated development planning and aligns them with the annual budget process.

4. The CBROP 2024 also takes into account recent economic developments and shifts in the financial and economic landscape that could impact the County's fiscal outlook. The effects on fiscal projections and alignment with national objectives outlined in the Budget Policy Statement will be clarified in the CFSP 2025, as required by Section 117 of the PFM Act of 2012.
5. The CBROP 2024 outlines preliminary sector budget ceilings for the MTEF period 2025/2026 - 2027/2028. These sector ceilings are based on medium-term macro-fiscal projections and the estimated resource envelope detailed in Section IV of the document. The ceilings are designed to support key priorities and programmes identified in the CIDP 2023-2027.
6. The CBROP 2024 has been categorized into the following sections:
 - i. Section II reviews the FY 2023/2024 performance (financial and non-financial) and compliance with the fiscal responsibility principles & discipline;
 - ii. Section III presents the recent economic developments and fiscal outlook;
 - iii. Section IV gives detailed resource allocation framework with projected preliminary sector budget ceilings;
 - iv. Section V provides the conclusion and next step(s).

II. REVIEW OF PERFORMANCE IN FY2023/2024

FY 2023/24 Fiscal Performance

7. During the period under review, the County Government was implementing a revised budget of Ksh. 23.3 billion. The total County receipts amounted to Ksh. 22.1 billion which included fiscal balances from FY 2022/2023. The County's total expenditure stood at Ksh. 16.4 billion against a revised target of Ksh. 23.3 billion. Overall budget execution rate was 70 percent with recurrent expenditure absorption rate of 85 percent while the development expenditure absorption rate stood at 50 percent.

Table 1: FY 2023/2024 Receipts and Expenditures

Receipts	Target	Actual	% Achieved
Equitable Share	13,593,424,693	13,593,424,693	100%
Grants	1,522,298,462	1,136,328,476	75%
Own Source Revenue	4,100,000,000	3,298,320,350	80%
Balances from FY 2022/23	4,094,808,358	4,094,808,358	100%
Total Receipts	23,310,531,513	22,122,881,877	95%

Expenditure	Target	Performance	% Absorbed
Compensation to Employees	7,488,457,510	7,103,639,259	95%
Operations and Maintenance	6,140,447,173	4,518,863,061	74%
Development	9,681,626,831	4,804,104,344	50%
Total Expenditure	23,310,531,513	16,426,606,664	70%

Source: County Treasury

Performance Of County Revenues

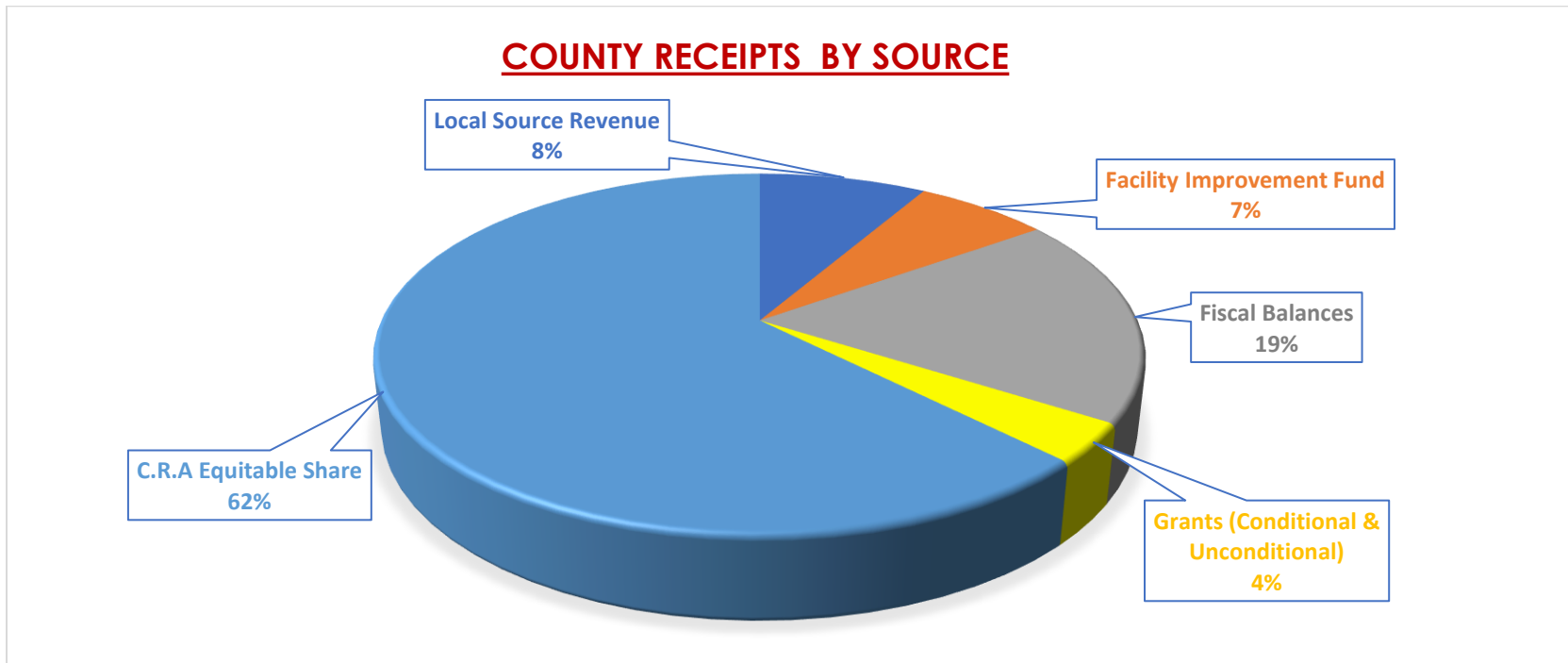
8. The total County revenues for the period under review amounted to Ksh. 22.1 billion against a budget estimate of Ksh. 23.3 billion thus representing an achievement rate of 95 percent. These included: equitable share of Ksh. 13.5 billion; Grants amounting to Ksh. 1.1 billion; Own Source Revenue (OSR) totalling to Ksh. 3.2 billion which included Ksh. 1.4 billion as Facility Improvement Fund (FIF) and Ksh. 1.8 billion as local revenues; and fiscal balances from FY 2022/23 amounting to Ksh. 4.0 billion. Table 1, Table 2 and Figure 1 present the details of the county revenue performance.

Table 2: County Revenue Performance FY2023/2024

Revenue Source	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Achievement FY 2023/2024 %	Annual Growth %	% of total Receipts
Local Source Revenue	2,280,000,000	1,611,062,682	2,400,000,000	288,854,223	213,169,551	820,212,788	507,585,571	1,829,822,133	570,177,867	76%	14%	8%
Facility Improvement Fund	1,889,099,425	1,519,361,043	1,700,000,000	387,817,982	298,875,482	377,317,642	404,487,110	1,468,498,216	231,501,783	86%	-3%	7%
OSR Sub Total	4,169,099,425	3,130,423,725	4,100,000,000	676,672,205	512,045,033	1,197,530,430	912,072,681	3,298,320,350	801,679,650	80%	5%	15%
Fiscal Balances	3,915,012,915	3,915,012,915	4,094,808,358	-	4,094,808,358	-	-	4,094,808,358	-	100%	5%	19%
Grants (Conditional & Unconditional)	688,569,677	647,009,409	1,522,298,462	-	3,700,000	5,000,000	1,127,628,476	1,136,328,476	385,969,986	75%	76%	5%
C.R.A Equitable Share	13,026,116,323	13,026,116,323	13,593,424,693	1,155,441,099	3,330,389,049	3,398,356,172	5,709,238,373	13,593,424,693	-	100%	4%	61%
Exchequer Releases Sub Total	17,629,698,915	17,588,138,647	19,210,531,513	1,155,441,099	7,428,897,407	3,403,356,172	6,836,866,849	18,824,561,527	385,969,986	98%	7%	85%
TOTAL	21,798,798,340	20,718,562,372	23,310,531,512	1,832,113,304	7,940,942,440	4,600,886,602	7,748,939,530	22,122,881,877	1,187,649,636	95%	7%	100%

Source: County Treasury

Figure 1: County Receipts by Sources



Exchequer Releases

9. Total exchequer receipts for the FY 2023/2024 excluding the fiscal balances amounted to Ksh. 14.7 billion which comprised of Ksh. 13.5 billion equitable share and Ksh. 1.1 billion conditional grants. Funds for Leasing of Medical Equipment Ksh. 124 million and provision of Fertilizer Subsidy Programme Ksh. 234 million were deducted at source. **Table 3** illustrates the exchequer releases performance per quarter and overall achievement in the FY 2023/2024.
10. Performance of budgeted conditional grants was constrained by underperformance of Kenya Livestock Value Chain Support Project (Ksh. 121 million), Nutrition International Grant (Ksh. 12.5 million), GoK Aggregated Industrial Parks Programme (Ksh. 186 million) and the KTDA cess revenue (Ksh. 58 million).

Table 3: County Exchequer Releases per Quarter FY 2023/2024

Revenue Source	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Balance in County Revenue Fund	3,915,012,915	3,915,012,915	4,094,808,358	-	4,094,808,358	-	-	4,094,808,358	-	100%
Donor Grants (DANIDA)	33,699,938	33,772,347	19,115,250	-	-	-	19,115,250	19,115,250	-	100%
World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	187,911,173	151,586,967	5,000,000	-	-	-	4,261,826	4,261,826	(738,174)	85%
World Bank National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	67,192,729	200,000,000	-	-	-	198,946,385	198,946,385	(1,053,615)	99%
Conditional Grant for the Provision of Fertilizer Subsidy Programme			234,883,209	-	-	-	234,883,209	234,883,209	-	100%
Agricultural Sector Development Support Projects (ASDSP II) - Donor	5,252,658	5,252,658	583,629	-	-	-	583,629	583,629	-	100%
Agricultural Sector Development Support Projects (ASDSP II) - GoK			500,000	-	500,000	-	-	500,000	-	100%
IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)			34,800,000	-	-	-	31,903,688	31,903,688	(2,896,312)	92%
Conditional Grant - Kenya Livestock value chain support project			121,315,800	-	-	-	-	-	(121,315,800)	0%
Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant	3,534,474	3,534,474	-	-	-	-	-	-	-	0%
Interest Earned in Nakuru City KUSP UDG Grant Account	40,533,136	40,533,136	3,200,000	-	3,200,000	-	-	3,200,000	-	100%
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	22,000,000	22,000,000	11,000,000	-	-	-	11,000,000	11,000,000	-	100%
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)			188,211,085	-	-	-	188,211,086	188,211,086	1	100%

Revenue Source	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000	200,000,000	250,000,000	-	-	-	250,000,000	250,000,000	-	100%
Nutrition International Grant	15,000,000	12,498,800	12,500,000	-	-	5,000,000	-	5,000,000	(7,500,000)	40%
Conditional Fund -Leasing of Medical Equipment	110,638,298	110,638,298	124,723,404	-	-	-	124,723,404	124,723,404	-	100%
County Allocation for Court fines			1,948,197	-	-	-	-	-	(1,948,197)	0%
County Allocation for mineral Royalties			82,769	-	-	-	-	-	(82,769)	0%
Conditional grant from GoK for Aggregated Industrial Parks Programme			250,000,000	-	-	-	64,000,000	64,000,000	(186,000,000)	26%
Equilisation Fund allocation (Soin Ward in Rongai)			6,435,119	-	-	-	-	-	(6,435,119)	0%
KTDA Tea Cess Revenue			58,000,000	-	-	-	-	-	(58,000,000)	0%
C.R.A Equitable Share	13,026,116,323	13,026,116,323	13,593,424,693	1,155,441,099	3,330,389,049	3,398,356,172	5,709,238,373	13,593,424,693	-	100%
TOTAL	17,629,698,915	17,588,138,647	19,210,531,513	1,155,441,099	7,428,897,407	3,403,356,172	6,836,866,849	18,824,561,527	(385,969,986)	98%

Source: County Treasury

Own Source Revenue Performance

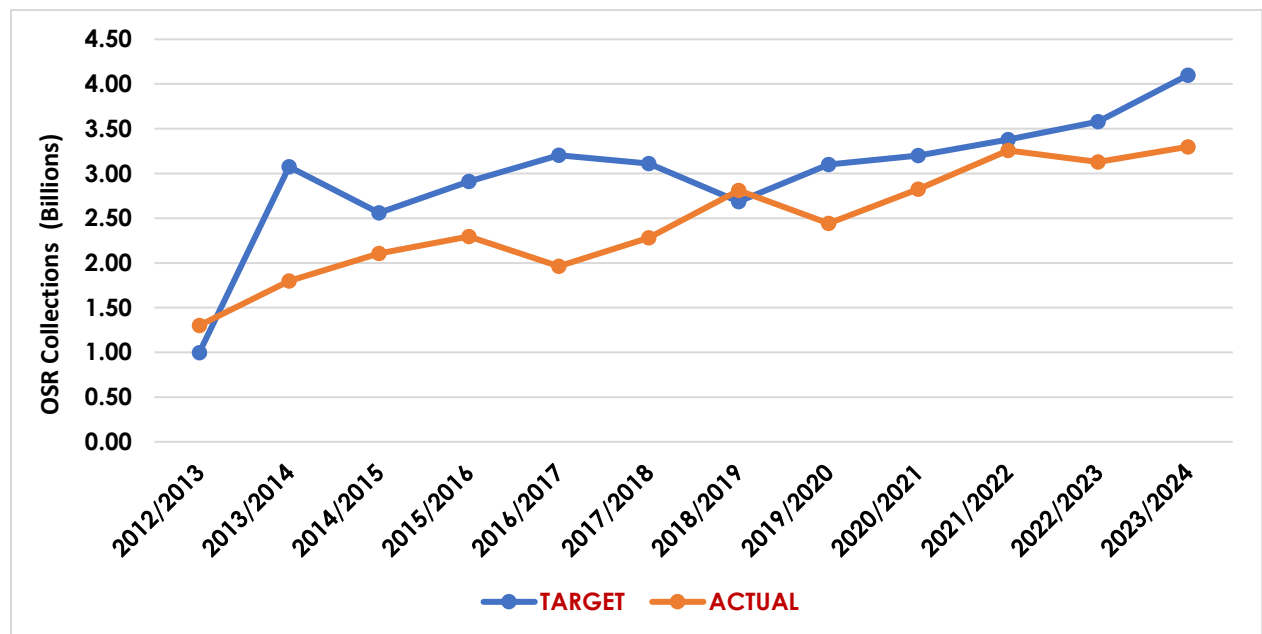
11. OSR collections amounted to Ksh. 3.29 billion which included Local Source Revenue (LSR) collection of Ksh. 1.8 billion and Facility Improvement Fund (FIF) collection amounting to Ksh. 1.4 billion. This was against a target of Ksh. 4.1 billion depicting an 80 percent achievement. **Table 4**, shows that the FY 2023/2024 recorded the highest OSR collection since devolution.

Table 4: OSR Performance from FY2012/13-2023/24

FY	FIF		Local Revenue		Total OSR		
	Target	Actual	Target	Actual	Target	Actual	Achievement
2012/2013	-	-	998,164,474	1,301,084,388	998,164,474	1,301,084,388	130%
2013/2014	522,000,000	424,485,122	2,554,738,273	1,372,049,460	3,076,738,273	1,796,534,582	58%
2014/2015	500,000,000	505,779,098	2,059,164,349	1,600,420,288	2,559,164,349	2,106,199,386	82%
2015/2016	550,000,000	514,680,179	2,361,149,689	1,780,654,967	2,911,149,689	2,295,335,146	79%
2016/2017	605,000,000	405,703,607	2,597,264,258	1,555,180,152	3,202,264,258	1,960,883,759	61%
2017/2018	611,050,000	597,551,764	2,500,000,000	1,682,970,850	3,111,050,000	2,280,522,614	73%
2018/2019	685,000,000	957,002,225	2,000,000,000	1,853,568,733	2,685,000,000	2,810,570,958	105%
2019/2020	1,000,000,000	1,085,902,884	2,100,000,000	1,354,763,813	3,100,000,000	2,440,666,697	79%
2020/2021	1,400,000,000	1,194,128,375	1,800,000,000	1,628,821,537	3,200,000,000	2,822,949,912	88%
2021/2022	1,400,000,000	1,551,625,289	1,980,000,000	1,707,447,685	3,380,000,000	3,259,072,974	96%
2022/2023	1,300,000,000	1,519,316,043	2,280,000,000	1,611,062,682	3,580,000,000	3,130,378,725	87%
2023/2024	1,700,000,000	1,468,498,216	2,400,000,000	1,829,822,133	4,100,000,000	3,298,320,350	80%

Source: County Treasury

Figure 2: OSR Performance from FY 2012/2013 – 2023/2024



Local Source Revenues

12. Local source collection for the FY 2023/2024 amounted to 1.8 billion against an estimated target of 2.4 billion which translates to a 76 percent achievement. The achievement for the period is an increase from FY 2022/2023 which reported a total collection of Ksh. 1.6 billion indicating positive growth of 14 percent.
13. The local source revenue contributed 55 percent of the total OSR collection. The first half collections totalled Ksh. 502 million while second half local source revenue collection amounted to Ksh. 1.3 billion. The performance of the second half was mainly attributed to renewal of yearly licences during the third quarter of FY 2023/2024.
14. During the period under review, Trade license at Ksh. 432 million (24 percent), Vehicle parking fees Ksh. 269 million (15 percent), Property tax at Ksh. 265 million (15 percent), and Royalties Ksh. 212 million (12 percent) were the highest contributors to the local source revenue collected while County Park fees Ksh. 0.179 million (0 percent), house rent 6 million (0 percent), and stock/slaughter house fees Ksh. 11 million (1 percent) formed the least contributors.
15. With regard to the performance of individual local sources streams against their revised annual target, highest performance was registered in Other Fees and Charges (103 percent), Trade license (94 percent), Vehicle parking (93 percent), Advertising (77 percent), and Royalties (76 percent). On the contrary, House Rent (18 percent), County Park fees (31 percent), Cess (40 percent) and Stock/Slaughter Fees (57 percent) and were the least performing streams. **Table 5** illustrates the local source revenue performance per quarter in the FY 2023/2024.

Table 5: Local Sources Revenue Performance

Revenue Source	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Achievement FY 2023/2024	% of Contribution
Trade License	400,000,000	368,530,455	460,800,000	36,704,995	8,032,785	252,031,205	135,261,615	432,030,600	-28,769,400	94%	24%
Parking fees	292,200,000	244,301,240	288,843,283	60,266,798	63,879,782	79,468,738	65,866,621	269,481,939	-19,361,344	93%	15%
Property tax (Plot rent and Land rates)	490,000,000	299,846,895	413,193,600	22,729,204	15,177,534	160,394,126	67,634,308	265,935,172	-147,258,428	64%	15%
Royalties	320,000,000	181,247,525	278,778,947	56,771,797	54,622,276	52,291,294	48,324,750	212,010,117	-66,768,830	76%	12%
Advertising	150,000,000	133,598,036	207,107,366	9,839,770	5,764,157	90,402,289	53,610,646	159,616,862	-47,490,505	77%	9%
Liquor Licensing	100,000,000	55,491,224	220,929,095	34,968,570	7,049,602	53,444,536	42,864,374	138,327,082	-82,602,013	63%	8%
Other Fees and Charges*	140,000,000	133,182,605	127,336,926	18,685,633	10,278,002	62,925,104	38,922,835	130,811,574	3,474,648	103%	7%
Building Approval	100,000,000	59,338,984	119,357,811	17,581,626	19,678,753	17,193,006	16,305,952	70,759,337	-48,598,474	59%	4%
Health fees and charges	100,000,000	62,852,524	87,265,516	12,083,978	6,192,494	23,489,250	16,809,410	58,575,132	-28,690,384	67%	3%
Market Fees	70,000,000	36,953,827	54,116,716	8,095,139	11,233,077	10,177,153	10,189,026	39,694,395	-14,422,321	73%	2%
Cess	40,000,000	17,667,491	88,248,011	6,911,683	5,879,244	14,409,742	8,092,559	35,293,228	-52,954,782	40%	2%
Stock/ Slaughter fees	27,000,000	9,651,794	19,594,105	2,505,780	3,078,445	2,748,285	2,766,625	11,099,135	-8,494,970	57%	1%
House Rent	50,000,000	8,400,082	33,852,624	1,677,250	2,289,400	1,138,060	903,850	6,008,560	-27,844,064	18%	0%
County Park Fees	800,000	-	576,000	32,000	14,000	100,000	33,000	179,000	-397,000	31%	0%
Total Local Sources	2,280,000,000	1,611,062,682	2,400,000,000	288,854,223	213,169,551	820,212,788	507,585,571	1,829,822,133	-570,177,867	76%	100%

Source: County Treasury

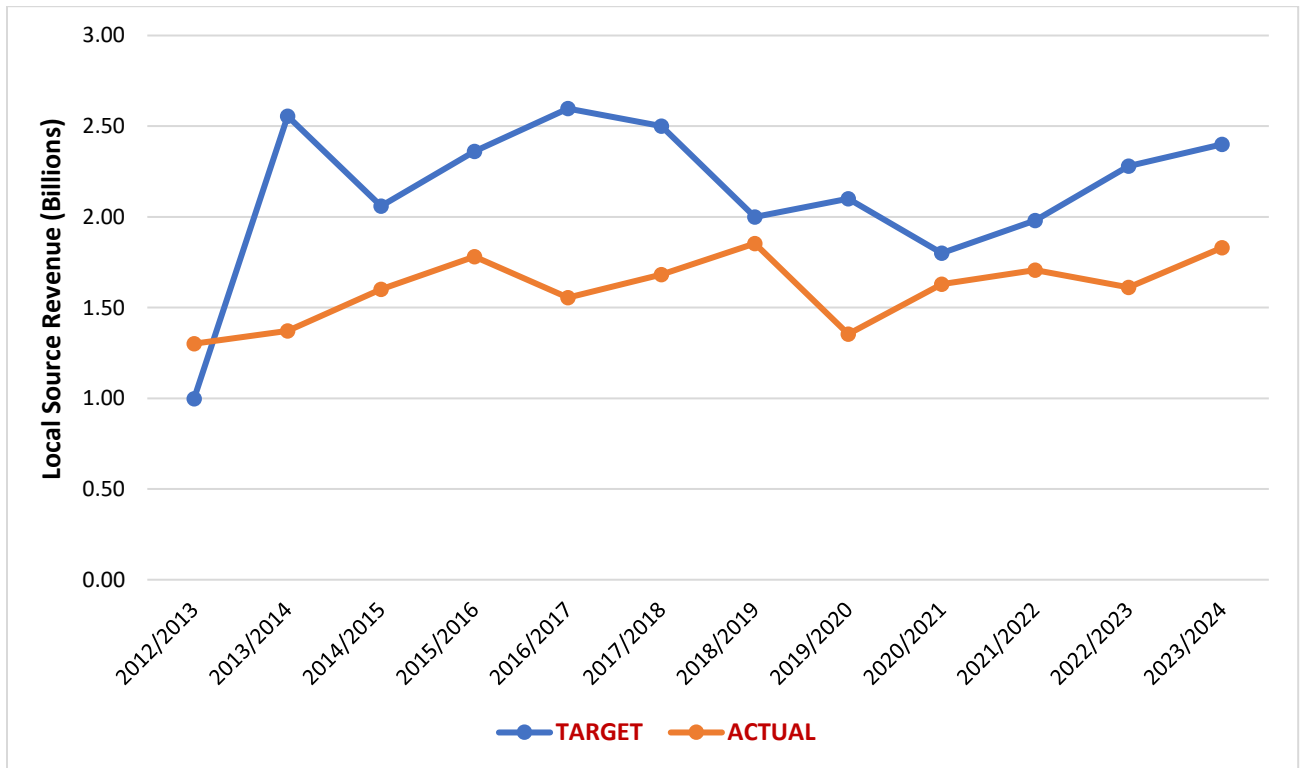
* Other Fees and Charges includes; Bed occupancy fees, cooperative audit fees, mineral water-commercial charges fish trader licences, fire inspection certificates, garbage/waste disposal fees, environmental certificates, impounding fees.

Table 6: LSR Performance from FY 2012/13-2023/24

Financial Year	Target	Actual	Variance	Percentage Of Achievement
2012/2013	998,164,474	1,301,084,388	302,919,914	130%
2013/2014	2,554,738,273	1,372,049,460	-1,182,688,813	54%
2014/2015	2,059,164,349	1,600,420,288	-458,744,061	78%
2015/2016	2,361,149,689	1,780,654,967	-580,494,722	75%
2016/2017	2,597,264,258	1,555,180,152	-1,042,084,106	60%
2017/2018	2,500,000,000	1,682,970,850	-817,029,150	67%
2018/2019	2,000,000,000	1,853,568,733	-146,431,267	93%
2019/2020	2,100,000,000	1,354,763,813	-745,236,187	65%
2020/2021	1,800,000,000	1,628,821,537	-171,178,463	90%
2021/2022	1,980,000,000	1,707,447,685	-272,552,315	86%
2022/2023	2,280,000,000	1,611,062,682	-668,937,318	71%
2023/2024	2,400,000,000	1,829,822,133	-570,177,867	76%

Source: County Treasury

Figure 3: Local Source Revenue Performance from FY 2012/2013 – 2023/2024



Appropriation In Aid - (Facility Improvement Fund)

16. The total County Health Facilities collection, FIF for FY 2023/24, amounted to Ksh. 1.4 billion against an annual revised target of Ksh. 1.7 billion depicting 86 percent achievement. The FIF contributed to 45 percent of the total OSR collection.
17. There has been an unsteady trajectory of quarterly collection with Ksh. 387 million collected during the first quarter, Ksh. 298 million during the second quarter, Ksh. 377 million during the third quarter and Ksh. 404 million during the fourth quarter.
18. The facilities which registered the highest achievement against the set revenue target include; Olenguruone Subcounty Hospital Ksh. 22 million (140 percent); Rift Valley P.G.H Annex Ksh. 83 million (97 percent) and Langalanga Hospital Ksh. 9 million (96 percent) while Subukia Subcounty Hospital Ksh. 12 million (63 percent); Bahati Hospital Ksh. 37 million (65 percent) and Naivasha District Hospital Ksh. 289 million (71 percent) registered the lowest achievement.
19. Rift Valley P.G.H Level V Ksh. 828 million (56 percent), Naivasha Sub County Hospital Ksh. 289 million (20 percent), Rift Valley P.G.H Annex Ksh. 83 million (6 percent) contributed the highest while Kabazi Health Centre Ksh. 3 million (0 percent), Soin Sub County Hospital Ksh. 3 million (0 percent) and Mirugi Kariuki Dispensary Hospital Ksh. 4 million (0 percent) registered the least contribution to total FIF collection. **Table 7** illustrates the FIF collection per quarter in the FY 2023/2024.

Table 7: Appropriation in Aid Performance per Facility FY2023/2024

Facility	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Achievement FY 2023/2024	% of Contribution
Olenguruone Subcounty Hospital	15,610,943	15,861,642	4,495,874	3,548,367	4,698,187	9,484,486	22,226,914	6,365,272	140%	2%
P.G.H Annex	80,815,677	85,846,248	21,600,347	16,689,861	20,819,246	24,467,947	83,577,400	-2,268,848	97%	6%
Langalanga Hospital	8,705,576	9,762,919	1,708,844	1,316,080	3,162,129	3,204,876	9,391,929	-370,990	96%	1%
P.G.H Nakuru	911,926,851	886,318,475	205,489,566	172,542,654	218,321,246	231,816,743	828,170,209	-58,148,267	93%	56%
Elburgon Dist Hospital	14,335,435	19,735,380	4,288,329	3,703,195	4,202,388	6,128,977	18,322,889	-1,412,491	93%	1%
Bonden Maternity	10,061,795	10,953,282	1,499,246	1,259,271	1,906,827	5,238,263	9,903,607	-1,049,675	90%	1%
Soin Subcounty	3,990,945	4,338,249	819,190	597,335	816,550	1,569,859	3,802,934	-535,315	88%	0%
Molo Dist Hospital	61,751,693	63,970,637	19,275,780	9,749,274	15,516,502	9,744,562	54,286,118	-9,684,519	85%	4%
Njoro Subcounty Hospital	24,944,657	25,337,430	5,276,958	4,222,105	5,146,762	6,664,990	21,310,814	-4,026,616	84%	1%
Gilgil Hospital	69,791,023	77,879,013	16,303,437	15,038,722	17,956,296	15,629,407	64,927,862	-12,951,151	83%	4%
Mirugi Kariuki Subcounty Hospital	4,434,895	5,579,278	1,077,680	650,321	1,186,253	1,732,892	4,647,146	-932,132	83%	0%
Kabazi Subcounty Hospital	2,768,126	4,301,670	773,750	575,360	828,842	1,357,405	3,535,357	-766,313	82%	0%
Keringet Subcounty Hospital	4,424,094	7,523,750	601,543	265,439	590,066	4,102,155	5,559,203	-1,964,548	74%	0%
Naivasha Dist Hospital	250,591,081	406,246,096	93,291,354	58,278,511	70,126,629	68,097,729	289,794,223	-116,451,873	71%	20%
Bahati Hospital	43,988,358	57,121,903	8,698,108	8,043,297	9,099,154	11,180,568	37,021,127	-20,100,776	65%	3%
Subukia Subcounty Hospital	11,219,894	19,224,026	2,617,978	2,395,692	2,940,565	4,066,251	12,020,486	-7,203,541	63%	1%
TOTAL	1,519,361,043	1,700,000,000	387,817,982	298,875,482	377,317,642	404,487,110	1,468,498,216	-231,501,783	86%	100%

Source: County Treasury

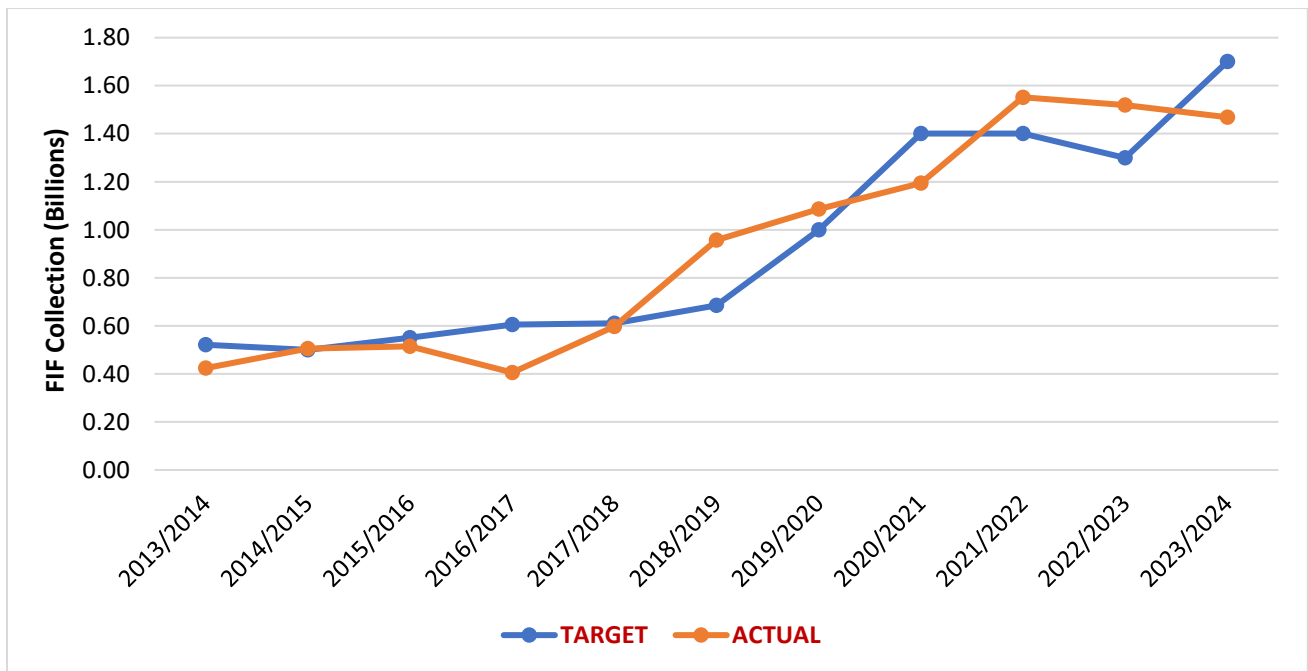
Table 8: Facility Improvement Fund Performance from FY 2013/2014 - 2023/2024

FY	TARGET	ACTUAL	VARIANCE	% of Achievement
2013/2014	522,000,000	424,485,122	-97,514,878	81%
2014/2015	500,000,000	505,779,098	5,779,098	101%
2015/2016	550,000,000	514,680,179	-35,319,821	94%
2016/2017	605,000,000	405,703,607	-199,296,393	67%
2017/2018	611,050,000	597,551,764	-13,498,236	98%
2018/2019	685,000,000	957,002,225	272,002,225	140%
2019/2020	1,000,000,000	1,085,902,884	85,902,884	109%
2020/2021	1,400,000,000	1,194,128,375	-205,871,625	85%
2021/2022	1,400,000,000	1,551,625,289	151,625,289	111%
2022/2023	1,300,000,000	1,519,316,043	219,316,043	117%
2023/2024	1,700,000,000	1,468,498,216	-231,501,784	86%

Source: County Treasury

Table 8 shows that FIF collection has had a positive annual growth over the years. However, there has been a decline in the last two financial years. Therefore, the FY 2021/2022 stand as the highest collection over the years.

Figure 4: FIF Performance From 2013/2014-2023/2024



County Expenditure Performance

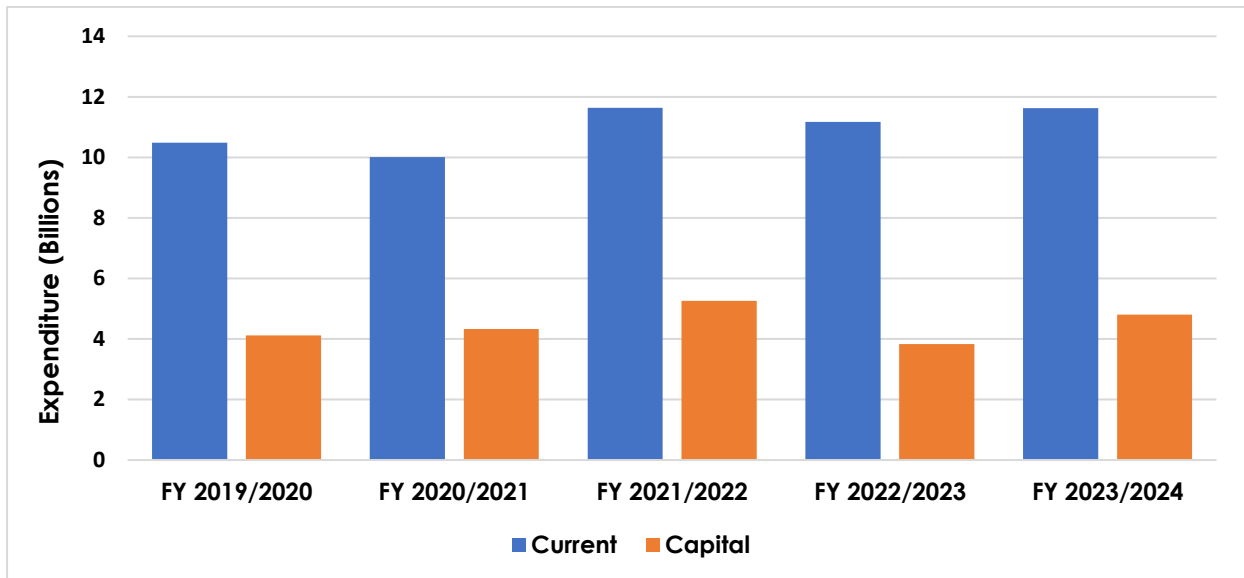
20. During the period under review, the County expenditure stood at Ksh. 16.4 billion against a revised target of Ksh. 23.3 billion depicting an underspending of Ksh. 6.8 billion translating to 70 percent absorption rate. Out of the expended amount Ksh. 15.2 billion was spent by the County executive while Ksh. 1.1 billion was spent by the County Assembly.
21. The recurrent expenditure amounted to Ksh. 11.6 billion against a target of Ksh. 13.6 billion depicting an underspending of Ksh. 2.0 billion and represents 85 percent budget absorption rate.
22. The development expenditure stood at Ksh. 4.8 billion against a target of Ksh. 9.6 billion depicting an underspending of Ksh. 4.8 billion and representing 50 percent absorption. **Table 9** shows the total County expenditure for FY 2023/2024 by economic classification:

Table 9: County Expenditure Performance FY2023/2024 by Economic Classification

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	7,429,135,327	6,686,613,804	7,488,457,510	1,758,672,418	1,820,974,789	1,697,380,511	1,826,611,541	7,103,639,259	384,818,250	95%
2200000 Use of goods and services	4,052,099,617	3,356,398,193	4,801,427,039	561,168,377	896,996,165	854,965,765	1,181,150,580	3,494,280,887	1,307,146,152	73%
2400000 Interest Payments	-	-	-	-	-	-	-	-	-	-
2600000 Current grants and other Transfers	436,797,812	376,460,980	749,801,128	-	331,222,001	40,966,690	273,218,661	645,407,352	104,393,776	86%
2700000 Social Benefits	82,290,682	50,208,202	159,899,602	15,304,947	12,786,635	44,412,672	48,139,933	120,644,187	39,255,415	75%
3100000 Acquisition of Non-Financial Assets	236,202,182	143,759,834	258,676,404	6,627,995	26,981,614	36,421,493	99,531,536	169,562,637	89,113,767	66%
4100000 Acquisition of Financial Assets	634,080,833	558,066,889	170,643,000	-	67,000,000	-	21,968,000	88,968,000	81,675,000	52%
4500000 Disposal of Financial Assets	-	-	-	-	-	-	-	-	-	-
Sub Total	12,870,606,453	11,171,507,902	13,628,904,682	2,341,773,737	3,155,961,203	2,674,147,131	3,450,620,251	11,622,502,323	2,006,402,360	85%
Capital Expenditure	-	-	-	-	-	-	-	-	-	-
Non-Financial Assets	4,933,710,313	1,952,636,983	5,648,164,705	-	81,096,502	759,803,281	2,173,412,364	3,014,312,147	2,633,852,558	53%
Capital Transfers Govt. Agencies	3,405,382,151	1,882,911,850	4,033,462,126	13,099,531	734,389,377	409,803,334	632,499,956	1,789,792,198	2,243,669,928	44%
Other development	-	-	-	-	-	-	-	-	-	-
Sub Total	8,339,092,464	3,835,548,833	9,681,626,831	13,099,531	815,485,879	1,169,606,615	2,805,912,320	4,804,104,344	4,877,522,486	50%
Grand Total	21,209,698,917	15,007,056,735	23,310,531,513	2,354,873,268	3,971,447,083	3,843,753,746	6,256,532,570	16,426,606,667	6,883,924,846	70%

Source: County Treasury

Figure 5: County Expenditure Trends by Economic Classification

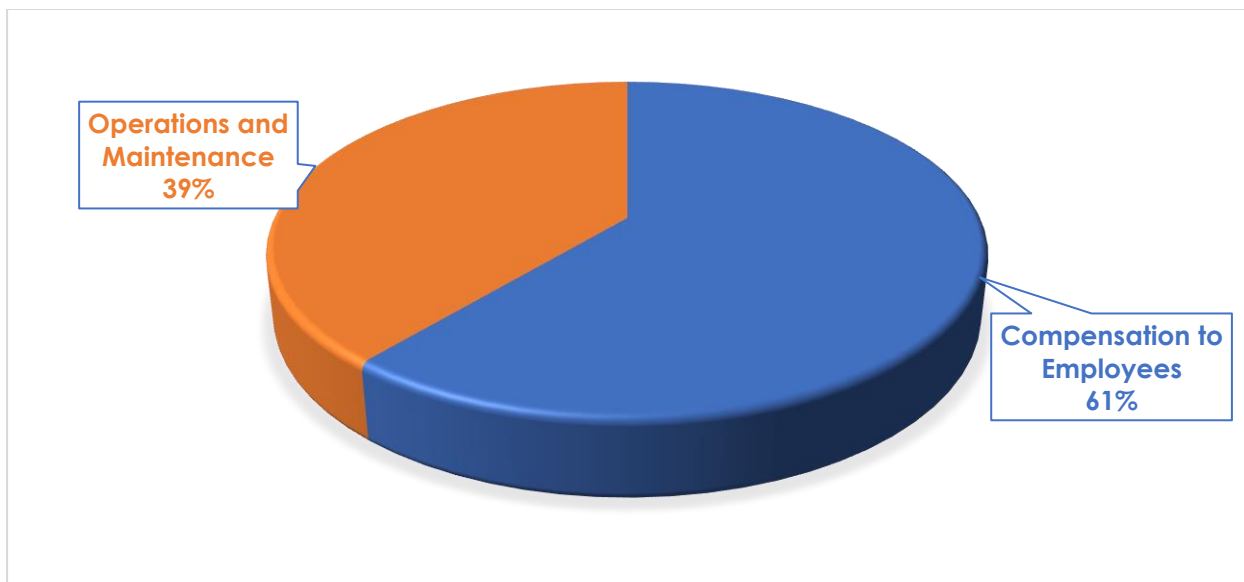


Recurrent Expenditure

23. During FY 2023/24 the County incurred Ksh. 11.6 billion as recurrent expenditure which represents a 71 percent of the total County expenditure.

Figure 6 shows the composition of recurrent expenditure in 2023/24.

Figure 6: Actual Recurrent Expenditure FY 2023/2024



a) Compensation to Employees

24. During the period under review the total expenditure incurred on compensation to employees amounted to Ksh. 7.1 billion, against a revised target of Ksh. 7.4 billion. This amount comprised of Ksh. 6.6 billion by the County executive, and Ksh. 422 million by the County Assembly. The Compensation to employees' expenses contributed to 43 percent of the total actual County expenditure in the year under review. The amount expended on compensation grew by Ksh. 417 million, compared to FY 2022/23 which can be attributed to the upward review of salaries, new national taxation measures/policies such as the NSSF and AHL that directly impacted on personnel emolument.
25. As acknowledged in the previous financial years County Departments and Entities still require additional staffing occasioned by natural attrition, ageing workforce, imbalanced staffing between the managerial, technical and supportive cadres among others. The staff establishment and County Organogram will address the issues.

b) Operations and Maintenance Expenditure

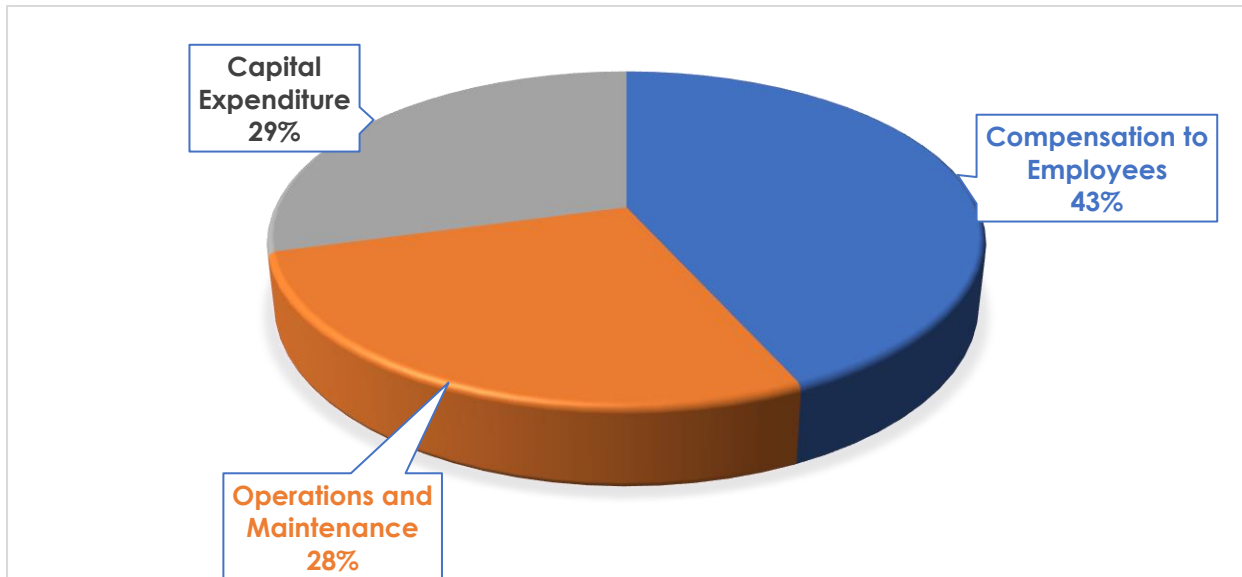
26. The County expenditure on operation and maintenance amounted to Ksh. 4.5 billion against a target of Ksh. 6.1 billion contributing to 28 percent of total County expenditure during the period under review.
27. Operations and maintenance include; Use of good and services; Current grants and other transfers; Social benefits; Acquisition of non-financial assets; and Acquisition of financial assets. **Table 9** illustrates performance of each sub item against the revised budget estimates.

Development Expenditure

28. The development expenditure by the County's stood at Ksh. 4.8 billion against a target of Ksh. 9.6 billion. This represents an absorption of 50 percent, and an underspending of Ksh. 4.8 billion. The period under review reported a growth in absorption of capital expenditure by Ksh. 1.0 billion, from Ksh. 3.8 billion in the FY 2022/2023.

29. The development expenses contributed to 29 percent of the County expenditure in the year under review. Out of the Ksh. 4.8 billion, Ksh. 4.7 billion and Ksh. 81 million were expended by the County Executive and the County Assembly respectively.

Figure 7: Expenditure Proportion by Economic Classification



Departmental Expenditure Analysis

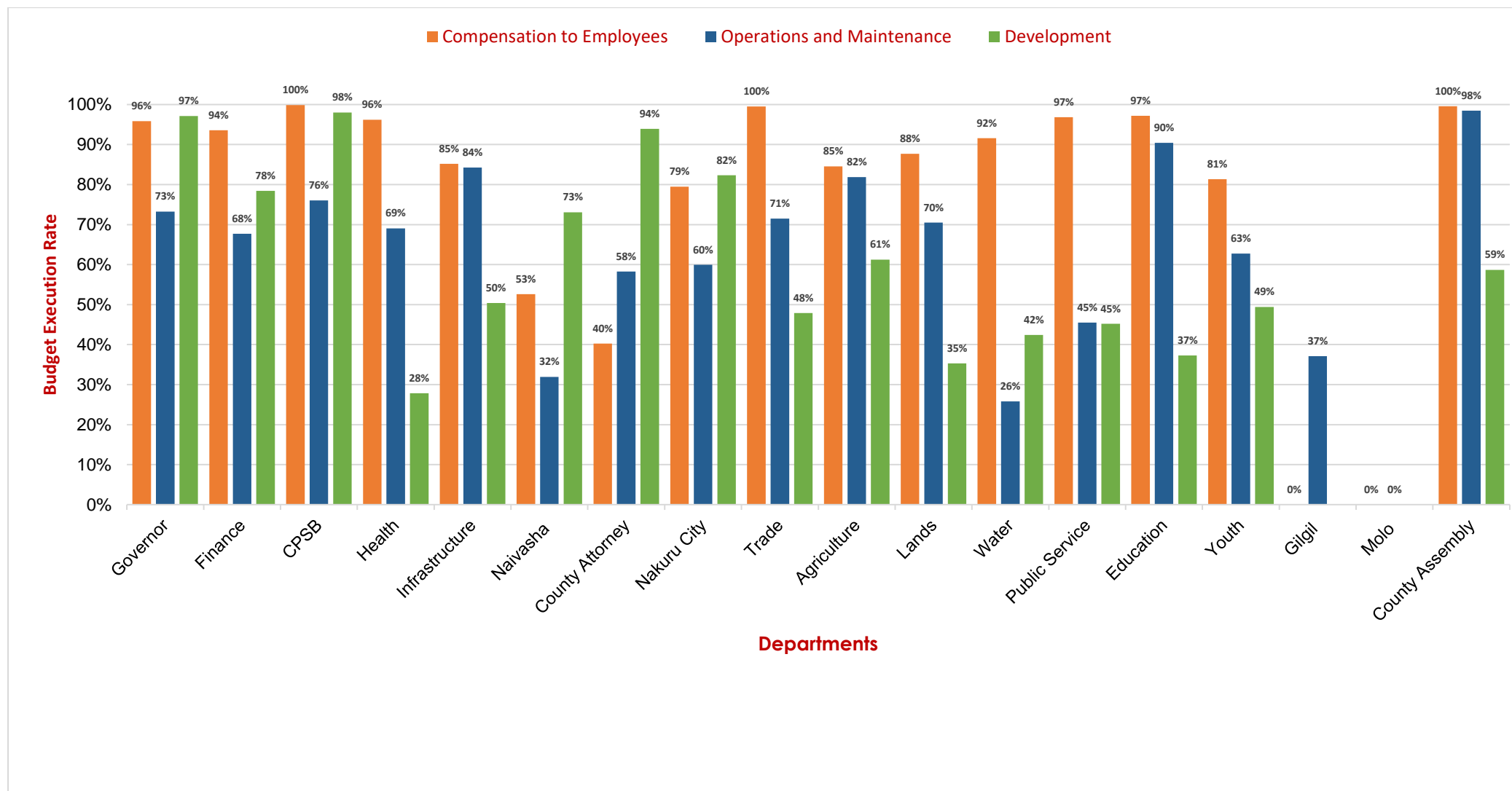
30. An analysis of total Departmental expenditure revealed that absorption was highest in the County Assembly (94 percent); County Public Service Board (87 percent); Department of Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance (86 percent); Office of the Governor and Deputy Governor (85 percent) and Nakuru City (81 percent) respectively;

31. The least absorption rate was recorded by Molo Municipality (0 percent); Gilgil Municipality (37 percent); Lands, Physical Planning, Housing and Urban Development (45 percent); Water, Energy, Environment, Natural Resources and Climate Change (48 Percent); Agriculture, Livestock, Fisheries and Veterinary Services (53 Percent) and the Office of the County Attorney (55 percent). The Departmental expenditure analysis is outlined in

Table 10.

32. Implementation of the compensation to employee budget was largely effective (95 percent absorption) with most County departments recording high execution rates save for Naivasha Municipality and the Office of the County Attorney. Gilgil and Molo Municipalities had no allocations for compensation for employees since their seconded staff personnel budget is domiciled in other departments. Implementation of this budget was hampered by delayed recruitments and promotions.
33. While the implementation of the compensation to employee budget has been efficient, implementation of the development budget has been largely weak (50 percent absorption). Furthermore, implementation of the O&M budget which supports service delivery and development has also been under absorbed (74 percent absorption) (as shown in **Figure 8** and **Table 10**). Absorption of the O&M and development budget was affected by the implementation challenges highlighted in this document.

Figure 8: Compensation to Employees Budget Absorption by Department



ANNEX VIII: Departmental Expenditure Performance by Economic Classification, Programme and Sub Programme shows detailed Departmental performance by economic classification, programmes and sub programmes.

Table 10: Departmental Expenditure Performance

Vote Title	Compensation to Employees			Operations and Maintenance			Development			Total		
	Target	Actual	BER*	Target	Actual	BER*	Target	Actual	BER*	Target	Actual	BER*
Office of the Governor and Deputy Governor	96,318,668	92,331,661	96%	245,952,976	180,108,800	73%	143,899,504	139,764,341	97%	486,171,148	412,204,802	85%
County Treasury	522,361,668	488,793,022	94%	1,465,594,676	992,296,873	68%	865,899,198	678,897,119	78%	2,853,855,543	2,159,987,014	76%
County Public Service Board	34,199,957	34,161,115	100%	41,123,068	31,269,869	76%	3,000,000	2,939,632	98%	78,323,025	68,370,616	87%
Health Services	4,289,153,871	4,126,809,853	96%	2,010,771,254	1,388,344,955	69%	1,653,044,582	460,347,778	28%	7,952,969,707	5,975,502,586	75%
Infrastructure	137,731,014	117,297,661	85%	227,651,747	191,791,400	84%	1,708,725,238	860,772,049	50%	2,074,107,998	1,169,861,110	56%
Naivasha Municipality	10,522,365	5,534,887	53%	27,544,664	8,790,274	32%	137,570,841	100,512,742	73%	175,637,869	114,837,903	65%
Office of the County Attorney	18,020,337	7,249,607	40%	38,808,970	22,600,440	58%	4,000,000	3,757,950	94%	60,829,307	33,607,997	55%
Nakuru City	26,866,894	21,357,005	79%	34,104,239	20,442,177	60%	421,971,001	347,354,309	82%	482,942,133	389,153,490	81%
Trade, Cooperatives, Tourism and Culture	67,994,197	67,679,837	100%	151,178,709	108,089,927	71%	681,116,592	326,001,051	48%	900,289,498	501,770,815	56%
Agriculture, Livestock, Fisheries and Veterinary Services	367,568,364	310,765,088	85%	107,685,466	88,144,187	82%	1,054,294,319	645,565,871	61%	1,529,548,149	1,044,475,147	68%
Lands, Physical Planning, Housing and Urban Development	92,089,789	80,744,142	88%	90,502,578	63,786,336	70%	608,441,427	214,615,764	35%	791,033,794	359,146,241	45%
Water, Energy, Environment, Natural Resources and Climate Change	242,222,821	221,794,291	92%	95,731,030	24,674,616	26%	1,409,889,146	598,081,201	42%	1,747,842,997	844,550,108	48%
Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	556,513,298	538,790,727	97%	109,989,751	50,042,729	45%	39,352,925	17,781,670	45%	705,855,975	606,615,126	86%
Education, ICT, e-Government and Public Communication	489,883,546	476,147,347	97%	636,134,330	575,345,269	90%	615,773,558	229,384,887	37%	1,741,791,433	1,280,877,503	74%
Youth, Sports, Gender, Social Services and Inclusivity	112,638,805	91,589,440	81%	178,022,201	111,752,164	63%	195,189,181	96,474,984	49%	485,850,187	299,816,588	62%
Gilgil Municipality	-	-	0%	5,000,000	1,855,888	37%	-	-	-	5,000,000	1,855,888	37%
Molo Municipality	-	-	0%	5,000,000	-	0%	-	-	-	5,000,000	-	0%
County Executive	7,064,085,593	6,681,045,682	95%	5,470,795,658	3,859,335,904	71%	9,542,167,512	4,722,251,347	49%	22,077,048,763	15,262,632,933	69%
County Assembly	424,371,917	422,593,577	100%	669,651,515	659,527,159	98%	139,459,318	81,852,997	59%	1,233,482,750	1,163,973,733	94%
TOTAL	7,488,457,510	7,103,639,259	95%	6,140,447,173	4,518,863,063	74%	9,681,626,831	4,804,104,344	50%	23,310,531,513	16,426,606,666	70%

Source: County Departmental inputs

County Debt Management

34. Section 107 of the Public Finance Management (PFM) Act, 2012 mandates County Governments to keep their debt levels sustainable. According to Regulation 25 of the PFM regulations (County Government), total County public debt must not exceed 20 percent of the County's total revenue in a fiscal year. Consequently, debt servicing is classified as a non-discretionary expenditure, requiring priority payment. Despite maintaining a balanced budget, the County has accumulated pending bills since the beginning of devolution, some of which were inherited from the defunct local authorities.

35. As of the end of FY 2022/2023, the total pending bill stock amounted to Ksh 1.5 billion, accounting for approximately 6.7 percent of the fiscal year's total revenue. In an effort to resolve this, the County allocated Ksh. 300.3 million for debt repayment. Out of this allocation, Ksh. 251.6 million was used to settle eligible pending bills. Additionally, County Government Entities contributed Ksh. 408.4 million, bringing the total payment toward pending bills to approximately Ksh. 660 million.

36. During FY 2023/2024, the County accrued an additional Ksh. 611 million, representing approximately 2.5 percent of the FY 2023/2024 budget. Consequently, the total pending bill stock at the end of FY 2023/2024 stands at Ksh. 1.48 billion, exclusive of debts inherited from defunct local authorities.

Table 11 provides a breakdown of the components of the pending bills.

Table 11: Analysis of Pending Bills

Description	Balance b/f FY (2022/2023) Kshs	Additions for the year (2023/2024) Kshs	Paid during the year (2023/2024) Kshs	Balance c/f (2023/2024) Kshs
Ineligible pending Bills	-	-	-	-
Pending Payables				
Construction of Buildings	120,920,665.13	31,865,323.70	81,249,817.00	71,536,171.83
Construction of Civil Works	124,941,091.94	52,248,365.83	83,630,523.99	93,558,933.78
Purchase of land	2,582,560.00	-	1,000,000.00	1,582,560.00
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	215,455,251.42	724,486,266.13
Sub - Total	1,495,409,005.89	592,989,246.88	645,553,712.62	1,442,844,540.15

Description	Balance b/f FY (2022/2023) Kshs	Additions for the year (2023/2024) Kshs	Paid during the year (2023/2024) Kshs	Balance c/f (2023/2024) Kshs
Staff Payables				
Senior management	22,564,954.55	2,437,522.00	8,313,317.00	16,689,159.55
Middle management	6,665,772.00	499,700.00	3,153,730.00	4,011,742.00
Unionisable employees	284,760.00	-	98,000.00	186,760.00
Others	2,894,959.77	7,647,506.68	2,894,959.77	7,647,506.68
Sub -Total	32,410,446.32	10,584,728.68	14,460,006.77	28,535,168.23
Other Pending Payables				
Amounts due to National Government Entities	206,100.00	345,655.50	30,703.45	521,052.05
Amounts due to County Government Entities	1,009,350.00	102,500.00	-	1,111,850.00
Amounts due to Third Parties	200,000.00	7,075,000.00	-	7,275,000.00
Sub - Total	1,415,450.00	7,523,155.50	30,703.45	8,907,902.05
Total	1,529,234,902.21	611,097,131.06	660,044,422.84	1,480,287,610.43

Source: County Treasury

Non – Financial Performance

37. County Departments' key priority areas in the FY 2023/2024 as envisaged in the revised budget for FY 2023/2024 included; agricultural, livestock and fisheries productivity; Physical planning & housing; Infrastructural development; ICT services and e-government; health services in the county; access to quality education at the pre-primary level and vocational training; markets for trade and marketing of tourism sites in the county; sanitation, access to clear and safe water and a clean environment; Access to County public services & sharing of information to the public; and enhancing social services in the county.

38. The Department of Agriculture, Livestock, Fisheries and Veterinary Services under Livestock Resource Management and Development, distributed 5,000 semen to 15 cooperative societies as a piloting of the Artificial insemination subsidy program. Under Fisheries Development: Restocked Lake Naivasha & small dams with 362,500 fingerlings which helped in the recovery of the fishery and sustained livelihood; and Conducted 173 monitoring, control and surveillance for lake Naivasha and Oloiden through the multi-agency approach. Under Crop Development: distributed 12,757,609 pyrethrum

seedlings benefitting 2,318 farmers, 107,088 avocado seedlings benefitting 6299 farmers; completed construction and renovation of 20 tea buying centres in Amalo, Kiptagich and Kiptororo wards; supported 3,948 farmers with 15 tons of sunflower seeds and 386 farmers with biofertilizer; trained 1,212 Value Chain Actors (VCAs) on use of market information and 7,194 VCAs on use of financial services through the NARIG-P; and 1,504 assorted pesticides purchased with support by national government. The department had 100 projects that were being implemented, out of which 20 were yet to start, five stalled, eight in the tendering stage, 12 ongoing and 55 complete.

39. The Lands, Physical Planning, Housing and Urban Development Department under Land Use Planning and Survey: Surveyed 14 markets and purchased four land parcels for county projects. Under urban development: implemented the Karagita settlement water supply pipeline and various improvements in Lakeview, London, Hilton & Kwa Murogi settlements (each 40 percent) under the Kenya Informal Settlement Project (II); processed 874 development applications; conducted an induction workshop that brought together the municipal boards of Nakuru City, Gilgil, Molo, and Naivasha Municipalities with the County Assembly House Committee on Lands, Physical Planning, Housing and Urban Development; and completed a feasibility study on utilizing solar power for street lighting in Nakuru City.

40. Additionally, under Development and Management of County Housing the Department: Completed Cheptuech ABMT Centre; collaborated with national government in the delivery of 220 affordable housing units each in Bahati, Molo (each at 70 percent completion) and 160 units in Gilgil constituency; registered 2,300 local building artisans with the National Construction Authority; and trained 140 artisans on appropriate building materials and technology. The department was implementing 54 projects, out of which 22 are at tendering stage, 4 yet to start, 11 ongoing and 17 complete.

41. Nakuru City achieved the following: Completion of 3.76 km Mbugua Mbugua, Flamingo drainage and Temporary Menengai Sanitation Facility; Repairing of street lights; Road marking, patchwork and Signage; purchase and installation of 20 litter bins; purchase and planting of 10,100 tree seedlings & 100 assorted flowers; and held three community events namely Cultural week, Christmas tree lighting and End Femicide Campaign. The department was implementing four projects, out of which three were ongoing and one was complete.
42. Naivasha Municipality managed to: Train three staff members and nine board members at KSG; develop the Integrated Development Plan (IDeP) - 80 percent; prepare four financial and monitoring & evaluation reports; complete 2.5 km of road and 4.2 km of drainage; construct 0.5km of NMT in Mama Ngina Street; grade and murram 6.5km of Kinungi and Lake view roads; construct 60 parking lots; review one integrated solid waste management plan; and plant 3000 tree seedlings. The department had seven projects that were being implemented, out of which four were ongoing and three were complete.
43. Gilgil Municipality saw the following achievements: Rehabilitated the municipality offices (60 percent); purchased one office equipment; acquired several office furniture through the Department of Lands; held 6 board meetings; and held activities such as lighting the Christmas tree, holding public engagement forums, municipal clean-up and tree planting exercises.
44. Molo Municipality made the following milestones: Completed the renovation of its offices and acquired new office furnishings- 17 chairs, three desks, and one boardroom table, along with ICT equipment- one desktop computer, one laptop, and one printer; seconded technical officers from other County departments; conducted three quarterly Board meetings and committee meetings for Finance and Administration, Audit Risk and Compliance, Urban Planning and Infrastructure Development, and Environment and Social Services; carried out Public participation for the 2024/2025 development projects; organized two Environment Clean-up days in Molo Town; and

prepared performance contracts and the annual work plan for the Financial Year 2024/2025.

45. The Department of Infrastructure under Administration, personnel and financial services trained 22 staff. Under Infrastructure development and maintenance: 445.04 km of roads were graded, 363.83 km were gravelled through contracted works; 716.49 km were graded and 95.85 km gravelled through Imarisha Barabara Programme; 1.5 km was tarmacked; 18 motor-able footbridges were constructed; 129 km of drainage network was maintained; nine km of new drainage network was constructed; 37 boda-boda sheds were constructed; 861 floodlights were installed; and 70 percent existing floodlights were maintained. Under Road Safety: Held Road Safety Campaigns in all Sub Counties; held medical camps for 500 matatu drivers in Naivasha, Nakuru town, Subukia, Molo and Salgaa; trained first responders in accident-prone areas e.g. Sobeia and Salgaa; and trained of 100 Boda-boda riders on safe road use. The department was implementing 471 projects, out of which 23 were at the tendering stage, 41 were yet to start, seven had stalled, 57 were ongoing and 343 were complete.
46. ICT Department under Information and communication services: conducted four training programs that benefited 220 youths in digital freelancing and online work; developed the ICT, e-Government, and public communications service charter in both English and Swahili; and formulated the ICT policy. Under ICT Infrastructure Development and e-Government Services: Completed Molo digital centre; installed LAN, Wifi & internet in three, one & four sites respectively. The department had eight projects that were being implemented, out of which one is at tendering stage, five yet to start, one stalled and one complete.
47. The Health Department under the administration and planning programme: Automated health services in 11 facilities; integrated Kenya EMR+ with Kenya EMR and E-CHIS systems; equipped 20 facilities with desktops and eight with

tablets for Non-Communicable Diseases (NCD) management; conducted quarterly visits and improved quality of health record; piloted e-health systems in eight facilities; recruited 50 staff; implemented training programs for 216 staff members; conducted quarterly supervision and began applying Workload Indicator for Staffing Needs (WISN) methodology; held 13 health research forums; completed the Nakuru Level V Out Patient Department (OPD), Naivasha OPD, Elburgon Maternity and Lare Health Centre; operationalized Kapkoi Dispensary; and procured equipment for 18 facilities.

48. Under Preventive and Promotive Services: Increased cervical cancer screening services from 30 to 36 percent; achieved 92 percent exclusive breastfeeding and 97 percent Vitamin A supplementation; trained Community Health Promoters (CHPs) and healthcare workers; achieved 86 percent TB treatment, 82 percent Antiretroviral Therapy (ART) coverage, and 95 percent viral suppression; established more community ART and psychosocial support groups; achieved 85.5 percent advocacy & health education and commemorated 17 Health days; established food safety lab and achieved 96.2 percent coverage for households with functional toilets; increased washing facilities in schools; certified 320 villages Open Defecation Free (ODF); managed various diseases within 48 hours (including H1N1 and food poisoning); and established and trained Community Health Committees.

49. Under Curative and Rehabilitative Services: Procured and distributed medical supplies worth 734 million; trained 60 healthcare workers in Health Products and Technology (HPT) management; increased HPT budget from 1 billion to 1.2 billion; held CSTWG meetings and made 440 facility visits to address supply issues; implemented quarterly redistribution of supplies; collected 10,007 units of blood; trained HIV testers and TB lab personnel; provided immunization, HIV testing, family planning, TB and cancer screening, and nutritional counselling services; started radiotherapy services at the Rift Valley P.G.H (NCTRH); enhanced services with assistive technologies; achieved 76 percent TB cure

rate; introduced additional service access point (Neurological services in NCTRH and dialysis in Naivasha Hospital). The department of Health was implementing 184 projects out of which 60 were at tendering stage, 12 were yet to start, two had stalled, 38 were ongoing and 72 were complete.

50. The Education department under Early childhood development and education: Updated its ECDE database (95 percent); rolled out the school feeding program in 1,063 public ECDE centres benefitting 65,342 pupils; constructed 87 ECDE classrooms; equipped 395 ECDE classrooms; disbursed Ksh. 390,870,529 in bursary allocations benefitting 93,422 students; 230 ECDE schools participated in competitive co-curricular activities, seven centres in the 2023 Kenya National Music Festivals and 223 in the 2024 drama and films festival and; provided instructional materials, ICT gadgets, & e-learning equipment to 1,063 ECDE centres. Under Vocational Training: Held eight education and career fairs; recruited 12 instructors; trained 11 officers, 97 instructors and 91 BOG members; constructed six training rooms; equipped 10 VTCs; 43 institutions participated in competitive activities; and disbursed capitation grants and counter-funding totalling to Ksh. 110,567,801 to 33 institutions, benefitting 4,419 students. The department had 246 projects that were being implemented, out of which 13 were at tendering stage, 93 were yet to start, 15 were stalled, 58 were ongoing and 67 were complete.

51. Trade, Cooperative, Tourism, and Culture under Cooperative Management: revived Cheseger FCS, Kiptororo FCS, and Boron FCS; distributed value addition equipment to Kiremba FCS and Ndemu FCS; trained cooperative members and their leaders on leadership and governance; and held sensitization forums on appropriate building technology for housing cooperatives. Under Market rehabilitation and development: Constructed six new markets; and rehabilitated ten existing markets. Under Commerce and Enterprise; Trained 230 MSMEs; and calibrated 8,190 weighing instruments. Under promotion of local tourism: Mapped one tourism site; conducted two

green economy sensitization forums; and organized three key events and festivals. The department had 78 projects, out of which one was yet to start, two had stalled, 36 were ongoing and 39 were complete.

52. The Department of Environment Protection, Water and Natural Resources under the Water and Sewerage Management programme: Drilled 21 boreholes and equipped 16 with solar power; desilted one dam; protected two springs; rehabilitated 144 water projects, handed over 25 community-managed projects to WSPs; and connected 146 new households to the sewer network. Under Administration planning & support services: Recruited 16 staff members. Under Environmental Management: Trained 725 people on environmental management and pollution control; conducted 16 cleanup and awareness exercises; desilted 3,700 m³ of stormwater retention ponds; maintained 93 waste operation zones; purchased six skip bins; and rehabilitated Molo and Tipis disposal sites. Under County Energy, Planning, regulate, Operation & Development: Expanded tree coverage by 782.7 hectares; established 24 tree nurseries and grew 939,238 trees; greened and beautified 38 roundabouts and road medians; trained 55 Ward Climate Change Planning Committees; maintained and monitored eight air quality sensors; and held 14 climate change awareness workshops. The department had 374 projects, out of which one was at tendering stage, 48 were yet to start, one had stalled, 122 were ongoing and 202 were complete.

53. The Office of the Governor and Deputy Governor Under Administration, planning and support services: Completed the Governors Milimani Office complex and procured furniture and fittings for the office block; and realized 60 percent execution of the Emergency fund. Under Coordination and supervisory services: Assented the Nakuru County Valuation and Rating Act of 2024, Nakuru County Finance Act 2023 and the Nakuru County Alcoholic Drinks control regulations into Law. The department had two projects that were being implemented, out of which one is yet to start and one ongoing.

54. The Department of Finance and Economic Planning Issued guidelines for implementation of FY 2023/24 Budget; prepared FY 2024/25 Budget estimates; prepared and submitted key statutory documents (ADP 2024/25, CBROP 2023, CFSP 2024, CMTDSP 2024, MTEF Budget 2024/25 - 2026/27, Cash Flow projection FY 2024/25); engaged 7,293 members of the public in the budget process; developed the Asset Management Policy; undertook valuation of land, buildings and motor vehicles; secured 245 logbooks; achieved 80 percent performance in OSR collections (Ksh. 3.29 billion); acquired new digital tools for revenue monitoring and compliance; prepared Procurement Plan for FY 2023/24, prepared Professional opinions for all procurements undertaken, allocated 37.8 percent of the procurable budget (Ksh. 2,436,644,715.40) towards AGPO; prepared quarterly reports to Public Procurement Regulatory Authority (PPRA) on contracts and procurement; reduced the County pending bills stock by Ksh. 254 million; formed external resource mobilization committee; and held successful stakeholder engagements for funding proposals. Under Administration, Planning and Support Services: installed solar power systems at the HQ, Nakuru East, Nakuru West, and Naivasha Sub Counties offices; trained 122 personnel; and recruited 41 technical staff. The department had 13 projects that were being implemented, out of which four are ongoing and nine complete.

55. Public Service Devolution, Public Participation, Civic Engagement, Disaster Response and Humanitarian Assistance Department under Administration, Planning and Support Services: Constructed Dundori Ward and completed Rongai Sub-County offices; Mauche Ward (70 percent) and Kiptororo Ward offices (60 percent) were ongoing; completed ablution blocks in Solai and Elburgon with Mau Narok's ablution block at 90 percent. Under Coordination of County civic education and public participation; Established structures that included mapping stakeholders; trained 11 Sub-County Administrators; conducted 11 civic education forums, and disseminated civic education

materials. Under Coordination of county Human Resource Management and Development: Offered employee wellness programmes; provided psychosocial support to 112 employees; revised terms from casual to contract of 22 fire officers; and confirmed one driver. Under Co-ordination of Disaster Management and Humanitarian Assistance: accorded humanitarian assistance to 2,273 families.

56. The County Public Service Board, under Administration and Human Resource Planning: Trained seven Board Members and 21 secretariat staff; installed and commissioned a video conferencing facility; procured office furnishings (conference table, executive tables, and office chairs); recruited 214 officers; promoted 236 officers; finalized nine disciplinary cases; redesignated six officers, and held a consultative meeting with the County Assembly Committee on Labour, Gender, Youth, and Social Services.

57. The Office of the County Attorney under Administration, planning and support services: Recruited the County Solicitor; completed a legal resource centre; settled 26 percent of legal pending bills; and renovated the County HQ annex building. Under Legal advisory services: Attended 100 percent of cabinet sittings. The department had five projects that were being implemented, out of which three are yet to start and two complete.

58. Social Protection, Culture and Recreation Sector: Supported five Sub-County GBV cluster meetings; and resolved conflicts in 11 self-help groups; Trained 100 youths on Access to Government Procurement Opportunities (AGPO), ICT skills and textile production skills; and conducted market exhibition at Maasai Market; Nurtured 36 sports men and 36 sports women; organized three sports tournaments; three sports disciplines participated in the Kenya Youth Inter-County Sports Associations (KYISA) games in Kilifi County; graded one sports ground; and distributed 2,500 pieces of sports equipment; and recruited six new staff members. The department had 49 projects that were being

implemented, out of which four are tendering, eight yet to start, three stalled, 12 ongoing and 22 complete.

59. The County Assembly had a number of accomplishments. Under County Legislation and Oversight: Passed eight legislations e.g. The Nakuru County Alcoholic Drinks Control (Amendment) Bill No. 1 of 2024, The Nakuru County Revenue Allocation (Amendment) Bill No. 2 of 2023; trained Members of the County Assembly and staff; and enhanced public participation in budget making process. Under Administration and Planning: Started construction of Ward offices; and rehabilitated and maintained office buildings.

60. Further details and analysis of Departmental non-financial performance by programme and sub programme have been discussed in the Annual Progress Report 2024 and the Fourth Quarter Budget Implementation Review Report FY 2023/2024.

Emerging Issues

Emerging issues during the review period included:

- a) **Increasing Expenditure Demands:** There is growing pressure on the County budget due to demands for enhanced service delivery in sectors such as healthcare, infrastructure, and education. Rising operational costs and wage demands further strains the budget, requiring careful balancing of priorities.
- b) **Climate Change and Environmental Concerns:** Nakuru County has been facing challenges related to climate change, including flooding. These environmental issues affect agriculture, food security, and infrastructure. The CBROP needs to account for climate-resilient budgeting to address the long-term sustainability and adaptation measures.
- c) **Population Growth and Urbanization:** Rapid population growth and urbanization in Nakuru County has led to the need for formation of urban institutions. The rapid growth in the urban areas exerts pressure on infrastructure, housing, and social services. The budget outlook should

address urban planning, upgrading of infrastructure, and sustainable resource allocation. Adequate planning and budgeting will be needed to manage urban expansion and avoid overburdening existing systems.

- d) **Pending Bills and Debt Management:** A growing concern for the County is the backlog of pending bills, which may create fiscal constraints. Addressing pending bills and managing County debt will be crucial to maintaining financial health and credibility.
- e) **Stakeholder Engagement and Public Participation:** Ensuring robust public participation as required by law, while managing diverse and sometimes conflicting stakeholder interests, can be complex. Inadequate stakeholder input may lead to dissatisfaction or challenges during implementation.
- f) **National Government Transfers:** Delays or fluctuations in national government transfers disrupts budget implementation, as county-level projects and programmes often depend on timely disbursements. Uncertainty in these transfers poses a significant financial risk.
- g) **Macroeconomic Environment:** The broader national and global economic environment, including factors like exchange rate fluctuations and international trade, can influence Nakuru's economic performance. This may affect both revenue projections and expenditure needs.

Challenges

Own Source Revenue (OSR)

- i. Insufficient legal and enforcement frameworks and guidelines hindering the effective collection and management of own-source revenue.
- ii. Delay in implementation of the new valuation roll leading to ineffective collection of land rates.
- iii. Non-Compliance in payment of house rent due to political interference.
- iv. Inadequate vehicles to support revenue administration- various Sub-Counties lack vehicles to carry out collections, inspections and monitoring of revenue

- v. Gaps in public participation practices in OSR collection in the county contributing to low tax compliance and evasion
- vi. Inadequately trained personnel responsible for collecting county revenues and mapping of new revenue sites
- vii. Inadequate effective internal controls and auditing mechanisms, which results in inadequate monitoring of revenue collection. Thus, creating opportunities for some of the staffs to spend revenue at source without proper oversight.
- viii. The 56-days strike by Health care workers impacted Service delivery in Health Facilities and led to a dip in FIF collections.

County Expenditure Performance (CEP)

- ix. Inadequate funds allocation for already planned projects in the approved budget FY 2023/2024. Further, budget cuts during supplementary and reprioritization of projects thus affected the outcome.
- x. Unnecessary delays in the procurement processes.
- xi. Delays in exchequer releases from national government hinders project and program execution, affecting service delivery due to low fund absorption.
- xii. High cost of electricity bills: The County has high monthly electricity bills emanating from the use of conventional streetlights. This has seen service being disrupted due to frequent power cuts by Kenya Power.
- xiii. Inadequate financing to undertake prioritized activities and projects leading to non-implementation of some of the prioritized projects
- xiv. Inefficiencies in project execution: Poor contract management has seen contractors delay in completion of some of the county projects. Departments processed payments owed to contractors towards the close of the financial year thus resulted to roll over of development funds.

- xv. Non-compliance with set out laws by County Departments sparking a huge number of litigations with 70 percent of cases relating to land, housing and physical planning matters.
- xvi. Lack of County Audit Committee in place affected the submission and implementation of internal audit reports as required by law. Furthermore, procurement of audit software was not possible due to budgetary constraints
- xvii. Poor project management led to contractors abandoning ongoing projects
- xviii. Human Resource constraint i.e., inadequate number of staff, low budget allocation for training and capacity building.

Recommendations

Own Source Revenue (OSR)

- i. The County Government to establish clear legal basis to raise funds through: taxes, fees, and other charges. These frameworks should specify the authority of County governments to impose taxes, fees, and charges for the services they provide
- ii. Public participation be conducted regularly. This will play a vital role in helping the public to understand different taxes and levies, promoting compliance, and reducing tax evasion.
- iii. Fast-track implementation of the new valuation roll
- iv. The County Government to establish clear revenue administration guidelines, ensuring full compliance with relevant legislation so as to serve as valuable tools for proper execution of revenue-related activities.
- v. The effectiveness of revenue mobilization is directly influenced by the training provided to county revenue personnel, as it enhances their understanding and performance of their assigned duties.
- vi. County governments to actively engage all sectors, stakeholders, and revenue payers when formulating revenue-raising measures and laws. This

inclusive process would incorporate diverse perspectives and safeguard the interests of stakeholders. It fosters awareness, ownership, and reduces opposition to tax and fee payments, ultimately boosting compliance.

- vii. Addressed mobility challenges for collection, inspection and monitoring of revenue.
- viii. Speedy resolution of industrial disputes by all stakeholders to ensure minimum/no disruption of Services in County Health Facilities.

County Expenditure Performance (CEP)

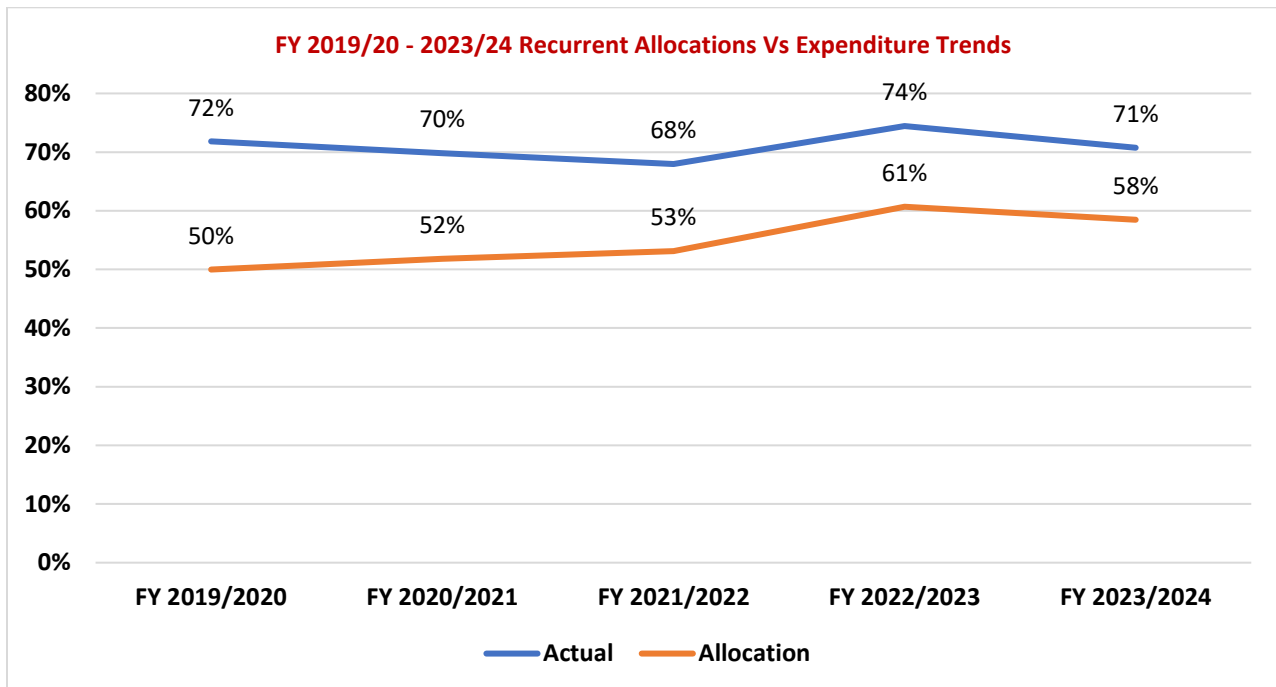
- xix. In order to enhance optimal absorption of funds in the County Government, there is need for the County Government to work closely with the National Government to ensure timely disbursement of funds.
- xx. Human Resource Management function should be strengthened through collaboration of County Departments and County Public Service Board in addressing gaps such as inadequate technical staff, succession management and capacity building of personnel.
- xxi. Alternative energy sources need be explored to mitigate the impact of power interruptions and rising energy costs on service delivery.
- xxii. There is need to fast track the acquisition/expansion of land and statutory approvals to ensure timely implementation of planned programmes and projects.
- xxiii. There is need to sensitize County staff on adherence to laws and Regulations to reduce litigations which affect the implementation of programmes/projects.
- xxiv. The County needs to set up the Audit Committee to ensure proper execution of audit function.

Continuing In Fiscal Discipline and Responsibility Principles

61. Section 107 of the PFM Act 2012 and Section 25 of the PFM County Regulations prescribe the principles for fiscal discipline and responsibility. With regards to

recurrent expenditure, the County Treasury allocated 58 percent of the budget towards recurrent expenditure during the period under review. This is in line with the principle that prescribes that recurrent allocation shall not exceed the County's revenue. However, the actual implementation showed a departure from the target with 71 percent being the recurrent expenditure based on the total expenditure.

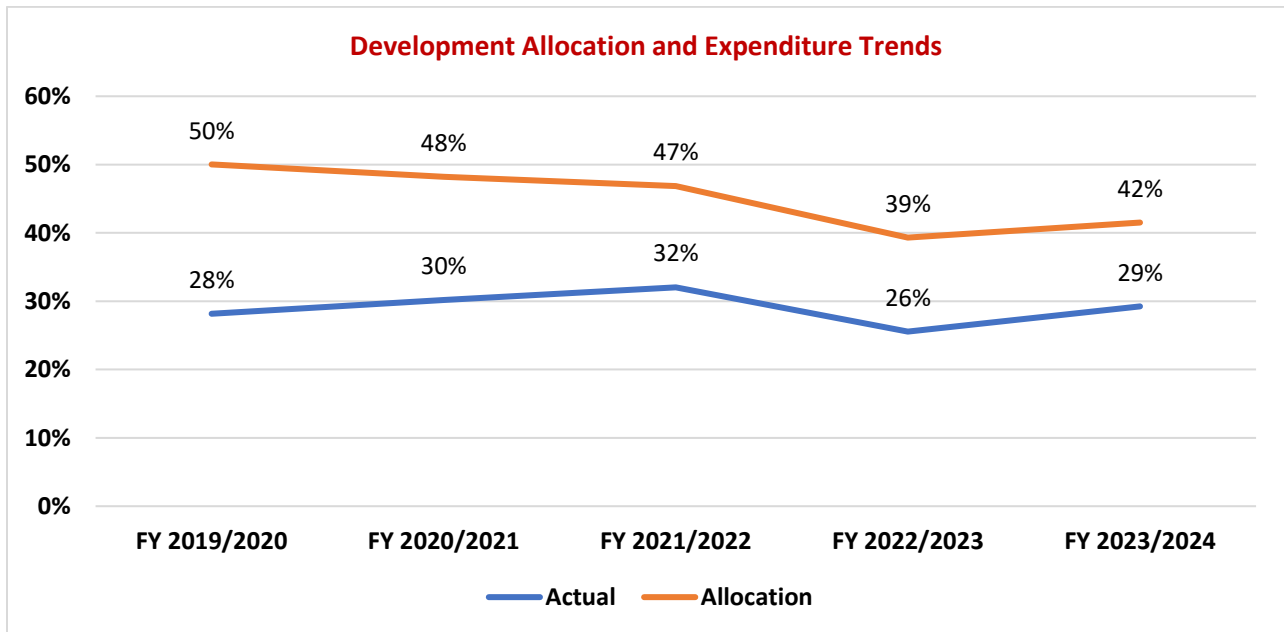
Figure 9: Recurrent Budget Allocation and Expenditure Trends



Source: County Treasury

62. The PFM laws also prescribe that a minimum of 30 percent of the budget be allocated towards development expenditure. During the period under review, the County Government allocated 42 percent towards development expenditure, thereby adhering with the PFM principle. There however was a below target expenditure (29 percent of the total County expenditure). Figure 10 shows the budget allocations and expenditures.

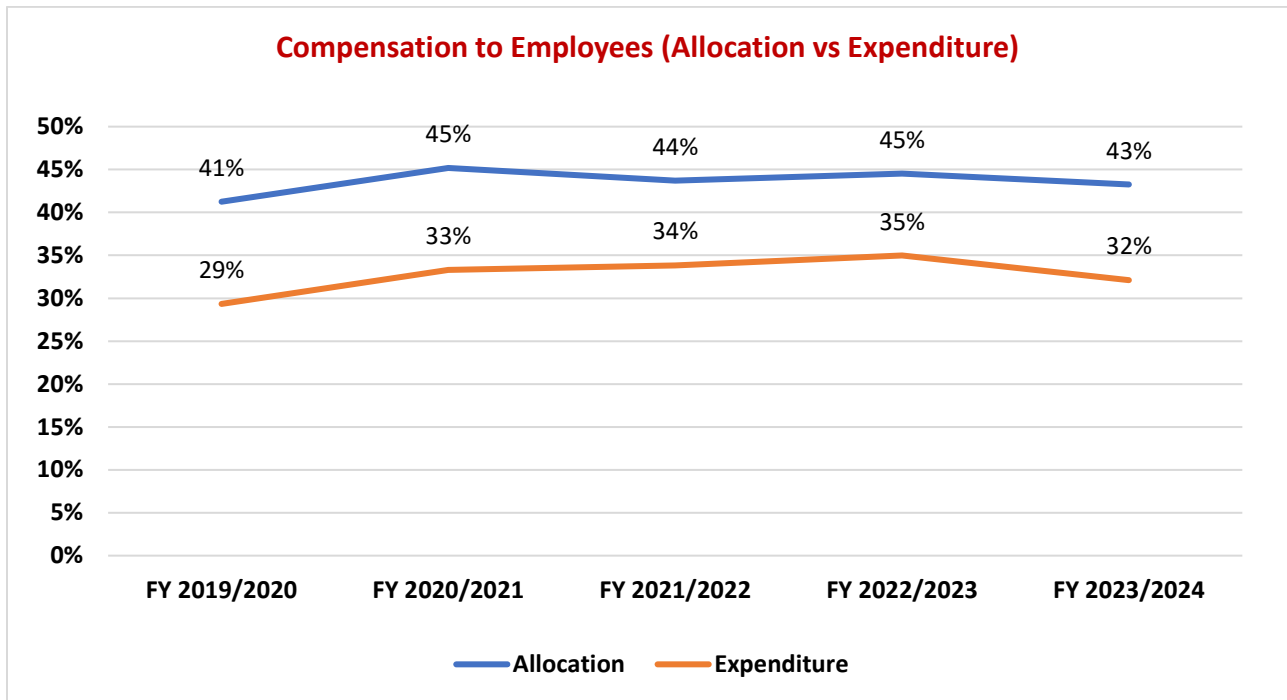
Figure 10: Development Allocation and Expenditure Trends



Source: County Treasury

63. The PFM further prescribes that expenditure on wages and benefits shall not exceed 35 percent of the total County expenditure. During the FY 2023/24, the County's actual expenditure on compensation to employees totalled 43 percent of the total County expenditure. This is a departure from the 32 percent allocated in the budget and way above the recommended PFM principle target and the allocations in the budget (shown in **Figure 9**). This is reflective of weaknesses in the implementation of development budget.

Figure 11: Trends of Allocations and Expenditures on Compensation to Employees



Source: County Treasury

64. The County Government in its commitment continues to maintain debt at sustainable levels as per the County Medium Term Strategy pursuant to Section 123 of the PFM Act. During the period under review, the County Government debt amounted to Ksh 1.48 billion in which the county will continue to monitor and encourage financial discipline across the departments this will reduce accumulation of pending bills. Newly acquired pending bills totalled Ksh 611 million (2.5 percent) of the budget.

65. Own Source Revenue performance for FY 2023/24 achieved 80 percent of the target. The County Government will continue to be more rational while projecting revenue while putting into consideration past revenue trends as well as mapping of new potential revenue streams.

III. RECENT ECONOMIC DEVELOPMENTS AND FISCAL OUTLOOK

Global Economic Performance

66. The global economy demonstrated resilience in 2023, achieving a growth rate of 3.3 percent. This performance marks a stabilization after years of overlapping negative shocks, with a growth rate of 3.5 percent in 2022 and projected growth rates of 3.2 percent and 3.3 percent for 2024 and 2025, respectively. Despite challenges such as tight monetary policies, geopolitical tensions, and climate change impacts, global growth is expected to continue, driven primarily by economic activities in the United States, Europe, and Asia, particularly China and India. The economic outlook, however, faces significant downside risks due to escalating conflicts in the Middle East.
67. Global inflation has shown signs of moderation, partly due to central banks in major economies implementing measures to lower interest rates. Despite this, core inflation remains persistently high in many countries, mainly due to previous shocks and tight labour markets. The persistence of elevated core inflation has led major economies to adopt tighter monetary policies, raising interest rates and restricting credit availability, which has weakened investment. Moreover, the risk premium from the Middle East conflict has increased following recent escalations, complicating the global financial landscape. International oil prices have moderated; however, the combination of increased risk premiums and supply disruptions could influence future price dynamics.
68. Despite high inflationary pressures, global financial markets have remained stable throughout 2024, reflecting improved investor sentiment and relaxing labour markets. The softening labour markets, particularly in advanced economies, have contributed to a more stable financial environment, despite concerns over high interest rates. This stability contrasts with the pressures brought by tighter monetary policies, highlighting the complexity of current economic conditions. Nevertheless, uncertainties persist, particularly around

the vulnerabilities within the banking sector and the implications of sustained high-interest rates.

69. Projections suggest a stable growth in advanced economies at 1.7 percent for both 2024 and 2025. In the United States, growth is projected to reach 1.7 percent in 2024 and 1.8 percent in 2025. The Euro Area is anticipated to grow by 0.7 percent in 2024 and improve further to 0.9 percent in 2025. Growth in the United Kingdom is forecasted to increase to 0.7 percent in 2024. In emerging markets and developing economies, growth is projected at 4.3 percent in both 2024 and 2025, reflecting stronger activity, particularly in Asia, driven by China and India. In Sub-Saharan Africa, economic growth is expected to rise from an estimated 3.4 percent in 2023 to 3.7 percent in 2024 and 4.1 percent in 2025, indicating a positive outlook despite some regional challenges. Specifically, countries like Nigeria and South Africa are projected to grow at 3.1 percent and 0.9 percent, respectively, in 2024.

Table 12: Global Economic Performance

Economy	Growth (%)			
	Actual	Estimate	Projections	
	2022	2023	2024	2025
World	3.5	3.3	3.2	3.3
Advanced Economies	2.6	1.7	1.7	1.8
<i>Of which: USA</i>	1.9	2.5	2.6	1.9
<i>Euro Area</i>	3.4	0.5	0.9	1.5
<i>United Kingdom</i>	4.3	0.1	0.7	1.5
<i>Japan</i>	1.0	1.9	0.7	1.0
Emerging and Developing Economies	4.1	4.4	4.3	4.3
<i>Of which: China</i>	3.0	5.2	5.0	4.5
<i>India</i>	7.0	8.2	7.0	6.5
Sub-Saharan Africa	4.0	3.4	3.7	4.1
Of which: South Africa	1.9	0.7	0.9	1.2
Nigeria	3.3	2.9	3.1	3.0
Kenya*	4.9	5.6	5.2	5.4

Source: Draft BROP 2024

70. The outlook for commodity prices remains mixed. Annual average oil prices and non-fuel commodity prices are projected to increase by 0.8 percent and 5.0 percent in 2024, respectively. The moderation of oil prices has been a stabilizing factor for global inflation; however, the escalating Middle East conflict poses a risk to future price stability. These dynamics in commodity prices continue to play a crucial role in shaping the global inflationary environment and, consequently, the economic outlook.

Kenya's Economic Performance

GDP Growth

71. The Kenyan economy grew by 5.6 percent in 2023, up from 4.9 percent in 2022, showcasing resilience and recovery amidst global and domestic challenges. These challenges included the COVID-19 pandemic, geopolitical tensions that disrupted global supply chains, and climate change impacts such as prolonged drought and floods. The economy is currently unwinding from these effects, with rising costs of household commodities, fuel prices, and a depreciating Kenya Shilling exerting pressure on public debt. Despite these headwinds, growth was primarily driven by a rebound in agricultural activities, robust performance in financial and insurance services, information and communication, and real estate.

72. The Gross Value Added of the Agriculture, Forestry and Fishing sector grew by 6.5 percent compared to a contraction of 1.5 percent in 2022, as shown in Table 13. This growth was primarily fuelled by favourable weather conditions that boosted crop production, leading to increased output of key food and cash crops such as maize, beans, potatoes, tea, and horticultural products. The sector's strong performance significantly enhanced agricultural exports, contributing to overall economic growth.

Table 13: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quarterly Growth Rates	
	2022	2023	2023 Q1	2024 Q1
1. Primary Industry	(0.8)	5.6	5.3	5.0
1.1. Agriculture, Forestry and Fishing	(1.5)	6.5	6.4	6.1
1.2. Mining and Quarrying	9.3	(6.5)	(11.0)	(14.8)
2. Secondary Sector (Industry)	3.5	2.5	2.5	1.1
2.1. Manufacturing	2.6	2.0	1.7	1.3
2.2. Electricity and Water supply	5.5	2.8	3.7	2.4
2.3. Construction	4.1	3.0	3.0	0.1
3. Tertiary sector (Services)	6.6	6.8	6.5	6.2
3.1. Wholesale and Retail trade	3.5	2.7	2.9	4.9
3.2. Accommodation and Restaurant	26.8	33.6	47.1	28.0
3.3. Transport and Storage	5.8	6.2	6.6	3.8
3.4. Information and Communication	9.0	9.3	9.5	7.8
3.5. Financial and Insurance	12.0	10.1	5.9	7.0
3.6. Public Administration	5.1	4.6	7.6	5.8
3.7. Others	5.3	6.1	5.7	5.9
of which: Professional, Admin & Support Services	9.4	9.4	8.6	9.9
Real Estate	4.5	7.3	7.3	6.6
Education	5.2	3.1	2.0	4.0
Health	3.4	4.9	5.1	5.5
FISIM	0.2	2.7	0.6	5.8
Taxes less subsidies	6.7	2.2	3.0	4.7
Real GDP	4.9	5.6	5.5	5.0

Source: Draft Budget and Review Outlook Paper, 2024

73. The manufacturing sub-sector experienced slower growth in 2023, registering 2.0 percent compared to 2.6 percent in 2022, largely due to a decline in sugar production. However, there were increments in the production of beverages, grain mill products, animal feed, meat and meat products, bakery items, and dairy products. In the non-food manufacturing sector, growth was notably bolstered by a significant rise in the production of leather and related products, plastic products, and basic metals, despite a decline in the production of cement.

74. The Electricity and Water Supply sub-sector saw its real Gross Value Added decline to 2.8 percent in 2023, down from 5.5 percent in 2022. This decline was mainly attributed to reduced hydro and thermal electricity generation.

Although geothermal power generation increased, there was a surge in power imports, while power exports grew only marginally.

75. The construction sub-sector grew by 3.0 percent in 2023 compared to 4.1 percent in 2022. This deceleration was driven by declined cement consumption and lower imports of various construction materials such as cement clinkers, iron and steel. Nonetheless, the sector did receive a boost from increased government spending on road construction and residential buildings. This deceleration was due to decreased cement consumption and lower imports of construction materials like cement clinkers, iron, and steel. Nonetheless, the sector did receive a boost from increased government spending on road construction and residential buildings.

76. The service sector remained the strongest performer, with growth increasing from 6.6 percent in 2022 to 6.8 percent in 2023. The accommodation and food service sub-sector was the main contributor growing by 33.6 percent in 2023 compared to 26.8 percent in 2022. This growth was fuelled by heightened tourism activities, international conferences, and a significant increase in hotel bed occupancy. Although the financial and insurance activities saw slower growth in 2023 than in 2022, there were increases in total deposits, domestic credit, national government credit, and life and general insurance premiums. Other strong-performing service sub-sectors included information and communication (9.3 percent), transportation and storage (6.2 percent), and wholesale and retail trade (2.7 percent).

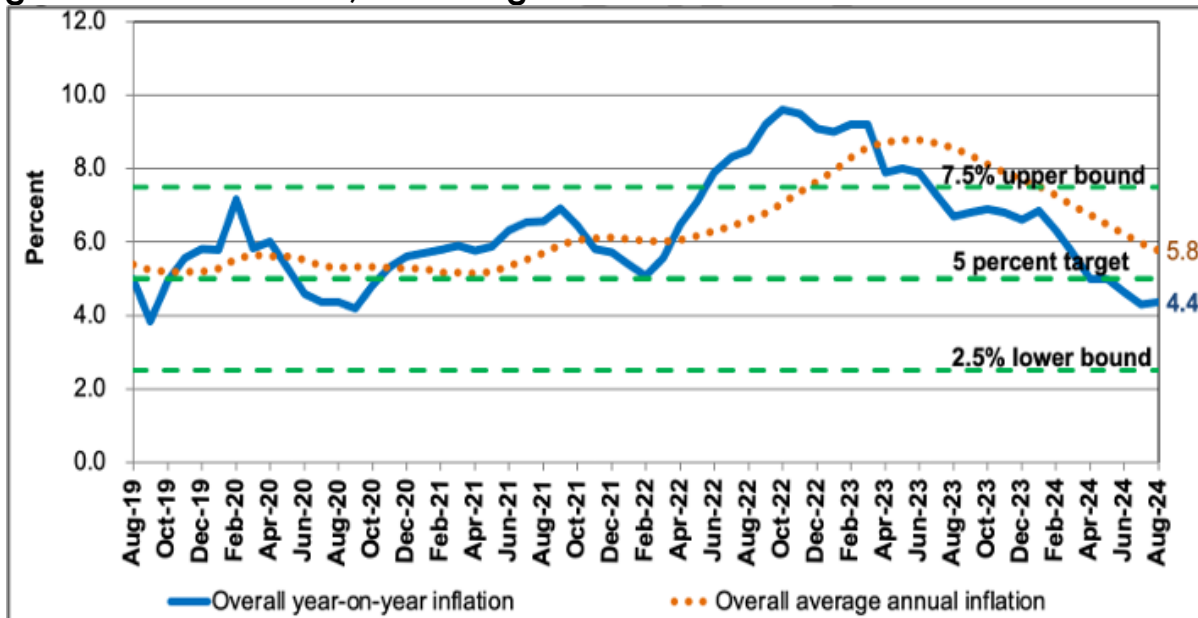
77. Real GDP is projected to grow by 5.2 percent in 2024 and 5.4 percent in 2025, supported by a strengthened macroeconomic framework that is expected to boost capital inflows and foreign direct investment (FDI). Increased exports, driven by implementation of trade agreements under the EU-EPA, AfCFTA, and others will also contribute to this growth. Additionally, new initiatives under MTP IV (BETA), such as development of Special Economic Zones (SEZs), County Aggregation and Industrial Parks, and the constructions of new markets in every constituency by the National Government are expected to play a key

role. However, the growth may be tempered by a reduced fiscal space, as high debt servicing obligations along with a large fiscal deficit, limit government expenditure and slow economic growth.

Inflation Rate

78. The overall year-on-year inflation remained within the government's target range of 5 ± 2.5 percent from June 2023 to June 2024. In June and August 2024, the overall inflation reached its lowest level at 4.3 percent and 4.4 percent respectively, as shown in Figure 1. This marks a notable decline from the 6.7 percent recorded in August 2023. The stable inflation rate was driven by favourable weather conditions, that led to reduction in food prices, and the effects of tightened monetary stance. In February 2024, the Monetary Policy Committee (MPC) tightened monetary policy by raising the Central Bank Rate (CBR) to 13.0 percent to curb inflation. After the easing of inflation, the MPC lowered the CBR to 12.75 percent in August 2024.

Figure 12: Inflation Rate, Percentage



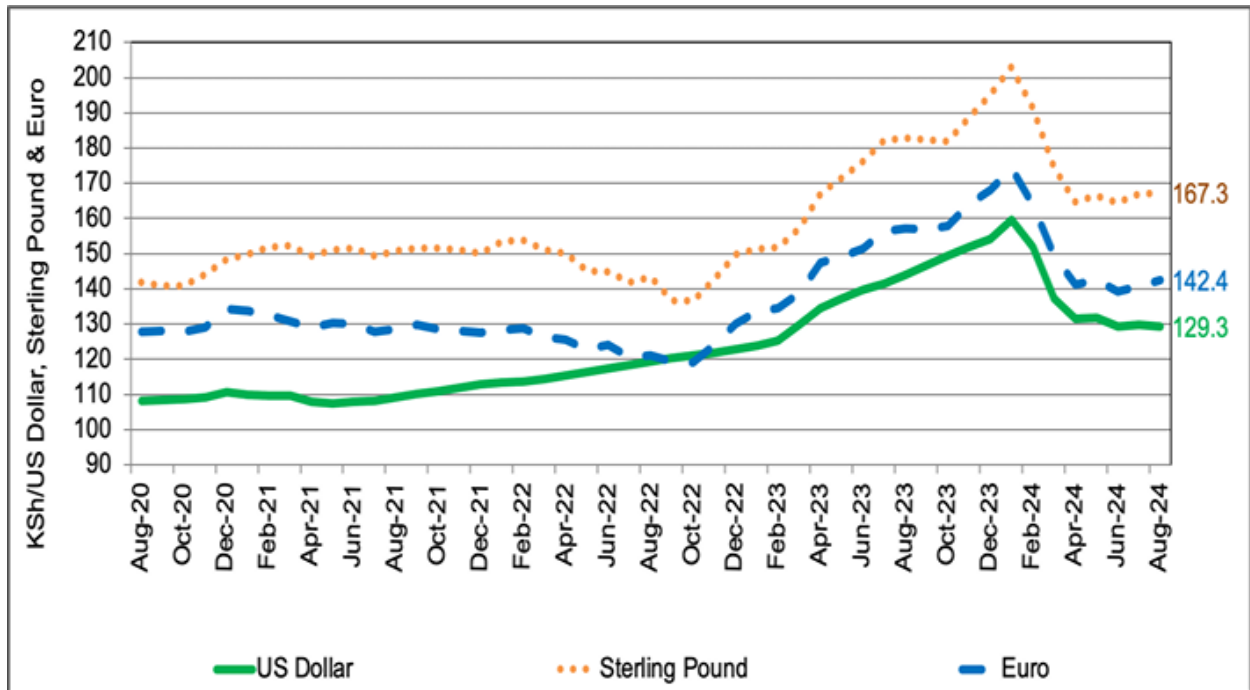
Source: Draft Budget and Review Outlook Paper, 2024

79. Food inflation was the main driver of overall inflation. However, it decreased to 5.3 percent in August 2024, down from 7.5 percent in August 2023. This decline was due to favourable weather conditions that boosted food supply and eased prices. The Government's fertiliser subsidy program also contributed to increased harvests and there was a general reduction in international food prices.
80. Fuel inflation dropped to 4.7 percent in August 2024 from 14.2 percent in August 2023. This decline was driven by lower global oil prices and the appreciation of the Kenyan Shilling against the Dollar, that led to reduced fuel prices and lower electricity costs.
81. Core inflation remained low and stable throughout the period. The stability of the non-food and non-fuel inflation can be attributed to contractionary monetary policy measures and subdued demand pressures.

Kenya Shilling Exchange rate

82. The foreign exchange market remained generally stable despite heightened global uncertainties, the strengthening of the U.S. dollars, and geopolitical tensions, which had exerted downward pressure on the exchange rate towards the end of 2023 and early 2024. However, the Kenyan Shilling appreciated against the U.S. Dollar from mid-February 2024 through August 2024. In August 2024, the U.S. Dollar traded at an average of Ksh. 129.32 compared with Ksh.143.93 per U.S. Dollar in August 2023, as shown in Figure 2. The Kenyan Shilling also strengthened against the Sterling Pound and the Euro. This appreciation was supported by inflows from agricultural exports, remittances and portfolio investments.

Figure 13: Kenyan Shillings Exchange Rate



Source: Draft BRPOP, 2024

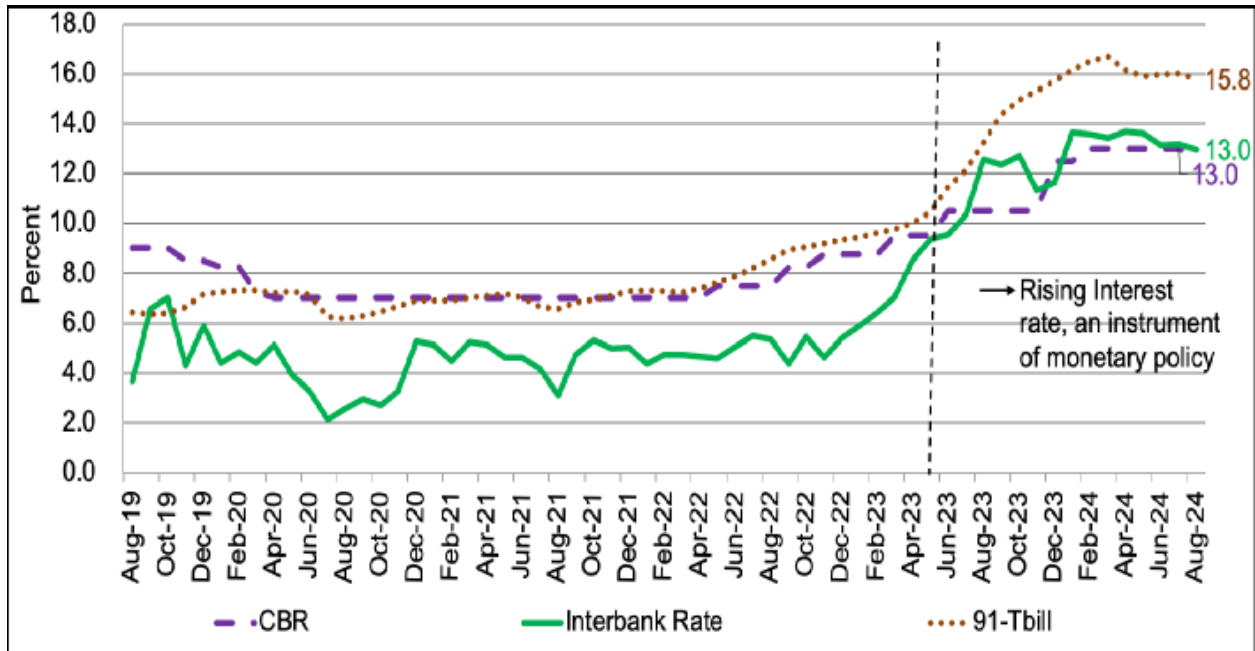
83. The repayment of the 2024 Eurobond boosted investor confidence and enhanced the financial market's perception of stability. Additionally, the appreciation and stabilization of the exchange rate have fostered confidence, attracting foreign direct investment, lowering cost of imports, and drawing more investors. This currency appreciation has also helped reduce debt servicing costs, improved performance of domestic borrowing, stabilized interest rates, and may have a positive impact on the cost of living. For export-oriented horticultural products such as fruits, vegetables, and cut flowers, the strengthening Shilling could lead to increased income at micro and macro levels.

Interest Rates

84. Interest rates in Kenya have generally been on an upward trajectory since the start of FY 2023/24, driven by a tight monetary policy aimed at controlling inflation. The CBR rose to 12.97 percent in August 2024, up from 10.48 percent

in August 2023 (as shown in Figure 3). During the same period, the 91-day Treasury Bill rate increased from 13.3 percent to 15.8 percent, the 182-day Treasury Bill rate rose from 13.2 percent to 16.7 percent, and the 364-day Treasury Bill rate climbed from 13.6 percent to 16.9 percent.

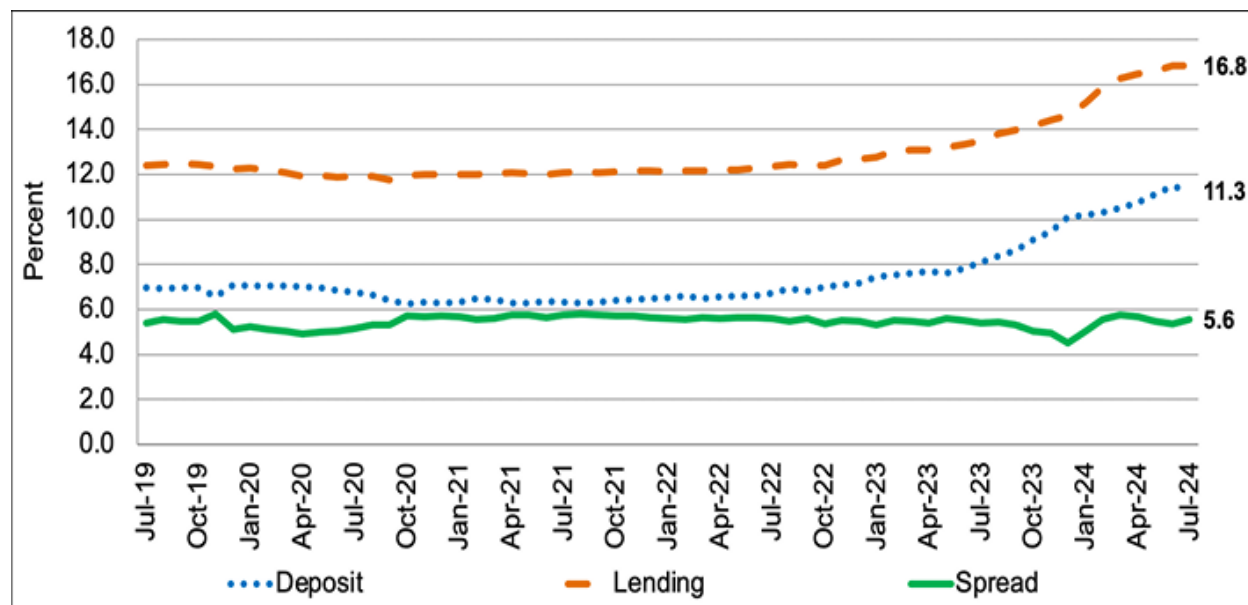
Figure 14: Short term Interest Rates, Percent



Source: Draft BROP, 2024

85. Between July 2023 and July 2024, the average lending and deposit rate offered by Commercial banks, reflecting tighter of the monetary policy and the higher cost of investable funds. The average lending rate rose to 16.8 percent in July 2024, up from 13.8 percent a year earlier, while the average deposit rate also increased to 11.3 percent from 8.4 percent during the same period. As a result, the average interest rate spread narrowed slightly to 5.6 percent in July 2024, down from 5.4 percent in July 2023 (as shown in Figure 4).

Figure 15: Commercial Bank Rates, Percent



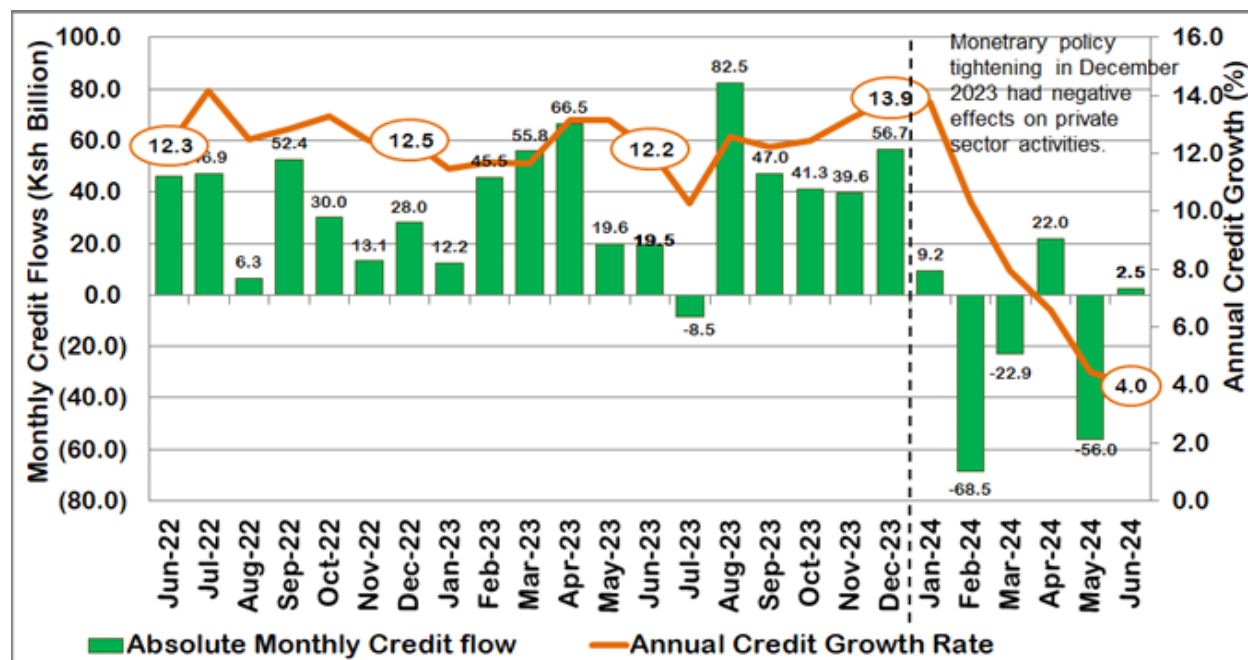
Source; Draft BR0P 2024

Private Sector Credit

86. Private sector credit from the banking system registered a notable decrease in growth to 4.0 percent in June 2024, compared to 12.2 percent in June 2023, as shown in figure 5. The decline was largely due to the tightening of monetary policy and the appreciation of the exchange rate, which affected foreign-denominated loans. The reduction in uptake of credit was particularly evident in sectors with significant foreign currency denominated loans such as manufacturing, building and construction, and trade.

87. On a monthly basis, private sector credit extensions contracted from December 2023, following the implementation of contractionary monetary policy that raised the CBR, increasing the cost of borrowing. Further, the Credit Guarantee Scheme for the vulnerable Micro, Small and Medium Enterprises (MSMEs), continues to play a critical role in reducing lending risks for commercial banks, thereby supporting the flow of credit to the private sector.

Figure 16: Private Sector Credit



Source: Draft BRPOP, 2024

Medium Term Economic Outlook

88. Kenya's economic performance is projected to remain stable over the medium term. The GDP growth for Kenya's economy is expected to be moderate from 5.6 percent in 2023 to a forecast of 5.2 percent in 2024 and 5.4 percent in 2025.

89. The growth in 2024 and 2025 will benefit from the enhanced agricultural productivity and a resilient service sector. The implementation of Government intervention on Bottom-Up Economic Transformation Agenda, which is aimed at revitalizing the economy and promoting inclusive growth will equally support this growth especially the activities in the construction sector that will be boosted by the affordable housing programme; key strategies for inclusive growth that encompass job creation and the development of agro-processing for export. However, the successful implementation of this initiatives will depend of the effective market governance.

90. On the demand side, domestic demand is expected to remain resilient even as the public sector unites with the private sector towards a robust medium-term recovery. This will be supported by moderate inflation, bumper agricultural harvest, a recovery in employment and modest growth in credit to private sector. This will further result in strong household incomes. Financial inclusion mechanisms by government through the hustlers Fund and support to MSMEs by national and county government's Enterprise and Cooperatives Funds (in the Nakuru case) will strengthen private sector led growth opportunities.
91. The Monetary Policy aims at achieving and maintaining an inflation target range of 5 ± 2.5 over the medium-term period. The implementation of the policy framework established the interest rate corridor currently set at Central Bank Rate (CBR) ± 250 basis points. As a result, monetary policy operations will ensure the interbank rate which serves as an operational target closely tracks the CBR.

County Fiscal Outlook (Revenue and Expenditure)

92. The fiscal outlook for the County during the Medium-Term Expenditure Framework (MTEF) 2025/2026–2027/2028 will be significantly influenced by both national and local forecasts. The stability in the national macroeconomic indicators will have a positive impact in the County outlook. The key focus while planning for the County government will be the implementation of the third County Integrated Development Plan 2023-2027, requiring the County Government to intensify the execution of the CIDP priorities, Governor's Manifesto and integrate key priorities outlined in the national Medium-Term Plan (MTP) IV.
93. Additionally, the generation of revenue will rely on continuous improvements in revenue administration and management. This will encompass actions such as adoption and implementation of the new valuation roll, automation of

revenue collection and maximizing current revenue sources, and identifying new income streams to enhance Own Source Revenues.

94. Furthermore, the implementation of the FIF Act that will oversee the collection of revenue at Level II - Level V facilities with a consolidate account. These actions are expected to increase the revenue collection at the various health facilities and expand the revenue base over the medium term.
95. The County anticipates total revenues, including the Facility Improvement Fund (FIF), to reach approximately Ksh. 20.35 billion in the fiscal year 2025/26. This figure comprises an equitable share of Ksh. 14.13 billion, conditional grants of approximately Ksh. 1.85 billion and Own Source Revenues (OSR), including FIF estimated at Ksh. 4.37 billion. This represents a growth of 2 percent compared to the CFSP 2024 FY 2024/25 revenue projections of Ksh. 19.9. Notably, the Facility Improvement Fund (FIF) is projected to amount to Ksh. 1.97 billion in FY 2025/2026, while local revenue is expected to stand at Ksh. 2.4 billion. The County government is taking a cautious approach to revenue forecasting, considering past performance, waivers and tax relief measures, and ongoing macroeconomic conditions.
96. Public Financial Management (PFM) principles require that the County maintains a balanced budget thus expenditures for the fiscal year 2025/26 will be approximately Ksh. 20.35. Within this budget, recurrent expenditure is estimated at Ksh. 14.04 billion, while development expenditure is projected at Ksh. 6.31 billion. The rationalization of expenditures will be a central aspect of fiscal policy in the medium term. However, it's important to acknowledge that this may be challenging due to the existence of newly established county entities. Addressing pending bills will be a top priority to prevent potential harm to the County's reputation and the risk of legal disputes.
97. Absorption of development spending by the County government will be given centre focus in order to deliver the expected benefits to the citizens.

Risks To Fiscal Outlook

98. The county's perspective is confronted with risks stemming from both national and county-level factors. These encompass:

a) Exchange Rate Risks

99. The Kenya shilling experienced a weaker performance at the beginning of the year but strengthened against the U.S. dollar from mid-February through August 2024. Despite this temporary recovery, the currency underperformed compared to all other East African Community (EAC) regional currencies during the same period. However, if exchange rate stability is not sustained, it could pose significant fiscal risks to the County and this would undermine the effective implementation of its projects and programs.

b) Budget Credibility

100. The growing demand for enhanced budget allocations to County functions has consistently resulted in the overestimation of Own Source Revenues (OSR). This has consequently led to underperformance of OSR over the years against its set target. There is need to manage the expectation of the different entities to prevent over-stretching the existing fiscal position.

101. On the expenditure side, there has been a persistent issue of underutilization, particularly in development expenditure. These patterns need to be reversed to attain a more desirable budget outcome and minimize the deviations between the planning and budgeting processes.

c) Pending Bills

102. The County's pending bill obligation stands at Ksh. 1.48 billion (inherited pending bills). Failure to meet these commitments exposes the County to reputational damage. This may result if contractors, suppliers and aggrieved staff in some cases move to court to seek legal action. Further, the delay may cause adverse effects to their businesses that risk closure.

103. More adversely, contractors and suppliers may shy off from doing business with the County Government thereby affecting the County's ability to deliver

services. There is need to sought for lasting solution to county pending bills resolution, due to the unpredictable nature of these bills.

d) Wage bill

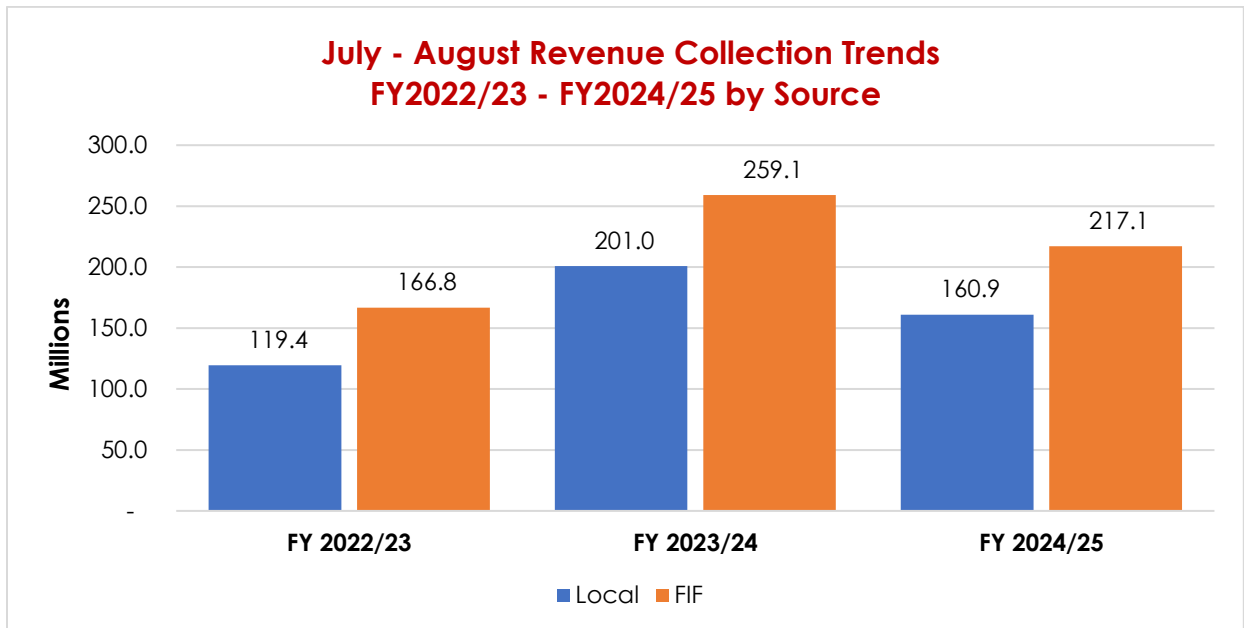
104. Section 25(1)(b) of the PFM (County Governments) Regulations, 2015 mandates County Governments to ensure that their wage bill does not surpass 35 percent of their total revenue. However, in the fiscal year 2025/26, employee compensation is projected to be at 38.7 percent. This is attributable to a combination of factors including the salary harmonization by the Salaries and Remuneration Commission (SRC), annual salary increments, new recruitments, promotions and collective bargaining agreements with workers.

IV. RESOURCE ALLOCATION FRAMEWORK

Implementation of the Budget 2024/2025

105. The implementation of the FY 2024/2025 budget has experienced significant delays primarily due to the constrained fiscal environment following the President's withdrawal of the Finance Bill 2024. This situation has been worsened by the delayed approval of key legislation, including the County Allocations of Revenue Bill (CARB) 2024 and the County Government Additional Allocations Bill 2024 as a result of anticipated revisions to the Division of Revenue Act (DORA) 2024. These delays have led to a holdup in the disbursement of funds from the exchequer, causing further delays in budget implementation.
106. The County is facing expenditure pressures due to rolled-over projects from FY 2023/24, necessitating a revision of the budget to prioritize starting, continuation and completion of the rolled over projects. The County Annual Progress Review (C-APR) report 2024 revealed that approximately 48 percent of projects from FY 2023/24 were either still in progress or had yet to commence. This highlights the need for expedited implementation and completion to prevent the risk of accumulating project backlog, improve public perception and achieve value for money.
107. Similarly, revenue collection in the first two months of FY 2024/2025 shows a 17.8 percent reduction compared to the same period in the previous financial year. Total Own Source Revenue (OSR) for the period amounted to Ksh 378 million, with Ksh 160.9 million generated from local sources and Ksh 217.1 million from the Facility Improvement Fund (FIF). However, compared to the previous Financial Year, gross local revenues decreased by 19.9 percent, down from Ksh 200.9 million, while FIF recorded a 16.2 percent decline from Ksh 259.1 million.

Figure 17: July-August Revenue Collection FY 2022/23 - FY 2024/25



108. To ensure seamless implementation of the FY 2024/25 budget and uphold fiscal discipline, the County's fiscal projections in the 2024 County Budget Review and Outlook Paper (CBROP) have been revised to reflect the fiscal outcomes of FY 2023/24 and the anticipated shortfall in county allocations if the County Allocation of Revenue Act (CARA) 2024 is enacted as proposed. Should these reductions take effect, the County will be compelled to review the FY 2024/25 budget downwards to maintain a balanced budget. Consequently, this adjustment is likely to hinder the successful implementation of key project and programme outcomes with potential ramifications on effective service delivery.

109. To meet the revenue targets set in the FY 2024/2025 budget, the County Treasury will continue enhancing revenue collection efforts. These measures include automation of collection systems and stricter monitoring and supervision to seal revenue leakages and prevent losses through non-collection. (REAP)

Fiscal Policy for FY 2025/26 and Medium-Term Budget

110. The fiscal policy for FY 2025/26 and the medium term will focus on implementing the County's priority programmes under the County Integrated Development Plan (CIDP) 2023-2027, while supporting the Bottom-Up Economic Transformation Agenda (BETA) as espoused in the Fourth Medium-Term Plan (MTP IV) 2023-2027. The national policy aims to slow the growth of public debt without compromising public service delivery, which may reduce the funds available for sharing between the national and county governments. Consequently, the County's fiscal policy will emphasize enhancing revenue mobilization, efficient expenditure management, and economic diversification to ensure sustainable development and service delivery.
111. Given the declining fiscal space occasioned by expected underperformance in national revenues, a slowdown in growth of most economic sectors (except agriculture), increased wage bill commitments due to collective bargaining agreements (CBAs), and counterpart funding requirements, the County will adopt a conservative fiscal stance.
112. Efficient expenditure management is a priority and thus the County will adopt zero-based budgeting to ensure that expenditures are justified and aligned with strategic priorities. Essential services and projects that align with both County strategic goals and national priorities will be prioritized. To achieve fiscal discipline, austerity measures will be implemented to reduce non-essential expenditures, particularly in administrative areas (O&M). The County will ensure the full operationalization of completed projects to maximize their benefits and enhance service delivery. This will be supported by transitioning to accrual accounting, which will improve financial transparency and accountability. Additionally, the implementation of an end-to-end e-procurement system will enhance transparency and ensure value for money in procurement processes.

- 113. To strengthen revenue mobilization, the County will implement tax reforms to broaden the tax base and improve compliance. This will be complemented by optimizing non-tax revenue streams through comprehensive mapping of County revenue sources to realize their full potential. Leveraging technology will be crucial in enhancing revenue collection mechanisms and reducing tax evasion.
- 114. In response to sectoral challenges, the County will focus on supporting and diversifying the agricultural sector through investments in value addition and improved market access. Economic diversification will be further encouraged by supporting small and medium enterprises (SMEs) and promoting sectors with growth potential.

FY 2025/2026 Fiscal projections

115. The total revenue including the equitable share, conditional grants and County own source revenue (including FIF) is projected at Ksh 20.35 billion for the FY 2025/26. The County will continue implementing a balanced budget thus the County Government's total expenditure is projected to be Ksh 20.35 billion in the FY 2025/26.

Revenue Projections

116. The total revenue including Appropriation-in-Aid (A-i-A) is projected at Ksh. 20.35 billion during the FY 2025/26. This depicts a marginal decline of 3.4 percent from the Approved Budget 2024/25. Equitable share is projected at Ksh. 14.13 billion (69.4 percent). Conditional grants expected during the fiscal year amount to Ksh. 1.85 billion (9.1 percent), OSR including FIF is projected at Ksh. 4.37 billion (1 percent) with FIF at Ksh. 1.97 billion and Local Revenue projected at Ksh. 2.4 billion. This revenue projection is underpinned by the ongoing reforms in policy and revenue administration including automation of revenues, enhanced revenue mobilization across the County and full

adoption of the valuation roll to boost revenues. Summaries of County revenue forecast over the medium-term period have been presented in Annex I of this document.

Expenditure Projections

117. The total County expenditure for FY 2025/26 is projected to total Ksh 20.35 billion of which Ksh 14.04 billion will be for recurrent expenditure while Ksh 6.31 billion is development expenditure.
118. Compensation to employees will account for 38.7 percent of the total County budget at approximately Ksh 7.87 billion. However, this proportion of the County wage bill is above the required level of 35 percent of total revenues as stipulated in Section 25 of the PFM (County Government Regulations) 2015. The actual personnel allocations will be firmed up after finalisation of the County personnel budget. Implementation of the health Worker's CBA agreement, without commensurate funding from the National coffers is also likely to result in a surge to the wage bill.
119. Allocation for other recurrent expenditures will account for 30.3 percent of the total budget. An emergency allocation of Ksh. 70 million has been provided for under Office of the Governor to cater for County contingencies pursuant to Section 110 of the PFM Act 2012. An amount of Ksh. 66.28 million has also been provided for in the Department of Education and Vocational Training for Vocation Training Centres capitation (This includes matching funding in development of Ksh. 66.28 million). An allocation of Ksh. 50 million has also been provided for as Enterprise Fund to advance loans to SMEs and Cooperatives.
120. The County allocation for development expenditure will account for 31 percent in FY 2025/26 total budget. Total County development expenditure is projected at Ksh. 6.31 billion. Conditional grants will amount to Ksh. 2.243 billion which include Ksh. 300 million for Kenya Informal Settlement Improvement

Programme (KISIP), Roads Maintenance Fuel Levy Fund (RMFLF) amounting to Ksh. 527 million and Ksh 37.5 million from the second Kenya Devolution Support Program (KDSP II) institutional strengthening grant. Further, the County is poised to benefit from a substantial service delivery grant during FY 2025/26 upon meeting all the Minimum Access Conditions and Minimum Performance Conditions as provided for in the Program Operational Manual and Program Appraisal Document for the second KDSP. Other Conditional grants include Ksh. 151.5 million from NAVCDP, Ksh. 199 million in FLoCCA, Ksh. 16.13 million DANIDA grant, KELCOP grant amounting to Ksh. 38.28 million, KUSP grant projected at Ksh. 385 million and County Health Promoters (CHPs) National Government stipend allocation of Ksh. 99.39 million.

121. Development allocation for Nakuru City, Naivasha Municipality, Gilgil Municipality and Molo Municipality has been capped at Ksh. 70 million, Ksh. 60 million, Ksh. 55 million, and Ksh. 50 million, respectively from exchequer releases for programmes and projects within the four Entities.
122. The Nakuru County Revenue Allocation Act, 2018 provides that an allocation of not less than 45 percent of development expenditure excluding conditional grants be allocated towards ward-based projects. The proposed allocation to the 55 Wards in FY 2025/2026 has been set at Ksh. 1.70 billion which translates to 49.5 percent of the equitable share of development expenditure. The expenditure allocations are available in Annexes III to V.
123. Going forward, and in view of the limited resources, MTEF budgeting will entail adjusting non-priority expenditures to cater for the priority sectors. Prioritization will be based on criteria such as the impact on public service delivery, value for money, relevance to community needs, return on investment, alignment with the County Integrated Development Plan (CIDP), and the governor's and national political aspirations.

Medium Term Revenue Strategy

124. The County Treasury has implemented key measures to optimize revenue collection. Recently, the County established revenue mobilization teams and progressively automated revenue streams in the County Integrated Financial Operations Management System (CIFOMS). The introduction of a unified license has enabled increased collections of fire inspection fee, liquor, and trade license. Additionally, the ongoing adoption and public inspection of the valuation roll have been prioritized to improve property assessments and tax collection. Alongside these initiatives, the County has emphasized capacity building and maintained strong political commitment to keep revenue mobilization a top priority.
125. Building on these efforts, the County Treasury has introduced additional strategies aimed at enhancing revenue collection. Recognizing the importance of data in modern revenue management, the County will conduct detailed analyses of taxpayer behaviour, payment patterns, and revenue trends. This proactive data-driven approach will help identify gaps, prevent revenue loss, and improve financial performance.
126. The County also seeks to strengthen relationships with citizens to enhance compliance and revenue consistency. Transparent communication and effective public service delivery will foster trust and loyalty, leading to higher and consistent taxpayer compliance. To support this, the County will ensure that information on charges, payment terms, due dates, and methods is clearly communicated while promptly addressing inquiries to maintain positive relationships.
127. Technology remains central to the County's revenue strategy. Plans include expanding the use of automation tools, citizen relationship management (CRM) systems, and online payment platforms to streamline collection processes. This technological enhancement will reduce administrative

overhead, improve data accuracy, and offer citizens a convenient way to fulfil their tax obligations.

128. The County will review and optimize tariff and pricing models for services, including market fees, parking, and slaughter fees. Customizing these models based on economic conditions and engaging stakeholders will ensure a balanced approach that maximizes revenue without overburdening taxpayers.

129. To further streamline revenue collection, the County will standardize internal processes, including billing, invoicing, and payment reconciliation. Implementing reliable financial systems and training revenue officers will enhance operational efficiency, minimize errors, and accelerate collections.

130. Recognizing the complexities of revenue collection in some areas, the County will explore outsourcing specific revenue streams to professional agencies as permitted by Section 160 of the Public Finance Management (PFM) Act 2012. This strategy allows the County to benefit from specialized expertise, particularly in areas with complex collection challenges.

131. To encourage prompt compliance, the County will introduce incentives such as early payment discounts and penalty waivers. Furthermore, a recognition system for top taxpayers and collectors will be established, promoting a culture of compliance and reinforcing positive behavior.

FY 2025/26 and Medium-term Budget Framework

132. The FY 2025/26 and the medium-term budget will be based on the development focus for the 2023-2027 integrated plan period, which focuses on realizing the following strategies: Carrying forward ongoing projects/programmes; Post Covid-19 social economic recovery strategy & provision of social safety nets; Leveraging on growth in productive sectors of the economy including agriculture, trade, manufacturing and services;

Mainstreaming/integration of cross cutting issues in development planning; Promotion of access to integrated, quality and affordable healthcare services; Enhancing governance, transparency & accountability as well as efficiency and effectiveness in delivery of public good; Creating enabling environment for promoting private sector growth and faster growth of MSMEs; Expansion and operationalisation of County physical and social infrastructure.

Criteria for Resource Allocation

133. These priorities are expected to propel the County to achieve the transformative development agenda. The County Government will continue to allocate resources towards its development needs with adherence to the fiscal responsibility principle and further ensuring budget credibility. The following criteria will serve as a guide for allocating resources;

- i. Linkage of programmes with the National government agenda of Bottom-Up Economic Transformation Agenda priorities;
- ii. Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030;
- iii. Objectives of the CIDP 2023-2027, ADP 2025/2026, Integrated Development plans for Urban Areas as well as alignment to the county's development agenda including the Governor's manifesto.
- iv. Completion of ongoing projects, operationalization of complete projects and payment of verified pending bills;
- v. Core mandates of the respective county entities;
- vi. Cost effectiveness, efficiency and sustainability of the programme;

134. The table below provides the projected expenditure ceilings for the MTEF 2025/26-2027/28, classified by Sectors for actualization of the strategies aforementioned. The fiscal policy for FY 2025/26 and the medium term will focus on implementing the County's priority programmes outlined in the

County Integrated Development Plan (CIDP) 2023-2027, while supporting the Bottom-Up Economic Transformation Agenda (BETA) as espoused in the Medium-Term Plan IV (MTP IV) for 2023-2027. The national policy aims to slow the growth of public debt without compromising public service delivery, which may reduce the funds available for sharing between the National and County Governments. Consequently, the County's fiscal policy will emphasize enhancing revenue mobilization, efficient expenditure management, and economic diversification to ensure sustainable development and service delivery.

Medium Term Sector Ceilings FY2024/2025 - 2026/2027

	SECTOR		CBROP CEILINGS	PROJECTIONS			% of Total Expenditure (CBROP)		
			2025/2026	2026/2027	2027/2028	2025/2026	2026/2027	2027/2028	
1	Agriculture Rural and Urban Development	Sub Total	2,330,964,269	2,564,060,695	2,820,466,765	11.5%	11.5%	11.5%	
		Recurrent Gross	999,729,119	1,099,702,030	1,209,672,233	7.1%	7.1%	7.1%	
		Development Gross	1,331,235,150	1,464,358,665	1,610,794,532	21.1%	21.1%	21.1%	
2	Education	Sub Total	1,273,267,314	1,400,594,046	1,540,653,450	6.3%	6.3%	6.3%	
		Recurrent Gross	1,119,726,225	1,231,698,848	1,354,868,732	5.5%	5.5%	5.5%	
		Development Gross	153,541,089	168,895,198	185,784,718	0.8%	0.8%	0.8%	
3	Social Protection, Culture and Recreations	Sub Total	366,926,455	403,619,101	443,981,011	1.8%	1.8%	1.8%	
		Recurrent Gross	268,603,348	295,463,683	325,010,051	1.3%	1.3%	1.3%	
		Development Gross	98,323,107	108,155,418	118,970,959	0.5%	0.5%	0.5%	
4	Energy, Infrastructure and ICT	Sub Total	1,090,289,044	1,199,317,948	1,319,249,743	5.4%	5.4%	5.4%	
		Recurrent Gross	398,994,178	438,893,596	482,782,956	2.0%	2.0%	2.0%	
		Development Gross	691,294,866	760,424,352	836,466,788	3.4%	3.4%	3.4%	
5	Environment Protection, Water and Natural Resources	Sub Total	771,532,081	848,685,289	933,553,818	3.8%	3.8%	3.8%	
		Recurrent Gross	358,175,717	393,993,288	433,392,617	1.8%	1.8%	1.8%	
		Development Gross	413,356,364	454,692,000	500,161,201	2.0%	2.0%	2.0%	
6	General Economics and Commercial Affairs	Sub Total	383,835,607	422,219,167	464,441,084	1.9%	1.9%	1.9%	
		Recurrent Gross	263,596,683	289,956,351	318,951,986	1.3%	1.3%	1.3%	
		Development Gross	120,238,924	132,262,816	145,489,098	0.6%	0.6%	0.6%	
7	Health	Sub Total	7,226,818,960	7,949,500,856	8,744,450,941	35.5%	35.5%	35.5%	
		Recurrent Gross	6,523,121,674	7,175,433,841	7,892,977,226	32.0%	32.0%	32.0%	
		Development Gross	703,697,286	774,067,014	851,473,716	3.5%	3.5%	3.5%	
8	Public Administration and National/ International Relations	Sub Total	6,911,264,995	7,602,391,495	8,362,630,644	34.0%	34.0%	34.0%	
		Recurrent Gross	4,112,933,176	4,524,226,494	4,976,649,143	20.2%	20.2%	20.2%	
		Development Gross	2,798,331,819	3,078,165,001	3,385,981,501	13.7%	13.7%	13.7%	
	TOTAL	Total Recurrent Gross	14,044,880,120	15,449,368,132	16,994,304,945	69.0%	69.0%	69.0%	
		Total Development Gross	6,310,018,605	6,941,020,465	7,635,122,512	31.0%	31.0%	31.0%	
		GRAND TOTAL	20,354,898,725	22,390,388,597	24,629,427,457	100%	100%	100%	

V. CONCLUSION AND NEXT STEP

135. The focus of the MTEF 2025/2026-2027/2028 is driven by the current integrated plan, aligned with the national development agenda set forth in the Fourth Medium Term Plan, and the value chains identified in the Bottom-up Economic Transformation Agenda. It remains dedicated to achieving the Sustainable Development Goals and fulfilling other national and international obligations.
136. Strategic interventions are anticipated to bolster economic recovery. The County Government has a total budget allocation of Ksh. XXX for the 2025/2026 financial year.
137. The county operates within limited fiscal space, requiring a focus on budget precision and optimizing value through efficient utilization of available resources. The provided sector ceilings will guide the preparation of budget estimates for the 2024/2025 fiscal year and the medium term. Sector Working Groups (SWGs) and departments are encouraged to align their programs and sub-programs with these ceilings, ensuring they are in line with the county's priorities as outlined in the CIDP 2023-2027 and the ADP 2025/2026
138. To ensure the timely and efficient completion of the MTEF budget for 2025/2026-2027/2028, all Departments and Sector Working Groups (SWGs) are required to strictly follow and implement the key budget activities within the set timelines outlined in the County Budget calendar.

ANNEXES

ANNEX I: County Government of Nakuru Operations FY 2025/2026 - 2027/2028

IFMIS CODE	REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	CBROP PROJECTIONS	PROJECTIONS		ANNUAL GROWTH	% GROWTH		
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028		2025/26	2026/27	2027/28
1520101	Property tax (Plot rent and Land rates)	299,846,895	265,935,172	442,481,857	326,593,517	359,252,869	395,178,156	(115,888,340)	-26.2%	10.0%	10.0%
1520201	Trade License	368,530,455	432,030,600	456,917,293	523,203,060	575,523,366	633,075,703	66,285,767	14.5%	10.0%	10.0%
1550101	Market Fees	36,953,827	39,694,395	48,445,765	54,415,204	59,856,724	65,842,397	5,969,439	12.3%	10.0%	10.0%
1590112	Building Approval	59,338,984	70,759,337	127,150,350	127,075,934	139,783,527	153,761,880	(74,417)	-0.1%	10.0%	10.0%
1520325	Cess	17,667,491	35,293,228	24,386,779	73,529,323	80,882,255	88,970,481	49,142,544	201.5%	10.0%	10.0%
1530301	Royalties	181,247,525	212,010,117	257,322,056	291,201,012	320,321,113	352,353,224	33,878,956	13.2%	10.0%	10.0%
1580401	Stock/Slaughter fees	9,651,794	11,099,135	25,884,461	26,994,375	29,693,812	32,663,193	1,109,914	4.3%	10.0%	10.0%
1560101	House Rent	8,400,082	6,008,560	56,516,290	30,600,856	33,660,942	37,027,036	(25,915,434)	-45.9%	10.0%	10.0%
1590132	Advertising	133,598,036	159,616,862	158,245,614	205,961,686	226,557,855	249,213,640	47,716,072	30.2%	10.0%	10.0%
1550221	Parking fees	244,301,240	269,481,939	279,066,141	316,948,194	348,643,013	383,507,315	37,882,053	13.6%	10.0%	10.0%
1420223	Liquor Licensing	55,491,224	138,327,082	93,201,015	163,832,708	180,215,979	198,237,577	70,631,694	75.8%	10.0%	10.0%
1530331	County Park Fees	-	179,000	-	196,900	216,590	238,249	196,900	100.0%	10.0%	10.0%
1580211	Health fees and charges	62,852,524	58,575,132	89,894,811	95,752,325	105,327,557	115,860,313	5,857,513	6.5%	10.0%	10.0%
1540105	Other Fees and Charges	133,182,606	130,811,574	167,435,616	163,694,907	180,064,398	198,070,837	(3,740,709)	-2.2%	10.0%	10.0%
	Sub Total Local Sources	1,611,062,682	1,829,822,133	2,226,948,048	2,400,000,000	2,640,000,000	2,904,000,000	173,051,952	7.8%	10.0%	10.0%
1580211	Bahati Hospital	43,988,358	37,021,127	60,121,903	63,842,126	70,226,339	77,248,972	3,720,223	6.2%	10.0%	10.0%
1580211	Bondenii Maternity	10,061,795	9,903,607	12,241,904	15,241,904	16,766,094	18,442,704	3,000,000	24.5%	10.0%	10.0%
1580211	Elburgon District Hospital	14,335,435	18,322,889	19,847,540	22,057,190	24,262,909	26,689,200	2,209,650	11.1%	10.0%	10.0%
1580211	Gilgil Hospital	69,791,023	64,927,862	77,879,013	82,041,250	90,245,375	99,269,913	4,162,237	5.3%	10.0%	10.0%
1580211	Kabazi Sub County Hospital	2,768,126	3,535,357	4,301,670	5,200,000	5,720,000	6,292,000	898,330	20.9%	10.0%	10.0%
1580211	Keringet Sub County Hospital	4,424,094	5,559,203	7,523,750	8,408,898	9,249,788	10,174,767	885,148	11.8%	10.0%	10.0%
1580211	Langalanga Hospital	8,705,576	9,391,929	10,911,498	12,911,498	14,202,648	15,622,913	2,000,000	18.3%	10.0%	10.0%
1580211	Mirugi Kariuki Sub County Hospital	4,434,895	4,647,146	5,579,278	6,235,664	6,859,230	7,545,153	656,386	11.8%	10.0%	10.0%
1580211	Molo District Hospital	61,751,693	54,286,118	70,319,020	72,319,000	79,550,900	87,505,990	1,999,980	2.8%	10.0%	10.0%
1580211	Naivasha District Hospital	250,591,081	289,794,223	454,039,755	455,000,000	500,500,000	550,550,000	960,245	0.2%	10.0%	10.0%
1580211	Njoro Sub County Hospital	24,944,657	21,310,814	28,318,304	30,017,402	33,019,142	36,321,057	1,699,098	6.0%	10.0%	10.0%
1580211	Olenguruone Sub County Hospital	15,610,943	22,226,914	17,727,718	26,000,000	28,600,000	31,460,000	8,272,282	46.7%	10.0%	10.0%
1580211	P.G.H Annex	80,815,677	83,577,400	95,945,806	100,743,096	110,817,406	121,899,147	4,797,290	5.0%	10.0%	10.0%
1580211	P.G.H Nakuru	911,926,851	828,170,209	990,593,242	1,040,122,904	1,144,135,195	1,258,548,714	49,529,662	5.0%	10.0%	10.0%
1580211	Soim Sub County	3,990,945	3,802,934	4,338,249	4,848,632	5,333,495	5,866,845	510,383	11.8%	10.0%	10.0%
1580211	Subukia Sub County Hospital	11,219,894	12,020,486	20,521,350	21,485,677	23,634,245	25,997,669	964,327	4.7%	10.0%	10.0%
	Sub Total FIF (AIA)	1,519,361,043	1,468,498,216	1,880,210,000	1,966,475,242	2,163,122,766	2,379,435,042	86,265,242	4.6%	10.0%	10.0%
	SUB TOTAL (AIA & Local Sources)	3,130,423,725	3,298,320,350	4,107,158,048	4,366,475,242	4,803,122,766	5,283,435,042	259,317,194	6.3%	10.0%	10.0%

IFMIS CODE	REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	CBROP PROJECTIONS	PROJECTIONS		ANNUAL GROWTH	% GROWTH		
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028		2025/26	2026/27	2027/28
		9910201	Balance in County Revenue Fund	3,915,012,915	4,094,808,358	1,005,000,000	-				
1310102	Donor Grants (DANIDA)	33,772,347	19,115,250	16,136,250	16,136,250	17,749,875	19,524,863	-	0.0%	10.0%	10.0%
1310102	Loans and Grants CRA					-	-	-	0.0%	0.0%	0.0%
1310101	Kenya Devolution Support Program (KDSP) II Level I			37,500,000	37,500,000	41,250,000	45,375,000	-	0.0%	0.0%	0.0%
1310102	Kenya Devolution Support Program (KDSP) II Level II			-	100,000,000	110,000,000	121,000,000	100,000,000	100.0%	10.0%	10.0%
1310102	World Bank National Agricultural Value Chain Development Project (NAVCDP)	67,192,729	198,946,385	151,515,152	151,515,152	166,666,667	183,333,334	-	0.0%	10.0%	10.0%
1310102	World Bank National Agricultural and Rural inclusive growth Projects (NARIGP)	151,586,967	4,261,826	-	-	-	-	-	0.0%	0.0%	0.0%
1330203	Conditional Grant for the provision of fertilizer subsidy programme		234,883,209	234,883,209	-	-	-	(234,883,209)	-100.0%	0.0%	0.0%
1310102	Agricultural Sector Development Support Projects (ASDSP II)	5,252,658	1,083,629	-	-	-	-	-	0.0%	0.0%	0.0%
1310102	IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)		31,903,688	38,280,000	38,280,000	42,108,000	46,318,800	-	0.0%	0.0%	0.0%
1330203	Conditional Grant - Kenya Livestock Value Chain Support Project			-	-	-	-	-	0.0%	0.0%	0.0%
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant	3,534,474		-	350,000,000	385,000,000	423,500,000	350,000,000	100.0%	10.0%	10.0%
1310101	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant			35,000,000	35,000,000	38,500,000	42,350,000	-	0.0%	0.0%	0.0%
1310102	Interest Eamed in Nakuru City KUSP UDG Grant Account	40,533,136	3,200,000	-	-	-	-	-	0.0%	0.0%	0.0%
1310101	World Bank Grant Finance Locally-Led Climate Action Program, (FLLoCA) - County Climate Institution Support (CCIS) Level I	22,000,000	11,000,000	11,000,000	11,000,000	12,100,000	13,310,000	-	0.0%	0.0%	0.0%
1310102	World Bank Grant Financing Locally-Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant		188,211,086	125,000,000	188,211,085	207,032,194	227,735,413	63,211,085	50.6%	10.0%	10.0%
1310102	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000	250,000,000	550,000,000	300,000,000	330,000,000	363,000,000	(250,000,000)	-45.5%	10.0%	10.0%
1330203	County Allocation for Court fines			-	-	-	-	-	0.0%	0.0%	0.0%
1330203	County Allocation for 20% share of mineral Royalties			1,562	-	-	-	(1,562)	-100.0%	0.0%	0.0%
1310102	Nutrition International Grant	12,498,800	5,000,000	-	-	-	-	-	0.0%	0.0%	0.0%
1330104	Conditional Fund -Leasing of Medical Equipment	110,638,298	124,723,404	-	-	-	-	-	0.0%	0.0%	0.0%
1330203	Conditional Allocation for Community Health Promoters (CHPs)			99,390,000	99,390,000	109,329,000	120,261,900	-	100.0%	10.0%	10.0%
1330203	Conditional grant from GoK for Aggregated Industrial Parks Programme		64,000,000	-	-	-	-	-	0.0%	0.0%	0.0%
1330202	Conditional Grant - Road Maintenance Levy Fund			527,595,811	527,595,811	580,355,392	638,390,931	-	0.0%	10.0%	10.0%
1330203	Equilisation Fund Allocation			-	-	-	-	-	0.0%	0.0%	0.0%
1330203	Transfers for Library Services function			-	-	-	-	-	0.0%	0.0%	0.0%
9999999	C.R.A Equitable Share	13,026,116,323	13,593,424,693	14,133,795,185	14,133,795,185	15,547,174,704	17,101,892,174	-	0.0%	0.0%	0.0%
	SUB TOTAL	17,588,138,647	18,824,561,527	16,965,097,169	15,988,423,483	17,587,265,831	19,345,992,414	28,326,314	0.2%	10.0%	10.0%
	GRAND TOTAL	20,718,562,372	22,122,881,877	21,072,255,217	20,354,898,725	22,390,388,597	24,629,427,457	(717,356,492)	-3.40%	10.0%	10.0%

IFMIS CODE	REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	CBROP PROJECTIONS	PROJECTIONS		ANNUAL GROWTH	% GROWTH		
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028		2025/26	2026/27	2027/28
	Allocation For Ward Projects										
	Total Development Budget			6,991,975,883	6,310,018,605	6,941,020,465	7,635,122,512	(681,957,278)	-9.8%	10.0%	10.0%
	Less Development Grants			2,167,904,166	2,243,485,090	2,467,833,599	2,714,616,959	75,580,924	3.5%	10.0%	10.0%
	Debt Resolution			280,000,000	400,000,000	440,000,000	484,000,000	120,000,000	42.9%	10.0%	10.0%
	Ongoing Projects			1,005,000,000		-	-	(1,005,000,000)	0.0%	0.0%	0.0%
	Nakuru City, Naivasha, Gilgil & Molo Municipalities			197,500,000	235,000,000	258,500,000	284,350,000	37,500,000	19.0%	10.0%	10.0%
	Equitable Allocation			3,341,571,717	3,431,533,515	3,774,686,866	4,152,155,553	89,961,798	2.7%	10.0%	10.0%
	County Assembly HQ Development			150,000,000	100,000,000	110,000,000	121,000,000	(50,000,000)	-33.3%	10.0%	10.0%
	Flagship HQ development			1,541,571,717	1,631,533,515	1,794,686,866	1,974,155,553	89,961,798	5.8%	10.0%	10.0%
	45% of Equitable Allocation for Ward Projects			1,650,000,000	1,700,000,000	1,870,000,000	2,057,000,000	50,000,000	3.0%	10.0%	10.0%
	Expenditure:										
	Current Expenditure:										
	Compensation to Employees			8,038,976,126	7,868,392,937	8,655,232,231	9,520,755,454	(170,583,189)	-2.1%	10.0%	10.0%
	Operations and Maintenance			4,444,711,063	4,119,192,848	4,531,112,133	4,984,223,346	(325,518,215)	-7.3%	10.0%	10.0%
	Current Grants And Other Transfers			1,596,592,144	2,057,294,335	2,263,023,768	2,489,326,145	460,702,190	28.9%	10.0%	10.0%
	Sub Total:			14,080,279,334	14,044,880,120	15,449,368,132	16,994,304,945	(35,399,214)	-0.3%	10.0%	10.0%
	Capital Expenditure:										
	Acquisition Of Non-Financial Assets			4,453,619,051	1,966,533,515	2,163,186,866	2,379,505,553	(2,487,085,536)	-55.8%	10.0%	10.0%
	Capital Grants To Governmental Agencies			2,538,356,832	2,643,485,090	2,907,833,599	3,198,616,959	105,128,258	4.1%	10.0%	10.0%
	Other Development (Ward Allocation)			-	1,700,000,000	1,870,000,000	2,057,000,000	1,700,000,000	100.0%	10.0%	10.0%
	Sub Total:			6,991,975,883	6,310,018,605	6,941,020,465	7,635,122,512	(681,957,278)	-9.8%	10.0%	10.0%
	Grand Total:			21,072,255,217	20,354,898,725	22,390,388,597	24,629,427,457	(717,356,492)	-3.4%	10.0%	10.0%
	DEFICIT/ SURPLUS										
	PERCENT OF TOTAL BUDGET										
	Current Expenditure:			66.8%	69.0%	69.0%	69.0%				
	Capital Expenditure:			33.2%	31.0%	31.0%	31.0%				

ANNEX II: Trend in Growth of Equitable Share of Revenue

EXCHEQUER RECEIPTS TRENDS	ALLOCATION	GROWTH	% GROWTH
2013/2014 (Base Year)	5,936,875,619	5,936,875,619	100%
2014/2015	7,082,152,961	1,145,277,342	19%
2015/2016	8,116,330,943	1,034,177,982	15%
2016/2017	8,757,624,645	641,293,702	8%
2017/2018	9,271,400,000	513,775,355	6%
2018/2019	9,451,400,000	180,000,000	2%
2019/2020	10,476,150,000	1,024,750,000	11%
2020/2021	10,476,150,000	-	0%
2021/2022	13,026,116,323	2,549,966,323	24%
2022/2023	13,026,116,323	-	0%
2023/2024	13,593,424,693	567,308,370	4%
2024/2025 (CARA Bill 2024)	14,133,795,185	540,370,492	4%
2025/2026 (BROP 2025 Projected)	14,133,795,185	-	0%

ANNEX III: Total Expenditure Sector Ceilings for the Period 2025/2026 - 2027/2028

	Sector	Sub Sector	Preliminary Actual Expenditure FY2023/2024	Approved Estimates FY2024/2025	CBROP Ceilings 2025/2026	Projections	
						2026/2027	2027/2028
1	Agriculture Rural and Urban Development						
1.1		Agriculture, Livestock, Fisheries and Veterinary Services					
		Compensation to Employees	310,765,088	374,804,651	391,934,160	431,127,576	474,240,334
		Operations & Maintenance	88,144,187	109,788,979	153,710,894	169,081,983	185,990,182
		Development Gross	645,565,871	698,124,148	335,405,219	368,945,741	405,840,315
		Sub Total	1,044,475,147	1,182,717,778	881,050,273	969,155,300	1,066,070,831
1.2		Lands, Physical Planning, Housing and Urban Development					
		Compensation to Employees	80,744,142	106,634,498	105,830,732	116,413,805	128,055,186
		Operations & Maintenance	63,786,336	81,177,182	90,378,898	99,416,787	109,358,466
		Development Gross	214,615,764	736,282,807	410,829,931	451,912,924	497,104,217
		Sub Total	359,146,241	924,094,487	607,039,561	667,743,517	734,517,868
1.3		Nakuru City					
		Compensation to Employees	21,357,005	37,374,131	38,323,936	42,156,329	46,371,962
		Operations & Maintenance	20,442,177	47,510,002	60,969,418	67,066,360	73,772,996
		Development Gross	347,354,309	59,500,000	196,000,000	215,600,000	237,160,000
		Sub Total	389,153,490	144,384,133	295,293,354	324,822,689	357,304,958
1.4		Naivasha Municipality					
		Compensation to Employees	5,534,887	13,421,090	14,594,962	16,054,458	17,659,904
		Operations & Maintenance	8,790,274	31,806,223	52,986,120	58,284,732	64,113,205
		Development Gross	100,512,742	63,000,000	174,100,000	191,510,000	210,661,000
		Sub Total	114,837,903	108,227,313	241,681,081	265,849,189	292,434,108
1.5		Gilgil Municipality					
		Compensation to Employees	-	3,200,000	7,000,000	7,700,000	8,470,000
		Operations & Maintenance	1,855,888	22,055,214	40,500,000	44,550,000	49,005,000
		Development Gross	-	40,000,000	114,500,000	125,950,000	138,545,000
		Sub Total	1,855,888	65,255,214	162,000,000	178,200,000	196,020,000
1.6		Molo Municipality					
		Compensation to Employees	-	3,314,400	7,000,000	7,700,000	8,470,000
		Operations & Maintenance	-	20,459,198	36,500,000	40,150,000	44,165,000
		Development Gross	-	35,000,000	100,400,000	110,440,000	121,484,000
		Sub Total	-	58,773,598	143,900,000	158,290,000	174,119,000
	SUB TOTAL (SECTOR)		1,909,468,670	2,483,452,523	2,330,964,269	2,564,060,695	2,820,466,765

	Sector	Sub Sector	Preliminary Actual Expenditure FY2023/2024	Approved Estimates FY2024/2025	CBROP Ceilings 2025/2026	Projections	
						2026/2027	2027/2028
2	Education						
2.1		Education					
		Compensation to Employees	476,147,347	604,291,891	638,435,097	702,278,607	772,506,467
		Operations & Maintenance	468,746,470	354,154,359	358,846,810	394,731,491	434,204,640
		Development Gross	176,753,665	375,559,745	46,761,854	51,438,039	56,581,843
		Sub Total	1,121,647,483	1,334,005,994	1,044,043,761	1,148,448,137	1,263,292,951
2.2		Vocational Training					
		Compensation to Employees	-	-	-	-	-
		Operations & Maintenance	29,486,534	115,974,252	122,444,318	134,688,750	148,157,625
		Development Gross	115,914,137	185,993,059	106,779,235	117,457,159	129,202,874
		Sub Total	145,400,671	301,967,311	229,223,553	252,145,908	277,360,499
	SUB TOTAL (SECTOR)		1,267,048,153	1,635,973,305	1,273,267,314	1,400,594,046	1,540,653,450
3	Social Protection, Culture and Recreation						
3.1		Youth, Sports, Gender, Social Services & Inclusivity					
		Compensation to Employees	91,589,440	120,930,458	120,503,134	132,553,448	145,808,793
		Operations & Maintenance	111,752,164	121,113,707	138,100,214	151,910,235	167,101,259
		Development Gross	96,474,984	218,476,631	88,323,107	97,155,418	106,870,959
		Sub Total	299,816,588	460,520,796	346,926,455	381,619,101	419,781,011
3.2		Culture					
		Compensation to Employees	-	-	-	-	-
		Operations & Maintenance	4,591,816	7,040,000	10,000,000	11,000,000	12,100,000
		Development Gross	-	-	10,000,000	11,000,000	12,100,000
		Sub Total	4,591,816	7,040,000	20,000,000	22,000,000	24,200,000
	SUB TOTAL (SECTOR)		304,408,403	467,560,796	366,926,455	403,619,101	443,981,011
4	Energy, Infrastructure and ICT						
4.1		Infrastructure					
		Compensation to Employees	117,297,661	115,827,421	124,209,712	136,630,683	150,293,751
		Operations & Maintenance	191,791,400	169,350,334	235,937,964	259,531,761	285,484,937
		Development Gross	860,772,049	1,529,255,308	673,095,811	740,405,392	814,445,931
		Sub Total	1,169,861,110	1,814,433,063	1,033,243,487	1,136,567,836	1,250,224,619
4.2		ICT, e-Government and Public Communication					
		Compensation to Employees	-	-	-	-	-
		Operations & Maintenance	11,931,950	42,120,122	38,846,502	42,731,152	47,004,267
		Development Gross	1,897,400	8,000,000	18,199,055	20,018,961	22,020,857
		Sub Total	13,829,350	50,120,122	57,045,557	62,750,113	69,025,124
	SUB TOTAL (SECTOR)		1,183,690,460	1,864,553,185	1,090,289,044	1,199,317,948	1,319,249,743

	Sector	Sub Sector	Preliminary Actual Expenditure FY2023/2024	Approved Estimates FY2024/2025	CBROP Ceilings 2025/2026	Projections	
						2026/2027	2027/2028
5	Environment						
5.1	Protection, Water and Natural Resources	Water, Energy, Environment, Natural Resources and Climate Change					
		Compensation to Employees	221,794,291	239,735,572	241,717,830	265,889,613	292,478,574
		Operations & Maintenance	24,674,616	71,857,615	116,457,887	128,103,676	140,914,044
		Development Gross	598,081,201	834,027,325	413,356,364	454,692,000	500,161,201
		Sub Total	844,550,108	1,145,620,511	771,532,081	848,685,289	933,553,818
	SUB TOTAL (SECTOR)		844,550,108	1,145,620,511	771,532,081	848,685,289	933,553,818
6	General Economics and Commercial Affairs						
6.1		Trade, Cooperatives, Tourism					
		Compensation to Employees	67,679,837	107,858,876	108,206,785	119,027,463	130,930,210
		Operations & Maintenance	103,498,111	125,845,286	155,389,898	170,928,887	188,021,776
		Development Gross	326,001,051	198,105,111	120,238,924	132,262,816	145,489,098
		Sub Total	497,178,999	431,809,273	383,835,607	422,219,167	464,441,084
	SUB TOTAL (SECTOR)		497,178,999	431,809,273	383,835,607	422,219,167	464,441,084
7	Health						
7.1		Health Services					
		Compensation to Employees	4,126,809,853	4,555,353,714	4,144,412,043	4,558,853,248	5,014,738,573
		Operations & Maintenance	1,388,344,955	2,357,900,889	2,378,709,631	2,616,580,594	2,878,238,653
		Development Gross	460,347,778	895,961,347	703,697,286	774,067,014	851,473,716
		Sub Total	5,975,502,586	7,809,215,951	7,226,818,960	7,949,500,856	8,744,450,941
	SUB TOTAL (SECTOR)		5,975,502,586	7,809,215,951	7,226,818,960	7,949,500,856	8,744,450,941
8	Public Administration and National/ International Relations						
8.1		Office of the Governor and Deputy Governor					
		Compensation to Employees	92,331,661	136,718,549	145,886,793	160,475,472	176,523,020
		Operations & Maintenance	180,108,800	243,205,498	280,705,497	308,776,047	339,653,651
		Development Gross	139,764,341	48,965,736	35,000,000	38,500,000	42,350,000
		Sub Total	412,204,802	428,889,783	461,592,290	507,751,519	558,526,671
8.2		County Treasury					
		Compensation to Employees	488,793,022	520,461,030	557,187,213	612,905,935	674,196,528
		Operations & Maintenance	992,296,873	1,035,211,273	880,362,374	968,398,612	1,065,238,473
		Development Gross	678,897,119	788,147,181	2,470,129,633	2,717,142,596	2,988,856,856
		Sub Total	2,159,987,014	2,343,819,484	3,907,679,220	4,298,447,142	4,728,291,857

	Sector	Sub Sector	Preliminary Actual Expenditure FY2023/2024	Approved Estimates FY2024/2025	CBROP Ceilings 2025/2026	Projections	
						2026/2027	2027/2028
8.3		Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance					
		Compensation to Employees	538,790,727	641,413,454	652,579,803	717,837,784	789,621,562
		Operations & Maintenance	50,042,729	159,244,169	206,257,237	226,882,961	249,571,257
		Development Gross	17,781,670	84,577,486	185,202,186	203,722,405	224,094,645
		Sub Total	606,615,126	885,235,109	1,044,039,226	1,148,443,149	1,263,287,464
8.4		County Public Service Board					
		Compensation to Employees	34,161,115	39,642,825	51,855,308	57,040,838	62,744,922
		Operations & Maintenance	31,269,869	45,750,000	50,050,000	55,055,000	60,560,500
		Development Gross	2,939,632	5,000,000	5,000,000	5,500,000	6,050,000
		Sub Total	68,370,616	90,392,825	106,905,308	117,595,838	129,355,422
8.5		Office of the County Attorney					
		Compensation to Employees	7,249,607	27,161,503	28,493,366	31,342,703	34,476,973
		Operations & Maintenance	22,600,440	35,349,210	50,328,004	55,360,805	60,896,885
		Development Gross	3,757,950	3,000,000	3,000,000	3,300,000	3,630,000
		Sub Total	33,607,997	65,510,713	81,821,371	90,003,508	99,003,859
8.6		County Assembly					
		Compensation to Employees	422,593,577	490,222,063	490,222,063	539,244,269	593,168,696
		Operations & Maintenance	659,527,159	744,999,695	719,005,517	790,906,069	869,996,676
		Development Gross	81,852,997	185,000,000	100,000,000	110,000,000	121,000,000
		Sub Total	1,163,973,733	1,420,221,758	1,309,227,580	1,440,150,338	1,584,165,372
	SUB TOTAL (SECTOR)		4,444,759,287	5,234,069,673	6,911,264,995	7,602,391,495	8,362,630,644
	TOTAL	Total Compensation to Employees	7,103,639,259	8,138,366,126	7,868,392,937	8,655,232,231	9,520,755,454
		Total Operations & Maintenance	4,453,682,748	5,941,913,208	6,176,487,183	6,794,135,901	7,473,549,491
		Total Development Gross	4,869,284,659	6,991,975,883	6,310,018,605	6,941,020,465	7,635,122,512
		GRAND TOTAL	16,426,606,666	21,072,255,217	20,354,898,725	22,390,388,597	24,629,427,457

ANNEX IV: Total Recurrent Expenditure Ceilings for the Period 2025/2026 - 2027/2028

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2024/2025	CBROP CEILINGS 2025/2026	PROJECTIONS	
				2026/2027	2027/2028
Office of the Governor and Deputy Governor	Gross Allocation	379,924,047	426,592,290	469,251,519	516,176,671
	Local Revenue	34,091,645	35,659,229	39,225,152	43,147,667
	Emergency Fund	70,000,000	70,000,000	77,000,000	84,700,000
	CRA Equitable Share	275,832,402	320,933,061	353,026,367	388,329,004
County Treasury	Gross Allocation	1,555,672,303	1,437,549,587	1,581,304,546	1,739,435,001
	Local Revenue	101,958,337	94,754,959	104,230,455	114,653,500
	Medical & Motor vehicle Insurance	349,275,925	400,000,000	440,000,000	484,000,000
	Common Use Items Consolidated	234,502,408	-	-	-
	Mortgage & Car loan	45,000,000	90,000,000	99,000,000	108,900,000
	CRA Equitable Share	824,935,633	852,794,629	938,074,092	1,031,881,501
County Public Service Board	Gross Allocation	85,392,825	101,905,308	112,095,838	123,305,422
	Local Revenue	9,393,211	10,190,531	11,209,584	12,330,542
	CRA Equitable Share	75,999,614	91,714,777	100,886,255	110,974,880
Health	Gross Allocation	6,913,254,604	6,523,121,674	7,175,433,841	7,892,977,226
	Local Revenue	558,718,859	455,011,723	500,512,896	550,564,185
	AIA	1,504,168,000	1,573,180,193	1,730,498,213	1,903,548,034
	User Foregone Fees	38,723,265	38,723,265	42,595,592	46,855,151
	Level 5 Grant	191,710,982	261,710,982	287,882,081	316,670,289
	CHP's Grant from GoK	99,390,000	99,390,000	109,329,000	120,261,900
	CRA Equitable Share	4,520,543,498	4,095,105,510	4,504,616,061	4,955,077,667
Infrastructure	Gross Allocation	285,177,754	360,147,676	396,162,444	435,778,688
	Local Revenue	31,369,553	36,014,768	39,616,244	43,577,869
	CRA Equitable Share	253,808,201	324,132,909	356,546,199	392,200,819
Naivasha Municipality	Gross Allocation	45,227,313	67,581,081	74,339,189	81,773,108
	Local Revenue	4,205,004	6,058,108	6,663,919	7,330,311
	KUSP UIG Grant	7,000,000	7,000,000	7,700,000	8,470,000
	CRA Equitable Share	34,022,309	54,522,973	59,975,270	65,972,797

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2024/2025	CBROP CEILINGS 2025/2026	PROJECTIONS	
				2026/2027	2027/2028
Office of the County Attorney	Gross Allocation	62,510,713	78,821,371	86,703,508	95,373,859
	Local Revenue	6,876,178	7,882,137	8,670,351	9,537,386
	CRA Equitable Share	55,634,535	70,939,234	78,033,157	85,836,473
Nakuru City	Gross Allocation	84,884,133	99,293,354	109,222,689	120,144,958
	Local Revenue	8,567,255	9,229,335	10,152,269	11,167,496
	KUSP UIG Grant	7,000,000	7,000,000	7,700,000	8,470,000
	CRA Equitable Share	69,316,879	83,064,018	91,370,420	100,507,462
Trade, Cooperatives, Tourism and Culture	Gross Allocation	240,744,162	273,596,683	300,956,351	331,051,986
	Local Revenue	20,981,858	22,359,668	24,595,635	27,055,199
	Enterprise Fund	50,000,000	50,000,000	55,000,000	60,500,000
	CRA Equitable Share	169,762,304	201,237,014	221,360,716	243,496,787
Agriculture, Livestock, Fisheries and Veterinary Services	Gross Allocation	484,593,630	545,645,054	600,209,560	660,230,516
	Local Revenue	53,305,299	54,564,505	60,020,956	66,023,052
	CRA Equitable Share	431,288,331	491,080,549	540,188,604	594,207,464
Lands, Physical Planning, Housing and Urban Development	Gross Allocation	187,811,680	196,209,630	215,830,593	237,413,652
	Local Revenue	19,889,285	18,920,963	20,813,059	22,894,365
	KUSP UIG Grant	7,000,000	7,000,000	7,700,000	8,470,000
	CRA Equitable Share	160,922,395	170,288,667	187,317,533	206,049,287
Water, Energy, Environment, Natural Resources and Climate Change	Gross Allocation	311,593,187	358,175,717	393,993,288	433,392,617
	Local Revenue	33,065,251	34,717,572	38,189,329	42,008,262
	FLLoCA CCIS	11,000,000	11,000,000	12,100,000	13,310,000
	CRA Equitable Share	267,527,936	312,458,145	343,703,960	378,074,356
Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	Gross Allocation	800,657,623	858,837,040	944,720,744	1,039,192,819
	Local Revenue	82,297,339	80,633,704	88,697,074	97,566,782
	KDSP II Grant + Counterpart	52,500,000	52,500,000	57,750,000	63,525,000
	CRA Equitable Share	665,860,284	725,703,336	798,273,670	878,101,037

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2024/2025	CBROP CEILINGS 2025/2026	PROJECTIONS	
				2026/2027	2027/2028
Education, ICT, e-Government and Public Communication	Gross Allocation	1,116,540,624	1,158,572,727	1,274,430,000	1,401,873,000
	Local Revenue	82,197,580	79,728,283	87,701,112	96,471,223
	Bursary, Scholarship, Counterpart Funding & School Feeding Programme	369,289,894	361,289,894	397,418,883	437,160,772
	CRA Equitable Share	665,053,150	717,554,550	789,310,005	868,241,005
Youth, Sports, Gender, Social Services and Inclusivity	Gross Allocation	242,044,165	258,603,348	284,463,683	312,910,051
	Local Revenue	20,574,858	20,360,335	22,396,368	24,636,005
	Sports & Disability Allocation	55,000,000	55,000,000	60,500,000	66,550,000
	CRA Equitable Share	166,469,307	183,243,014	201,567,315	221,724,046
Gilgil Municipality	Gross Allocation	25,255,214	47,500,000	52,250,000	57,475,000
	Local Revenue	2,008,074	4,050,000	4,455,000	4,900,500
	KUSP UIG Grant	7,000,000	7,000,000	7,700,000	8,470,000
	CRA Equitable Share	16,247,140	36,450,000	40,095,000	44,104,500
Molo Municipality	Gross Allocation	23,773,598	43,500,000	47,850,000	52,635,000
	Local Revenue	1,845,096	3,650,000	4,015,000	4,416,500
	KUSP UIG Grant	7,000,000	7,000,000	7,700,000	8,470,000
	CRA Equitable Share	14,928,502	32,850,000	36,135,000	39,748,500
County Assembly	Gross Allocation	1,235,221,758	1,209,227,580	1,330,150,338	1,463,165,372
	Local Revenue	135,874,393	120,922,758	133,015,034	146,316,537
	CRA Equitable Share	1,099,347,365	1,088,304,822	1,197,135,304	1,316,848,835
SUB TOTAL		14,080,279,334	14,044,880,120	15,449,368,132	16,994,304,945

ANNEX V: Total Development Expenditure Ceilings for the Period 2025/2026 - 2027/2028

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2024/2025	CBROP CEILINGS 2025/2026	PROJECTIONS	
				2026/2027	2027/2028
Office of the Governor and Deputy Governor	Gross Allocation	48,965,736	35,000,000	38,500,000	42,350,000
	Local Revenue	5,386,231	3,500,000	3,850,000	4,235,000
	CRA Equitable Share	43,579,505	31,500,000	34,650,000	38,115,000
County Treasury	Gross Allocation	788,147,181	2,470,129,633	2,717,142,596	2,988,856,856
	Local Revenue	52,154,260	37,012,963	40,714,260	44,785,686
	Debt Resolution	280,000,000	400,000,000	440,000,000	484,000,000
	Ward Allocation	-	1,700,000,000	1,870,000,000	2,057,000,000
	Conditional Grant	34,017,547	-	-	-
	CRA Equitable Share	421,975,374	333,116,670	366,428,337	403,071,170
County Public Service Board	Gross Allocation	5,000,000	5,000,000	5,500,000	6,050,000
	Local Revenue	550,000	500,000	550,000	605,000
	CRA Equitable Share	4,450,000	4,500,000	4,950,000	5,445,000
Health	Gross Allocation	895,961,347	703,697,286	774,067,014	851,473,716
	Local Revenue	46,378,337	18,210,414	20,031,455	22,034,601
	AIA	376,042,000	393,295,048	432,624,553	475,887,008
	DANIDA	16,136,250	16,136,250	17,749,875	19,524,863
	Nutrition Int. Grant	-	-	-	-
	Leasing of Med Equip.	-	-	-	-
	Level 5 Grant	82,161,850	112,161,850	123,378,035	135,715,838
	CRA Equitable Share	375,242,910	163,893,724	180,283,096	198,311,406
Infrastructure	Gross Allocation	1,529,255,308	673,095,811	740,405,392	814,445,931
	Local Revenue	110,182,545	14,550,000	16,005,000	17,605,500
	RMLF Grant	527,595,811	527,595,811	580,355,392	638,390,931
	CRA Equitable Share	891,476,953	130,950,000	144,045,000	158,449,500
Naivasha Municipality	Gross Allocation	63,000,000	174,100,000	191,510,000	210,661,000
	Local Revenue	6,930,000	6,000,000	6,600,000	7,260,000
	KUSP UDG	-	114,100,000	125,510,000	138,061,000
	CRA Equitable Share	56,070,000	54,000,000	59,400,000	65,340,000

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2024/2025	CBROP CEILINGS 2025/2026	PROJECTIONS	
				2026/2027	2027/2028
Office of the County Attorney	Gross Allocation	3,000,000	3,000,000	3,300,000	3,630,000
	Local Revenue	330,000	300,000	330,000	363,000
	CRA Equitable Share	2,670,000	2,700,000	2,970,000	3,267,000
Nakuru City	Gross Allocation	59,500,000	196,000,000	215,600,000	237,160,000
	Local Revenue	6,545,000	7,000,000	7,700,000	8,470,000
	KUSP UDG	-	126,000,000	138,600,000	152,460,000
	CRA Equitable Share	52,955,000	63,000,000	69,300,000	76,230,000
Trade, Cooperatives, Tourism and Culture	Gross Allocation	198,105,111	130,238,924	143,262,816	157,589,098
	Local Revenue	21,791,562	13,023,892	14,326,282	15,758,910
	CAIPs Grant	-	-	-	-
	CRA Equitable Share	176,313,549	117,215,032	128,936,535	141,830,188
Agriculture, Livestock, Fisheries and Veterinary Services	Gross Allocation	698,124,148	335,405,219	368,945,741	405,840,315
	Local Revenue	30,079,037	14,561,007	16,017,107	17,618,818
	NAVCDP	151,515,152	151,515,152	166,666,667	183,333,334
	NARIGP	-	-	-	-
	Fertilizer Subsidy	234,883,209	-	-	-
	ASDSP II	-	-	-	-
	KELCOP	38,280,000	38,280,000	42,108,000	46,318,800
	Kenya Livestock Value Chain Support Project	-	-	-	-
	CRA Equitable Share	243,366,750	131,049,060	144,153,966	158,569,363
Lands, Physical Planning, Housing and Urban Development	Gross Allocation	736,282,807	410,829,931	451,912,924	497,104,217
	Local Revenue	20,491,109	11,082,993	12,191,292	13,410,422
	KISIP II	550,000,000	300,000,000	330,000,000	363,000,000
	CRA Equitable Share	165,791,698	99,746,938	109,721,632	120,693,795
Water, Energy, Environment, Natural Resources and Climate Change	Gross Allocation	834,027,325	413,356,364	454,692,000	500,161,201
	Local Revenue	66,207,353	13,049,500	14,354,450	15,789,895
	Climate Change Mitigation Prog	100,707,177	94,650,279	104,115,307	114,526,838
	FLLoCA CCRI	125,000,000	188,211,085	207,032,194	227,735,413
	Equilization Fund	6,435,119	-	-	-
	CRA Equitable Share	535,677,675	117,445,500	129,190,050	142,109,055

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2024/2025	CBROP CEILINGS 2025/2026	PROJECTIONS	
				2026/2027	2027/2028
Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	Gross Allocation	84,577,486	185,202,186	203,722,405	224,094,645
	Local Revenue	9,303,523	18,520,219	20,372,240	22,409,465
	CRA Equitable Share	75,273,963	166,681,967	183,350,164	201,685,181
Education, ICT, e-Government and Public Communication	Gross Allocation	569,552,803	171,740,144	188,914,158	207,805,574
	Local Revenue	55,358,920	10,545,025	11,599,528	12,759,480
	Vocational Inst. Grant	66,289,894	66,289,894	72,918,883	80,210,772
	CRA Equitable Share	447,903,989	94,905,225	104,395,748	114,835,322
Youth, Sports, Gender, Social Services and Inclusivity	Gross Allocation	218,476,631	88,323,107	97,155,418	106,870,959
	Local Revenue	24,032,429	8,832,311	9,715,542	10,687,096
	CRA Equitable Share	194,444,202	79,490,796	87,439,876	96,183,864
Gilgil Municipality	Gross Allocation	40,000,000	114,500,000	125,950,000	138,545,000
	Local Revenue	4,400,000	5,500,000	6,050,000	6,655,000
	KUSP UDG	-	59,500,000	65,450,000	71,995,000
	CRA Equitable Share	35,600,000	49,500,000	54,450,000	59,895,000
Molo Municipality	Gross Allocation	35,000,000	100,400,000	110,440,000	121,484,000
	Local Revenue	3,850,000	5,000,000	5,500,000	6,050,000
	KUSP UDG	-	50,400,000	55,440,000	60,984,000
	CRA Equitable Share	31,150,000	45,000,000	49,500,000	54,450,000
County Assembly	Gross Allocation	185,000,000	100,000,000	110,000,000	121,000,000
	Local Revenue	20,350,000	10,000,000	11,000,000	12,100,000
	CRA Equitable Share	164,650,000	90,000,000	99,000,000	108,900,000
SUB TOTAL		6,991,975,883	6,310,018,605	6,941,020,465	7,635,122,512

ANNEX VI: Sector Composition and Sector Working Groups for MTEF Budget 2025/2026 - 2027/2028

CLASSIFICATION OF FUNCTIONS OF GOVERNMENT (COFOG)	SECTOR	SECTOR COMPOSITION
General Public Services	Public Administration and National / International Relations	Office of the Governor and Deputy Governor
		County Public Service Board
		Finance and Economic Planning
		Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance
		Office of the County Attorney
		County Assembly
Social Protection, Recreation and Culture	Social Protection, Culture & Recreation	Youth, Sports, Gender, Social Services and Inclusivity
		Culture
Education	Education	Education
		Vocational Training
Economic Affairs	Agriculture Rural and Urban Development	Agriculture, Livestock, Fisheries and Veterinary Services
		Lands, Physical Planning, Housing and Urban Development
		Nakuru City
		Naivasha Municipality
		Gilgil Municipality
		Molo Municipality
	General Economics & Commercial Affairs	Trade, Cooperatives and Tourism
	Energy Infrastructure and ICT	Infrastructure
		ICT, e-Government and Public Communication
Environment Protection	Environment Protection Water and Natural Resources	Water, Energy, Environment, Natural Resources and Climate Change
Health	Health	Health Services
Macro Working Group	Macro Working Group	Department of Finance and Economic Planning

ANNEX VII: Nakuru County Budget Calendar for the FY2025/2026

	ACTIVITY	RESPONSIBILITY	DEADLINE
1	Performance Review and Strategic Planning	County Treasury	July-Aug 2024
	1.1 Develop strategic plans	Departments	"
	1.2 Prepare Annual Development Plans	"	"
	1.3 Expenditure review	"	"
	1.4 Finalization of Annual Work plans	"	"
2	Develop and Issue County Budget Guidelines	County Treasury	30 th Aug 2024
3	Annual Development Plan submitted to County Assembly	County Treasury	30 th Aug 2024
4	Launch of Sector Working Groups	County Treasury	Sept. 2024
5	The 2024/2025 Supplementary Budget		
	5.1 Develop and issue guidelines on the 2024/25 Supplementary Budget	County Treasury	Sept. 2024
6	Determination of Fiscal Framework	Macro Working Group	16 th Sept. 2024
	6.1 Estimation of Resource Envelop	County Treasury	"
	6.2 Determination of policy priorities	"	"
	6.3 Preliminary Resource allocation to Sectors, Assembly & Sub Counties	"	"
	6.4 Draft County Budget Review and Outlook Paper 2024 (CBROP)	"	20 th Sept. 2024
	6.5 Submission and approval by County Executive Committee	"	30 th Sept. 2024
	6.6 Tabling of CBROP 2024 to County Assembly	"	7 th Oct. 2024
	6.7 Capacity building on MTEF Programme Based Budget and Sector Reports	"	7 th – 11 th Oct. 2024
7	Preparation of County Budget Proposals	Line Ministries	
	7.1 Draft Sector Reports	Sector Working Group	21 st Oct. 2024
	7.2 Submission of Draft Sector Reports to County Treasury	Sector Working Group	28 th Oct. 2024
	7.3 Review of draft Sector Reports Proposals	Macro Working Group	4 th - 8 th Nov. 2024
8	Stakeholders/Public Participation	Treasury/Departments	Nov. 2024
9	Draft Budget Estimates/ County Fiscal Strategy Paper (CFSP)	Macro Working Group / Departments	
	9.1 Preparation and consolidation of County Personnel Budget	PSM/County Treasury	6 th - 10 th Jan. 2025
	9.2 Sector Public Hearing and Public Participation on finalisation of CFSP 2025	Macro Working Group	27 th - 31 st Jan. 2025
	9.3 Submission of Draft Budget Estimates and Final Sector Reports	Departments	31 st Jan.2025
	9.4 Submission of Draft CFSP & Debt Paper 2025 to County Executive Committee for approval	County Treasury	21 st Feb. 2025
	9.5 Submission of CFSP 2025 to County Assembly for approval	County Treasury	28 th Feb. 2025

	ACTIVITY	RESPONSIBILITY	DEADLINE
	9.6 Submission of Debt Management Strategy Paper to County Assembly for approval	County Treasury	28 th Feb. 2025
	9.7 Consideration and approval of the CFSP 2025 by the County Assembly within 14 days after submission	County Assembly	13 th March. 2025
10	Preparation and approval of Final Departments' Programme Budgets		
	10.1 Issue final guidelines on preparation of FY 2025/26 County Budget	County Treasury	20 th March 2025
	10.2 Public Participation on the MTEF Budget proposal and identification of Ward based projects	County Treasury	24 th – 28 th March 2025
	10.3 Submission of Departmental Budget proposals to County Treasury	Line Departments	31 st March 2025
	10.4 Consolidation of the Departmental Budget Estimates and uploading to IFMIS Hyperion System	County Treasury	1 st - 11 th April 2025
	10.5 Submission of Original Budget Estimates for County Government to County Executive	County Treasury	15 th April 2025
	10.6 Submission of Original Budget Estimates for County Government to County Assembly	County Treasury	30 th April 2025
	10.7 Review of Original Budget Estimates by Departmental Committees	County Assembly	May 2025
	10.8 Report on Original Budget by Budget and Appropriations Committee (County Assembly)	County Assembly	30 th May 2025
11	11.1 Preparation of Annual Cashflow	County Treasury	2 nd - 6 th June 2025
	11.2 Submission of Annual Cashflow to Controller of Budget	County Treasury	13 th June 2025
	11.3 Submission of Appropriation Bill to County Assembly	County Treasury	17 th June 2025
	11.4 Resolution of County Assembly on Estimates and Approval	County Treasury	19 th June 2025
	11.5 Budget Statement	County Treasury	19 th June 2025
	11.6 Appropriation Bill Passed	County Assembly	26 th June 2025

ANNEX VIII: Departmental Expenditure Performance by Economic Classification, Programme and Sub Programme

4561: Office of the Governor and Deputy Governor

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	100,523,424	86,695,851	96,318,668	25,284,542	25,259,040	21,459,040	20,329,039	92,331,661	3,987,007	96%
2200000 Use of goods and services	111,162,118	95,879,685	141,133,650	-	10,793,066	70,354,754	23,520,180	104,667,999	36,465,651	74%
2400000 Interest Payments				-	-	-	-	-		
2600000 Current grants and other Transfers	81,100,000	70,000,000	87,100,000	-	70,000,000	-	-	70,000,000	17,100,000	80%
2700000 Social Benefits	11,677,436	10,000,000	13,619,326	-	1,440,801	-	-	1,440,801	12,178,525	11%
3100000 Acquisition of Non-Financial Assets	21,200,000	5,350,000	4,100,000	-	4,000,000	-	-	4,000,000	100,000	98%
4100000 Acquisition of Financial Assets								-		
4500000 Disposal of Financial Assets								-		
Sub Total	325,662,978	267,925,536	342,271,644	25,284,542	111,492,907	91,813,794	43,849,219	272,440,461	69,831,182	80%
Capital Expenditure										
Non-Financial Assets	281,667,114	232,615,607	143,899,504	-	19,466,409	32,891,935	87,405,996	139,764,341	4,135,164	97%
Capital Transfers Govt. Agencies										
Other development										
Sub Total	281,667,114	232,615,607	143,899,504	-	19,466,409	32,891,935	87,405,996	139,764,341	4,135,164	97%
Grand Total	607,330,092	500,541,143	486,171,148	25,284,542	130,959,316	124,705,729	131,255,215	412,204,802	73,966,346	85%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administration and Planning	235,362,032		30,259,475	103,246,689	97,720,704	231,226,868	4,135,164	98%
SP 1.2: Personnel Services	109,937,994	25,284,542	25,259,040	21,459,040	20,329,039	92,331,661	17,606,333	84%
Total Expenditure of Programme 1	345,300,026	25,284,542	55,518,515	124,705,729	118,049,743	323,558,529	21,741,497	94%
Programme 2: Management Of County Affairs								
SP 2.1: County Executive Services	28,321,123				13,205,472	13,205,472	15,115,651	47%
SP 2.2: Policy Direction and Coordination	74,000,000		70,000,000			70,000,000	4,000,000	95%
SP 2.3: County Policing Services	4,000,000					-	4,000,000	0%
SP 2.4 Leadership and Governance	3,000,000					-	3,000,000	0%
Total Expenditure of Programme 2	109,321,123	-	70,000,000	-	13,205,472	83,205,472	26,115,651	76%
Programme 3: Coordination and Supervisory Services								
SP 3.1: Organization of County Business	29,550,000		5,440,801			5,440,801	24,109,200	18%
SP 3.2: Special Programmes	2,000,000					-	2,000,000	0%
Total Expenditure of Programme 3	31,550,000	-	5,440,801	-	-	5,440,801	26,109,200	17%
Total Expenditure of Vote	486,171,149	25,284,542	130,959,315	124,705,729	131,255,215	412,204,801	73,966,348	85%

4562: Finance and Economic Planning

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	548,088,200	510,450,587	522,361,668	132,016,655	121,756,498	116,734,730	118,285,139	488,793,022	33,568,646	94%
2200000 Use of goods and services	357,112,560	283,313,793	1,200,118,283	178,625,048	184,184,362	155,748,935	284,438,791	802,997,136	397,121,147	67%
2400000 Interest Payments				-	-	-	-	-		
2600000 Current grants and other Transfers	17,377,008	16,502,008	1,800,000	-	-	-	-	-	1,800,000	0%
2700000 Social Benefits	4,381,092	2,276,821	22,935,418	7,518,354	4,944,685	4,472,458	5,044,350	21,979,848	955,570	96%
3100000 Acquisition of Non-Financial Assets	100,662,340	85,457,821	150,740,975	-	19,109,507	27,061,039	61,149,344	107,319,891	43,421,085	71%
4100000 Acquisition of Financial Assets	60,000,000	-	90,000,000	-	60,000,000	-	-	60,000,000	30,000,000	67%
4500000 Disposal of Financial Assets				-	-	-	-	-		
Sub Total	1,087,621,200	898,001,030	1,987,956,344	318,160,057	389,995,052	304,017,162	468,917,624	1,481,089,896	506,866,448	75%
Capital Expenditure										
Non-Financial Assets	349,893,300	218,913,265	461,031,527	-	50,601,158	91,557,005	232,104,599	374,262,762	86,768,765	15%
Capital Transfers Govt. Agencies	552,367,206	390,222,821	404,867,671	-	17,473,734	154,630,620	132,530,003	304,634,357	100,233,314	15%
Other development										
Sub Total	902,260,506	609,136,086	865,899,198	-	68,074,892	246,187,625	364,634,602	678,897,119	187,002,079	78%
Grand Total	1,989,881,706	1,507,137,116	2,853,855,543	318,160,057	458,069,944	550,204,788	833,552,226	2,159,987,015	693,868,527	76%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administration Services	1,114,617,748	178,625,047	208,884,730	208,102,118	406,595,912	1,002,207,807	112,409,941	90%
SP 1.2: Personnel Services	537,417,560	139,535,009	126,701,183	119,727,181	119,114,535	505,077,908	32,339,652	94%
SP 1.3: Financial Services	90,300,000		-	-	-	-	90,300,000	0%
Total Expenditure of Programme 1	1,742,335,308	318,160,056	335,585,913	327,829,299	525,710,446	1,507,285,715	235,049,593	87%
Programme 2: Public Finance Management								
SP 2.1: Budget Formulation Coordination and Management	243,804,982		75,010,067	18,457,909	89,527,543	182,995,519	60,809,463	75%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
SP 2.2: Resource Mobilization	89,040,482		11,012,970	15,282,490	22,720,439	49,015,899	40,024,583	55%
SP 2.3: Internal Audit	39,393,711		5,332,420	11,117,340	8,621,998	25,071,758	14,321,953	64%
SP 2.4: Procurement	18,079,813		1,244,200	2,461,452	390,300	4,095,952	13,983,861	23%
SP 2.5: Public Finance and Accounting	24,361,432		5,577,428	3,510,059	3,296,527	12,384,014	11,977,419	51%
SP 2.6: Debt Management	531,985,626		1,145,600	131,927,629	159,052,817	292,126,045	239,859,581	55%
SP 2.7: External Resource Mobilization	10,383,988		844,655	380,800	2,964,042	4,189,497	6,194,491	40%
Total Expenditure of Programme 2	957,050,034	-	100,167,340	183,137,679	286,573,665	569,878,684	387,171,350	60%
Programme 3: Economic and Financial Policy Formulation and Management								
SP 3.1: Fiscal Planning	40,684,648		3,942,958	12,519,867	9,418,278	25,881,103	14,803,545	64%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,191,340		900,000	1,289,100	2,628,442	4,817,542	4,373,798	52%
SP 3.3: KDSP Programme	104,594,212		17,473,734	25,428,842	9,221,395	52,123,971	52,470,241	50%
Total Expenditure of Programme 3	154,470,200	-	22,316,692	39,237,809	21,268,115	82,822,616	71,647,584	54%
Total Expenditure of Vote	2,853,855,542	318,160,056	458,069,944	550,204,788	833,552,226	2,159,987,014	693,868,528	76%

4563: County Public Service Board

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	30,720,637	28,333,542	34,199,957	7,757,365	7,278,359	11,607,901	7,517,490	34,161,115	38,842	100%
2200000 Use of goods and services	29,180,658	23,812,800	31,617,412	-	6,971,308	4,540,119	11,175,149	22,686,576	8,930,837	72%
2400000 Interest Payments								-		
2600000 Current grants and other Transfers								-		
2700000 Social Benefits	7,004,381	4,191,455	5,795,656	1,197,416	1,185,494	1,519,208	1,700,378	5,602,496	193,159	97%
3100000 Acquisition of Non-Financial Assets	865,625	194,999	3,710,000	-	500,000	633,875	1,846,922	2,980,797	729,203	80%
4100000 Acquisition of Financial Assets								-		
4500000 Disposal of Financial Assets								-		
Sub Total	67,771,301	56,532,796	75,323,025	8,954,780	15,935,161	18,301,103	22,239,939	65,430,984	9,892,041	87%
Capital Expenditure										
Non-Financial Assets	5,998,700	5,974,053	3,000,000	-	-	-	2,939,632	2,939,632	60,368	98%
Capital Transfers Govt. Agencies			-							
Other development										
Sub Total	5,998,700	5,974,053	3,000,000	-	-	-	2,939,632	2,939,632	60,368	98%
Grand Total	73,770,001	62,506,849	78,323,025	8,954,780	15,935,161	18,301,103	25,179,572	68,370,616	9,952,408	87%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration and Human Resource Planning								
SP 1.1 Administrative Services.	23,986,472	2,528,473	6,579,069	5,241,497	1,211,126	15,560,165	8,426,307	65%
SP 1.2 Personnel Services.	39,995,613	6,426,307	6,579,069	5,241,497	21,516,738	39,763,611	232,002	99%
SP 1.2 Financial Services	2,200,000	-	203,043	-	1,121,957	1,325,000	875,000	60%
Total Expenditure of Programme 1	66,182,085	8,954,780	13,361,181	10,482,994	23,849,821	56,648,776	9,533,309	86%
Programme 2: Human Resource Planning and Advisory Services								
SP 2.1. Human Resource Planning	10,630,941	-	1,779,470	7,579,460	857,910	10,216,840	414,101	96%
SP 2.2. Provision of Human Resource Advisory Services	1,510,000	-	794,510	238,650	471,840	1,505,000	5,000	100%
Total Expenditure of Programme 2	12,140,941	-	2,573,980	7,818,110	1,329,750	11,721,840	419,101	97%
Total Expenditure of Vote	78,323,026	8,954,780	15,935,161	18,301,103	25,179,571	68,370,616	9,952,410	87%

4565: Health Services

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	4,262,904,895	3,853,258,160	4,289,153,871	1,008,802,027	1,038,021,996	1,028,861,839	1,051,123,991	4,126,809,853	162,344,019	96%
2200000 Use of goods and services	1,741,717,211	1,410,459,175	1,956,175,564	286,421,993	311,208,072	352,390,794	404,318,258	1,354,339,117	601,836,447	69%
2400000 Interest Payments				-	-	-	-	-	-	
2600000 Current grants and other Transfers	225,000	-	950,000	-	-	-	-	-	950,000	0%
2700000 Social Benefits	6,062,640	1,969,800	22,757,238	4,529,520	4,026,960	3,832,550	3,573,360	15,962,390	6,794,848	70%
3100000 Acquisition of Non-Financial Assets	31,406,234	13,029,944	30,888,452	6,627,995	1,698,144	4,864,249	4,853,060	18,043,448	12,845,004	58%
4100000 Acquisition of Financial Assets				-	-	-	-	-	-	
4500000 Disposal of Financial Assets				-	-	-	-	-	-	
Sub Total	6,042,315,980	5,278,717,079	6,299,925,125	1,306,381,535	1,354,955,173	1,389,949,431	1,463,868,669	5,515,154,808	784,770,317	88%
Capital Expenditure										
Non-Financial Assets	566,545,926	159,348,457	810,849,256	-	-	72,933,802	160,706,127	233,639,929	577,209,327	29%
Capital Transfers Govt. Agencies	715,538,353	277,953,244	842,195,326	13,099,531	138,375,168	10,424,826	64,808,324	226,707,849	615,487,477	27%
Other development										
Sub Total	1,282,084,279	437,301,701	1,653,044,582	13,099,531	138,375,168	83,358,628	225,514,451	460,347,778	1,192,696,804	28%
Grand Total	7,324,400,259	5,716,018,780	7,952,969,707	1,319,481,066	1,493,330,341	1,473,308,059	1,689,383,120	5,975,502,586	1,977,467,122	75%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration and Planning								
SP 1.1: Health Information System	21,379,000	-	-	2,050,245	6,818,896	8,869,141	12,509,859	41%
SP 1.2: Governance and Leadership	574,586,167	-	84,462,865	110,663,954	97,049,782	292,176,601	282,409,566	51%
SP 1.3: Human Resource Management	3,683,811,741	924,219,076	889,285,887	899,658,914	909,676,494	3,622,840,372	60,971,369	98%
SP 1.4: Research and Development	2,500,000		-	914,445	-	914,445	1,585,555	37%
SP 1.5: Health Infrastructure and Development	12,250,000		-	-	1,136,332	1,136,332	11,113,668	9%
Total Expenditure Prog 1	4,294,526,908	924,219,076	973,748,752	1,013,287,557	1,014,681,505	3,925,936,891	368,590,017	91%
Programme 2: Health Preventive and Promotive Services								
SP 2.1: Primary Health Care	611,281,406	-	-	64,364,458	147,011,783	211,376,241	399,905,165	35%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
SP 2.2: Environmental Health and Sanitation	2,000,000	-	-	-	35,000	35,000	1,965,000	2%
SP 2.3: Human Resource	17,049,940	-	-	1,079,253	5,284,239	6,363,492	10,686,448	37%
SP 2.4: Disease Surveillance and Emergency Response	1,997,550	-	-	-	99,360	99,360	1,898,190	5%
SP 2.5: Health Promotive	1,000,000	-	-	-	331,750	331,750	668,250	33%
SP 2.6: HIV Programme	2,000,000	-	129,600	60,000	1,647,317	1,836,917	163,083	92%
SP 2.7: Nutrition	24,961,109	-	-	963,776	4,314,997	5,278,772	19,682,336	21%
SP 2.8 Reproductive Health	1,250,000	-	-	-	-	-	1,250,000	0%
SP 2.9 Immunization	1,596,425	-	-	1,224,962	-	1,224,962	371,463	77%
Total Expenditure Prog 2	663,136,430	-	129,600	67,692,449	158,724,446	226,546,495	436,589,935	34%
Programme 3: Health Curative and Rehabilitative Services								
SP 3.1: Provision of Essential Health Services in all levels	2,382,056,941	306,149,519	375,245,399	259,292,578	369,147,825	1,309,835,322	1,072,221,619	55%
SP 3.2: Elimination of communicable and non-communicable diseases	2,200,000	-	-	-	262,500	262,500	1,937,500	12%
SP 3.3: Human Resource	611,049,429	89,112,471	144,206,589	133,035,475	146,566,844	512,921,379	98,128,050	84%
Total Expenditure Prog 3	2,995,306,370	395,261,990	519,451,988	392,328,053	515,977,170	1,823,019,200	1,172,287,170	61%
Total Expenditure of Vote	7,952,969,708	1,319,481,066	1,493,330,341	1,473,308,059	1,689,383,121	5,975,502,586	1,977,467,122	75%

4567: Infrastructure

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	142,476,936	113,477,142	137,731,014	26,753,984	34,565,784	27,406,004	28,571,889	117,297,661	20,433,353	85%
2200000 Use of goods and services	230,670,260	217,935,959	217,502,695	-	133,562,664	21,735,658	30,662,910	185,961,232	31,541,463	85%
2400000 Interest Payments								-		
2600000 Current grants and other Transfers								-		
2700000 Social Benefits	3,845,815	55,914	5,174,052	377,960	330,440	322,519	3,991,692	5,022,611	151,441	97%
3100000 Acquisition of Non-Financial Assets	4,154,266	-	4,975,000	-	-	-	807,557	807,557	4,167,443	16%
4100000 Acquisition of Financial Assets								-		
4500000 Disposal of Financial Assets								-		
Sub Total	381,147,277	331,469,015	365,382,761	27,131,944	168,458,888	49,464,181	64,034,048	309,089,061	56,293,700	85%
Capital Expenditure										
Non-Financial Assets	925,152,166	495,413,258	1,107,600,482			206,175,963	481,354,772	687,530,735	420,069,746	62%
Capital Transfers Govt. Agencies	332,536,517	3,308,112	601,124,756		47,160,731	63,177,652	62,902,931	173,241,314	427,883,442	29%
Other development										
Sub Total	1,257,688,683	498,721,370	1,708,725,238	-	47,160,731	269,353,615	544,257,703	860,772,049	847,953,189	50%
Grand Total	1,638,835,960	830,190,385	2,074,107,998	27,131,944	215,619,619	318,817,796	608,291,751	1,169,861,110	904,246,889	56%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Personnel and Financial services								
SP 1.1 Administration Services	41,952,695	-	7,271,364	4,091,408	29,017,398	40,380,170	1,572,525	96%
SP 1.2 Personnel Services	142,905,066	27,131,944	34,896,224	27,728,523	32,563,581	122,320,272	20,584,794	86%
Total Expenditure of Programme 1	184,857,761	27,131,944	42,167,588	31,819,931	61,580,979	162,700,442	22,157,319	88%
Programme 2: Infrastructure development and maintenance								
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges	1,660,700,238	-	47,820,031	270,397,864	511,007,463	829,225,358	831,474,880	50%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	4,800,000	-	-	-	-	-	4,800,000	0%
SP 2.3 Maintenance & Rehabilitation of County Buildings	11,575,000	-	132,000	100,000	1,514,310	1,746,310	9,828,690	15%
SP 2.4 Street lighting	212,175,000	-	125,500,000	16,500,000	34,189,000	176,189,000	35,986,000	83%
Total Expenditure of Programme 2	1,889,250,238	-	173,452,031	286,997,864	546,710,773	1,007,160,668	882,089,570	53%
Total Expenditure of Vote	2,074,107,999	27,131,944	215,619,619	318,817,795	608,291,752	1,169,861,110	904,246,889	56%

4578: Naivasha Municipality

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	8,944,169	7,902,203	10,522,365	1,367,582	1,134,288	1,174,248	1,858,769	5,534,887	4,987,477	53%
2200000 Use of goods and services	22,626,781	11,414,533	25,499,400	-	1,623,896	1,983,100	4,895,918	8,502,914	16,996,486	33%
2400000 Interest Payments								-		
2600000 Current grants and other Transfers								-		
2700000 Social Benefits	444,618	274,374	520,264	14,040	12,960	39,960		66,960	453,304	13%
3100000 Acquisition of Non-Financial Assets	2,975,000	-	1,525,000			-	220,400	220,400	1,304,600	14%
4100000 Acquisition of Financial Assets								-		
4500000 Disposal of Financial Assets								-		
Sub Total	34,990,568	19,591,110	38,067,028	1,381,622	2,771,144	3,197,308	6,975,087	14,325,161	23,741,867	38%
Capital Expenditure										
Non-Financial Assets	23,000,000	-	36,757,450			6,210,977	12,554,773	18,765,750	17,991,700	51%
Capital Transfers Govt. Agencies	283,533,272	208,238,919	100,813,391		61,816,927	19,930,065		81,746,992	19,066,399	81%
Other development										
Sub Total	306,533,272	208,238,919	137,570,841	-	61,816,927	26,141,042	12,554,773	100,512,742	37,058,099	73%
Grand Total	341,523,840	227,830,029	175,637,869	1,381,622	64,588,071	29,338,350	19,529,860	114,837,903	60,799,966	65%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1 Administration and Planning	19,724,400	-	1,623,896	1,983,100	4,229,018	7,836,014	11,888,386	40%
SP 1.2 Personnel Services	11,042,628	1,381,622	1,147,248	1,214,208	1,858,769	5,601,847	5,440,781	51%
SP 1.3 Financial Services	-					-		
Total Expenditure of Programme 1	30,767,028	1,381,622	2,771,144	3,197,308	6,087,787	13,437,861	17,329,167	44%
Programme 2: Naivasha Municipal Services								
SP 2.1. Planning And Infrastructure	142,870,841	-	61,816,927	26,141,042	13,442,073	101,400,042	41,470,799	71%
SP 2.2. Environmental Management and Sanitation	-					-		
SP 2.3. Naivasha Social Services	1,000,000	-	-	-	-	-	1,000,000	0%
SP 2.4. Tourism, Investment and Trade	1,000,000	-	-	-	-	-	1,000,000	0%
Total Expenditure of Programme 2	144,870,841	-	61,816,927	26,141,042	13,442,073	101,400,042	43,470,799	70%
Total Expenditure of Vote	175,637,869	1,381,622	64,588,071	29,338,350	19,529,860	114,837,903	60,799,966	65%

4579: Office of the County Attorney

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	400,000	367,577	18,020,337	-	234,428	2,837,829	4,177,350	7,249,607	10,770,730	40%
2200000 Use of goods and services	206,037,500	120,394,148	34,281,764	-	15,875,962	2,156,453	4,022,575	22,054,990	12,226,774	64%
2400000 Interest Payments				-	-	-	-	-		
2600000 Current grants and other Transfers				-	-	-	-	-		
2700000 Social Benefits			926,286	-	-	10,860	16,200	27,060	899,226	3%
3100000 Acquisition of Non-Financial Assets	1,462,500		3,600,920	-	-	518,390	-	518,390	3,082,530	14%
4100000 Acquisition of Financial Assets								-		
4500000 Disposal of Financial Assets								-		
Sub Total	207,900,000	120,761,725	56,829,307	-	16,110,390	5,523,532	8,216,125	29,850,047	26,979,260	53%
Capital Expenditure										
Non-Financial Assets	-		4,000,000	-	-	-	3,757,950	3,757,950	242,050	94%
Capital Transfers Govt. Agencies										
Other development										
Sub Total	-	-	4,000,000	-	-	-	3,757,950	3,757,950	242,050	94%
Grand Total	207,900,000	120,761,725	60,829,307	-	16,110,390	5,523,532	11,974,075	33,607,997	27,221,310	55%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, planning and support services								
SP 1.1: Administration Services	24,670,798	-	7,756,887	1,669,650	6,588,577	16,015,114	8,655,684	65%
SP 1.2: Personnel Services	18,946,623	-	234,428	2,848,689	4,193,850	7,276,967	11,669,656	38%
SP 1.3: Financial Services	500,000	-	-	-	-	-	500,000	0%
Total Expenditure of Programme 1	44,117,421	-	7,991,315	4,518,339	10,782,427	23,292,081	20,825,340	53%
Programme 2: Provision of Advisory Services								
SP 2.1: Advising on Legal Matters	1,300,000	-	-	-	-	-	1,300,000	0%
SP 2.2: Legal Services	3,060,966	-	982,758	612,090	1,191,647	2,786,496	274,470	91%
Total Expenditure of Programme 2	4,360,966	-	982,759	612,090	1,191,647	2,786,496	1,574,470	64%
Programme 3: Provision of Legal Services								
SP 3.1: Litigation	9,350,920	-	7,136,316	393,103.45	-	7,529,419	1,821,501	81%
SP 3.2: Formulation and Review of Bills	2,000,000	-	-	-	-	-	2,000,000	0%
SP 3.3: Conveyance and Commercial Transactions	1,000,000	-	-	-	-	-	1,000,000	0%
Total Expenditure of Programme 3	12,350,920	-	7,136,316	393,103	-	7,529,419	4,821,501	61%
Total Expenditure of Vote	60,829,307	-	16,110,390	5,523,532	11,974,075	33,607,997	27,221,310	55%

4580: Nakuru City

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	12,982,868	11,731,152	26,866,894	5,100,874	4,677,042	6,001,269	5,577,820	21,357,005	5,509,889	79%
2200000 Use of goods and services	21,985,840	16,341,450	26,494,418		5,725,854.60	4,432,314.10	9,727,348.30	19,885,517	6,608,901	75%
2400000 Interest Payments								-	-	
2600000 Current grants and other Transfers	24,533,136	-	3,771,545					-	3,771,545	0%
2700000 Social Benefits	409,465	297,623	763,276	79,920	75,600	91,260	103,680	350,460	412,816	46%
3100000 Acquisition of Non-Financial Assets	2,921,157	-	3,075,000	-	203,162	3,038		206,200	2,868,800	7%
4100000 Acquisition of Financial Assets								-	-	
4500000 Disposal of Financial Assets								-	-	
Sub Total	62,832,466	28,370,225	60,971,133	5,180,794	10,681,658	10,527,881	15,408,849	41,799,182	19,171,951	8%
Capital Expenditure										
Non-Financial Assets	92,259,202	23,320,747	73,516,125	-	-	13,123,475	39,635,299	52,758,774	20,757,351	72%
Capital Transfers Govt. Agencies	695,637,537	548,148,466	348,454,876	-	234,679,608	2,554,838	57,361,088	294,595,535	53,859,341	85%
Other development										
Sub Total	787,896,739	571,469,213	421,971,001	-	234,679,608	15,678,313	96,996,387	347,354,309	74,616,692	82%
Grand Total	850,729,205	599,839,438	482,942,133	5,180,794	245,361,266	26,206,194	112,405,236	389,153,490	93,788,643	81%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Nakuru City Administration Planning and Support								
SP 1.1 City Administrative Services	19,195,000	-	4,189,705	3,748,512	7,323,786	15,262,004	3,932,996	80%
SP 1.2 Personnel Services	27,630,170	5,180,794	4,752,642	6,092,529	5,680,780	21,706,745	5,923,425	79%
SP 1.3 Financial Services	600,000	-	206,480	190,000	60,569	457,049	142,951	76%
Total Expenditure of Programme 1	47,425,170	5,180,794	9,148,827	10,031,041	13,065,135	37,425,797	9,999,372	79%
Programme 2: Nakuru City Services								
SP 2.1 Infrastructure Development and City Planning	428,317,546		234,882,770	14,696,401	96,996,387	346,575,559	81,741,987	81%
SP 2.2 Nakuru City Environmental Management	1,500,000	-	-	984,950	-	984,950	515,050	66%
SP 2.3 City Trade Markets and Investments	2,800,000	-	303,000	274,793	1,511,968	2,089,761	710,239	75%
SP 2.4 Nakuru City Social Services	2,899,418	-	1,026,669	219,009	831,746	2,077,424	821,994	72%
Total Expenditure of Programme 2	435,516,964	-	236,212,439	16,175,153	99,340,101	351,727,693	83,789,271	81%
Total Expenditure of Vote	482,942,134	5,180,794	245,361,266	26,206,194	112,405,236	389,153,490	93,788,643	81%

4581: Trade, Cooperatives, Tourism and Culture

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	59,247,209	47,603,635	67,994,197	14,560,972	17,685,190	18,248,226	17,185,448	67,679,837	314,360	100%
2200000 Use of goods and services	69,480,861	50,390,615	72,004,898		24,075,081	10,011,100	21,593,674	55,679,855	16,325,043	77%
2400000 Interest Payments								-	-	
2600000 Current grants and other Transfers			64,033,063				50,000,000	50,000,000	14,033,063	78%
2700000 Social Benefits	1,503,748	3,800	2,890,748	-	672,290	298,023	855,760	1,826,072	1,064,676	63%
3100000 Acquisition of Non-Financial Assets	3,878,750	1,900,200	2,250,000			584,000	-	584,000	1,666,000	26%
4100000 Acquisition of Financial Assets			10,000,000					-	10,000,000	0%
4500000 Disposal of Financial Assets								-	-	
Sub Total	134,110,568	99,898,250	219,172,906	14,560,972	42,432,561	29,141,348	89,634,882	175,769,764	43,403,142	80%
Capital Expenditure										
Non-Financial Assets	246,993,397	19,552,228	431,116,592	-	-	35,087,939	290,913,113	326,001,051	105,115,541	76%
Capital Transfers Govt. Agencies			250,000,000					-	250,000,000	0%
Other development										
Sub Total	246,993,397	19,552,228	681,116,592	-	-	35,087,939	290,913,113	326,001,051	355,115,541	48%
Grand Total	381,103,965	119,450,478	900,289,498	14,560,972	42,432,561	64,229,287	380,547,995	501,770,815	398,518,683	56%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1 Administration Services	27,484,898		4,895,416	4,071,687	3,952,440	12,919,544	14,565,354	47%
SP 1.2 Personnel Services	70,884,945	14,560,972	18,357,480	16,873,894	18,743,249	68,535,595	2,349,350	97%
Total Expenditure of Programme 1	98,369,843	14,560,972	23,252,896	20,945,581	22,695,690	81,455,139	16,914,704	83%
Programme 2: Co-Operative Management								
SP 2.1: Management of Marketing Cooperatives	7,796,556	-	-		3,739,570	3,739,570	4,056,986	48%
SP 2.2: Sacco Empowerment	25,000,000	-	-		25,000,000	25,000,000	-	100%
SP 2.3: Cooperative Leadership and Governance	5,254,475	-	3,011,865	279,812	1,046,919	4,338,596	915,879	83%
SP 2.4: Strengthening of Housing and Investment Cooperatives	1,191,381	-	-	1,152,179	39,202	1,191,381	-	100%
SP 2.5: Empowering Youth Women PWD Participation In Cooperatives	1,127,588			1,104,900	22,688	1,127,588	-	100%
Total Expenditure of Programme 2	40,370,000	-	3,011,865	2,536,891	29,848,379	35,397,135	4,972,865	88%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 3: Commerce and Enterprise								
SP 3.1: Business Development Services For SMES	2,550,000		55,425	584,000	1,081,254	1,720,679	829,321	67%
SP 3.2: Producer Business Groups (PBGS)	800,000				584,000	584,000	216,000	73%
SP 3.3: SME Training	1,000,000		650,975	176,000	81,025	908,000	92,000	91%
SP 3.4: SME Funding	25,000,000				25,000,000	25,000,000	-	100%
SP 3.5: Consumer Protection	5,100,000		360,600	806,867	662,579	1,830,047	3,269,953	36%
SP 3.6: Development and Management of County Bus Terminus					-	-	-	
SP 3.7: Establishment of Industrial Park	400,000,000				150,000,000	150,000,000	250,000,000	38%
Total Expenditure of Programme 3	434,450,000	-	1,067,000	1,566,867	177,408,859	180,042,726	254,407,274	41%
Programme 4: Market Rehabilitation and Development								
SP 4.1: Market Rehabilitation	12,800,000			8,405,003	-	8,405,003	4,394,997	66%
SP 4.2: Development of New Markets	260,816,592			26,379,136	138,203,712	164,582,848	96,233,744	63%
SP 4.3: Market Users Delivery Services	12,500,000		5,673,600	1,769,300	4,203,200	11,646,100	853,900	93%
Total Expenditure of Programme 4	286,116,592	-	5,673,600	36,553,439	142,406,912	184,633,951	101,482,641	65%
Programme 5: Tourism Promotion and Marketing								
SP 5.1: Promotion of Local Tourism	8,500,000		5,092,150	579,129	1,615,283	7,286,562	1,213,438	86%
SP 5.2: Establishment and Management Of County Tourism Information Center					-	-		
Total Expenditure of Programme 5	8,500,000	-	5,092,150	579,129	1,615,283	7,286,562	1,213,438	86%
Programme 6: Alcoholics Drinks and Control								
SP 6.1: Inspection Approval of Liquor Licensing	2,450,000		1,325,300	111,000	810,000	2,246,300	203,700	92%
SP 6.2: Liquor Enforcement and Compliance	150,000		33,600		24,569	58,169	91,831	39%
SP 6.3: Research and Innovation	600,000				515,600	515,600	84,400	86%
SP 6.4: Treatment and Rehabilitation of Persons Dependent on Alcoholic Drinks	1,050,000				-	-	1,050,000	0%
SP 6.5 Education and Training of Sub County and Review Committee	1,200,000		46,400	691,200	248,400	986,000	214,000	82%
Total Expenditure of Programme 6	5,450,000	-	1,405,300	802,200	1,598,569	3,806,069	1,643,931	70%
Programme 7: Development of Socio-Cultural Diversity and Promotion of Responsible Gaming								
SP 7.1: Cultural Development Activities	20,883,063	-	1,859,150	353,680	2,378,986	4,591,816	16,291,247	22%
SP 7.2: Promotion Of Responsible Gaming.	6,150,000	-	1,070,600	891,500	2,595,317	4,557,417	1,592,583	74%
Total Expenditure of Programme 7	27,033,063	-	2,929,750	1,245,180	4,974,303	9,149,233	17,883,830	34%
Total Expenditure of Vote	900,289,498	14,560,972	42,432,561	64,229,287	380,547,994	501,770,814	398,518,684	56%

4582: Agriculture, Livestock, Fisheries and Veterinary Services

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	386,963,309	323,004,526	367,568,364	82,674,497	81,786,216	78,079,000	68,225,376	310,765,088	56,803,276	85%
2200000 Use of goods and services	106,726,781	78,421,009	94,269,628	-	5,127,729	20,017,176	50,299,195	75,444,100	18,825,528	80%
2400000 Interest Payments								-		
2600000 Current grants and other Transfers								-		
2700000 Social Benefits	3,116,725	818,366	5,700,088	478,538	480,522	505,025	4,236,003	5,700,088	-	100%
3100000 Acquisition of Non-Financial Assets	1,955,000	930,239	715,750	-	-	-	-	-	715,750	0%
4100000 Acquisition of Financial Assets			7,000,000	-	7,000,000	-	-	7,000,000	-	100%
4500000 Disposal of Financial Assets								-		
Sub Total	498,761,815	403,174,140	475,253,830	83,153,034	94,394,467	98,601,201	122,760,574	398,909,276	76,344,554	84%
Capital Expenditure										
Non-Financial Assets	285,760,910	120,785,478	300,540,260	-	-	54,506,334	111,480,801	165,987,135	134,553,125	55%
Capital Transfers Govt. Agencies	299,465,204	388,003,188	753,754,059	-	234,883,209	-	244,695,527	479,578,736	274,175,323	64%
Other development				-	-	-	-			
Sub Total	585,226,114	508,788,666	1,054,294,319	-	234,883,209	54,506,334	356,176,328	645,565,871	408,728,448	61%
Grand Total	1,083,987,929	911,962,806	1,529,548,149	83,153,034	329,277,676	153,107,535	478,936,902	1,044,475,147	485,073,002	68%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1: Administrative Services	227,901,853	-	12,127,729	20,017,176.04	50,299,194.50	82,444,100	145,457,753	36%
SP 1.2: Human Resources Services	373,268,452	83,153,034	82,266,737	78,584,026	72,461,379	316,465,176	56,803,276	85%
Total Expenditure of Programme 1	601,170,305	83,153,034	94,394,467	98,601,202	122,760,574	398,909,276	202,261,029	66%
Programme 2: Livestock Resource Management and Development								
SP 2.1: Livestock Production Productivity and Incomes	23,620,762	-	-	2,000,000	-	2,000,000	21,620,762	8%
SP 2.2: Livestock Output and Value Addition	177,615,800	-	-	22,567,296	87,911,102	110,478,398	67,137,402	62%
SP 2.3: Livestock Extension Service Delivery	6,301,921	-	-	1,808,810	-	1,808,810	4,493,111	29%
SP 2.4: Food Safety and Livestock Products Development	4,972,018	-	-	-	-	-	4,972,018	0%
SP 2.5: Livestock Disease Management and Control	13,235,666	-	-	8,673,900	-	8,673,900	4,561,766	66%
Total Expenditure of Programme 2	225,746,167	-	-	35,050,006	87,911,102	122,961,108	102,785,060	54%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 3: Fisheries Development								
SP 3.1: Aquaculture Development	5,036,640	-	-	3,790,480	-	3,790,480	1,246,160	75%
SP 3.2: Development of Capture Fisheries Resources	-					-		
SP 3.3: Fish Quality Assurance, Value Addition and Marketing	-					-		
Total Expenditure of Programme 3	5,036,640	-	-	3,790,480	-	3,790,480	1,246,160	75%
Programme 4: Crop Development and Management								
SP 4.1: Agriculture Extension, Research and Training	3,000,000	-	-	-	-	-	3,000,000	0%
SP 4.2: Crop Production and Food Security	692,561,705	-	234,883,209	15,047,828	268,265,226	518,196,264	174,365,441	75%
SP 4.3: Farm Land utilization, Conservation, Mechanization Services and Climate Smart Agriculture	-					-		
SP 4.4: Agribusiness Development and Marketing	1,000,000	-	-	618,020	-	618,020	381,980	62%
SP 4.5: Agri-Nutrition	1,033,331	-	-	-	-	-	1,033,331	0%
Total Expenditure of Programme 4	697,595,036	-	234,883,209	15,665,848	268,265,226	518,814,284	178,780,752	74%
Total Expenditure of Vote	1,529,548,148	83,153,034	329,277,676	153,107,535	478,936,902	1,044,475,147	485,073,001	68%

4583: Lands, Physical Planning, Housing and Urban Development

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	83,560,655	79,903,072	92,089,789	22,028,665	13,092,985	19,143,846	26,478,645	80,744,142	11,345,647	88%
2200000 Use of goods and services	54,694,150	34,716,567	38,007,132	-	6,452,090.00	23,794,705	-	30,246,795	7,760,337	80%
2400000 Interest Payments								-		
2600000 Current grants and other Transfers	3,000,000		13,534,474	-	-	-	10,869,044.75	10,869,045	2,665,429	80%
2700000 Social Benefits	1,590,148		2,863,288	-	-	-	1,168,556.50	1,168,557	1,694,731	41%
3100000 Acquisition of Non-Financial Assets	2,165,455		29,022,685	-	-	-	21,501,940	21,501,940	7,520,745	74%
4100000 Acquisition of Financial Assets			7,075,000	-	-	-	-	-	7,075,000	0%
4500000 Disposal of Financial Assets								-		
Sub Total	145,010,408	114,619,639	182,592,367	22,028,665	19,545,075	42,938,551	60,018,186	144,530,478	38,061,889	79%
Capital Expenditure										
Non-Financial Assets	165,307,438	31,986,087	158,441,427	-	-	24,759,334.55	14,856,429.20	39,615,763.75	118,825,663	25%
Capital Transfers Govt. Agencies	459,259,042		450,000,000	-	-	104,797,918	70,202,082	175,000,000.00	275,000,000	39%
Other development										
Sub Total	624,566,480	31,986,087	608,441,427	-	-	129,557,253	85,058,511	214,615,764	393,825,663	35%
Grand Total	769,576,888	146,605,726	791,033,794	22,028,665	19,545,075	172,495,803	145,076,698	359,146,242	431,887,552	45%

Programme/Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1 Administrative Services	30,209,983	-	4,000,090	22,445,792	1,146,913	27,592,795	2,617,188	91%
SP 1.2 Personnel services	94,953,076	22,028,665	15,544,985	19,143,846	26,928,645	83,646,142	11,306,934	88%
Total Expenditure of Programme 1	125,163,059	22,028,665	19,545,075	41,589,638	28,075,558	111,238,936	13,924,123	89%
Programme 2: Land Use Planning and Survey								
SP 2.1. Land Use Planning	171,620,001	-		13,505,228	24,410,536	37,915,764	133,704,237	22%
SP 2.2. Survey and Mapping	10,888,604	-			1,700,000	1,700,000	9,188,604	16%
Total Expenditure of Programme 2	182,508,605	-	-	13,505,228	26,110,536	39,615,764	142,892,841	22%
Programme 3: Urban Development								
SP 3.1. Urban Institution Framework	23,818,555	-		3,122,430	20,688,522	23,810,952	7,603	100%

Programme/Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
SP 3.2. Development of Urban Infrastructure	450,000,000	-		104,797,918	70,202,082	175,000,000	275,000,000	39%
Total Expenditure of Programme 3	473,818,555	-	-	107,920,348	90,890,604	198,810,952	275,007,603	42%
Programme 4: Housing and Estates Management								
SP 4.1. Maintenance of County Estates	2,005,205	-		2,005,205	-	2,005,205	-	100%
SP 4.2. Housing Research and Development	6,000,000	-		6,000,000	-	6,000,000	-	100%
SP 4.3. Development of affordable housing and housing infrastructure	1,538,369	-		1,475,384	-	1,475,384	62,985	96%
Total Expenditure of Programme 4	9,543,574	-	-	9,480,589	-	9,480,589	62,985	99%
Total Expenditure of Vote	791,033,793	22,028,665	19,545,075	172,495,803	145,076,698	359,146,241	431,887,552	45%

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

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	252,878,057	239,192,040	242,222,821	54,019,972	57,869,927	46,409,365	63,495,027	221,794,291	20,428,530	92%
2200000 Use of goods and services	49,832,977	28,443,272	58,339,523	-	4,436,150	4,714,796	8,430,716	17,581,662	40,757,861	30%
2400000 Interest Payments								-		
2600000 Current grants and other Transfers	22,000,000	6,259,525	27,722,083	-	67,200	4,326,398	160,500	4,554,098	23,167,985	16%
2700000 Social Benefits	2,568,364	2,695,092	4,419,424	439,695	328,455	317,655	214,716	1,300,521	3,118,903	29%
3100000 Acquisition of Non-Financial Assets	4,811,250	-	5,250,000	-	-	393,104	845,231	1,238,335	4,011,665	24%
4100000 Acquisition of Financial Assets								-		
4500000 Disposal of Financial Assets								-		
Sub Total	332,090,648	276,589,930	337,953,851	54,459,667	62,701,732	56,161,318	73,146,190	246,468,907	91,484,944	73%
Capital Expenditure										
Non-Financial Assets	992,856,541	305,770,706	1,181,930,019	-	-	145,473,788	452,607,413	598,081,201	583,848,818	51%
Capital Transfers Govt. Agencies			227,959,127					-	227,959,127	0%
Other development										
Sub Total	992,856,541	305,770,706	1,409,889,146	-	-	145,473,788	452,607,413	598,081,201	811,807,945	42%
Grand Total	1,324,947,189	582,360,636	1,747,842,997	54,459,667	62,701,732	201,635,106	525,753,603	844,550,108	903,292,889	48%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration planning & support services								
SP 1.1 Administration Services	34,169,079		1,663,952	3,539,624	5,842,701	11,046,277	23,122,802	32%
SP 1.2 Human Resource	245,642,245	54,459,667	57,868,590	46,727,020	63,709,743	222,765,020	22,877,225	91%
SP 1.3 Financial Services	500,000					-	500,000	0%
Total Expenditure of Programme 1	280,311,324	54,459,667	59,532,542	50,266,644	69,552,444	233,811,297	46,500,027	83%
Programmed 2: Water and Sewerage Management								
SP 2.1 Water Services Provision	1,123,094,277		1,803,140	147,375,622	450,348,941	599,527,703	523,566,574	53%
SP 2.2 Sewerage Services Provision	1,222,500	-	-	-	-	-	1,222,500	0%
Total Expenditure of Programme 2	1,124,316,777	-	1,803,140	147,375,622	450,348,941	599,527,703	524,789,074	53%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 3: Environmental Management								
SP 3.1 Pollution Control	8,652,434					-	8,652,434	0%
SP 3.2 Solid Waste Management	14,442,540		1,298,850	1,949,725	1,768,927	5,017,502	9,425,038	35%
SP 3.3 Regulation And Protection Of Riparian Land	2,000,000					-	2,000,000	0%
SP 3.4 Environmental Resources Mapping	1,425,000					-	1,425,000	0%
Total Expenditure of Programme 3	26,519,974	-	1,298,850	1,949,725	1,768,927	5,017,502	21,502,472	19%
Programme 4: Climate change resilience and energy development								
SP 4.1: Climate Change Resilience/Forestry	316,417,421		67,200	2,043,115	4,083,291	6,193,606	310,223,815	2%
SP 4.2: County Energy Development	277,500					-	277,500	0%
Total Expenditure of Programme 4	316,694,921	-	67,200	2,043,115	4,083,291	6,193,606	310,501,315	2%
Total Expenditure of Vote	1,747,842,996	54,459,667	62,701,732	201,635,106	525,753,603	844,550,108	903,292,888	48%

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

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	601,513,709	564,018,129	556,513,298	146,703,380	131,460,288	128,719,558	131,907,501	538,790,727	17,722,571	97%
2200000 Use of goods and services	224,619,186	204,631,211	51,489,767	-	4,128,936	5,634,356	11,987,452	21,750,744	29,739,024	42%
2400000 Interest Payments				-	-		-	-		
2600000 Current grants and other Transfers	8,500,000	8,107,178	29,000,000	-	3,902,350	6,496,500	10,111,517	20,510,367	8,489,633	71%
2700000 Social Benefits	3,951,949	-	13,023,942	-	-	5,250,600	1,395,720	6,646,320	6,377,622	51%
3100000 Acquisition of Non-Financial Assets	3,793,750	-	1,476,042	-	-	244,398	890,900	1,135,298	340,744	77%
4100000 Acquisition of Financial Assets			15,000,000	-	-		-	-	15,000,000	0%
4500000 Disposal of Financial Assets			-					-		
Sub Total	842,378,594	776,756,518	666,503,050	146,703,380	139,491,574	146,345,412	156,293,090	588,833,456	77,669,594	88%
Capital Expenditure										
Non-Financial Assets	37,301,546	11,076,452	39,352,925	-	-	2,941,084	14,840,586	17,781,670	21,571,255	45%
Capital Transfers Govt. Agencies			-							
Other development			-							
Sub Total	37,301,546	11,076,452	39,352,925	-	-	2,941,084	14,840,586	17,781,670	21,571,255	45%
Grand Total	879,680,140	787,832,970	705,855,975	146,703,380	139,491,574	149,286,496	171,133,676	606,615,126	99,240,849	86%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1 Administration, Planning and Support service								
SP 1.1 Administration service	661,803,113	146,703,380	139,096,373	149,286,496	155,657,977	590,744,225	71,058,888	89%
SP 1.2 Coordination of Workplace Special Programmes	700,000		50,000			50,000	650,000	7%
Total Expenditure of Programme 1	662,503,113	146,703,380	139,146,373	149,286,496	155,657,977	590,794,225	71,708,888	89%
Programme 2: Coordination of County Civic Education and Public Participation								
SP 2.1. Civic Education and Public Participation	465,000		50,000			50,000	415,000	0%
Total Expenditure of Programme 2	465,000	-	50,000	-	-	50,000	415,000	11%
Programme 3: Co-ordination of County Laws enforcement and Compliance								
SP 3.1: County Laws Enforcement and Compliance	3,000,000	-	-	-	-	-	3,000,000	0%
Total Expenditure of Programme 3	3,000,000	-	-	-	-	-	3,000,000	0%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 4: Co-ordination of County Human Resource and Performance Management								
SP 4.1: Staff Training and Development	11,992,560	-	295,200	-	11,663,656	11,958,856	33,704	100%
SP 4.2: Performance Management	10,000,000					-	10,000,000	0%
Total Expenditure of Programme 4	21,992,560	-	295,200	-	11,663,656	11,958,856	10,033,704	54%
Programme 5: Co-ordination of Disaster Management and Humanitarian Assistance								
SP 5.1. Disaster Management and Humanitarian Assistance	17,895,301	-	-	-	3,812,044	3,812,044	14,083,257	21%
Total Expenditure of Programme 5	17,895,301	-	-	-	3,812,044	3,812,044	14,083,257	21%
Total Expenditure of Vote	705,855,974	146,703,380	139,491,573	149,286,496	171,133,676	606,615,125	99,240,849	86%

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

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	461,878,260	366,965,190	489,883,546	122,392,625	117,999,568	116,861,970	118,893,184	476,147,347	13,736,198	97%
2200000 Use of goods and services	121,276,547	97,339,622	161,666,308	-	6,575,250	7,958,341	98,290,155	112,823,746	48,842,562	70%
2400000 Interest Payments				-				-		
2600000 Current grants and other Transfers	238,720,168	237,539,269	444,799,963	-	249,652,451	28,140,192	167,007,320	444,799,963	-	100%
2700000 Social Benefits	8,652,219	2,406,182	20,135,059	-	-	3,402,101	13,435,059	16,837,160	3,297,899	84%
3100000 Acquisition of Non-Financial Assets	10,923,564	215,000	6,533,000	-	-	884,400		884,400	5,648,600	14%
4100000 Acquisition of Financial Assets			3,000,000	-	-	-	-	-	3,000,000	0%
4500000 Disposal of Financial Assets								-		
Sub Total	841,450,758	704,465,263	1,126,017,876	122,392,625	374,227,269	157,247,004	397,625,717	1,051,492,616	74,525,260	93%
Capital Expenditure										
Non-Financial Assets	566,867,370	136,012,730	561,480,638	-	-	49,332,675	125,764,797	175,097,472	386,383,166	31%
Capital Transfers Govt. Agencies	67,045,020	67,037,100	54,292,920	-	-	54,287,415	-	54,287,415	5,505	100%
Other development										
Sub Total	633,912,390	203,049,830	615,773,558	-	-	103,620,090	125,764,797	229,384,887	386,388,671	37%
Grand Total	1,475,363,148	907,515,093	1,741,791,433	122,392,625	374,227,269	260,867,094	523,390,514	1,280,877,503	460,913,931	74%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, planning and support services.								
SP 1.1 Administration.	559,533,780	-	5,371,150	73,043,674	171,024,653	249,439,477	310,094,303	45%
SP 1.2 Personnel services.	510,018,605	122,392,625	117,999,568	120,264,071	132,328,242	492,984,507	17,034,098	97%
SP 1.2 Financial services.	500,000					-	500,000	0%
Total Expenditure of Programme 1	1,070,052,385	122,392,625	123,370,718	193,307,745	303,352,895	742,423,984	327,628,401	69%
Programme 2: Early childhood development education.								
SP 2.1 Promotion of Early Childhood Education.	92,375,165	-	709,000	-	75,356,301	76,065,301	16,309,865	82%
SP 2.2 Bursaries.	385,510,069	-	249,652,451	-	138,857,618	388,510,069	(3,000,000)	101%
SP 2.3 ECD Infrastructure development.	15,000,000	-				-	15,000,000	0%
Total Expenditure of Programme 2	492,885,234	-	250,361,451	-	214,213,919	464,575,370	28,309,865	94%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 3: Vocational training.								
SP 3.1 Vocational training.	73,628,501	-	495,100	13,271,934	-	13,767,034	59,861,467	19%
SP 3.2 Vocational Development.	67,899,995	-	-	54,287,415	-	54,287,415	13,612,580	80%
Total Expenditure of Programme 3	141,528,496	-	495,100	67,559,349	-	68,054,449	73,474,047	48%
Programme 4: Information and communication services								
SP 4.1 Public Communication and Media Services.	12,500,016	-	-	-	3,829,350	3,829,350	8,670,666	31%
Total Expenditure of Programme 4	12,500,016	-	-	-	3,829,350	3,829,350	8,670,666	31%
Programme 5: ICT Infrastructure Development and e-Government Services.								
SP 5.1 Hardware and Software Platforms.	500,000	-	-	-	-	-	500,000	0%
SP 5.2 Network Infrastructure.	1,000,000	-	-	-	-	-	1,000,000	0%
SP 5.3: e-Government Services	23,325,303	-	-	-	1,994,350	1,994,350	21,330,953	9%
Total Expenditure of Programme 5	24,825,303	-	-	-	1,994,350	1,994,350	22,830,953	8%
Total Expenditure of Vote	1,741,791,434	122,392,625	374,227,269	260,867,094	523,390,514	1,280,877,502	460,913,932	74%

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

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	105,403,350	85,899,261	112,638,805	26,461,284	23,154,709	20,104,090	21,869,356	91,589,440	21,049,365	81%
2200000 Use of goods and services	75,671,870	67,751,666	86,495,439	-	3,986,097	5,746,614	52,198,610	61,931,321	24,564,119	72%
2400000 Interest Payments								-		
2600000 Current grants and other Transfers	41,342,500	38,053,000	77,090,000	-	7,600,000	2,003,600	35,070,279	44,673,879	32,416,121	58%
2700000 Social Benefits	2,034,677	838,207	2,901,762	669,505	729,230	632,434	652,796	2,683,964	217,799	92%
3100000 Acquisition of Non-Financial Assets	6,897,291	709,100	3,935,000	-	30,000	1,235,000	1,198,000	2,463,000	1,472,000	63%
4100000 Acquisition of Financial Assets			7,600,000	-	-	-	-	-	7,600,000	0%
4500000 Disposal of Financial Assets								-		
Sub Total	231,349,688	193,251,234	290,661,006	27,130,789	35,500,036	29,721,738	110,989,041	203,341,603	87,319,403	70%
Capital Expenditure										
Non-Financial Assets	185,955,878	23,176,409	195,189,181	-	7,857,507	12,840,671	75,776,806	96,474,984	98,714,197	49%
Capital Transfers Govt. Agencies			-							
Other development			-							
Sub Total	185,955,878	23,176,409	195,189,181	-	7,857,507	12,840,671	75,776,806	96,474,984	98,714,197	49%
Grand Total	417,305,566	216,427,643	485,850,187	27,130,789	43,357,543	42,562,409	186,765,846	299,816,587	186,033,600	62%

Programme /Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support services								
SP 1.1 Administration and support services	175,229,611	-	10,317,157	8,934,916	68,228,748	87,480,820	87,748,791	50%
SP 1.2 Personnel services	115,540,567	27,130,789	23,833,939	20,736,524	22,522,152	94,223,404	21,317,163	82%
SP 1.3 Financial services	7,600,000	-	-	-	-	-	7,600,000	0%
Total Expenditure of Programme 1	298,370,178	27,130,789	34,151,096	29,671,440	90,750,900	181,704,224	116,665,954	61%
Programme 2: Gender empowerment and Social Inclusivity								
SP 2.1 Gender Equality and Empowerment	5,562,500	-	497,300	672,400	1,698,214	2,867,914	2,694,587	52%
SP 2.2 Social Inclusion and Empowerment	52,052,000	-	543,900	9,113,709	7,161,157	16,818,766	35,233,234	32%
Total Expenditure of Programme 2	57,614,500	-	1,041,200	9,786,109	8,859,370	19,686,679	37,927,821	34%
Programme 3: Management and Development of sports and Recreation								
SP 3.1 Development and Management of sports infrastructure	17,823,107	-	-	-	7,754,514	7,754,514	10,068,593	44%
SP 3.2 Promotion of sports Development and Recreation	52,162,500	-	7,673,647	2,773,205	34,805,152	45,252,004	6,910,496	87%
Total Expenditure of Programme 3	69,985,607	-	7,673,647	2,773,205	42,559,666	53,006,518	16,979,089	76%
Programme 4: Youth Empowerment								
SP 4.1 Youth Empowerment	59,879,902	-	491,600	331,655	44,595,910	45,419,166	14,460,736	76%
Total Expenditure of Programme 4	59,879,902	-	491,600	331,655	44,595,910	45,419,166	14,460,736	76%
Total Expenditure of Vote	485,850,187	27,130,789	43,357,543	42,562,409	186,765,846	299,816,587	186,033,600	62%

4588: Gilgil Municipality

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	-	-	-					-		
2200000 Use of goods and services	-	-	4,690,000				1,855,888	1,855,888	2,834,112	40%
2400000 Interest Payments	-	-						-		
2600000 Current grants and other Transfers	-	-						-		
2700000 Social Benefits	-	-	-					-		
3100000 Acquisition of Non-Financial Assets	-	-	310,000					-	310,000	0%
4100000 Acquisition of Financial Assets	-	-	-					-		
4500000 Disposal of Financial Assets	-	-						-		
Sub Total	-	-	5,000,000	-	-	-	1,855,888	1,855,888	3,144,112	37%
Capital Expenditure										
Non-Financial Assets	-	-	-	-						
Capital Transfers Govt. Agencies	-	-								
Other development	-	-								
Sub Total	-	-	-	-	-	-	-	-	-	
Grand Total	-	-	5,000,000	-	-	-	1,855,888	1,855,888	3,144,112	37%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1 Administration and Planning	3,675,000	-	-	-	1,855,888	1,855,888	1,819,112	51%
SP 1.2 Personnel Services	-					-		
Total Expenditure of Programme 1	3,675,000	-	-	-	1,855,888	1,855,888	1,819,112	51%
Programme 2: Gilgil Municipal Services								
S.P 2.1: Planning and Infrastructure Development	667,650	-	-	-	-	-	667,650	0%
S.P 2.2: Environmental Management	223,200	-	-	-	-	-	223,200	0%
S.P 2.3: Trade and Tourism	223,200	-	-	-	-	-	223,200	0%
S.P 2.4: Social Services	210,950	-	-	-	-	-	210,950	0%
Total Expenditure of Programme 2	1,325,000	-	-	-	-	-	1,325,000	0%
Total Expenditure of Vote	5,000,000	-	-	-	1,855,888	1,855,888	3,144,112	37%

4589: Molo Municipality

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	-	-	-	-	-	-	-	-	-	-
2200000 Use of goods and services	-	-	4,650,000	-	-	-	-	-	4,650,000	0%
2400000 Interest Payments	-	-	-	-	-	-	-	-	-	-
2600000 Current grants and other Transfers	-	-	-	-	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	-	-	350,000	-	-	-	-	-	350,000	0%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	5,000,000	-	-	-	-	-	5,000,000	0%
Capital Expenditure										
Non-Financial Assets	-	-	-	-	-	-	-	-	-	-
Capital Transfers Govt. Agencies	-	-	-	-	-	-	-	-	-	-
Other development	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-
Grand Total	-	-	5,000,000	-	-	-	-	-	5,000,000	0%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services								
SP 1.1 Administration and Planning	3,675,000	-	-	-	-	-	3,675,000	0%
SP 1.2 Personnel Services	-	-	-	-	-	-	-	-
Total Expenditure of Programme 1	3,675,000	-	-	-	-	-	3,675,000	0%
Programme 2: Molo Municipal Services								
S.P 2.1: Planning and Infrastructure Development	667,650	-	-	-	-	-	667,650	0%
S.P 2.2: Environmental Management and Sanitation	223,200	-	-	-	-	-	223,200	0%
S.P 2.3: Trade and Tourism	223,200	-	-	-	-	-	223,200	0%
S.P 2.4: Social Services	210,950	-	-	-	-	-	210,950	0%
Total Expenditure of Programme 2	1,325,000	-	-	-	-	-	1,325,000	0%
Total Expenditure of Vote	5,000,000	-	-	-	-	-	5,000,000	0%

4573: County Assembly

	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	370,649,649	367,811,736	424,371,917	82,747,993	144,998,470	53,731,598	141,115,516	422,593,577	1,778,340	100%
2200000 Use of goods and services	629,304,317	615,152,687	596,991,157	96,121,336	172,269,648	163,746,550	163,733,762	595,871,296	1,119,861	100%
2400000 Interest Payments				-	-	-	-	-		
2600000 Current grants and other Transfers				-	-			-		
2700000 Social Benefits	25,047,405	24,380,568	35,473,778	-	-	23,718,019	11,751,663	35,469,682	4,096	100%
3100000 Acquisition of Non-Financial Assets	36,130,000	35,972,531	6,218,580	-	-	-	6,218,181	6,218,181	399	100%
4100000 Acquisition of Financial Assets	574,080,833	558,066,889	30,968,000				21,968,000	21,968,000	9,000,000	71%
4500000 Disposal of Financial Assets								-		
Sub Total	1,635,212,204	1,601,384,411	1,094,023,432	178,869,329	317,268,118	241,196,167	344,787,122	1,082,120,736	11,902,696	99%
Capital Expenditure										
Non-Financial Assets	208,150,825	168,691,507	139,459,318	-	3,171,428	11,968,298	66,713,271	81,852,997	57,606,321	59%
Capital Transfers Govt. Agencies			-							
Other development										
Sub Total	208,150,825	168,691,507	139,459,318	-	3,171,428	11,968,298	66,713,271	81,852,997	57,606,321	59%
Grand Total	1,843,363,029	1,770,075,918	1,233,482,750	178,869,329	320,439,546	253,164,465	411,500,393	1,163,973,733	69,509,017	94%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual Q4 FY 2023/2024	Actual FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: General Administration and Planning								
SP 1.1 Administration and Planning	384,969,723	40,782,745	88,463,218	75,696,182	122,638,554	327,580,699	57,389,024	85%
SP 1.2 Personnel Services	157,573,013	32,553,680	39,712,600	35,696,182	49,393,253	157,355,715	217,298	100%
Total Expenditure of Programme 1	542,542,736	73,336,425	128,175,818	111,392,364	172,031,807	484,936,414	57,606,322	89%
Programme 2: County Legislation and Oversight								
SP 2.1: Legislation and Oversight	690,940,014	105,532,904	192,263,728	141,772,100	239,468,586	679,037,318	11,902,696	98%
Total Expenditure of Programme 2	690,940,014	105,532,904	192,263,728	141,772,100	239,468,586	679,037,318	11,902,696	98%
Total Expenditure of Vote	1,233,482,750	178,869,329	320,439,546	253,164,464	411,500,393	1,163,973,732	69,509,018	94%