

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REVIEW REPORT

QUARTER TWO FY2022/2023

JANUARY 2023

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
APR	Annual progress report
ASDSP	Agriculture Sector Development Support Programme
BIRR	Budget Implementation Review Report
CBROP	County Budget Review and Outlook Paper
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CCIS	County Climate Institution Support
EIA	Environment Impact Assessment
ESIA	Environmental and Social Impact Assessment
FIF	Facility Improvement Fund
FY	Financial Year
FLLoCA	Finance Locally-Led Climate Action
HR	Human Resource
IFMIS	Integrated Financial Management Information Systems
KDSP	Kenya Devolution Support programme
KUSP	Kenya Urban Support Programme
MTEF	Medium Term Expenditure Framework
NARIGP	National Agriculture Rural Inclusive Growth Projects
OSR	Own Source Revenue
PFM	Public Finance Management Act
WRA	Water Regulations Authority

EXECUTIVE SUMMARY

Quarterly progress reporting is rationalized by the Constitution of Kenya, 2010 and which provides for adherence to principles of good governance and transparency in the conduct and management of public finance. Budget Implementation Review Report is prepared in accordance with Section 166 of the Public Finance Management Act, 2012 and 54 of PFM County Government Regulations, 2015. In this regard, this report is hereby explicitly prepared in order to provide a detailed financial performance during the second quarter of FY 2022/2023. This review report covers all County Government Executive Departments/Entities across the eight sectors.

During the period under review the total receipts amounted to Ksh 5.407 billion which consists of equitable share which amounted to Ksh 4.298 billion, Own Source Revenue (OSR) Ksh 1.004 billion and Conditional Grants of Ksh. 104 million. Equitable share received represented a 33 percent achievement from the annual target of Ksh. 13.026 billion. OSR consisted of local revenues which amounted to Ksh. 394 million and Ksh. 610 million being collections from Facility Improvement Fund (FIF).

The County Executive's total expenditure stood at Ksh 4.509 billion during the first six months of FY 2022/23 against an annual revised target of Ksh 19.256 billion. The overall budget execution rate was 23 percent with recurrent expenditure representing 36 percent absorption rate and development expenditure representing 5 percent absorption rate.

During the period under review the County witnessed some emerging issues which may have implication in execution of the budget. Restructuring and re-organisation of Departments and Directorates and adoption of new policies and changes; Gilgil and Molo towns received Municipal Charters and operationalization of the respective Municipal Boards is under way which may have implications on the budget in the next budget making process; the growing

demand for automation of services and digitization of records the Lands Departments has prioritized the implementation of the Lands information management system (LIMS) to enhance delivery of services within the County. The expansion of A8 highway from Mau Summit to Naivasha will have an impact on the County's budgetary allocation on maintenance of streetlights installed along the high way; Climatic changes affects local and foreign tourists. Elevation of various urban centres to Town status. A number of urban centres have achieved the requirements for upgrade to Town status. There is need for status review and subsequent formation of Town Committees.

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

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

Legal Basis for the Preparation of Quarterly Budget Implementation Review Report

The Budget Implementation Review Report is prepared in accordance with Section 166 and 54 of the Public Financial Management Act, 2012 and Regulations 2015 Respectively. The law states that:

166. (1) An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.

(2) In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report contains information on the financial and nonfinancial performance of the entity;

(3) Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.

(4) Not later than one month after the end of each quarter, the County Treasury shall consolidate the quarterly reports and submit them to the county assembly; and Publish and publicize them.

54 (1) An Accounting Officer of a county government entity shall not later than the 10th day of each month submit a monthly financial and non-financial budgetary report in the format to be issued by the Cabinet Secretary relating to the activities of his or her county government entity for the preceding month to the County Treasury with copies to the Controller of Budget and the Auditor-General.

(2) The contents of the report under paragraph (1) shall include—

(a) Actual revenues, including appropriations in aid;

(b) Expenditures classified in economic classification as follows—

i. compensation to employees;

ii. use of goods and services;

iii. transfer to other levels of government; and

iv. capital expenditure;

(c) Pending payments with an age of over ninety days;

(d) A projection of expected expenditure and revenue collection for the remainder of the financial year;

(e) When necessary, an explanation of any material variances; and

(f) A summary of the steps that are to be taken to ensure that the projected expenditure and revenue remain within budget.

I. INTRODUCTION

The Budget Implementation Review Report (BIRR) for the second quarter of FY 2022/2023 is the first of its kind in the third administration of County Government of Nakuru. It is also being prepared during the tail end of the County Integrated Development Plan 2018-2022 planning period and the transition into CIDP 2023-2027 Planning period. The BIRR for the second quarter FY 2022/2023 is prepared pursuant to the provisions of the PFM Act, 2012 and PFM (County Government) Regulations 2015. The BIRR provides an assessment of the County fiscal performance for the second quarter (first half) FY 2022/2023, possible deviations in revenue & expenditure and their implication in the implementation of the budget estimates FY 2022/2023. The quarterly BIRR's will form part of the resource materials in Preparation of County Budget Review and Outlook Paper (CBROP) at the end of the financial year.

II. REVIEW OF FISCAL PERFORMANCE QUARTER TWO FY2022/2023

Q2 FY 2022/23 FISCAL PERFORMANCE

During the period under review (October, November and December), the County Government was implementing a revised budget estimate of Ksh 21.10 billion, having included the fiscal balances from FY 2021/2022 of Ksh 3.91 billion. There were also slight adjustments in County funding such as increase of local revenue by 300 million arising from increase of Property Tax Ksh 100 million, Royalties Ksh 90 million, Trade License Ksh 30 million, Advertising Ksh 20 million, Building Approval Ksh 20 million, Liquor Licensing Ksh 20 million, Vehicles Parking Fees Ksh 10 million and Health Fees Charges Ksh 10 million. A closer look at the County funding from conditional grants shows Nutrition International Grant and Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I) was introduced to the budget with Ksh 15 million and Ksh 11 million respectively while Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) of Ksh 125 was removed.

During the first half of FY 2022/2023 the County received equitable share of Ksh 4.2 billion against a projected annual target of Ksh. 13.0 billion thereby depicting a 33 percent achievement rate. In reviewing the local revenue, a comparison between the first quarter and second quarter shows a cumulative increment of Ksh 91 million on the revenue performance from both local sources and FIF. The total County's Own Source Revenue (OSR) collections stood at Ksh. 1.0 billion against a revised annual target of Ksh 3.5 billion which presents a 28 percent achievement rate. Local Revenue sources and FIF recorded a 17 and 47 percent achievement rate respectively based on their annual targets.

The County Executive's total expenditure stood at Ksh 4.5 billion during the first half of FY 2022/23 against an annual revised target of Ksh 19.2 billion. The overall budget execution rate was 23 percent. Recurrent expenditure had a 36 percent absorption rate and development expenditure had a 5 percent absorption rate.

REVENUE PERFORMANCE QUARTER TWO FY2022/2023

Exchequer Releases

The actual exchequer releases from the National Government in the first quarter amounted to Ksh. 1.1 billion which was purely on equitable share since none of the grants had been disbursed at the end of quarter one FY 2022/2023. The second quarter witnessed positive achievements as a total of 3.2 billion was released. This included Ksh 104 million conditional grants and Ksh. 3.1 billion equitable share. Conditional grant receipts included World Bank National Agricultural and Rural inclusive growth Projects (NARIGP) Ksh 91.3 million, Agricultural Sector Development Support Projects (ASDSP II) Ksh 5.2 million and Nutrition International Grant Ksh 7.4 million as represented by Table 1. The total exchequer releases for the first half of FY 2022/2023 was Ksh 8.3 billion against a revised annual target of Ksh 17.5 billion depicting a 47 percent achievement rate, including fiscal balance of 3.9 billion.

Table 1: Exchequer Releases Q2 FY2022/2023

REVENUE SOURCE	REVISED ESTIMATES FY2022/2023	ACTUAL Q2 FY 2022/2023	ACTUAL Q1 FY 2022/2023	VARIANCE ON ANNUAL TARGET	PERCENT ACHIEVED (ANNUAL)
Balance in County Revenue Fund	3,915,012,915	3,915,012,915	-	-	100%
Donor Grants (DANIDA)	22,094,250	-	-	22,094,250	0%
Loans and Grants CRA					
Kenya Devolution Support Program (KDSP) Level I					
Kenya Devolution Support Program (KDSP) Level II					
World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	92,144,660	91,392,701	-	751,959	99%
Agricultural Sector Development Support Projects (ASDSP II)	15,827,494	5,252,658	-	10,574,836	33%
Grant to Compensate Forgone User Fees					
Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant					
Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant					
Interest Earned in Nakuru City KUSP UDG Grant Account	21,554,657	-	-	21,554,657	0%
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	11,000,000	-	-	11,000,000	0%
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)					
Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	300,000,000	-	-	300,000,000	0%
Nutrition International Grant	15,000,000	7,499,400		7,500,600	50%
Conditional Fund -Leasing of Medical Equipment	110,638,298	-	-	110,638,298	0%
Grant to Road Maintenance Fuel Levy Fund (RMFLF)					
Grant For Level 5 Hospital					
World Bank THS-UC Conditional allocation					
Grant for Rehabilitation of Youth Polytechnics					
C.R.A Equitable Share	13,026,116,323	3,191,395,500	1,107,219,887	8,727,500,936	33%
TOTAL	17,529,388,597	7,210,553,174	1,107,219,887	9,211,615,536	47%

Local Source Revenue Performance

In the first quarter of FY 2022/2023, OSR collected amounting to Ksh 456.8 million against an annual target of Ksh 3.28 billion depicting a 14 percent achievement rate. This comprised of Ksh 183.9 million from local sources and Ksh 272.8 million from Facility Improvement Fund (FIF). During the second quarter local source revenue targets were revised upwards to Ksh 2.28 billion. Between the months of October and December, Ksh 210 million was collected indicating an increase of 26 million from first quarter collection. An analysis of quarter two target versus actual local source revenue collected shows under collection of 359 million with a performance rate of 37 percent.

The total half year local source revenue amounts to Ksh 394 million against a revised target of Ksh 2.28 billion translating to a 17 percent achievement rate. Vehicle parking at Ksh 102 million (26 percent), Royalties at Ksh 79 million (20 percent), Property tax at Ksh 51 million (13 percent) were the highest contributors to the own source revenue collected between the months of July and December 2022 while County Park fees Ksh 0 (0 percent), house rent 3 million (1 percent) and stock/slaughter house fees Ksh 4 million (1 percent) formed the least contributors.

With regard to the performance of individual local sources streams against their quarter two target, highest performance was registered in Vehicle parking at (76 percent), market fees (58 percent), Royalties (57 percent), Cess (52 percent) and building approval (50 percent). On the contrary, County Park fees (0 percent), trade license (15 percent) and house rent (18 percent) were the least performing streams.

An analysis of local sources achievement against the revised annual target FY 2022/23 by source reveals that vehicle parking fees has the highest achievement with 35 percent, Royalties at 25 percent Market fees 23 percent. County Park fee (0 percent), trade license (7 percent) and house rent (8 percent) on the other hand had the least achievement.

Table 2: Own Source Revenue Performance Q2 FY2022/2023

IFMIS CODE	REVENUE SOURCE	REVISED ESTIMATES FY2022/2023	TARGET Q2 FY2022/2023	ACTUAL Q2 FY 2022/2023	ACTUAL Q1 FY 2022/2023	ACTUAL FIRST HALF FY 2022/2023	VARIANCE ON Q2 TARGET	PERCENT ACHIEVED (Q2)	VARIANCE ON ANNUAL TARGET	PERCENT ACHIEVED (ANNUAL)
1520101	Property tax (Plot rent and Land rates)	490,000,000	122,500,000	25,371,690	26,326,633	51,698,323	- 97,128,310	21%	- 438,301,677	11%
1520201	Trade License	400,000,000	100,000,000	14,749,560	14,540,654	29,290,214	- 85,250,440	15%	- 370,709,786	7%
1550101	Market Fees	70,000,000	17,500,000	10,163,460	6,239,030	16,402,490	- 7,336,540	58%	- 53,597,510	23%
1590112	Building Approval	100,000,000	25,000,000	12,560,170	8,378,881	20,939,051	- 12,439,830	50%	- 79,060,949	21%
1520325	Cess	40,000,000	10,000,000	5,174,217	3,102,562	8,276,779	- 4,825,783	52%	- 31,723,221	21%
1530301	Royalties	320,000,000	80,000,000	45,398,082	33,709,032	79,107,114	- 34,601,918	57%	- 240,892,886	25%
1580401	Stock/ Slaughter fees	27,000,000	6,750,000	2,643,099	2,264,209	4,907,308	- 4,106,901	39%	- 22,092,692	18%
1560101	House Rent	50,000,000	12,500,000	2,189,929	1,734,128	3,924,057	- 10,310,071	18%	- 46,075,943	8%
1590132	Advertising	150,000,000	37,500,000	9,193,614	14,198,247	23,391,861	- 28,306,386	25%	- 126,608,139	16%
1550221	Parking fees	292,200,000	73,050,000	55,534,490	46,615,537	102,150,027	- 17,515,510	76%	- 190,049,973	35%
1420223	Liquor Licensing	100,000,000	25,000,000	8,180,505	6,148,502	14,329,007	- 16,819,495	33%	- 85,670,993	14%
1530331	County Park Fees	800,000	200,000	-	-	-	- 200,000	0%	- 800,000	0%
1530331	Water And Sewerage	-	-	-	-	-	-	0%	-	0%
1580211	Health fees and charges	100,000,000	25,000,000	9,443,490	8,858,810	18,302,300	- 15,556,510	38%	- 81,697,700	18%
1540105	Other Fees and Charges	140,000,000	35,000,000	9,596,041	11,863,132	21,459,173	- 25,403,959	27%	- 118,540,827	15%
	Total Local Sources	2,280,000,000	570,000,000	210,198,347	183,979,357	394,177,704	- 359,801,653	37%	- 1,885,822,296	17%

Appropriation In Aid - (Facility Improvement Fund)

During the first quarter of FY 2022/23, the County collected Ksh 272.8 million against a target of Ksh 325.0 million indicating Ksh 52.2 million off target depicting 84 percent achievement rate. The second quarter witnessed an increase of Ksh 64 million from first quarter collection this resulted to an overachievement of 103 percent from the period's target of Ksh 325 million. Total half year collection amounted to Ksh. 610 million against an annual target of 1.3 billion, showing a 47 percent achievement rate.

Table 3: Facility Improvement Fund (FIF) Performance Q2 FY2022/2023

IFMIS CODE	REVENUE SOURCE	REVISED ESTIMATES FY2022/2023	TARGET Q2 FY2022/2023	ACTUAL Q2 FY 2022/2023	ACTUAL Q1 FY 2022/2023	VARIANCE ON Q2 TARGET	PERCENT ACHIEVED (Q2)	VARIANCE ON ANNUAL TARGET	PERCENT ACHIEVED (ANNUAL)
1580211	Facility Improvement Fund	1,300,000,000	325,000,000	337,814,941	272,840,864	12,814,941	103.9%	689,344,196	47.0%
	TOTAL	1,300,000,000	325,000,000	337,814,941	272,840,864	12,814,941	103.9%	689,344,196	47.0%

EXPENDITURE PERFORMANCE QUARTER TWO FY2022/2023

As per the first quarter BIRR, the County's expenditure stood at Ksh 1.908 billion against an annual target of Ksh. 17.142 billion which represented an 11.1 percent budget absorption rate. The recurrent expenditure amounted to Ksh 1.897 billion against an annual target of Ksh 12.005 billion depicting a 15.8 percent budget absorption rate. The development expenditure amounted to Ksh 11.304 million against an annual target of Ksh 5.137 translating to 0.2 percent of the total development expenditure.

During the period under review (July-December) 2022, the County Executive's expenditure stood at Ksh 4.5 billion against a revised annual target of Ksh19.2 billion which represented a 23 percent budget absorption rate. The recurrent expenditure amounted to Ksh 4.08 billion against an annual revised target of Ksh 11.2 billion depicting a 36 percent recurrent budget absorption rate. The development expenditure amounted to Ksh 402 million against an annual revised target of Ksh 8.04 billion translating to 5 percent of the total development expenditure. Figure 1 shows Composition of first half expenditure.

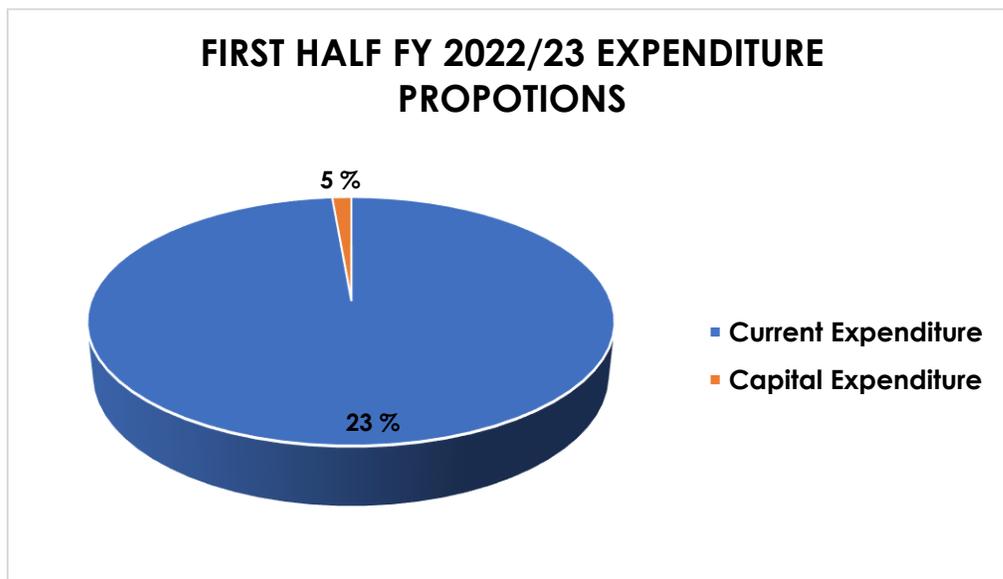


Figure 1: Composition of County Executive Expenditure

County Executive Expenditure Performance First Half FY2022/2023

Recurrent Expenditure

The County Executive incurred Ksh 4.08 billion as recurrent expenditure which represents a 91 percent of the total expenditure for the first and second quarters. Composition of recurrent expenditure for first half FY 2022/23 is represented in Figure 2.

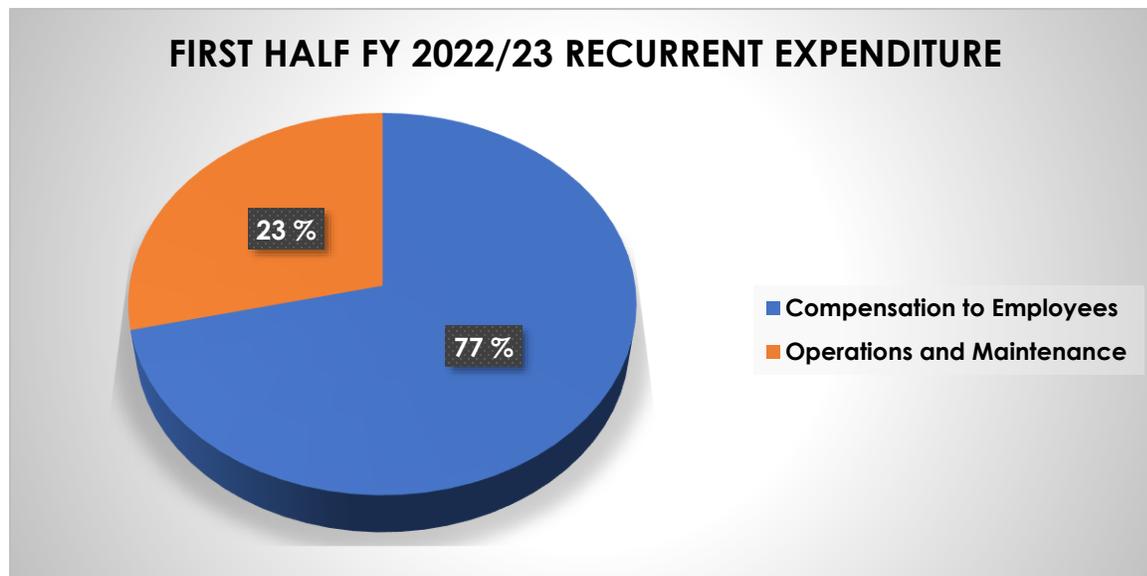


Figure 2: Composition of Recurrent Expenditure

The recurrent expenditure is further classified into compensation to employees and operations and maintenance which are discussed below:

1) Compensation to Employees

During the first half of FY2022/2023 the total expenditure incurred on compensation to employees amounted to Ksh 3.13 billion, against an annual revised target of Ksh 7.06 billion depicting 44 percent absorption rate of compensation to employee's budget. This proportion contributes 77 percent of total recurrent expenditure and 69 percent of total County Executive expenditure.

2) Operations and Maintenance Expenditure

Operations and maintenance expenses for the County Executive amounted to Ksh 956 million against an annual revised target of Ksh 4.14 billion, this represents an absorption rate of 23 percent of the planned expenditure. Further, this expenditure contributed to 21 percent of total County expenditure.

3) Development Expenditure

The development expenditure stood at Ksh 402 million against an annual revised target of Ksh 8.04 billion. This represents an absorption rate of 5 percent, an underspending of Ksh 7.6 billion. Further, development expenses contributed to 9 percent of the total actual County Executive expenditure in the first half of FY 2022/23.

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

Table 4: County Expenditure Performance Q2 FY2022/2023 by Economic Classification

	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	7,063,995,678	1,533,122,499	1,599,494,523	3,931,378,656	44.35%	59.9%
2200000 Use of Goods and Services	3,373,234,264	289,871,832	636,177,940	2,447,184,492	27.45%	23.8%
2400000 Interest Payments	-	-	-	-		
2600000 Current Grants and Other Transfers	446,802,754	-	3,362,000	443,440,754	0.75%	0.1%
2700000 Social Benefits	57,218,277	3,020,755	3,581,210	50,616,312	11.54%	0.1%
3100000 Acquisition of Non-Financial Assets	207,595,342	4,308,135	15,953,006	187,334,201	9.76%	0.6%
4100000 Acquisition of Financial Assets	60,000,000	-	-	60,000,000	0.00%	0.0%
4500000 Disposal of Financial Assets	-	-	-	-		
Transfers To Other Government Entities (County Assembly)	-	-	-	-		
Sub Total	11,208,846,315	1,830,323,221	2,258,568,679	7,119,954,416	36.48%	84.6%
Capital Expenditure						
Non-Financial Assets	4,736,768,761	-	101,913,700	4,634,855,061	2.15%	3.8%
Capital Transfers Govt. Agencies	3,310,410,492	11,304,697	307,749,164	2,991,356,631	9.64%	11.5%
Other Development	-	-	-	-		
Transfers To Other Government Entities (C.A Development)	-			-		
Sub Total	8,047,179,253	11,304,697	409,662,865	7,626,211,691	5.23%	15.4%
Grand Total	19,256,025,568	1,841,627,918	2,668,231,543	14,746,166,107	23.42%	100.0%

Departmental Expenditure Analysis Quarter One FY2022/2023

An analysis of total Departmental expenditure revealed that absorption rate was highest in Department of Public Service, Training and Devolution (45.8 percent); Health Services (35.4 percent); Office of the Governor and Deputy Governor (35.0 percent); County Public Service Board (29.5 percent) and Naivasha Municipality (26.7 percent).

The least absorption rate was in Office of the County Attorney (0 percent); Land, Physical Planning and Housing (4.5 percent); Infrastructure (7.5 percent); Trade, Industrialization, Cooperatives and Tourism (8.4 percent); Water, Environment, Energy and Natural Resources (9.7 percent). The Office of the County Attorney being a new Entity had not utilised any allocation since it was yet to be fully configured in the IFMIS system. The Departmental expenditure analysis is outlined in Table 5.

Table 5: Expenditure Performance First Half (July-December) FY2022/2023 per Department

VOTE NO.	VOTE TITLE	RECURRENT EXPENDITURE FY 2022/2023			DEVELOPMENT EXPENDITURE FY 2022/2023			TOTAL EXPENDITURE FY 2022/2023			Budget Execution (%)
		Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
4561	Office of the Governor and Deputy Governor	330,662,978	109,462,780	221,200,198	161,667,114	62,732,986	98,934,128	492,330,092	172,195,766	320,134,326	35.00%
4562	County Treasury	1,056,063,036	321,650,675	734,412,361	1,120,145,879	54,787,827	1,065,358,052	2,176,208,915	376,438,502	1,799,770,413	17.30%
4563	County Public Service Board	69,183,555	22,796,256	46,387,299	7,998,700	0	7,998,700	77,182,255	22,796,256	54,385,999	29.50%
4565	Health Services	6,058,506,259	2,510,327,381	3,548,178,878	1,265,478,591	79,922,003	1,185,556,588	7,323,984,850	2,590,249,384	4,733,735,466	35.40%
4566	Trade, Industrialization, Cooperatives and Tourism	190,469,779	29,032,002	161,437,777	155,293,397	0	155,293,397	345,763,176	29,032,002	316,731,174	8.40%
4567	Infrastructure	336,225,299	108,497,554	227,727,745	1,254,468,105	10,078,082	1,244,390,023	1,590,693,404	118,575,636	1,472,117,768	7.50%
4569	Agriculture, Livestock and Fisheries	514,647,958	190,744,997	323,902,961	432,934,437	1,067,171	431,867,266	947,582,395	191,812,168	755,770,227	20.20%
4570	Land, Physical Planning and Housing	145,625,126	41,847,951	103,777,176	764,616,480	0	764,616,480	910,241,606	41,847,951	868,393,656	4.60%
4572	Water, Environment, Energy and Natural Resources	305,381,202	125,102,201	180,279,001	986,456,541	111,000	986,345,541	1,291,837,743	125,213,201	1,166,624,542	9.70%
4574	Public Service, Training and Devolution	804,502,585	384,497,889	420,004,696	34,301,546	0	34,301,546	838,804,131	384,497,889	454,306,242	45.80%
4575	Education, Vocational training, ICT and E-Government	862,835,591	172,692,514	690,143,077	610,412,390	40,094,501	570,317,889	1,473,247,981	212,787,015	1,260,460,966	14.40%
4576	Youth, Culture, Gender, Sports and Social Services	239,197,188	57,055,009	182,142,179	192,955,878	-	192,955,878	432,153,066	57,055,009	375,098,057	13.20%
4578	Naivasha Municipality	36,554,320	6,751,482	29,802,838	306,533,272	84,895,812	221,637,460	343,087,592	91,647,294	251,440,298	26.70%
4579	Office of the County Attorney	214,100,000	-	214,100,000	-	-	-	214,100,000	-	214,100,000	0.00%
4580	Nakuru City	44,891,439	8,433,210	36,458,229	753,916,922	87,278,180	666,638,742	798,808,361	95,711,390	703,096,971	12.00%
	TOTAL	11,208,846,315	4,088,891,900	7,119,954,415	8,047,179,252	420,967,562	7,626,211,690	19,256,025,567	4,509,859,461	14,746,166,106	23.42%

COUNTY DEBT MANAGEMENT

The revised estimates FY 2022/23 had an allocation of Ksh 400 million towards settling of the County debt. This amount is meant for settling eligible pending bills forwarded by the Pending Bills Committee. It consists of Ksh 290 million which are classified as recurrent pending bills and Ksh 110 million which are classified as development pending bills. During the review period only Ksh 36.5 million of the Ksh. 400 million had been settled/paid. This translates to 9.1 percent absorption rate.

III. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

This section highlights the emerging issues, challenges that hampered full implementation of the budget. It further gives recommendations that will be useful in the implementation of the budget in the ensuing quarters.

EMERGING ISSUES

1. Restructuring and re-organisation of Departments and Directorates and adoption of new policies likely to affecting the budgeting of the Departments.
2. Post election Transition process which has affected the general operations of Departments/Entities due to ongoing changes.
3. In July 2022, Gilgil and Molo towns received Municipal Charters and operationalization of the respective Municipal Boards is under way which may have implications on the budget in the next budget making process.
4. Technological Advancements- Given the growing demand for automation of services and digitization of records the Lands Departments has prioritized the implementation of the Lands information management system (LIMS) to enhance delivery of services within the County.
5. Introduction of contributory pension scheme for devolved staff.
6. The expansion of A8 highway from Mau Summit to Naivasha will have an impact on the County's budgetary allocation on maintenance of streetlights installed along the high way.
7. Climatic changes affect local and foreign tourists.
8. Green economy requirement and compliance.
9. Elevation of various urban centres to Town status. A number of urban centres have achieved the requirements for upgrade to Town status. There is need for status review and subsequent formation of Town Committees.

CHALLENGES

1. Change of Administration has led to delays in implementation of programs and projects in the period under review.
2. Delay in disbursement of funds by the National Treasury.
3. Inadequate staff in technical areas which hinders service delivery.
4. Delays in reimbursement of NHIF and Linda Mama reimbursements.
5. Delay/slow BQs development delaying project implementation thus causing low absorption of development budget.
6. Various Court disputes had led to rolling over of projects that would otherwise take a shorter implementation period.
7. Lengthy procurement processes that delay project and programme implementation.
8. Overlapping Mandates and/or duplication of mandates with other Departments thus affecting implementation of projects.
9. Inadequate means of mobility and office space across Departments/ Entities and Sub-Counties.
10. Vandalism of streetlights which shoots up the cost of maintenance and installation of new streetlights.
11. As inflation continues to rise, the cost of implementing projects and programmes is likely to go up. This will negatively impact on budget execution.
12. Harsh weather conditions due to climate change and environmental degradation which has affected sustainability of tree planting exercise and reduced water resource base that has affected the availability of water.

RECOMMENDATIONS

1. Timely disbursement of funds by the National Treasury.
2. Increase in resource allocation to meet rising demand.
3. Timely development of Bill of quantities-Interdepartmental synergy in the preparation of BQs by the Department of Public Works and other line Departments to allow for timely commencement of projects.
4. Timely release of funds to enable Departments/Entities run the planned programmes.
5. Engagement and recruitment of technical staff by County Public Service Board to improve service delivery.
6. Alternative dispute resolution mechanisms should be employed to unlock various projects that have delayed as a result of Court disputes.
7. Strengthening inter-sectoral collaborations and partner coordination, capacity building of existing staff, and recruitment of additional staff.
8. Swift procurement processes and procedures should be fast tracked to allow for commencement of projects in the FY.
9. Enhance streetlights maintenance budget to ensure that all streetlights are functional throughout the year.
10. Prioritize paying of pending bills already allocated funds in the Budget.
11. Advocacy on EIA/ESIA/WRA compliance in all County proposed projects.

ANNEXURE

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

4561: Office of the Governor and Deputy Governor

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	100,523,424	13,942,587	30,322,638	56,258,199	44.0%	22.5%
2200000 Use of goods and services	115,362,118	23,307,587	41,889,968	50,164,563	56.5%	31.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers	81,100,000	0	0	81,100,000	0.0%	0.0%
2700000 Social Benefits	11,677,436	0	0	11,677,436	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	22,000,000	0	0	22,000,000	0.0%	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	330,662,978	37,250,174	72,212,606	221,200,198	33.1%	53.5%
Capital Expenditure						
Non-Financial Assets	161,667,114	0	62,732,986	98,934,128	38.8%	46.5%
Capital Transfers Govt. Agencies						
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	161,667,114	0	62,732,986	98,934,128	38.8%	46.5%
Grand Total	492,330,092	37,250,174	134,945,592	320,134,326	35.0%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME

Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: Administration, Planning and Support Services						
SP 1.1: Administration and Planning	125,872,444	102,908,598	228,781,042	127,930,541	100,850,501	55.9%
SP 1.2: Personnel Services	112,200,860	0	112,200,860	44,265,225	67,935,635	39.5%
Total Expenditure of Programme 1	238,073,304	102,908,598	340,981,902	172,195,766	168,786,136	50.5%
Programme 2: Management Of County Affairs						
SP 2.1: County Executive Services	42,797,454	-1,150,000	41,647,454	0	41,647,454	0.0%
SP 2.2: Policy Direction and Coordination	76,600,368	0	76,600,368	0	76,600,368	0.0%
SP 2.3: County Policing Services	3,960,221	0	3,960,221	0	3,960,221	0.0%
SP 2.4 Leadership and Governance	2,640,147	0	2,640,147	0	2,640,147	0.0%
Total Expenditure of Programme 2	125,998,190	-1,150,000	124,848,190	0	124,848,190	0.0%
Programme 3: Coordination and Supervisory Services						
SP 3.1: Organization of County Business	19,801,104	-2,950,000	16,851,104	0	16,851,104	0.0%
SP 3.2: Special Programmes	9,648,896	0	9,648,896	0	9,648,896	0.0%
Total Expenditure of Programme 3	29,450,000	-2,950,000	26,500,000	0	26,500,000	0.0%
Total Expenditure of Vote	393,521,494	98,808,598	492,330,092	172,195,766	320,134,326	35.0%

4562: County Treasury

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	545,798,200	140,158,055	125,628,710	280,011,435	48.7%	55.9%
2200000 Use of goods and services	325,974,101	10,827,150	31,157,882	283,989,069	12.9%	13.9%
2400000 Interest Payments						
2600000 Current grants and other Transfers	17,502,008	0	0	17,502,008	0.0%	0.0%
2700000 Social Benefits	4,381,092	338,189	347,989	3,694,914	15.7%	0.2%
3100000 Acquisition of Non-Financial Assets	102,407,635	242,400	12,950,300	89,214,935	12.9%	5.8%
4100000 Acquisition of Financial Assets	60,000,000	0	0	60,000,000	0.0%	0.0%
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	1,056,063,036	151,565,794	170,084,881	734,412,361	30.5%	75.6%
Capital Expenditure						
Non-Financial Assets	597,973,151	0	18,192,242	579,780,909	3.0%	8.1%
Capital Transfers Govt. Agencies	522,172,729	0	36,595,585	485,577,144	7.0%	16.3%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	1,120,145,880	0	54,787,827	1,065,358,053	4.9%	24.4%
Grand Total	2,176,208,916	151,565,794	224,872,708	1,799,770,414	17.3%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration Services	431,816,674	310,267,081	742,083,755	26,054,104	716,029,651	3.5%
SP 1.2: Personnel Services	549,241,520	-9,568,263	539,673,257	264,570,442	275,102,815	49.0%
SP 1.3: Financial Services	300,000	-200,000	100,000	0	100,000	0.0%
Total Expenditure Prog 1	981,358,194	300,498,818	1,281,857,012	290,624,546	991,232,466	22.7%
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT						
SP 2.1: Budget Formulation Coordination And Management	56,543,946	51,880,780	108,424,726	14,242,000	94,182,726	13.1%
SP 2.2: Resource Mobilization	80,425,320	-2,120,000	78,305,320	11,107,488	67,197,832	14.2%
SP 2.3: Internal Audit	43,104,007	2,066,667	45,170,674	6,194,540	38,976,134	13.7%
SP 2.4: Procurement	18,817,383	-905,780	17,911,603	1,219,220	16,692,383	6.8%
SP 2.5: Public Finance And Accounting	30,324,827	-1,685,000	28,639,827	3,360,125	25,279,702	11.7%
SP 2.6: Debt Management	82,952,108	324,550,000	407,502,108	37,333,286	370,168,822	9.2%
SP 2.7: External Resource Mobilization	12,023,988	-200,000	11,823,988	798,497	11,025,491	6.8%
Total Expenditure Prog 2	324,191,579	373,586,667	697,778,246	74,255,156	623,523,090	10.6%
PROGRAMME 3: ECONOMIC AND FINANCIAL POLICY FORMULATION AND MANAGEMENT						
SP 3.1: Fiscal Planning	39,215,712	9,116,461	48,332,173	9,598,100	38,734,073	19.9%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,876,747	-310,000	9,566,747	1,960,700	7,606,047	20.5%
SP 3.3: KDSP Programme		138,674,737	138,674,737	0	138,674,737	0.0%
Total Expenditure Prog 3	49,092,459	147,481,198	196,573,657	11,558,800	185,014,857	5.9%
Total Expenditure of Vote	1,354,642,232	821,566,683	2,176,208,915	376,438,502	1,799,770,413	17.3%

4563: County Public Service Board

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	30,370,637	7,016,302	6,901,087.75	16,453,247.25	45.8%	61.8%
2200000 Use of goods and services	30,833,537	3,521,080	2,987,458	24,324,999	21.1%	26.8%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	6,979,381	1,092,891.60	1,257,436.05	4,629,053.35	33.7%	11.3%
3100000 Acquisition of Non-Financial Assets	1,000,000	0	20,000	980,000	2.0%	0.2%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	69,183,555	11,630,274	11,165,982	46,387,300	33.0%	100.0%
Capital Expenditure						
Non-Financial Assets	7,998,700	0	0	7,998,700	0.0%	0.0%
Capital Transfers Govt. Agencies						
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	7,998,700	0	0	7,998,700	0.0%	0.0%
Grand Total	77,182,255	11,630,274	11,165,982	54,386,000	29.5%	14.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate %
	2022/2023	2022/2023	2022/2023	2022/2023		
Programme 1: Administration and Human Resource Planning						
SP 1.1 Administrative Services	70,349,524	-2,167,269	68,182,255	21,166,466	58,646,063	31.0%
SP 1.2 Financial Services	2,000,000	-	2,000,000	312,500	1,687,500	15.6%
SP 1.3 Human Resource Planning	4,000,000	-	4,000,000	808,590	3,191,410	20.2%
SP 1.4 Provision of Human Resource Planning	3,000,000	-	3,000,000	508,700.20	2,491,300	17.0%
Total Expenditure of Programme 1	79,349,524	-2,167,269	77,182,255	22,796,256	66,016,273	29.5%

4565: Health Services

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	4,276,754,895	954,831,107	954,736,030	2,367,187,758	44.6%	69.6%
2200000 Use of goods and services	1,741,403,323	249,203,209	345,637,694	1,146,562,420	34.2%	25.2%
2400000 Interest Payments						
2600000 Current grants and other Transfers	300,000	-	-	300,000	0.0%	0.0%
2700000 Social Benefits	6,062,640	490,000	485,000	5,087,640	16.1%	0.0%
3100000 Acquisition of Non-Financial Assets	33,985,401	3,265,735	1,678,606	29,041,060	14.5%	0.1%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	6,058,506,259	1,207,790,051	1,302,537,330	3,548,178,878	41.4%	95.0%
Capital Expenditure						
Non-Financial Assets	561,545,926	-	2,780,218	558,765,708	0.5%	0.2%
Capital Transfers Govt. Agencies	703,932,665	11,304,697	65,837,088	626,790,880	11.0%	4.8%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	1,265,478,591	11,304,697	68,617,306	1,185,556,588	6.3%	5.0%
Grand Total	7,323,984,850	1,219,094,748	1,371,154,636	4,733,735,466	35.4%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: Administration and Planning						
SP 1.1: Health Information System	22,319,000	- 4,833,333	17,485,667	-	17,485,667	0.0%
SP 1.2: Governance and Leadership	540,716,145	- 45,616,667	495,099,478	97,172,082	397,927,396	19.6%
SP 1.3: Human Resource Management	108,471,674	3,834,868,518	3,943,340,192	1,742,144,975	2,201,195,217	44.2%
SP 1.4: Research and Development	2,500,000	-	2,500,000	-	2,500,000	0.0%
SP 1.5: Health Infrastructure and Development	6,000,000	4,833,333	10,833,333	-	10,833,333	0.0%
Total Expenditure of Programme 1	680,006,819	3,789,251,851	4,469,258,670	1,839,317,057	2,629,941,613	41.2%
Programme 2: Health Preventive and Promotive Services						
SP 2.1: Primary Health Care	401,799,925	204,820,758	606,620,683	58,863,739	547,756,944	9.7%
SP 2.2: Environmental Health and Sanitation	2,000,000	-	2,000,000	-	2,000,000	0.0%
SP 2.3: Human Resource	1,724,215,259	- 1,707,165,319	17,049,940	-	17,049,940	0.0%
SP 2.4: Disease Surveillance and Emergency Response	1,897,550	-	1,897,550	-	1,897,550	0.0%
SP 2.5: Health Promotive	1,000,000	-	1,000,000	-	1,000,000	0.0%
SP 2.6: HIV Programme	2,000,000	-	2,000,000	-	2,000,000	0.0%
SP 2.7: Nutrition	10,000,000	19,980,932	29,980,932	825,640	29,155,292	2.8%
SP 2.8: Reproductive Health	1,750,000	-	1,750,000	-	1,750,000	0.0%
SP 2.9: Immunization	1,825,775	-	1,825,775	-	1,825,775	0.0%
Total Expenditure of Programme 2	2,146,488,509	- 1,482,363,629	664,124,880	59,689,379	604,435,501	9.0%
Programme 3: Health Curative and Rehabilitative Services						
SP 3.1: Provision of Essential Health Services in all levels	1,627,210,664	238,763,233	1,865,973,897	523,159,786	1,342,814,111	28.0%
SP 3.2: Elimination of communicable and non-communicable diseases	2,200,000	-	2,200,000	-	2,200,000	0.0%
SP 3.3: Human Resource	2,376,820,332	- 2,054,392,929	322,427,403	168,083,162	154,344,241	52.1%
Total Expenditure of Programme 3	4,006,230,996	- 1,815,629,696	2,190,601,300	691,242,948	1,499,358,352	31.6%
Total Expenditure of Vote	6,832,726,324	491,258,526	7,323,984,850	2,590,249,384	4,733,735,466	35.4%

4566: Trade, Industrialization, Cooperatives and Tourism

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	59,247,209	12,082,281	7,778,106	39,386,822	33.5%	53.3%
2200000 Use of goods and services	75,068,822	1,567,565	6,444,050	67,057,207	10.7%	44.2%
2400000 Interest Payments						
2600000 Current grants and other Transfers	50,000,000	0	0	50,000,000	0.0%	0.0%
2700000 Social Benefits	1,503,748	0	0	1,503,748	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	4,650,000	800,000	360,000	3,490,000	24.9%	2.5%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	190,469,779	14,449,846	14,582,156	161,437,777	15.2%	100.0%
Capital Expenditure						
Non-Financial Assets	155,293,397	0	0	155,293,397	0.0%	0.0%
Capital Transfers Govt. Agencies						
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	155,293,397	0	0	155,293,397	0.0%	0.0%
Grand Total	345,763,176	14,449,846	14,582,156	316,731,174	8.4%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: ADMINISTRATION PLANNING						
SP 1.1 Administration, Planning And Support Services	36,693,822	-4,030,000	32,663,822	8,106,378	24,557,444	24.8%
SP 1.2 Personnel Services	61,958,068	-1,207,112	60,750,956	18,983,564	41,767,392	31.2%
SP 1.3 Financial Services						
Total Expenditure of Programme 1	98,651,890	-5,237,112	93,414,778	27,089,942	66,324,836	29.0%
Programme 2: COOPERATIVES						
SP 2.1 Management Of Market Cooperatives	20,579,942	-15,404,942	5,175,000	150,000	5,025,000	2.9%
SP 2.2sacco Empowerment	2,662,791	25,000,000	27,662,791	0	27,662,791	0.0%
SP 2.3 Cooperatives Leadership and Governance	2,653,022	79,942	2,732,964	0	2,732,964	0.0%
SP 2.4. Straightening Cooperatives	1,248,547	-	1,248,547	401,000	847,547	32.1%
SP 2.5 Empowering Youth, Women And PWds Participation In Co-Operatives	1,165,698	-	1,165,698	117,200	1,048,498	10.1%
Total Expenditure of Programme 2	28,310,000	9,675,000	37,985,000	668,200	37,316,800	1.8%
Programme 3: COMMERCE AND ENTERPRISES						
SP 3.1. Business Development Services For SMEs	2,365,108	830,000	3,195,108	113,200	3,081,908	3.5%
SP 3.2 Producer Business Groups (PBGs)	2,000,000	0	2,000,000	58,600	1,941,400	2.9%
SP 3.3. SMEs Training	1,974,892	0	1,974,892	150,000	1,824,892	7.6%
SP 3.4 SMEs Funding	25,000,000	0	25,000,000	0	25,000,000	0.0%
SP 3.5 Establishment Of Business Incubation/Enterprise Centers	17,000,000	-10,700,000	6,300,000	67,000	6,233,000	1.1%
SP 3.6. Consumer Protection	8,450,000	-975,000	7,475,000	207,100	7,267,900	2.8%
Total Expenditure of Programme 3	56,790,000	-10,845,000	45,945,000	595,900	45,349,100	1.3%
Programme 4: MARKET						
SP 4.1. Market Rehabilitation	36,538,924	83,454,473	119,993,397	3,400	119,989,997	0.0%
SP 4.2 Development Of New Markets	55,000,000	-38,000,000	17,000,000	0	17,000,000	0.0%
SP 4.3. Market User Delivery Services	15,250,000	100,000	15,350,000	233,600	15,116,400	1.5%
Total Expenditure of Programme 4	106,788,924	45,554,473	152,343,397	237,000	152,106,397	0.2%
Programme 5: TOURISM						
SP 5.1. Promotion Of Local Tourism	7,000,000	-3,000,000	4,000,000	0	4,000,000	0.0%
SP 5.2. Management Of County Tourism Information Center	3,850,000	350,000	4,200,000	25,000	4,175,000	0.6%
Total Expenditure of Programme 5	10,850,000	-2,650,000	8,200,000	25,000	8,175,000	0.3%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 6: ALCOHOLIC DRINKS AND CONTROL						
SP 6.1 Inspection , Approval And Liquor Licensing	5,000,000	0	5,000,000	0	5,000,000	0.0%
SP 6.2. Liquor Enforcement And Compliance	909,749	-75,000	834,749	127,000	707,749	15.2%
SP 6.3 Research And Innovation	1,000,251	0	1,000,251	0	1,000,251	0.0%
SP 6.4 Treatment And Rehabilitation Of Persons Dependent On Alcoholic Drink	4,000,000	-4,000,000	0			
SP 6.5. Education And Training Of Sub County And Review Committee	1,040,000	0	1,040,000	288,960	751,040	27.8%
Total Expenditure of Programme 6	11,950,000.00	-4,075,000.00	7,875,000.00	415,960.00	7,459,040.00	5.3%
GRAND TOTAL	313,340,814.00	32,422,361.00	345,763,175.00	29,032,002.00	316,731,173.00	8.4%

4567: Infrastructure

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	142,476,936	8,254,656.10	40,795,843.85	93,426,436.05	34.4%	37.0%
2200000 Use of goods and services	185,521,483	0	59,447,054	126,074,428.89	32.0%	53.9%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	3,845,815	0	0	3,845,815.00	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	4,381,066	0	0	4,381,066.00	0.0%	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	336,225,300	8,254,656	100,242,898	227,727,746	32.3%	90.9%
Capital Expenditure						
Non-Financial Assets	921,931,588	0	10,078,081.89	911,853,506	1.1%	9.1%
Capital Transfers Govt. Agencies	332,536,517	0	0	332,536,517	0.0%	0.0%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	1,254,468,105	0	10,078,082	1,244,390,023	0.8%	9.1%
Grand Total	1,590,693,405	8,254,656	110,320,980	1,472,117,769	7.5%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: Administration, Personnel and Financial services						
SP 1.1 Administration Services	45,410,022	- 5,288,424	40,121,598	6,507,615	33,613,983	16.2%
SP 1.2 Personnel Services	132,806,420	13,516,331	146,322,751	49,050,500	97,272,251	33.5%
SP 1.3: Financial Services						
Total Expenditure of Programme 1	178,216,442	8,227,907	186,444,349	55,558,115	130,886,234	29.8%
Programme 2: Infrastructure development and maintenance						
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges.	764,788,293	497,360,763	1,262,149,056	25,122,681	1,237,026,375	2.0%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	4,850,000	-	4,850,000	181,100	4,668,900	3.7%
SP 2.3 Maintenance & Rehabilitation of County Buildings	34,650,000	- 20,300,000	14,350,000	350,340	13,999,660	2.4%
SP 2.4 Street lighting	114,250,000	- 50,000	114,200,000	37,100,800	77,099,200	32.5%
Total Expenditure of Programme 2	918,538,293	477,010,763	1,395,549,056	62,754,921	1,332,794,135	4.5%
Programme 3: Fire Fighting and Disaster Management						
SP 3.1. Fire Fighting	8,700,000	- 1,000,000	7,700,000	262,600	7,437,400	3.4%
SP 3.2. Disaster Management	-	1,000,000	1,000,000	-	1,000,000	0.0%
Total Expenditure of Programme 3	8,700,000	-	8,700,000	262,600	8,437,400	3.0%
Total Expenditure of Vote	1,105,454,735	485,238,670	1,590,693,405	118,575,636	1,472,117,769	7.5%

4569: Agriculture, Livestock and Fisheries

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	389,963,309	84,944,554	79,259,124	225,759,632	42.1%	74.8%
2200000 Use of goods and services	119,967,924	837,800	25,468,520	93,661,604	21.9%	24.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	3,116,725	-	-	3,116,725	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	1,600,000	-	235,000	1,365,000	14.7%	0.2%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	514,647,958	85,782,354	104,962,643	323,902,961	37.1%	99.0%
Capital Expenditure						
Non-Financial Assets	288,660,910	-	1,067,171	287,593,739	0.4%	1.0%
Capital Transfers Govt. Agencies	144,273,527	-	-	144,273,527	0.0%	0.0%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	432,934,437	-	1,067,171	431,867,266	0.2%	1.0%
Grand Total	947,582,395	85,782,354	106,029,814	755,770,227	20.2%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration, Planning and Support Services	141,906,444	90,581,536	232,487,980	12,633,747	219,854,233	5.4%
SP 1.2: Human Resources Services	400,214,290	- 7,134,256	393,080,034	164,203,677	228,876,357	41.8%
Total Expenditure of Programme 1	542,120,734	83,447,280	625,568,014	176,837,424	448,730,590	28.3%
Programme 2: : LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT						
SP 2.1: Livestock Production and Management	10,146,025	- 428,146	9,717,879		9,717,879	0.0%
SP 2.2: Promotion of Value Addition of Livestock and Livestock Products	152,121,854	- 143,121,854	9,000,000		9,000,000	0.0%
SP 2.3: Livestock Extension Service Delivery	3,121,854	-	3,121,854		3,121,854	0.0%
SP 2.4: Food Safety and Livestock Products Development	13,902,317	-	13,902,317	2,459,430	11,442,887	17.7%
SP 2.5: Livestock Disease Management and Control	16,084,029	-	16,084,029	7,716,000	8,368,029	48.0%
Total Expenditure of Programme 2	195,376,079	- 143,550,000	51,826,079	10,175,430	41,650,649	19.6%
Programme 3: : FISHERIES DEVELOPMENT						
SP 3.1: Aquaculture Development	11,815,282	- 9,700,000	2,115,282	722,730	1,392,552	34.2%
SP 3.2: Development of Capture Fisheries Resources	9,829,790	- 6,000,000	3,829,790		3,829,790	0.0%
SP 3.3: Fish Quality Assurance, Value Addition and Marketing	1,286,269	-	1,286,269		1,286,269	0.0%
Total Expenditure of Programme 3	22,931,341	- 15,700,000	7,231,341	722,730	6,508,611	10.0%
PROGRAMME 4: CROP DEVELOPMENT AND MANAGEMENT						
SP 4.1: Agriculture Extension, Research and Training	20,453,147	- 5,000,000	15,453,147	3,009,412	12,443,735	19.5%
SP 4.2: Crop Production and Food Security	348,612,006	- 107,173,006	241,439,000	1,067,171	240,371,829	0.4%
SP 4.3: Farm Land Utilization, Conservation and Mechanization	5,257,429	- 2,000,000	3,257,429		3,257,429	0.0%
SP 4.4: Agribusiness Development and Marketing	2,196,040	-	2,196,040		2,196,040	0.0%
SP 4.5: Agri-Nutrition	611,345	-	611,345		611,345	0.0%
Total Expenditure of Programme 4	377,129,967	- 114,173,006	262,956,961	4,076,583	258,880,378	1.6%
Total Expenditure of Vote	1,137,558,121	- 189,975,726	947,582,395	191,812,167	755,770,228	20.2%

4570: Land, Physical Planning and Housing

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	85,060,655	21,624,594.00	11,959,176.90	51,476,884.1	39.48%	59%
2200000 Use of goods and services	56,499,517	0	8,219,814	48,279,703.00	14.55%	40.73%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	1,590,148	44,366.00	0	1,545,782.00	2.79%	0
3100000 Acquisition of Non-Financial Assets	2,474,806	0	0	2,474,806.00	0.00%	0
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	145,625,126	21,668,960	20,178,991	103,777,175	28.74%	100%
Capital Expenditure						
Non-Financial Assets	205,357,438	0	0	205,357,438	0.00%	0%
Capital Transfers Govt. Agencies	559,259,042	0	0	559,259,042	0.00%	0%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	764,616,480	0	0	764,616,480	0.00%	0%
Grand Total	910,241,606	21,668,960	20,178,991	868,393,655	4.60%	100%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: ADMINISTRATION, PLANNING, MANAGEMENT AND SUPPORT SERVICES						
SP 1.1 Administration and Financial Services	21,085,659	13,716,667	34,802,326	4,109,907	30,692,419	11.8%
SP 1.2 Personnel Services	87,032,211	- 1,729,454	85,302,757	33,628,137	51,674,621	39.4%
Total Expenditure of Programme 1	108,117,870	11,987,213	120,105,083	37,738,044	82,367,039	31.4%
Programme 2: LAND USE PLANNING AND SURVEY						
SP 2.1: Nakuru County Land Use Plan	357,298,626	404,158,781	761,457,407		761,457,407	0.0%
SP 2.2: Land Information Management System (LIMS)	3,400,000	-	3,400,000	1,285,944	2,114,056	37.8%
SP 2.3: Urban Plan and Development	1,925,000	-	1,925,000	550,000	1,375,000	28.6%
SP 2.4: Survey and Mapping of Nakuru County	52,978,159	- 49,808,159	3,170,000		3,170,000	0.0%
SP 2.5: Surveying of Urban Centres	1,348,045	-	1,348,045	245,000	1,103,045	18.2%
SP 2.6: Surveying of County Estate and facilitation of Lease Processing	1,500,000	-	1,500,000	265,000	1,235,000	17.7%
SP 2.7: Establishment of a Survey Centre and Mapping Centre's	1,000,000	-	1,000,000	120,000	880,000	12.0%
Total Expenditure of Programme 2	419,449,830	354,350,622	773,800,452	2,465,944	771,334,508	0.3%
Programme 3: HOUSING DEVELOPMENT AND MANAGEMENT						
SP 3.1: Maintenance of County Estates	6,356,997	-	6,356,997	1,643,963	4,713,034	25.9%
SP 3.2: Housing Technology (Establishment of ABMT Centers)	15,000,000	- 11,500,000	3,500,000		3,500,000	0.0%
SP 3.3: Development of Affordable Housing and Housing Infrastructure	8,479,073	- 2,000,000	6,479,073		6,479,073	0.0%
Total Expenditure of Programme 3	29,836,070	- 13,500,000	16,336,070	1,643,963	14,692,107	10.1%
Total Expenditure of Vote	557,403,770	352,837,835	910,241,605	41,847,951	868,393,654	4.6%

4572: Water, Environment, Energy and Natural Resources

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	231,878,057	56,823,055.40	59,841,150.80	114,213,850.80	50.3%	88.3%
2200000 Use of goods and services	54,964,781	607,441.35	7,830,553.45	66,065,150.20	15.4%	11.6%
2400000 Interest Payments						
2600000 Current grants and other Transfers	11,000,000					
2700000 Social Benefits	2,568,364					
3100000 Acquisition of Non-Financial Assets	4,970,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	305,381,202	57,430,497	67,671,704	180,279,001	41.0%	99.8%
Capital Expenditure						
Non-Financial Assets	986456541	0	111,000.00	986,345,541.00	0.0%	0.2%
Capital Transfers Govt. Agencies						
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	986,456,541	0	111,000	986,345,541	0.0%	0.2%
Grand Total	1,291,837,743	57,430,497	67,782,704	1,166,624,542	9.7%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: Administration Planning and Support Services						
SP 1.1: Administration Services	32,310,941	- 4,791,997	27,518,944	3,953,387	23,565,557	14.4%
SP 1.2: Human Resource Management	216,813,857	16,632,564	233,446,421	116,393,051	117,053,370	49.9%
Total Expenditure of Programme 1	249,124,798	11,840,567	260,965,365	120,346,438	140,618,927	46.1%
Programme 2: Water and Sewerage Management						
SP 2.1: Water Services Provision	581,182,134	369,201,968	950,384,102	1,283,810	949,100,292	0.1%
SP 2.2: Sewerage services provision	-	3,000,000	3,000,000	-	3,000,000	0.0%
Total Expenditure of Programme 2	581,182,134	372,201,968	953,384,102	1,283,810	952,100,292	0.1%
Programme 3: Environmental Management						
SP 3.1: Pollution Control	173,192,528	- 135,547,175	37,645,353	2,713,830	34,931,523	7.2%
SP 3.2: Solid Waste Management						
SP 3.3: Greening and Beautification (Forestry)	74,742,923	- 34,900,000	39,842,923	869,123	38,973,800	2.2%
SP 3.4: Regulation and Protection of Riparian Land						
SP 3.5: Regulation of Mining						
SP 3.6: Environmental Resources Mapping						
Total Expenditure of Programme 3	247,935,451	- 170,447,175	77,488,276	3,582,953	73,905,323	4.6%
Programme 4: County Energy Planning, Regulation, Operation and Development						
SP 4.1: Physical Planning, Relating to Energy	2,000,000	- 2,000,000	-			
SP 4.2: Establishment of Energy Centres for Promotion of Renewable Energy Technologies						
Total Expenditure of Programme 4	2,000,000	- 2,000,000	-			
Total Expenditure of Vote	1,080,242,383	211,595,360	1,291,837,743	125,213,201	1,166,624,542	9.7%

4574: Public Service, Training and Devolution

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	603,013,709	133,753,451	172,906,611	296,353,647	50.9%	69.0%
2200000 Use of goods and services	186,286,927	0	77,837,827	108,449,100	41.8%	31.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers	10,000,000	0	0	10,000,000	0.0%	0.0%
2700000 Social Benefits	3,951,949	0	0	3,951,949	0.0%	0.0%
3100000 Acquisition of Non-Financial Assets	1,250,000	0	0	1,250,000	0.0%	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	804,502,585	133,753,451	250,744,438	420,004,696	47.8%	100.0%
Capital Expenditure						
Non-Financial Assets	34,301,546	-	0	34,301,546	0.0%	0.0%
Capital Transfers Govt. Agencies						
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	34,301,546	-	-	34,301,546	0.0%	0.0%
Grand Total	838,804,131	133,753,451	250,744,438	454,306,242	45.8%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget 2022/2023	Adjustments 2022/2023	Final Budget 2022/2023	Q2 Actual on Comparable Basis 2022/2023	Budget Utilization Difference	Budget Execution Rate %
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1 Administration Services	164,603,594	- 791,667	163,811,927	75,599,527	88,212,400	46.2%
SP 1.2 Personnel Services	658,832,075	- 51,866,416	606,965,659	306,660,062	300,305,597	50.5%
SP 1.3 Financial Services						
SP 1.4 Co-ordination of Public and Special Community Programmes	10,000,000	-	10,000,000	-	10,000,000	0.0%
SP 1.5 Workplace HIV and Gender Mainstreaming	2,000,000	-	2,000,000	-	2,000,000	0.0%
SP 1.6 Construction and Rehabilitation of Sub County and Ward Offices	49,880,408	- 15,578,862	34,301,546	-	34,301,546	0.0%
SP 1.7 Co-ordination of County Compliance and Enforcement Agents	5,625,000	-	5,625,000	-	5,625,000	0.0%
Total Expenditure of Programme 1	890,941,077	- 68,236,945	822,704,132	382,259,589	440,444,543	46.5%
Programme 2: PERFORMANCE AND HUMAN RESOURCE MANAGEMENT						
SP 2.1. Performance Contracting	2,500,000	-	2,500,000	926,800	1,573,200	37.1%
SP 2.2. Performance Appraisal System	2,500,000	-	2,500,000	1,311,500	1,188,500	52.5%
SP 2.3 Staff Development Through Capacity Building and Training	3,350,000	3,000,000	6,350,000	-	6,350,000	0.0%
Total Expenditure of Programme 2	8,350,000	3,000,000	11,350,000	2,238,300	9,111,700	19.7%
Programme 3: DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE						
SP 3.1. Disaster Management and Humanitarian Assistance	5,000,000	- 250,000	4,750,000	-	4,750,000	0.0%
Total Expenditure of Programme 3	5,000,000	- 250,000	4,750,000	-	4,750,000	0.0%
Total Expenditure of Vote	904,291,077	- 65,486,945	838,804,132	384,497,889	454,306,243	45.8%

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

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	471,178,260	73,201,866.35	90,414,596	307,561,798	34.7%	65.0%
2200000 Use of goods and services	131,494,729	0	7,533,541	123,961,188	5.7%	5.4%
2400000 Interest Payments						
2600000 Current grants and other Transfers	237,540,746	0	0	237,540,746	0.0%	0.0%
2700000 Social Benefits	8,652,219	545,473.90	997,037	7,109,708	17.8%	0.7%
3100000 Acquisition of Non-Financial Assets	13,969,637	0	0	13,969,637	0.0%	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	862,835,591	73,747,340	98,945,174	690,143,077	20.0%	71.2%
Capital Expenditure						
Non-Financial Assets	543,367,370	0	6,952,001	536,415,369	1.3%	5.0%
Capital Transfers Govt. Agencies	67,045,020	0	33,142,500	33,902,520	49.4%	23.8%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	610,412,390	0	40,094,501	570,317,889	6.6%	28.8%
Grand Total	1,473,247,981	73,747,340	139,039,675	1,260,460,966	14.4%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME							
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate	
	2022/2023	2022/2023	2022/2023	2022/2023			
	Kshs	Kshs	Kshs	Kshs	Kshs	%	
Programme 1: Administration And Planning Services							
SP 1.1 Personnel Services	469,305,788	- 57,875,309	411,430,479	165,158,973	246,271,506	40.1%	
SP 1.2 Administration	325,746,159	206,812,370	532,558,529	9,214,256	523,344,273	1.7%	
Total Expenditure of Programme 1	795,051,947	148,937,061	943,989,008	174,373,229	769,615,779	18.5%	
Programme 2: Promotion Of Early Childhood Education And Development							
SP 2.2 Promotion of Early Childhood Education	42,776,132	102,347,150	145,123,282	2,679,378	142,443,904	1.8%	
SP 2.2. Bursaries	120,000,000	57,250,852	177,250,852	-	177,250,852	0.0%	
SP 2.3 Education development	31,457,589	- 13,000,000	18,457,589	-	18,457,589	0.0%	
Total Expenditure of Programme 2	194,233,721	146,598,002	340,831,723	2,679,378	338,152,345		
Programme 3: Vocational Training And Skills Upgrading							
SP 3.1. Vocational Training	74,877,706	- 1,990,000	72,887,706	1,566,608	71,321,098	2.1%	
SP 3.2. Vocational Development	105,088,631	- 14,244,874	90,843,757	33,142,500	57,701,257	36.5%	
Total Expenditure of Programme 3	179,966,337	- 16,234,874	163,731,463	34,709,108	129,022,355	21.2%	
Programme 4: Information And Communication Services							
SP 4.1 Public Communication & Media Services	22,349,637	- 5,988,437	16,361,200	1,025,300	15,335,900	6.3%	
Total Expenditure Prog 4	22,349,637	- 5,988,437	16,361,200	1,025,300	15,335,900	6.3%	
Programme 5: ICT Infrastructure Development							
SP 5.1 Hardware & Software Platforms							
SP 5.2 Network Infrastructure							
SP 5.3 e-Government Services	17,457,281	- 9,122,694	8,334,587	-	8,334,587	0.0%	
Total Expenditure Prog 5	17,457,281	- 9,122,694	8,334,587	-	8,334,587	0.0%	
Total Expenditure of Vote	1,209,058,923	264,189,058	1,473,247,981	212,787,015	1,260,460,966	14.4%	

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

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	105,403,350	21,527,315	14,919,154	68,956,882	34.6%	42.6%
2200000 Use of goods and services	85,230,829	-	15,809,033	69,421,797	18.5%	45.1%
2400000 Interest Payments				-		
2600000 Current grants and other Transfers	39,360,000	-	3,362,000	35,998,000	8.5%	9.6%
2700000 Social Benefits	2,034,677	509,234	219,174	1,306,269	35.8%	0.6%
3100000 Acquisition of Non-Financial Assets	7,168,332	-	709,100	6,459,232	9.9%	2.0%
4100000 Acquisition of Financial Assets				-		
4500000 Disposal of Financial Assets				-		
Transfers to other Government Entities (County Assembly)				-		
Sub Total	239,197,188	22,036,549	35,018,460	182,142,179	23.9%	100.0%
Capital Expenditure						
Non-Financial Assets	192,955,878	0	0	192,955,878	0.0%	0.0%
Capital Transfers Govt. Agencies						
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	192,955,878	0	0	192,955,878	0.0%	0.0%
Grand Total	432,153,066	22,036,549	35,018,460	375,098,057	13.2%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
SP 1.1 Administration	76,225,894	66,783,132	143,009,026	5,167,544	137,841,482	3.6%
SP 1.2 Personnel services	108,941,814	-1,503,787	107,438,027	36,955,702	70,482,325	34.4%
SP 1.3 Financial services	3,100,000	917,250	4,017,250	127,500	3,889,750	3.2%
Total Expenditure of Programme 1	188,267,708.00	66,196,595.00	254,464,303.00	42,250,746.25	212,213,556.75	16.6%
Programme 2: DEVELOPMENT OF SOCIO-CULTURAL DIVERSITY, ECONOMIC EMPOWERMENT AND RESPONSIBLE GAMING						
SP 2.1 Cultural development activities	13,000,000	-3,000,000	10,000,000	3,017,284	6,982,716	30.2%
SP 2.2 Gender development activities	16,750,000	0	16,750,000	1,379,800	15,370,200	8.2%
SP 2.3 Promotion of responsible gaming.	1,930,000	-25,000	1,905,000	32,000	1,873,000	1.7%
SP 2.4 Social Development activities	14,070,000	-200,000	13,870,000	2,366,521	11,503,479	17.1%
SP 2.5 Social Cultural Development	21,500,000	-9,500,000	12,000,000	0	12,000,000	0.0%
Total Expenditure of Programme 2	67,250,000	-12,725,000	54,525,000	6,795,605	47,729,395	12.5%
Programme 3: MANAGEMENT AND DEVELOPMENT OF SPORTS, RECREATION AND SPORTS FACILITIES						
SP 3.1 Development of Sports Infrastructure	47,823,107	-5,000,000	42,823,107	0	42,823,107	0.0%
SP 3.2 Sporting Tournament	7,000,000	80,000	7,080,000	1,766,760	5,313,240	25.0%
SP 3.3 Sports Funding.	50,500,000	-11,280,000	39,220,000	3,307,000	35,913,000	8.4%
Total Expenditure of Programme 3	105,323,107	-16,200,000	89,123,107	5,073,760	84,049,347	5.7%
Programme 4: YOUTH EMPOWERMENT AND PARTICIPATION						
SP 4.1 Youth empowerment and participation	16,250,000	12,790,406	29,040,406	2,934,897	26,105,509	10.1%
SP 4.2 Youth development	14,500,000	-9,500,000	5,000,000	0	5,000,000	0.0%
Total Expenditure of Programme 4	30,750,000	3,290,406	34,040,406	2,934,897	31,105,509	8.6%
Total Expenditure of Vote	391,590,815	40,562,001	432,152,816	57,055,009	375,097,807	13.2%

4578: Naivasha Municipality

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	8,944,169	2,050,369	2,139,893	4,753,907	46.8%	2.4%
2200000 Use of goods and services	24,465,533	-	2,286,846	22,178,687	9.3%	2.6%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	444,618	-	274,374	170,244	61.7%	0.3%
3100000 Acquisition of Non-Financial Assets	2,700,000	-	-	2,700,000	0.0%	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	36,554,320	2,050,369	4,701,113	29,802,838	18.5%	5.2%
Capital Expenditure						
Non-Financial Assets	23,000,000	-	-	23,000,000	0.0%	0.0%
Capital Transfers Govt. Agencies	283,533,272		84,895,812	198,637,460	29.9%	94.8%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	306,533,272	-	84,895,812	221,637,460	27.7%	94.8%
Grand Total	343,087,592	2,050,369	89,596,925	251,440,298	26.7%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: administration planning and support services						
SP 1.1Administration and planning	21,199,878	- 1,506,250	19,693,628	2,604,081	17,089,547	13.2%
SP 1.2 Personnel services	9,537,040	- 148,253	9,388,787	4,147,401	5,241,386	44.2%
SP 1.3 Financial services	600,000	-	600,000	-	600,000	0.0%
Total Expenditure of Programme 1	31,336,918	- 1,654,503	29,682,415	6,751,482	22,930,933	22.7%
Programme 2: Naivasha municipal services						
SP2.1.Planning and Infrastructure	39,855,238	270,949,939	310,805,177	84,895,812	225,909,365	27.3%
SP2.2Environmental management and sanitation	15,900,000	- 15,000,000	900,000	-	900,000	0.0%
SP 2.3 Naivasha social services	900,000	-	900,000	-	900,000	0.0%
SP 2.4Tourism investment and trade	800,000	-	800,000	-	800,000	0.0%
Total Expenditure Programme 2	57,455,238	255,949,939	313,405,177	84,895,812	228,509,365	27.1%
Total Expenditure of Vote	88,792,156	254,295,436	343,087,592	91,647,294	251,440,298	26.7%

4579: Office of the County Attorney

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	400,000	0	0	400,000	0.0%	0.0%
2200000 Use of goods and services	212,000,000	0	0	212,000,000	0.0%	0.0%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,700,000	0	0	1,700,000	0.0%	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	214,100,000	0	0	214,100,000	0.0%	0.0%
Capital Expenditure						
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total						
Grand Total	214,100,000	0	0	214,100,000	0%	0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration Services	9,000,000	- 5,200,000	3,800,000	-	3,800,000	0.0%
SP 1.2: Personnel Services	400,000	-	400,000	-	400,000	0.0%
SP 1.3: Financial Services	500,000	-	500,000	-	500,000	0.0%
Total Expenditure of Programme 1	9,900,000	- 5,200,000	4,700,000	-	4,700,000	0.0%
PROGRAMME 2: PROVISION OF ADVISORY SERVICES						
SP 2.1: Advising on Legal Matters	3,450,000	-	3,450,000	-	3,450,000	0.0%
SP 2.2: Legal Services	1,550,000	- 500,000	1,050,000	-	1,050,000	0.0%
Total Expenditure of Programme 2	5,000,000	- 500,000	4,500,000	-	4,500,000	
PROGRAMME 3: PROVISION OF LEGAL SERVICE						
SP 3.1: Litigation	7,000,000	194,900,000	201,900,000	-	201,900,000	0.0%
SP 3.2: Formulation and Review of Bills	2,000,000	-	2,000,000	-	2,000,000	0.0%
SP 3.3: Conveyance and Commercial Transactions	1,000,000	-	1,000,000	-	1,000,000	0.0%
Total Expenditure of Programme 3	10,000,000	194,900,000	204,900,000	-	204,900,000	0.0%
Total Expenditure of Vote	24,900,000	189,200,000	214,100,000	-	214,100,000	0.0%

4580: Nakuru City

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY ECONOMIC CLASSIFICATION						
	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL Q2 EXPENDITURE
Current Expenditure						
2100000 Compensation to Employees	12,982,868	2,912,307	1,892,402.50	8,178,159	37.0%	2.0%
2200000 Use of goods and services	28,160,640		3,627,700	24,532,940	12.9%	3.9%
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	409,465	600	200	408,665	0.2%	0.0%
3100000 Acquisition of Non-Financial Assets	3,338,465	0	0	3,338,465	0.0%	0.0%
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Transfers to other Government Entities (County Assembly)						
Sub Total	44,891,438	2,912,907	5,520,303	36,458,229	18.8%	5.9%
Capital Expenditure						
Non-Financial Assets	56,259,202		0	56,259,202	0.0%	0.0%
Capital Transfers Govt. Agencies	697,657,720		87,278,179.64	610,379,540	12.5%	94.1%
Other development						
Transfers to other Government Entities (C.A Development)						
Sub Total	753,916,922	0	87,278,180	666,638,742	11.6%	94.1%
Grand Total	798,808,360	2,912,907	92,798,482	703,096,971	12.0%	100.0%

Q2 FY2022/2023 EXPENDITURE PERFORMANCE BY PROGRAMME AND SUB PROGRAMME						
Programme/Sub-programme	Approved Budget	Adjustments	Final Budget	Q2 Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
	2022/2023	2022/2023	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Programme 1: NAKURU CITY ADMINISTRATION PLANNING AND SUPPORT						
SP 1.1 City Administrative Services	31,864,465	- 4,777,759	27,086,706	1,733,526	25,353,180	6.4%
SP 1.2 Personnel Services	13,553,051	- 160,718	13,392,333	4,489,984	8,902,349	33.5%
SP 1.3 Financial Services	600,000	-	600,000	206,700	393,300	34.5%
Total Expenditure of Programme 1	46,017,516	- 4,938,477	41,079,039	6,430,210	34,648,829	15.7%
Programme 2: NAKURU CITY SERVICES						
SP 2.1. Infrastructure Development and City Planning	49,397,727	703,916,922	753,314,649	87,278,180	666,036,469	11.6%
SP 2.2. Nakuru City Environmental Management	11,712,512	- 10,000,000	1,712,512	866,500	846,012	50.6%
SP 2.3 Nakuru City Trade Markets and Investment	950,016	-	950,016	670,000	280,016	70.5%
SP 2.4 Nakuru City Social Services	1,752,145	-	1,752,145	466,500	1,285,645	26.6%
Total Expenditure of Programme 2	63,812,400	693,916,922	757,729,322	89,281,180	668,448,142	11.8%
Total Expenditure of Vote	109,829,916	688,978,445	798,808,361	95,711,390	703,096,971	12.0%