

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REVIEW REPORT

Q2 (FIRST HALF) FY2023/2024

JANUARY 2024

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
APR	Annual progress report
BER	Budget Execution Rate
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
FIF	Facility Improvement Fund
FY	Financial Year
HR	Human Resource
IFMIS	Integrated Financial Management Information Systems
KDSP	Kenya Devolution Support programme
KUSP	Kenya Urban Support Programme
MTEF	Medium Term Expenditure Framework
NARIGP	National Agriculture Rural Inclusive Growth Projects
OSR	Own Source Revenue
PFM	Public Finance Management Act

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. The 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 performance during the first half of FY 2023/2024. This review report therefore covers July-December 2023 period.

During the period under review, total receipts amounted to Kshs 5.673 billion which consisted of equitable share of Kshs 4.485 billion and Own Source Revenue (OSR) which amounted to Kshs 1.18 billion. This indicates a growth of 7 percent (Kshs 370 million) when compared to a similar period last financial year mainly due to an improvement in own source. The National Treasury had not disbursed grants owing to delay in enactment of County Government Additional Allocation Act 2023. Equitable share represented 79 percent of the total receipts. OSR collections consisted of local revenues amounting to Kshs 505 million and Kshs 682 million being collections from Facility Improvement Fund (FIF).

The County Executive's total expenditure stood at Kshs 7.0 billion during the first half of FY 2023/24 against an annual target of Kshs 23.08 billion indicating an improvement of Kshs. 1.7 billion from a similar period last financial year, a growth of 33 percent. The overall budget execution rate was 31 percent with recurrent expenditure having 42 percent absorption rate and development expenditure having 14 percent absorption rate.

During the period under review the County witnessed some emerging issues which hampered the execution of the budget including the effects of transitioning from NHIF to NSHIF and increased recurrent pending bills in healthcare facilities.

Climate change continues to pose significant impact on Kenya's road infrastructure, causing more frequent and severe weather events such as floods and droughts. This is leading to damage to roads, bridges, and other infrastructure, as well as increased road maintenance costs. Another emerging issue is that some of the development funding support in form of conditional grants are coming to a close.

The review period was encompassed with a myriad of challenges which included: Poor project management which has led to contractors abandoning ongoing projects; inflation of building materials; inadequate funding for recruiting and retaining of Human resource; inadequate means of mobility which hinders most Departments in execution of their mandate such as surveillance vehicles for field officers and increase in Non-Communicable Diseases such as, Cancer, Hypertension and Diabetes.

Finally, as we move forward into the second half of the implementation of the budget the following recommendations were floated: Fast tracking of the procurement processes will help ensure timely implementation of the planned programmes and projects i.e. streamline the BQs preparation process and ensure that it is completed in a timely manner. Timely disbursement of funds to Departments after approval of the Budget to ensure timely implementation of activities and address emerging disease burdens; Create more awareness of mental health, dissemination of suicide prevention guidelines, strengthen identification and referral by community units of mental illness cases.

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 first six months of FY 2023/2024 is the first to be prepared under the CIDP 2023-2027 Planning period. The BIRR for the first half of FY 2023/2024 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 first quarter FY 2023/2024, possible deviations in revenue & expenditure and their implication in the implementation of the budget estimates FY 2023/2024.

This document analyses Department's performance as per their program-based budgets, with key focus on expenditure by economic classification and expenditure by programmes and sub programmes. 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 ONE FY2023/2024

FIRST HALF FY 2023/24 FISCAL PERFORMANCE

During the financial year 2023/2024 the County Executive is implementing an approved revised budget estimate worth Kshs 23.08 billion, including the fiscal balances from FY 2022/2023 of Kshs 4.09 billion having been reappropriated through a Supplementary budget. Notable improvements were observed in revenue performance from all local sources except for Property tax (Plot rent and Land rates) and Advertising streams, with regard to its performance during a similar period last financial year.

During the period under review, the County's receipts amounted to Kshs 5.67 billion. The total County Own Source Revenue (OSR) collections stood at Kshs 1.18 billion – Local Revenues Kshs 505 million and FIF Kshs 682 million recording an improvement of Kshs 110 million and Kshs 72 million respectively based on the actual performance over a similar period last financial year.

The County's total expenditure stood at Kshs 7.0 billion during the first six months of FY 2023/24 against an annual revised target of Kshs 23.08 billion. During the period under review, overall budget execution rate was 31 percent with recurrent expenditure having 42 percent absorption rate and development expenditure 14 percent absorption rate.

FIRST HALF FY2023/2024 REVENUE PERFORMANCE

Exchequer Releases

The actual exchequer releases from the National Government amounted to Kshs. 4.48 billion against the annual projection of Kshs. 13.593 billion. This depicted a performance rate of 33 percent. This comprised of equitable share disbursements for the months of; July, August, September and October in the FY 2023/2024 as represented by Table 1 below.

Table 1: First Half FY2023/2024 Exchequer Releases

Revenue Source	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	-	19,115,250	-	-	-	(19,115,250)	0%
World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	187,911,173	91,392,701	150,000,000	-	-	-	(150,000,000)	0%
World Bank National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	-	250,000,000	-	-	-	(250,000,000)	0%
Conditional Grant for the Provision of Fertilizer Subsidy Programme			234,883,209	-	-	-	(234,883,209)	0%
Agricultural Sector Development Support Projects (ASDSP II)	5,252,658	5,252,658	1,083,629	-	500,000	500,000	(583,629)	46%
IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)			34,800,000	-	-	-	(34,800,000)	0%
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	-						
Interest Earned in Nakuru City KUSP UDG Grant Account	40,533,136	-	3,200,000	-	-	-	(3,200,000)	0%
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	22,000,000	-	11,000,000	-	-	-	(11,000,000)	0%
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)			125,000,000	-	-	-	(125,000,000)	0%
Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000	-	400,000,000	-	-	-	(400,000,000)	0%
Nutrition International Grant	15,000,000	7,499,400	12,500,000	-	-	-	(12,500,000)	0%
Conditional Fund -Leasing of Medical Equipment	110,638,298	-	124,723,404	-	-	-	(124,723,404)	0%
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			100,000,000	-	-	-	(100,000,000)	0%
Equalization Fund allocation (Soin Ward- Rongai)			6,435,119	-	-	-	(6,435,119)	0%
C.R.A Equitable Share	13,026,116,323	4,298,618,387	13,593,424,693	1,155,441,099	3,330,389,049	4,485,830,148	(9,107,594,545)	33%
TOTAL	17,629,698,915	8,317,776,061	19,284,320,428	1,155,441,099	7,425,697,407	8,581,138,506	(10,703,181,922)	44%

Own Source Revenue Performance

During the first half of FY 2023/2024, OSR collection amounted to Kshs 1.18 billion against an annual target of Kshs 3.8 billion depicting 31 percent achievement. This comprised of Kshs 505 million being collections from local revenues and Kshs 682 million being collections from Facility Improvement Fund (FIF). FIF had the highest single contribution at 57 percent of Own Source Revenue collected while local sources contributed 43 percent. Total OSR collections were more by Kshs. 183 million from the first half actual collection for the similar period last FY.

An analysis of local sources stream achievement in the current and previous period indicates that all streams recorded significant improvements save for Property tax (Plot rent and Land rates) and Advertisement. During the period under review, Vehicle parking at Kshs 124 million (25 percent), Royalties at Kshs 112 million (22 percent), Trade License Kshs 44 (9 percent) and Liquor Licensing at Kshs 41 million (8 percent) formed the major contributors while County Park fees Kshs 0.046 million (0 percent), house rent 3 million (1 percent) and slaughter house fees Kshs 5 million (1 percent) formed the least contributors of local source revenue.

Individual stream performance analysis against their revised annual target FY 2023/24 reveals that Cess at Kshs 16 million (70 percent), Liquor Licensing at Kshs 41 million (46 percent), Vehicle parking at Kshs 124 million (45 percent), Royalties at Kshs 112 million (43 percent) and Market Fees at Kshs 18 million (38 percent) have the highest achievement rates. County Park Fees at Kshs 0.046 million (5 percent), house rent 3 million (7 percent), Property tax -Plot rent and Land rates at Kshs 37 million (9 percent) on the other hand had the least achievement rate.

Table 2: Local Source Revenue Performance First Half FY2023/2024

Revenue Source	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Cess	40,000,000	8,276,779	23,846,053	6,911,683	9,815,774	16,727,457	(7,118,596)	70%
Liquor Licensing	100,000,000	14,329,007	91,134,474	34,968,570	6,842,700	41,811,270	(49,323,204)	46%
Parking fees	292,200,000	102,150,027	272,878,421	60,266,798	63,887,584	124,154,382	(148,724,039)	45%
Royalties	320,000,000	79,107,114	261,394,737	56,751,001	56,029,849	112,780,850	(148,613,887)	43%
Market Fees	70,000,000	16,402,490	47,371,579	8,095,139	10,068,039	18,163,178	(29,208,401)	38%
Building Approval	100,000,000	20,939,051	124,331,053	17,547,996	18,565,978	36,113,974	(88,217,079)	29%
Other Fees and Charges	140,000,000	21,459,173	132,642,630	19,177,059	10,167,884	29,344,943	(103,297,687)	22%
Stock/ Slaughter fees	27,000,000	4,907,308	25,310,526	2,505,780	2,979,760	5,485,540	(19,824,986)	22%
Health fees and charges	100,000,000	18,302,300	87,901,579	12,083,978	6,056,700	18,140,678	(69,760,901)	21%
Trade License	400,000,000	29,290,214	397,894,737	36,715,855	8,128,945	44,844,800	(353,049,937)	11%
Advertising	150,000,000	23,391,861	154,736,842	9,818,270	5,843,223	15,661,493	(139,075,349)	10%
Property tax (Plot rent and Land rates	490,000,000	51,698,323	424,410,000	22,729,204	15,178,534	37,907,738	(386,502,262)	9%
House Rent	50,000,000	3,924,057	55,263,158	1,663,300	2,290,750	3,954,050	(51,309,108)	7%
County Park Fees	800,000	-	884,211	32,000	14,000	46,000	(838,211)	5%
Total Local Sources	2,280,000,000	394,177,704	2,100,000,000	289,266,633	215,869,720	505,136,353	(1,594,863,647)	24%

Appropriation In Aid - (Facility Improvement Fund)

During the first half of FY 2023/2024 a total of 682 million was collected against an annual target of 1.7 billion translating to 40 percent achievement. This shows an increment of Kshs 72 million from what was collected last year over a similar period depicting a growth of 12 percent.

FIF collections contributed 57 percent of the total own source revenue collection during the first half of FY 2023/2024. An analysis of performance per facility shows Olenguruone Subcounty Hospital recorded the highest achievement rate of 51 percent from the planned annual target for the facility. This was followed by P.G.H Annex (45 percent), Molo District Hospital (45 percent), P.G.H Nakuru (43 percent). Keringet Subcounty Hospital registered the lowest achievement of 12 percent followed by Bahati Hospital (23 percent).

The P.G.H Nakuru at Kshs 378 million (55 percent), Naivasha District Hospital Kshs 151 million (22 percent) and P.G.H Annex Kshs 38 million (6 percent) were the major contributors of the total FIF collections in the period under review.

Table 3: Facility Improvement Fund (FIF) Performance First Half FY2023/2024

S.No.	Facility	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
1	Olenguruone Subcounty Hospital	5,727,257	15,861,642	4,495,874	3,548,367	8,044,241	(7,817,401)	51%
2	Molo Dist. Hospital	32,190,900	63,970,637	19,275,780	9,749,274	29,025,054	(34,945,583)	45%
3	P.G.H Annex	35,241,235	85,846,248	21,600,347	16,689,861	38,290,207	(47,556,041)	45%
4	P.G.H Nakuru	355,583,701	886,318,475	205,489,566	172,542,654	378,032,220	(508,286,256)	43%
5	Elburgon Dist. Hospital	5,347,174	19,735,380	4,288,257	3,703,195	7,991,452	(11,743,928)	40%
6	Gilgil Hospital	29,305,167	77,879,013	16,303,437	15,038,722	31,342,159	(46,536,854)	40%
7	Njoro Subcounty Hospital	9,398,003	25,337,430	5,276,958	4,222,105	9,499,062	(15,838,368)	37%
8	Naivasha Dist. Hospital	101,779,931	406,246,096	93,291,354	58,278,511	151,569,865	(254,676,231)	37%
9	Soin Subcounty	1,737,313	4,338,249	818,490	597,335	1,415,825	(2,922,424)	33%
10	Kabazi Subcounty Hospital	1,098,974	4,301,670	773,750	575,360	1,349,110	(2,952,560)	31%
11	Langalanga Hospital	3,390,195	9,762,919	1,708,844	1,316,080	3,024,924	(6,737,995)	31%
12	Mirugi Kariuki Subcounty Hospital	1,056,827	5,579,278	1,077,680	650,321	1,728,001	(3,851,277)	31%
13	Subukia Subcounty Hospital	4,514,290	19,224,026	2,617,978	2,395,692	5,013,670	(14,210,357)	26%
14	Bondeni Maternity	3,238,937	10,953,282	1,499,246	1,259,271	2,758,517	(8,194,765)	25%
15	Bahati Hospital	19,611,625	57,121,903	8,585,408	4,440,109	13,025,517	(44,096,387)	23%
16	Keringet Subcounty Hospital	1,434,277	7,523,750	601,543	265,439	866,982	(6,656,769)	12%
	TOTAL	610,655,806	1,700,000,000	387,704,510	295,272,294	682,976,804	(1,017,023,196)	40%

EXPENDITURE PERFORMANCE FIRST HALF FY2023/2024

During the first half of FY 2023/2024 the County was implementing an annual revised budget of Kshs. 23.0 billion with Kshs 13.0 billion and Kshs. 10.0 billion being allocations for recurrent and development expenditures respectively. A total of Kshs. 7.0 billion was utilized as follows: Compensation to employees (Kshs 3.5 billion); Operations and maintenance (Kshs. 2.0 billion); and development (Kshs. 1.4 billion). This translates to budget absorption rate of 49 percent, 35 percent and 15 percent respectively by economic classification. The overall budget execution rate for period July-December 2023 was 31 percent. This depicts a positive change in budget execution compared to a similar period last financial year where the County had absorbed 25 percent of the planned expenditures.

The recurrent expenditure amounted to Kshs 5.5 billion against an annual target of Kshs 13.03 billion depicting a 42 percent absorption rate. The development expenditure amounted to Kshs 1.4 billion against an annual target of Kshs 10.04 billion translating to 15 percent of the total development expenditure. Figure 1 shows Composition of County's expenditure.

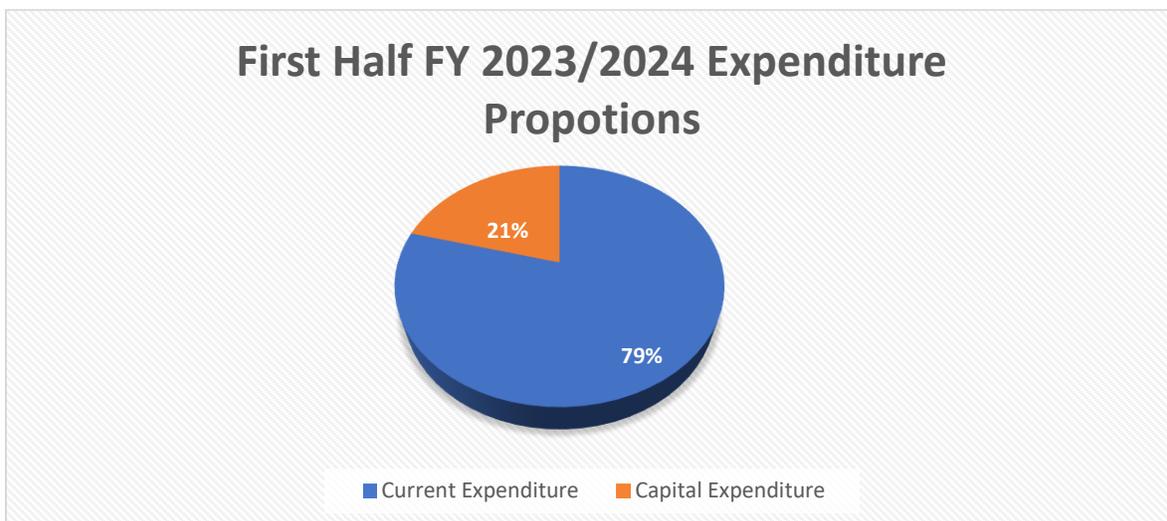


Figure 1: Composition of County Expenditure

A. Recurrent Expenditure

The County incurred Kshs 5.5 billion as recurrent expenditure which represents 79 percent of the total expenditure for the first six months. Composition of recurrent expenditure for first half FY 2023/24 is represented in Figure 2:

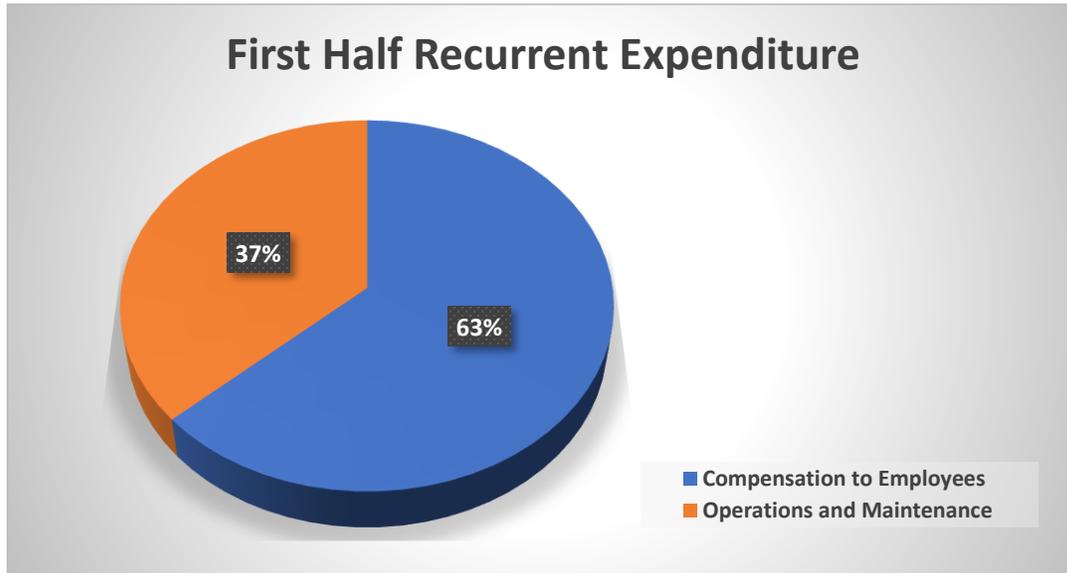


Figure 2: Composition of Recurrent Expenditure

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

1) Compensation to Employees

During the period under review the total expenditure incurred on compensation to employees amounted to Kshs 3.5 billion against an annual target of Kshs 7.2 billion depicting 49 percent absorption. This proportion contributes to 63 percent of total recurrent expenditure and 50 percent of total expenditure.

2) Operations and Maintenance Expenditure

Operation and maintenance expenses for the County amounted to Kshs 2.0 billion against an annual target of Kshs 5.7 billion. This represents an absorption rate of 35 percent of the planned expenditure. Further, this expenditure

contributed 29 percent of the total expenditure. This shows an increase of Kshs 521 million in operations and maintenance expenditure from a similar period last financial year.

B. Development Expenditure

The development expenditure stood at Kshs 1.4 billion against an annual target of Kshs 10.0 billion. This represents an absorption rate of 15 percent and an underspending of Kshs 8.5 billion. Further, development expenses contributed to 20 percent of the total actual County expenditure in the first half of FY 2023/24 showing an increase of Kshs 1.0 billion in development expenditure from a similar period last financial year.

Table 4 shows the total County expenditure for first half of FY 2023/24 by economic classification:

Table 4: County Expenditure Performance First Half FY2023/2024 by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	7,429,135,327	3,292,982,882	7,256,931,226	1,775,822,618	1,761,553,998	3,537,376,616	3,719,554,610	48.7%
2200000 Use of goods and services	4,052,099,617	1,119,763,656	4,383,198,571	579,344,368	1,084,557,042	1,663,901,410	2,719,297,162	38.0%
2400000 Interest Payments	-	-	-	-	-	-	-	-
2600000 Current grants and other Transfers	436,797,812	3,362,000	747,701,128	-	262,930,194	262,930,194	484,770,934	35.2%
2700000 Social Benefits	82,290,682	17,972,655	155,830,602	10,316,045	11,250,512	21,566,556	134,264,046	13.8%
3100000 Acquisition of Non-Financial Assets	236,202,182	32,124,679	249,695,988	7,177,495	26,257,713	33,435,208	216,260,780	13.4%
4100000 Acquisition of Financial Assets	634,080,833	354,000,000	244,185,000	-	67,000,000	67,000,000	177,185,000	27.4%
4500000 Disposal of Financial Assets	-	-	-	-	-	-	-	-
Sub Total	12,870,606,453	4,820,205,871	13,037,542,515	2,372,660,525	3,213,549,459	5,586,209,984	7,451,332,531	42.8%
Capital Expenditure	-	-	-	-	-	-	-	-
Non-Financial Assets	4,933,710,313	128,151,775	5,559,397,124	-	227,816,471	227,816,471	5,331,580,653	4.1%
Capital Transfers Govt. Agencies	3,405,382,151	319,053,862	4,487,380,788	13,099,531	1,221,972,210	1,235,071,741	3,252,309,048	27.5%
Other development	-	-	-	-	-	-	-	-
Sub Total	8,339,092,464	447,205,637	10,046,777,913	13,099,531	1,449,788,681	1,462,888,212	8,583,889,701	14.6%
Grand Total	21,209,698,917	5,267,411,509	23,084,320,428	2,385,760,056	4,663,338,140	7,049,098,196	16,035,222,232	30.5%

Departmental Expenditure Analysis First Half FY2023/2024

An analysis of total Departmental expenditure revealed that absorption rate was highest in Nakuru City with budget execution rate of 79 percent followed by Naivasha Municipality (59 percent), County Assembly of Nakuru (40 percent), Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance (40 percent) and Health Services (39 percent). Molo Municipality and Gilgil Municipality, had not spent any of the allocated resources since they were incorporated in the budget during month of November through the Supplementary I FY 2023/24.

The lowest budget execution was recorded in the Department of Water, Energy, Environment, Natural Resources and Climate Change (7 percent); Trade, Cooperatives, Tourism and Culture (7 percent) and Youth, Sports, Gender, Social Services and Inclusivity (14 percent). The departmental expenditure analysis is outlined in Table 5.

Table 5: Expenditure Performance First Half FY2023/2024 per Department

VOTE TITLE	Recurrent Expenditure FY 2023/2024			Development Expenditure FY 2023/2024			Total Expenditure FY 2023/2024			Budget Execution (%)
	Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
Office of the Governor and Deputy Governor	342,271,643	148,882,937	193,388,707	143,899,504	32,868,978	111,030,527	486,171,148	181,751,915	304,419,233	37.4%
County Treasury	1,728,784,665	708,155,108	1,020,629,557	850,899,198	133,375,617	717,523,581	2,579,683,863	841,530,725	1,738,153,138	32.6%
County Public Service Board	75,323,025	24,889,941	50,433,083	3,000,000	-	3,000,000	78,323,025	24,889,941	53,433,083	31.8%
Health Services	5,936,662,992	2,780,052,393	3,156,610,599	1,979,021,981	354,920,034	1,624,101,947	7,915,684,973	3,134,972,427	4,780,712,546	39.6%
Infrastructure	367,663,128	195,590,831	172,072,297	1,608,904,195	101,974,059	1,506,930,136	1,976,567,323	297,564,890	1,679,002,433	15.1%
Naivasha Municipality	38,067,028	4,152,766	33,914,262	137,570,841	100,813,391	36,757,450	175,637,869	104,966,157	70,671,712	59.8%
Office of the County Attorney	57,611,886	16,003,096	41,608,790	4,000,000	-	4,000,000	61,611,886	16,003,096	45,608,790	26.0%
Nakuru City	58,171,133	15,862,453	42,308,680	399,588,810	349,026,421	50,562,389	457,759,943	364,888,874	92,871,069	79.7%
Trade, Cooperatives, Tourism and Culture	222,405,956	56,993,533	165,412,423	531,302,145	-	531,302,145	753,708,101	56,993,533	696,714,568	7.6%
Agriculture, Livestock, Fisheries and Veterinary Services	479,064,564	178,292,251	300,772,312	1,241,351,739	156,671,419	1,084,680,320	1,720,416,303	334,963,670	1,385,452,632	19.5%
Lands, Physical Planning, Housing and Urban Development	184,325,418	44,920,561	139,404,857	808,323,617	200,000,000	608,323,617	992,649,035	244,920,561	747,728,474	24.7%
Water, Energy, Environment, Natural Resources and Climate Change	339,109,218	117,162,735	221,946,483	1,332,176,135	-	1,332,176,135	1,671,285,353	117,162,735	1,554,122,618	7.0%
Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	666,503,050	286,194,953	380,308,096	39,352,925	-	39,352,925	705,855,975	286,194,953	419,661,021	40.5%
Education, ICT, e-Government and Public Communication	1,148,539,006	447,416,375	701,122,631	620,437,969	21,819,753	598,618,216	1,768,976,975	469,236,128	1,299,740,846	26.5%
Youth, Sports, Gender, Social Services and Inclusivity	289,016,373	60,929,514	228,086,859	197,189,534	8,247,112	188,942,422	486,205,907	69,176,626	417,029,281	14.2%
Gilgil Municipality	5,000,000	-	5,000,000	-	-	-	5,000,000	-	5,000,000	0.0%
Molo Municipality	5,000,000	-	5,000,000	-	-	-	5,000,000	-	5,000,000	0.0%
County Assembly	1,094,023,432	500,710,534	593,312,898	139,459,318	3,171,428	136,287,890	1,233,482,750	503,881,962	729,600,788	40.9%
TOTAL	13,037,542,516	5,586,209,984	7,451,332,532	10,036,477,911	1,462,888,212	8,573,589,699	23,074,020,427	7,049,098,196	16,024,922,231	30.5%

COUNTY DEBT MANAGEMENT

The revised budget estimates Supplementary I FY2023/24 has an allocation of Kshs 326 million towards settling of the County debts, an increment of Kshs 5 million from the approved budget estimates FY 2023/2024. This amount is to settle the eligible pending bills as established by Pending Bill Taskforce Committee.

This amount consists of Kshs 257 million which is for recurrent pending bills and Kshs 69 million for development pending bills. During the review period, the County had managed to settle pending bills worth Kshs 1.1 million from the funds allocated in the County debt management vote.

III. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

This section highlights Departments' emerging issues, challenges that hampered budget execution in the first half of financial year 2023/2024. It further gives recommendations that will be useful in the implementation of the budget in the second half of the financial year.

EMERGING ISSUES

- i. Climate change: Climate change is having a significant impact on Kenya's road infrastructure, causing more frequent and severe weather events such as floods and droughts. This is leading to damage of roads, bridges, and other infrastructure, as well as increase road maintenance costs.
- ii. Effects of transitioning from NHIF to NSHIF
- iii. Increased Recurrent pending bills in healthcare facilities
- iv. Increasing new HIV infections among the youths and key population.
- v. Co-financing of the stipends to CHPs with the National Government
- vi. Increase in Mental-Health Issues, GBV, self-harm, suicide and drug abuse.
- vii. The development funding support in the form of KUSP conditional grant came to a close at the end of July 2023. The Kenya Urban Support Program has been vital in supporting the infrastructure objectives of urban Entities. The City and Municipal Boards are gearing for the second phase of the program and will make preparations to meet the requirements for admission into the program.
- viii. Implementation of FLLoCA CCIS grant has seen the successful execution of the Nakuru County Participatory Climate Risk Assessment and development of Nakuru County Climate Action Plan 2023.
- ix. Lack of tuition support for VTC learners through Higher Education Loans Board (HELB) student loans might impact negatively on VTC enrolment.
- x. KUCCPS exclusion of learners' placement to VTCs is likely to impact negatively on the enrolment rate.

- xi. Brain drains. Most instructors are migrating to the Teachers Service Commission (TSC) due to better remuneration and terms of service.
- xii. Dynamic nature of ICT necessitates a frequent change of systems leading to increased expenditure.
- xiii. Cybercrime is becoming a real threat hence the need to upgrade all the County systems with security software to minimize the risk.
- xiv. Regulatory bodies such as ICT Authority (ICTA) have prescribed various ICT standards to which all Government Entities and Agencies must adhere to.
- xv. There is high number of elderly persons being neglected by their kin thus straining the County's capacity due to limited resources.
- xvi. There is an upsurge of alien PWD, street children and families which pose security threat/social crime since the pronouncement of the County into a City.

CHALLENGES

- i. Inadequate means of mobility hinders most Departments in execution of their mandate such as surveillance vehicles for field officers.
- ii. Late disbursement of funds by the National Government which slowed down the commencement of programs/projects and payment of pending bills accrued.
- iii. Inadequate funding for recruiting and retaining of Human resource.
- iv. There was an influx of patients from the neighbouring Counties seeking healthcare services further straining our resources.
- v. Increase in Non-Communicable Diseases such as, Cancer, Hypertension and Diabetes.
- vi. Teenage pregnancies and drugs and substance abuse has also been on the increase among our youths who constitute a significant proportion of our population.

- vii. Health financing gaps were experienced during this period i.e. high out-of-pocket expenditure from the patients and low health insurance coverage.
- viii. Inadequate budgetary allocation that hindered implementation of programmes and projects.
- ix. Procurement processes delays that limited implementation of programmes and projects.
- x. The Municipalities continues to face staffing challenges and lack of adequate funding to facilitate the implementation of the charter in the spirit of the promulgators.
- xi. Inadequate funding for Departments' programmes such as affordable housing and urban development projects. Allocations given by the County Treasury falls short of the recurrent and development needs for the Department.
- xii. Harsh weather conditions due to climate change and environmental degradation which has affected sustainability of tree planting programs.
- xiii. Lack of land for expansion or relocation space of water storage and sewerage facilities.
- xiv. Population pressure leading to increased waste generation thus overstressing the available resources. It also increases water demand hence putting a lot of pressure on the existing water supplies. Ref. to 2019 defragmented census.
- xv. Inadequate office space and equipment, and inadequate staffing across various units. This challenge was further exacerbated by inadequate and ill-equipped offices.
- xvi. Weak Inter-departmental Synergy: There remained a silo-approach to service delivery, that complicated the coordination of service delivery at the Sub-County and ward level. This further affected coordination of M&E activities and project implementation at the wards.

- xvii. Poor contract management and contractors abandoning ongoing projects citing high costs of implementation (inflation of building materials), poor budgeting (inadequate allocation of budgets), and lack of accountability through monitoring and evaluation.
- xviii. VTCs are grappling with a shortage of trainers for their programmes. This is brought about by the fact that qualified trainers shun VTCs because of low remuneration and poor terms of service. Most instructors are migrating to the Teachers Service Commission (TSC) due to better remuneration and terms of service.
- xix. Low enrolment rates in VTCs brought by a collective of factors including negative attitudes by communities, stiff competition from TVCs, TTIs, TVETs and National Government/private institutions of higher learning compounded by exclusion from placement by KUCCPS, high poverty levels, poor training and infrastructure, lack of adequate learning and teaching materials, and inadequate/lack of tuition support and bursaries (learners in VTCs are not qualified for HELB loans) for VTC trainees.

RECOMMENDATIONS

- i. Timely disbursement of funds by the National Treasury and issuance of AIE by County Treasury.
- ii. There is need to develop new policies especially those governing the disability fund. Moreso regulations governing the disability fund need to be amended so as to enable easier and faster ways in the implementation of the fund.
- iii. Budget allocation for provision of adequate infrastructure, equipment, learning materials, teaching resources and workshops for VTCs.
- iv. Recruitment of adequate, competent instructors and workshop technicians coupled with better remuneration and terms of service.
- v. Increase in resource allocation to meet rising demand.

- vi. Approval of independent development of the online application system to sustain the independence of the Boards operations in the execution of its mandate of recruitment.
- vii. Increase and timely disbursement of funds to the Department after approval of Budget to ensure timely implementation of activities and address emerging disease burdens.
- viii. County Public Service Board to fast-track replacement of aging workforce and absorb contractual employees to permanent and pensionable so as to facilitate their training beyond six months.
- ix. In collaboration with COG to put an alternative mechanism for Counties to procure commodities without necessarily going through National Government.
- x. Create more awareness of mental health, dissemination of suicide prevention guidelines, strengthen identification and referral by community units of mental illness cases, and finally hiring more clinical psychologists and psychiatrists.
- xi. Fast tracking of the procurement processes will help ensure timely implementation of the planned programmes and projects i.e. streamline the BQs preparation process and ensure that it is completed in a timely manner.
- xii. The Government should develop a climate change adaptation plan for the road sector. This plan should include measures to protect roads from damage caused by extreme weather events and to improve the resilience of the road network.
- xiii. The Municipal Board should be facilitated with the adequate budgetary support and staffing to enable it meet the objectives set out in the Municipal Charter.
- xiv. Renovation of various offices in dilapidated conditions should be expedited.

- xv. Departmental operations should be clearly defined to avoid overlaps during service delivery.
- xvi. The County should operationalize the County fleet management system to streamline mobility issues across the Departments.
- xvii. In Contract Management the County Treasury in collaboration with all Departments should improve contract management processes by introducing strict oversight mechanisms, regular audits, and setting clear performance benchmarks for contractors. This includes introduction of strict penalties for non-compliance or failure to meet project standards and timelines.

ANNEXURE

Annex I: First Half Departmental Expenditure Performance by Economic Classification, Programme and Sub Programme

4561: Office of the Governor and Deputy Governor

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	100,523,424	44,265,225	98,918,668	35,284,543	25,316,904	60,601,447	38,317,221	61.3%
2200000 Use of goods and services	111,162,118	65,197,555	138,133,650	-	74,187,059.00	74,187,059	63,946,591	53.7%
2400000 Interest Payments								
2600000 Current grants and other Transfers	81,100,000	-	87,100,000	-	11,500,000.00	11,500,000	75,600,000	13.2%
2700000 Social Benefits	11,677,436	-	13,619,326	-	94,430.50	94,431	13,524,895	0.7%
3100000 Acquisition of Non-Financial Assets	21,200,000	-	4,500,000	-	2,500,000.00	2,500,000	2,000,000	55.6%
4100000 Acquisition of Financial Assets								
4500000 Disposal of Financial Assets								
Sub Total	325,662,978	109,462,780	342,271,644	35,284,543	113,598,394	148,882,937	193,388,707	43.5%
Capital Expenditure								
Non-Financial Assets	281,667,114	62,732,986	143,899,504		32,868,978	32,868,978	111,030,527	22.8%
Capital Transfers Govt. Agencies								
Other development								
Sub Total	281,667,114	62,732,986	143,899,504	-	32,868,978	32,868,978	111,030,527	22.8%
Grand Total	607,330,092	172,195,766	486,171,148	35,284,543	146,467,372	181,751,915	304,419,233	37.4%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	232,762,032	-	106,209,667	106,209,667	126,552,365	46%
SP 1.2: Personnel Services	112,537,994	35,284,542	25,316,905	60,601,447	51,936,546	54%
Total Expenditure of Programme 1	345,300,025	35,284,542	131,526,572	166,811,114	178,488,911	48%
Programme 2: Management Of County Affairs						
SP 2.1: County Executive Services	28,321,123	-	-	-	28,321,123	0%
SP 2.2: Policy Direction and Coordination	74,000,000	-	11,500,000	11,500,000	62,500,000	16%
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	-	11,500,000	11,500,000	97,821,123	11%
Programme 3: Coordination and Supervisory Services						
SP 3.1: Organization of County Business	29,550,000	-	3,440,801	3,440,801	26,109,200	12%
SP 3.2: Special Programmes	2,000,000	-	-	-	2,000,000	0%
Total Expenditure of Programme 3	31,550,000	-	3,440,801	3,440,801	28,109,200	11%
Total Expenditure of Vote	486,171,148	35,284,542	146,467,373	181,751,915	304,419,233	37%

4562: County Treasury

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	548,088,200	265,786,765	530,416,393.80	137,606,997.98	125,145,966.57	262,752,964.55	267,663,429.25	49.5%
2200000 Use of goods and services	357,112,560	41,985,032	951,148,937.98	178,625,047.00	184,184,361.90	362,809,408.90	588,339,529.08	38.1%
2400000 Interest Payments								
2600000 Current grants and other Transfers	17,377,008	-	2,000,000.00	-	-	-	2,000,000.00	0.0%
2700000 Social Benefits	4,381,092	686,178	22,935,417.60	1,928,011.50	1,555,216.50	3,483,228.00	19,452,189.60	15.2%
3100000 Acquisition of Non-Financial Assets	100,662,340	13,192,700	132,283,915.40	-	19,109,507.00	19,109,507.00	113,174,408.40	14.4%
4100000 Acquisition of Financial Assets	60,000,000	-	90,000,000.00	-	60,000,000.00	60,000,000.00	30,000,000.00	66.7%
4500000 Disposal of Financial Assets								
Sub Total	1,087,621,200	321,650,675	1,728,784,665	318,160,056	389,995,052	708,155,108	1,020,629,556	18.4%
Capital Expenditure								
Non-Financial Assets	349,893,300	18,192,242	419,879,178.35	-	50,601,158.10	50,601,158.10	369,278,020.25	15.2%
Capital Transfers Govt. Agencies	552,367,206	36,595,585	431,020,020.01	-	82,774,458.90	82,774,458.90	348,245,561.11	15.2%
Other development								
Sub Total	902,260,506	54,787,827	850,899,198	-	133,375,617	133,375,617	717,523,581	15.7%
Grand Total	1,989,881,706	376,438,502	2,579,683,863	318,160,056	523,370,669	841,530,725	1,738,153,138	32.6%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	1,037,846,986	178,625,047	148,884,730	327,509,777	710,337,210	31.6%
SP 1.2: Personnel Services	542,845,777	139,535,009	126,701,183	266,236,193	276,609,585	49.0%
SP 1.3: Financial Services	90,300,000	-	60,000,000	60,000,000	30,300,000	66.4%
Total Expenditure of Programme 1	1,670,992,763	318,160,056	335,585,913	653,745,969	1,017,246,794	39.1%
Programme 2: Public Finance Management						
SP 2.1: Budget Formulation Coordination and Management	211,231,190	-	75,010,067	75,010,067	136,221,123	35.5%
SP 2.2: Resource Mobilization	84,299,962	-	11,012,970	11,012,970	73,286,992	13.1%
SP 2.3: Internal Audit	40,469,007	-	5,332,420	5,332,420	35,136,587	13.2%
SP 2.4: Procurement	18,681,884	-	1,244,200	1,244,200	17,437,684	6.7%
SP 2.5: Public Finance and Accounting	25,066,504	-	5,577,428	5,577,428	19,489,077	22.3%
SP 2.6: Debt Management	367,189,389	-	1,145,600	1,145,600	366,043,789	0.3%
SP 2.7: External Resource Mobilization	10,538,988	-	844,655	844,655	9,694,333	8.0%
Total Expenditure of Programme 2	757,476,925	-	100,167,340	100,167,340	657,309,585	13.2%
Programme 3: Economic and Financial Policy Formulation and Management						
SP 3.1: Fiscal Planning	37,335,796	-	3,942,958	3,942,958	33,392,839	10.6%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,284,167	-	900,000	900,000	8,384,167	9.7%
SP 3.3: KDSP Programme	104,594,212	-	82,774,459	82,774,459	21,819,753	79.1%
Total Expenditure of Programme 3	151,214,175	-	87,617,417	87,617,417	63,596,759	57.9%
Total Expenditure of Vote	2,579,683,863	318,160,056	523,370,669	841,530,726	1,738,153,138	32.6%

4563: County Public Service Board

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	30,720,637	13,917,390	34,059,957	8,882,980	7,278,359	16,161,339	17,898,618	47.4%
2200000 Use of goods and services	29,180,658	6,508,538	31,757,412	-	6,971,308	6,971,308	24,786,104	22.0%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers		-						
2700000 Social Benefits	7,004,381	2,350,328	5,795,656	71,800	1,185,494	1,257,294	4,538,362	21.7%
3100000 Acquisition of Non-Financial Assets	865,625	20,000	3,710,000	-	500,000	500,000	3,210,000	13.5%
4100000 Acquisition of Financial Assets		-						
4500000 Disposal of Financial Assets		-						
Sub Total	67,771,301	22,796,256	75,323,025	8,954,780	15,935,161	24,889,941	50,433,083	33.0%
Capital Expenditure								
Non-Financial Assets	5,998,700	-	3,000,000	-	-	-	3,000,000	0.0%
Capital Transfers Govt. Agencies								
Other development								
Sub Total	5,998,700	-	3,000,000	-	-	-	3,000,000	0.0%
Grand Total	73,770,001	22,796,256	78,323,025	8,954,780	15,935,161	24,889,941	53,433,083	31.8%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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.	23,508,972	8,954,780	6,579,069	15,533,849	7,975,122	66.1%
SP 1.2 Personnel Services.	39,855,613	-	6,579,069	6,579,069	33,276,544	16.5%
SP 1.2 Financial Services	2,200,000	-	203,043	203,043	1,996,957	9.2%
Total Expenditure of Programme 1	65,564,584	8,954,780	13,361,181	22,315,961	43,248,623	293.8%
Programme 2: Human Resource Planning and Advisory Services						
SP 2.1. Human Resource Planning	11,248,441	-	1,782,630	1,782,630	11,248,441	15.8%
SP 2.2. Provision of Human Resource Advisory Services	1,510,000	-	791,350	791,350	1,510,000	52.4%
Total Expenditure of Programme 2	12,758,441	-	2,573,980	2,573,980	12,758,441	20.2%
Total Expenditure of Vote	78,323,025	8,954,780	15,935,161	24,889,941	56,007,064	31.8%

4565: Health Services

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	4,262,904,895	1,909,567,137	4,000,364,479.00	1,036,500,040.96	1,007,580,833.39	2,044,080,874.35	1,956,283,604.65	51.1%
2200000 Use of goods and services	1,741,717,211	594,840,903	1,876,247,849.00	288,655,520.62	427,666,979.37	716,322,499.99	1,159,925,349.01	38.2%
2400000 Interest Payments		-		-		-	-	
2600000 Current grants and other Transfers	225,000	-	1,150,000.00	-		-	1,150,000.00	0.0%
2700000 Social Benefits	6,062,640	975,000	22,757,238.00	4,529,520.00	4,026,960.00	8,556,480.00	14,200,758.00	37.6%
3100000 Acquisition of Non-Financial Assets	31,406,234	4,944,341	36,143,425.88	7,177,495.00	3,915,044.00	11,092,539.00	25,050,886.88	30.7%
4100000 Acquisition of Financial Assets		-				-	-	
4500000 Disposal of Financial Assets		-				-	-	
Sub Total	6,042,315,980	2,510,327,381	5,936,662,992	1,336,862,577	1,443,189,817	2,780,052,393	3,156,610,599	46.8%
Capital Expenditure								
Non-Financial Assets	566,545,926	2,780,218	782,849,256.35			-	782,849,256.35	0.0%
Capital Transfers Govt. Agencies	715,538,353	77,141,785	1,196,172,724.63	13,099,531.00	341,820,503.00	354,920,034.00	841,252,690.63	29.7%
Other development								
Sub Total	1,282,084,279	79,922,003	1,979,021,981	13,099,531	341,820,503	354,920,034	1,624,101,947	17.9%
Grand Total	7,324,400,259	2,590,249,384	7,915,684,973	1,349,962,108	1,785,010,320	3,134,972,427	4,780,712,546	39.6%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration and Planning						
SP 1.1: Health Information System	21,379,000.00	-		-	21,379,000.00	0%
SP 1.2: Governance and Leadership	554,186,167.08	-	84,462,865.05	84,462,865.05	469,723,302.03	15%
SP 1.3: Human Resource Management	3,694,411,740.21	924,219,076.11	889,285,887.35	1,813,504,963.46	1,880,906,776.75	49%
SP 1.4: Research and Development	2,500,000.00	-		-	2,500,000.00	0%
SP 1.5: Health Infrastructure and Development	12,650,000.00	-		-	12,650,000.00	0%
Total Expenditure Prog 1	4,285,126,907.29	924,219,076.11	973,748,752.40	1,897,967,828.51	2,387,159,078.78	44%
Programme 2: Health Preventive and Promotive Services						
SP 2.1: Primary Health Care	618,496,671.50	-		-	618,496,671.50	0%
SP 2.2: Environmental Health and Sanitation	2,000,000.00	-		-	2,000,000.00	0%
SP 2.3: Human Resource	17,049,940.00	-		-	17,049,940.00	0%
SP 2.4: Disease Surveillance and Emergency Response	1,997,550.00	-		-	1,997,550.00	0%
SP 2.5: Health Promotive	1,000,000.00	-		-	1,000,000.00	0%
SP 2.6: HIV Programme	2,000,000.00	-	129,600.00	129,600.00	1,870,400.00	6%
SP 2.7: Nutrition	24,961,108.85	-		-	24,961,108.85	0%
SP 2.8 Reproductive Health	1,250,000.00	-		-	1,250,000.00	0%
SP 2.9 Immunization	1,596,425.00	-		-	1,596,425.00	0%
Total Expenditure Prog 2	670,351,695.35	-	129,600.00	129,600.00	670,222,095.35	0%
Programme 3: Health Curative and Rehabilitative Services						
SP 3.1: Provision of Essential Health Services in all levels	2,646,346,333.43	425,743,031.47	659,513,070.36	1,085,256,101.83	1,561,090,231.60	41%
SP 3.2: Elimination of communicable and non-communicable diseases	2,200,000.00	-		-	2,200,000.00	0%
SP 3.3: Human Resource	316,760,037.20	-	151,618,897.00	151,618,897.00	165,141,140.20	48%
Total Expenditure Prog 3	2,965,306,370.63	425,743,031.47	811,131,967.36	1,236,874,998.83	1,728,431,371.80	42%
Total Expenditure of Vote	7,920,784,973.27	1,349,962,107.58	1,785,010,319.76	3,134,972,427.34	4,785,812,545.93	40%

4567: Infrastructure

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	142,476,936	49,050,500	140,011,381	20,358,051	40,961,717	61,319,768	78,691,613	43.8%
2200000 Use of goods and services	230,670,260	59,447,054	216,177,695	-	133,562,664	133,562,664	82,615,031	61.8%
2400000 Interest Payments								
2600000 Current grants and other Transfers								
2700000 Social Benefits	3,845,815	-	5,174,052	-	708,399	708,399	4,465,653	13.7%
3100000 Acquisition of Non-Financial Assets	4,154,266	-	6,300,000	-		-	6,300,000	0.0%
4100000 Acquisition of Financial Assets								
4500000 Disposal of Financial Assets								
Sub Total	381,147,277	108,497,554	367,663,128	20,358,051	175,232,780	195,590,831	172,072,297	53.2%
Capital Expenditure								
Non-Financial Assets	925,152,166	10,078,082	1,065,779,439	-	101,974,059	101,974,059	963,805,380	9.6%
Capital Transfers Govt. Agencies	332,536,517	-	543,124,756	-	-	-	543,124,756	0.0%
Other development								
Sub Total	1,257,688,683	10,078,082	1,608,904,195	-	101,974,059	101,974,059	1,506,930,136	6.3%
Grand Total	1,638,835,960	118,575,636	1,976,567,323	20,358,051	277,206,839	297,564,890	1,679,002,433	15.1%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	44,502,695	-	7,979,763	7,979,763	36,522,932	17.9%
SP 1.2 Personnel Services	145,185,433	20,358,051	40,961,717	61,319,768	83,865,665	42.2%
Total Expenditure of Programme 1	189,688,128	20,358,051	48,941,480	69,299,531	120,388,597	36.5%
Programme 2: Infrastructure development and maintenance						
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges	1,566,129,195	-	47,820,031	47,820,031	1,518,309,164	3.1%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	4,800,000	-	-	-	4,800,000	0.0%
SP 2.3 Maintenance & Rehabilitation of County Buildings	11,725,000	-	132,000	132,000	11,593,000	1.1%
SP 2.4 Street lighting	204,225,000	-	180,313,328	180,313,328	23,911,672	88.3%
Total Expenditure of Programme 2	1,786,879,195	-	228,265,359	228,265,359	1,558,613,836	12.8%
Total Expenditure of Vote	1,976,567,323	20,358,051	277,206,839	297,564,890	1,679,002,432	15.1%

4578: Naivasha Municipality

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	8,944,169	4,190,262	10,522,365	1,367,582	1,134,288	2,501,870	8,020,494	23.8%
2200000 Use of goods and services	22,626,781	2,286,846	25,424,400	-	1,623,896	1,623,896	23,800,504	6.4%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers		-						
2700000 Social Benefits	444,618	274,374	520,264	14,040	12,960	27,000	493,264	5.2%
3100000 Acquisition of Non-Financial Assets	2,975,000	-	1,600,000	-	-	-	1,600,000	0.0%
4100000 Acquisition of Financial Assets		-						
4500000 Disposal of Financial Assets		-						
Sub Total	34,990,568	6,751,482	38,067,028	1,381,622	2,771,144	4,152,766	33,914,262	10.9%
Capital Expenditure								
Non-Financial Assets	23,000,000	-	36,757,450	-	-	-	36,757,450	0.0%
Capital Transfers Govt. Agencies	283,533,272	84,895,812	100,813,391	-	100,813,391	100,813,391	-	100.0%
Other development								
Sub Total	306,533,272	84,895,812	137,570,841	-	100,813,391	100,813,391	36,757,450	73.3%
Grand Total	341,523,840	91,647,294	175,637,869	1,381,622	103,584,535	104,966,157	70,671,712	59.8%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	19,924,400	-	1,623,896	1,623,896	18,300,504	8.2%
SP 1.2 Personnel Services	11,042,628	1,381,622	1,147,248	2,528,870	8,513,758	22.9%
SP 1.3 Financial Services	-					
Total Expenditure of Programme 1	30,967,028	1,381,622	2,771,144	4,152,766	26,814,262	13.4%
Programme 2: Naivasha Municipal Services						
SP 2.1. Planning And Infrastructure	142,670,841	-	100,813,392	100,813,392	41,857,449	70.7%
SP 2.2. Environmental Management and Sanitation	-					
SP 2.3. Naivasha Social Services	1,000,000	-	-	-	1,000,000	0.0%
SP 2.4. Tourism, Investment and Trade	1,000,000	-	-	-	1,000,000	0.0%
Total Expenditure of Programme 2	144,670,841	-	100,813,392	100,813,392	43,857,449	69.7%
Total Expenditure of Vote	175,637,869	1,381,622	103,584,536	104,966,158	70,671,711	59.8%

4579: Office of the County Attorney

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	400,000	-	18,302,916	-	234,428	234,428	18,068,488	1.3%
2200000 Use of goods and services	206,037,500	-	34,281,764	-	15,768,668	15,768,668	18,513,096	46.0%
2400000 Interest Payments								
2600000 Current grants and other Transfers								
2700000 Social Benefits			926,286	-	-	-	926,286	0.0%
3100000 Acquisition of Non-Financial Assets	1,462,500	-	4,100,920	-	-	-	4,100,920	0.0%
4100000 Acquisition of Financial Assets								
4500000 Disposal of Financial Assets								
Sub Total	207,900,000	-	57,611,886	-	16,003,096	16,003,096	41,608,790	27.8%
Capital Expenditure								
Non-Financial Assets	-		4,000,000	-		-	4,000,000	0.0%
Capital Transfers Govt. Agencies								
Other development								
Sub Total	-	-	4,000,000	-	-	-	4,000,000	0.0%
Grand Total	207,900,000	-	61,611,886	-	16,003,096	16,003,096	45,608,790	26.0%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	24,070,798	-	7,713,387	7,713,387	24,070,798	32%
SP 1.2: Personnel Services	19,229,202	-	234,428	234,428	19,229,202	1%
SP 1.3: Financial Services	500,000	-	-	-	500,000	0%
Total Expenditure of Programme 1	43,800,000	-	7,947,815	7,947,815	43,800,000	18%
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	3,560,966	-	982,758.60	982,758.60	3,560,966	28%
Total Expenditure of Programme 2	4,860,966	0	982,759	982,759	4,860,966	20%
Programme 3: Provision of Legal Services						
SP 3.1: Litigation	9,950,920	-	7,072,522.90	7,072,522.90	2,878,397	71%
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	12,950,920	0	7,072,523	7,072,523	5,878,397	55%
Total Expenditure of Vote	61,611,886	0	16,003,096	16,003,096	54,539,363	26%

4580: Nakuru City

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	12,982,868	4,804,710	26,866,894	5,100,874	4,677,042	9,777,916	17,088,978	36.4%
2200000 Use of goods and services	21,985,840	3,627,700	23,169,418	-	5,725,855	5,725,855	17,443,563	24.7%
2400000 Interest Payments							-	
2600000 Current grants and other Transfers	24,533,136	-	3,771,545		-	-	3,771,545	0.0%
2700000 Social Benefits	409,465	800	763,276	79,920	75,600	155,520	607,756	20.4%
3100000 Acquisition of Non-Financial Assets	2,921,157	-	3,600,000	-	203,162	203,162	3,396,838	5.6%
4100000 Acquisition of Financial Assets							-	
4500000 Disposal of Financial Assets							-	
Sub Total	62,832,466	8,433,210	58,171,133	5,180,794	10,681,658	15,862,453	42,308,680	8.9%
Capital Expenditure								
Non-Financial Assets	92,259,202	-	81,516,125	-	30,953,736	30,953,736	50,562,389	38.0%
Capital Transfers Govt. Agencies	695,637,537	87,278,180	318,072,685	-	318,072,685	318,072,685	0	100.0%
Other development								
Sub Total	787,896,739	87,278,180	399,588,810	-	349,026,421	349,026,421	50,562,389	87.3%
Grand Total	850,729,205	95,711,390	457,759,943	5,180,794	359,708,079	364,888,874	92,871,069	79.7%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	16,870,000	-	4,189,705	4,189,705	12,680,295	24.8%
SP 1.2 Personnel Services	27,630,170	5,180,794	4,752,642	9,933,436	17,696,734	36.0%
SP 1.3 Financial Services	600,000	-	206,480	206,480	393,520	34.4%
Total Expenditure of Programme 1	45,100,170	5,180,794	9,148,827	14,329,621	30,770,548	31.8%
Programme 2: Nakuru City Services						
SP 2.1 Infrastructure Development and City Planning	405,460,355	-	349,229,583	349,229,583	56,230,772	86.1%
SP 2.2 Nakuru City Environmental Management	1,500,000	-	-	-	1,500,000	0.0%
SP 2.3 City Trade Markets and Investments	2,800,000	-	303,000	303,000	2,497,000	10.8%
SP 2.4 Nakuru City Social Services	2,899,418	-	1,026,669	1,026,669	1,872,749	35.4%
Total Expenditure of Programme 2	412,659,773	-	350,559,252	350,559,252	62,100,521	85.0%
Total Expenditure of Vote	457,759,943	5,180,794	359,708,079	364,888,874	92,871,069	79.7%

4581: Trade, Cooperatives, Tourism and Culture

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	59,247,209	19,860,388	71,227,247	14,560,972	17,685,190	32,246,163	38,981,084	45.3%
2200000 Use of goods and services	69,480,861	8,011,615	72,004,898	-	24,075,081	24,075,081	47,929,817	33.4%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers		-	64,033,063	-		-	64,033,063	0.0%
2700000 Social Benefits	1,503,748	-	2,890,748	-	672,290	672,290	2,218,459	23.3%
3100000 Acquisition of Non-Financial Assets	3,878,750	1,160,000	2,250,000	-		-	2,250,000	0.0%
4100000 Acquisition of Financial Assets			10,000,000			-	10,000,000	0.0%
4500000 Disposal of Financial Assets								
Sub Total	134,110,568	29,032,003	222,405,956	14,560,972	42,432,561	56,993,533	165,412,423	25.6%
Capital Expenditure								
Non-Financial Assets	246,993,397	-	431,302,145	-	-	-	431,302,145	0.0%
Capital Transfers Govt. Agencies			100,000,000	-	-	-	100,000,000	0.0%
Other development								
Sub Total	246,993,397	-	531,302,145	-	-	-	531,302,145	0.0%
Grand Total	381,103,965	29,032,003	753,708,102	14,560,972	42,432,561	56,993,533	696,714,568	7.6%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	4,895,416	22,589,482	17.8%
SP 1.2 Personnel Services	74,117,995	14,560,972	18,357,480	32,918,452	41,199,543	44.4%
Total Expenditure of Programme 1	101,602,893	14,560,972	23,252,896	37,813,868	63,789,025	37.2%
Programme 2: Co-Operative Management						
SP 2.1: Management of Marketing Cooperatives	7,796,556	-	-	-	7,796,556	0.0%
SP 2.2: Sacco Empowerment	25,000,000	-	-	-	25,000,000	0.0%
SP 2.3: Cooperative Leadership and Governance	5,254,475	-	3,011,865	3,011,865	2,242,610	57.3%
SP 2.4: Strengthening of Housing and Investment Cooperatives	1,191,381	-	-	-	1,191,381	0.0%
SP 2.5: Empowering Youth Women PWD Participation in Cooperatives	1,127,588	-	-	-	1,127,588	
Total Expenditure of Programme 2	40,370,000	-	3,011,865	3,011,865	37,358,135	7.5%
Programme 3: Commerce and Enterprise						
SP 3.1: Business Development Services For SMES	2,550,000	-	55,425	55,425	2,494,575	2.2%
SP 3.2: Producer Business Groups (PBGS)	800,000	-	-	-	800,000	0.0%
SP 3.3: SME Training	1,000,000	-	650,975	650,975	349,025	65.1%
SP 3.4: SME Funding	25,000,000	-	-	-	25,000,000	0.0%
SP 3.5: Consumer Protection	5,100,000	-	360,600	360,600	4,739,400	7.1%
SP 3.6: Development and Management of County Bus Terminus				-	-	
SP 3.7: Establishment of Industrial Park	250,000,000	-	-	-	250,000,000	0.0%
Total Expenditure of Programme 3	284,450,000	-	1,067,000	1,067,000	283,383,000	0.4%
Programme 4: Market Rehabilitation and Development						
SP 4.1: Market Rehabilitation	12,800,000	-	-	-	12,800,000	0.0%
SP 4.2: Development of New Markets	261,002,145	-	-	-	261,002,145	0.0%
SP 4.3: Market Users Delivery Services	12,500,000	-	5,673,600	5,673,600	6,826,400	45.4%
Total Expenditure of Programme 4	286,302,145	-	5,673,600	5,673,600	280,628,545	2.0%
Programme 5: Tourism Promotion and Marketing						
SP 5.1: Promotion of Local Tourism	8,500,000	-	5,092,150	5,092,150	3,407,850	59.9%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
SP 5.2: Establishment and Management of County Tourism Information Center						
Total Expenditure of Programme 5	8,500,000	-	5,092,150	5,092,150	3,407,850	59.9%
Programme 6: Alcoholics Drinks and Control						
SP 6.1: Inspection Approval of Liquor Licensing	2,450,000	-	1,325,300	1,325,300	1,124,700	54.1%
SP 6.2: Liquor Enforcement and Compliance	150,000	-	33,600	33,600	116,400	22.4%
SP 6.3: Research and Innovation	600,000	-	-	-	600,000	0.0%
SP 6.4: Treatment and Rehabilitation of Persons Dependent on Alcoholic Drinks	1,050,000	-	-	-	1,050,000	0.0%
SP 6.5 Education and Training of Sub County and Review Committee	1,200,000	-	46,400	46,400	1,153,600	3.9%
Total Expenditure of Programme 6	5,450,000	-	1,405,300	1,405,300	4,044,700	25.8%
Programme 7: Development of Socio-Cultural Diversity and Promotion of Responsible Gaming						
SP 7.1: Cultural Development Activities	20,883,063	-	1,859,150	1,859,150	19,023,913	8.9%
SP 7.2: Promotion Of Responsible Gaming.	6,150,000	-	1,070,600	1,070,600	5,079,400	17.4%
Total Expenditure of Programme 7	27,033,063	-	2,929,750	2,929,750	24,103,313	10.8%
Total Expenditure of Vote	753,708,102	14,560,972	42,432,561	56,993,533	696,714,568	7.6%

4582: Agriculture, Livestock, Fisheries and Veterinary Services

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	386,963,309	164,203,677	369,379,098	82,674,497	81,786,216	164,460,712	204,918,386	44.5%
2200000 Use of goods and services	106,726,781	26,306,320	95,489,378	-	5,872,479	5,872,479	89,616,899	6.1%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers		-						
2700000 Social Benefits	3,116,725	-	5,700,088	478,538	480,522	959,060	4,741,028	16.8%
3100000 Acquisition of Non-Financial Assets	1,955,000	235,000	1,496,000	-		-	1,496,000	0.0%
4100000 Acquisition of Financial Assets			7,000,000	-	7,000,000	7,000,000	-	100.0%
4500000 Disposal of Financial Assets								
Sub Total	498,761,815	190,744,997	479,064,564	83,153,035	95,139,217	178,292,251	300,772,312	37.2%
Capital Expenditure								
Non-Financial Assets	285,760,910	1,067,171	292,597,680	-	-	-	292,597,680	0.0%
Capital Transfers Govt. Agencies	299,465,204	-	948,754,059	-	156,671,419	156,671,419	792,082,640	16.5%
Other development								
Sub Total	585,226,114	1,067,171	1,241,351,739	-	156,671,419	156,671,419	1,084,680,320	12.6%
Grand Total	1,083,987,929	191,812,168	1,720,416,303	83,153,035	251,810,636	334,963,670	1,385,452,632	19.5%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	220,259,273	-	11,714,011	11,714,011	208,545,262	5.3%
SP 1.2: Human Resources Services	375,079,186	83,153,034	81,786,216	164,939,250	210,139,936	44.0%
Total Expenditure of Programme 1	595,338,459	83,153,034	93,500,227	176,653,261	418,685,198	29.7%
Programme 2: Livestock Resource Management and Development						
SP 2.1: Livestock Production Productivity and Incomes	23,620,762	-	-	-	23,620,762	0.0%
SP 2.2: Livestock Output and Value Addition	177,615,800	-	-	-	177,615,800	0.0%
SP 2.3: Livestock Extension Service Delivery	6,301,921	-	894,240	894,240	5,407,681	14.2%
SP 2.4: Food Safety and Livestock Products Development	4,972,018	-	-	-	4,972,018	0.0%
SP 2.5: Livestock Disease Management and Control	13,235,666	-	-	-	13,235,666	0.0%
Total Expenditure of Programme 2	225,746,167	-	894,240	894,240	224,851,927	0.4%
Programme 3: Fisheries Development						
SP 3.1: Aquaculture Development	5,036,640	-	126,730	126,730	4,909,910	2.5%
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	-	126,730	126,730	4,909,910	2.5%
Programme 4: Crop Development and Management						
SP 4.1: Agriculture Extension, Research and Training	3,000,000	-	-	-	3,000,000	0.0%
SP 4.2: Crop Production and Food Security	889,261,705	-	156,671,419	156,671,419	732,590,286	0.0%
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	61.8%
SP 4.5: Agri-Nutrition	1,033,331	-	-	-	1,033,331	0.0%
Total Expenditure of Programme 4	894,295,036	-	157,289,439	157,289,439	737,005,597	17.6%
Total Expenditure of Vote	1,720,416,303	83,153,034	251,810,636	334,963,670	1,385,452,633	19.5%

4583: Lands, Physical Planning, Housing and Urban Development

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	83,560,655	33,583,771	93,022,839	22,028,665	16,439,805	38,468,471	54,554,368	41.4%
2200000 Use of goods and services	54,694,150	8,219,814	39,507,132	-	6,452,090.00	6,452,090	33,055,042	16.3%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers	3,000,000	-	13,534,474	-	-	-	13,534,474	0.0%
2700000 Social Benefits	1,590,148	44,366	2,863,288	-	-	-	2,863,288	0.0%
3100000 Acquisition of Non-Financial Assets	2,165,455	-	28,322,685	-	-	-	28,322,685	0.0%
4100000 Acquisition of Financial Assets			7,075,000	-	-	-	7,075,000	0.0%
4500000 Disposal of Financial Assets								
Sub Total	145,010,408	41,847,951	184,325,418	22,028,665	22,891,895	44,920,561	139,404,857	24.4%
Capital Expenditure								
Non-Financial Assets	165,307,438		177,941,427	-	-	-	177,941,427	0.0%
Capital Transfers Govt. Agencies	459,259,042		630,382,190	-	200,000,000	200,000,000.00	430,382,190	31.7%
Other development								
Sub Total	624,566,480	-	808,323,617	-	200,000,000	200,000,000	608,323,617	0.0%
Grand Total	769,576,888	41,847,951	992,649,035	22,028,665	222,891,895	244,920,561	747,728,474	24.7%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	29,349,983	-	4,000,090	4,000,090	25,349,893	13.6%
SP 1.2 Personnel services	95,886,127	22,028,665	16,439,805	38,468,471	57,417,656	40.1%
Total Expenditure of Programme 1	125,236,110	22,028,665	20,439,895	42,468,561	82,767,549	33.9%
Programme 2: Land Use Planning and Survey						
SP 2.1. Land Use Planning	190,270,001	-	-	-	190,270,001	0.0%
SP 2.2. Survey and Mapping	10,888,604	-	-	-	10,888,604	0.0%
Total Expenditure of Programme 2	201,158,605	-	-	-	201,158,605	0.0%
Programme 3: Urban Development						
SP 3.1. Urban Institution Framework	24,568,555	-	-	-	24,568,555	0.0%
SP 3.2. Development of Urban Infrastructure	630,382,190	-	202,452,000	202,452,000	427,930,190	32.1%
Total Expenditure of Programme 3	654,950,746	-	202,452,000	202,452,000	452,498,746	30.9%
Programme 4: Housing and Estates Management						
SP 4.1. Maintenance of County Estates	3,765,205	-	-	-	3,765,205	0.0%
SP 4.2. Housing Research and Development	6,000,000	-	-	-	6,000,000	0.0%
SP 4.3. Development of affordable housing and housing infrastructure	1,538,369	-	-	-	1,538,369	0.0%
Total Expenditure of Programme 4	11,303,574	-	-	-	11,303,574	0.0%
Total Expenditure of Vote	992,649,035	22,028,665	222,891,895	244,920,561	747,728,474	24.7%

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

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	252,878,057	116,664,206	243,378,188	54,019,972.03	57,869,926.00	111,889,898.03	131,488,290.03	46.0%
2200000 Use of goods and services	49,832,977	8,437,995	58,339,523	-	4,437,487.00	4,437,487.00	53,902,036.00	7.6%
2400000 Interest Payments								
2600000 Current grants and other Transfers	22,000,000	-	27,722,083	-	67,200.00	67,200.00	27,654,883.00	0.2%
2700000 Social Benefits	2,568,364	-	4,419,424	439,695.00	328,455.00	768,150.00	3,651,273.60	17.4%
3100000 Acquisition of Non-Financial Assets	4,811,250	-	5,250,000	-	-	-	5,250,000.00	0.0%
4100000 Acquisition of Financial Assets								
4500000 Disposal of Financial Assets								
Sub Total	332,090,648	125,102,201	339,109,218	54,459,667	62,703,068	117,162,735	221,946,483	34.6%
Capital Expenditure								
Non-Financial Assets	992,856,541	111,000	1,177,728,093	-	-	-	1,177,728,093.00	0.0%
Capital Transfers Govt. Agencies			164,748,042	-	-	-	164,748,042.13	0.0%
Other development								
Sub Total	992,856,541	111,000	1,342,476,135	-	-	-	1,342,476,135	0.0%
Grand Total	1,324,947,189	125,213,201	1,681,585,353	54,459,667	62,703,068	117,162,735	1,564,422,618	7.0%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration planning & support services						
SP 1.1 Administration Services	32,525,329	-	3,707,497	3,707,497	28,817,832	11.4%
SP 1.2 Human Resource	246,797,612	54,459,667	58,198,381	112,658,048	134,139,564	45.6%
SP 1.3 Financial Services	500,000	-	-	-	500,000	0.0%
Total Expenditure of Programme 1	279,822,941	54,459,667	61,905,878	116,365,545	163,457,396	41.6%
Programmed 2: Water and Sewerage Management						
SP 2.1 Water Services Provision	1,113,923,601	-	290,350	290,350	1,113,633,251	0.0%
SP 2.2 Sewerage Services Provision	1,455,000	-	-	-	1,455,000	0.0%
Total Expenditure of Programme 2	1,115,378,601	-	290,350	290,350	1,115,088,251	0.0%
Programme 3: Environmental Management						
SP 3.1 Pollution Control	11,152,434	-	-	-	11,152,434	0.0%
SP 3.2 Solid Waste Management	15,173,790	-	439,640	439,640	14,734,150	2.9%
SP 3.3 Regulation and Protection of Riparian Land	2,000,000	-	-	-	2,000,000	0.0%
SP 3.4 Environmental Resources Mapping	1,525,000	-	-	-	1,525,000	0.0%
Total Expenditure of Programme 3	29,851,224	-	439,640	439,640	29,411,584	1.5%
Programme 4: Climate change resilience and energy development						
SP 4.1: Climate Change Resilience/Forestry	245,862,587	-	67,200	67,200	245,862,587	0.0%
SP 4.2: County Energy Development	370,000	-	-	-	370,000	0.0%
Total Expenditure of Programme 4	246,232,587	-	67,200	67,200	246,232,587	0.0%
Total Expenditure of Vote	1,671,285,353	54,459,667	62,703,068	117,162,735	1,554,189,818	7.0%

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

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	601,513,709	306,660,073	560,013,298	145,047,771	133,115,896	278,163,667	281,849,631	49.7%
2200000 Use of goods and services	224,619,186	77,837,827	47,989,767	-	4,128,936	4,128,936	43,860,831	8.6%
2400000 Interest Payments						-		
2600000 Current grants and other Transfers	8,500,000	-	29,000,000	-	3,902,350	3,902,350	25,097,650	13.5%
2700000 Social Benefits	3,951,949	-	13,023,942	-	-	-	13,023,942	0.0%
3100000 Acquisition of Non-Financial Assets	3,793,750	-	1,476,042	-	-	-	1,476,042	0.0%
4100000 Acquisition of Financial Assets			15,000,000	-	-	-	15,000,000	0.0%
4500000 Disposal of Financial Assets			-			-		
Sub Total	842,378,594	384,497,900	666,503,050	145,047,771	141,147,182	286,194,953	380,308,096	42.9%
Capital Expenditure								
Non-Financial Assets	37,301,546	-	39,352,925	-	-	-	39,352,925	0.0%
Capital Transfers Govt. Agencies			-					
Other development			-					
Sub Total	37,301,546	-	39,352,925	-	-	-	39,352,925	0.0%
Grand Total	879,680,140	384,497,900	705,855,975	145,047,771	141,147,182	286,194,953	419,661,021	40.5%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	661,955,373	145,047,771	140,751,982	285,799,753	376,155,620	43.2%
SP 1.2 Coordination of Workplace Special Programmes	700,000	-	50,000	50,000	650,000	7.1%
Total Expenditure of Programme 1	662,655,373	145,047,771	140,801,982	285,849,753	376,805,620	43.1%
Programme 2: Coordination of County Civic Education and Public Participation						
SP 2.1. Civic Education and Public Participation	530,000	-	50,000	50,000	530,000	0.0%
Total Expenditure of Programme 2	530,000	-	50,000	50,000	530,000	9.4%
Programme 3: Co-ordination of County Laws enforcement and Compliance						
SP 3.1: County Laws Enforcement and Compliance	3,000,000	-	-	-	3,000,000	0.0%
Total Expenditure of Programme 3	3,000,000	-	-	-	3,000,000	0.0%
Programme 4: Co-ordination of County Human Resource and Performance Management						
SP 4.1: Staff Training and Development	11,710,080	-	295,200	295,200	11,414,880	2.5%
SP 4.2: Performance Management	10,000,000	-	-	-	10,000,000	0.0%
Total Expenditure of Programme 4	21,710,080	-	295,200	295,200	21,414,880	1.4%
Programme 5: Co-ordination of Disaster Management and Humanitarian Assistance						
SP 5.1. Disaster Management and Humanitarian Assistance	17,960,521	-	-	-	17,960,521	0.0%
Total Expenditure of Programme 5	17,960,521	-	-	-	17,960,521	0.0%
Total Expenditure of Vote	705,855,975	145,047,771	141,147,182	286,194,953	419,711,022	40.5%

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

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	461,878,260	163,616,462	513,004,676	119,618,105	78,408,996	198,027,101	314,977,575	38.6%
2200000 Use of goods and services	121,276,547	7,533,541	156,766,308	-	5,373,150	5,373,150	151,393,158	3.4%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers	238,720,168	-	443,799,963	-	239,860,644	239,860,644	203,939,319	54.0%
2700000 Social Benefits	8,652,219	1,542,511	20,135,059	2,774,520	1,380,960	4,155,480	15,979,579	20.6%
3100000 Acquisition of Non-Financial Assets	10,923,564	-	6,833,000	-		-	6,833,000	0.0%
4100000 Acquisition of Financial Assets			8,000,000	-		-	8,000,000	0.0%
4500000 Disposal of Financial Assets								
Sub Total	841,450,758	172,692,514	1,148,539,006	122,392,625	325,023,750	447,416,375	701,122,631	39.0%
Capital Expenditure								
Non-Financial Assets	566,867,370	6,952,001	566,145,049	-	-	-	566,145,049	0.0%
Capital Transfers Govt. Agencies	67,045,020	33,142,500	54,292,920	-	21,819,753	21,819,753	32,473,167	40.2%
Other development								
Sub Total	633,912,390	40,094,501	620,437,969	-	21,819,753	21,819,753	598,618,216	3.5%
Grand Total	1,475,363,148	212,787,015	1,768,976,975	122,392,625	346,843,503	469,236,128	1,299,740,846	26.5%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, planning and support services.						
SP 1.1 Administration.	563,098,191	-	4,231,938	4,231,938	558,866,253	1%
SP 1.2 Personnel services.	533,139,735	122,392,625	79,262,318	201,654,944	331,484,791	38%
SP 1.2 Financial services.	500,000	-	-	-	500,000	0%
Total Expenditure of Programme 1	1,096,737,926	122,392,625	83,494,256	205,886,881	890,851,044	19%
Programme 2: Early childhood development education.						
SP 2.1 Promotion of Early Childhood Education.	92,375,165	-	709,000	709,000	91,666,165	1%
SP 2.2 Bursaries.	384,510,069	-	239,860,644	239,860,644	144,649,425	62%
SP 2.3 ECD Infrastructure development.	16,500,000	-	-	-	16,500,000	0%
Total Expenditure of Programme 2	493,385,234	-	240,569,644	240,569,644	252,815,590	49%
Programme 3: Vocational training.						
SP 3.1 Vocational training.	73,628,501	0	22,314,853	22,314,853.00	51,313,648	30%
SP 3.2 Vocational Development.	67,899,995	-	-	-	67,899,995	0%
Total Expenditure of Programme 3	141,528,496	-	22,314,853	22,314,853	119,213,643	16%
Programme 4: Information and communication services						
SP 4.1 Public Communication and Media Services.	12,500,016	-	359,750	359,750	12,140,266	3%
Total Expenditure of Programme 4	12,500,016	-	359,750	359,750	12,140,266	3%
Programme 5: ICT Infrastructure Development and e-Government Services.						
SP 5.1 Hardware and Software Platforms.	500,000	-	105,000	105,000	395,000	21%
SP 5.2 Network Infrastructure.	1,000,000	-	-	-	1,000,000	0%
SP 5.3: e-Government Services	23,325,303	-	-	-	23,325,303	0%
Total Expenditure of Programme 5	24,825,303	-	105,000	105,000	24,720,303	0%
Total Expenditure of Vote	1,768,976,975	122,392,625	346,843,503	469,236,128	1,299,740,846	27%

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

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	105,403,350	36,446,468	114,094,172	25,966,036	22,568,156	48,534,192	65,559,980	42.5%
2200000 Use of goods and services	75,671,870	15,809,033	84,250,439	-	4,036,097	4,036,097	80,214,342	4.8%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers	41,342,500	3,362,000	75,590,000	-	7,600,000	7,600,000	67,990,000	10.1%
2700000 Social Benefits	2,034,677	728,408	2,901,762	-	729,226	729,226	2,172,537	25.1%
3100000 Acquisition of Non-Financial Assets	6,897,291	709,100	4,580,000	-	30,000	30,000	4,550,000	0.7%
4100000 Acquisition of Financial Assets			7,600,000	-		-	7,600,000	0.0%
4500000 Disposal of Financial Assets			-					
Sub Total	231,349,688	57,055,009	289,016,373	25,966,036	34,963,478	60,929,514	228,086,859	21.1%
Capital Expenditure								
Non-Financial Assets	185,955,878	-	197,189,534	-	8,247,112	8,247,112	188,942,422	4.2%
Capital Transfers Govt. Agencies			-					
Other development			-					
Sub Total	185,955,878	-	197,189,534	-	8,247,112	8,247,112	188,942,422	4.2%
Grand Total	417,305,566	57,055,009	486,205,907	25,966,036	43,210,590	69,176,626	417,029,281	14.2%

b) Expenditure Performance by Programme and Sub Programme

Programme /Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	176,681,964	-	2,680,580	2,680,580	174,001,385	1.5%
SP 1.2 Personnel Services	116,995,934	25,966,036	22,568,156	48,534,192	68,461,742	41.5%
SP 1.3 Financial Services	7,600,000	-	-	-	7,600,000	0.0%
Total Expenditure of Programme 1	301,277,898	25,966,036	25,248,735	51,214,771	250,063,127	17.0%
Programme 2: Gender empowerment and Social Inclusivity						
SP 2.1 Gender Equality and Empowerment	6,200,000	-	497,300	497,300	5,702,700	8.0%
SP 2.2 Social Inclusion and Empowerment	51,100,000	-	679,147	679,147	50,420,853	1.3%
Total Expenditure of Programme 2	57,300,000	-	1,176,447	1,176,447	56,123,553	2.1%
Programme 3: Management and Development of sports and Recreation						
SP 3.1 Development and Management of sports infrastructure	17,823,107	-	8,247,112	8,247,112	9,575,995	46.3%
SP 3.2 Promotion of sports Development and Recreation	51,200,000	-	8,059,200	8,059,200	43,140,800	15.7%
Total Expenditure of Programme 3	69,023,107	-	16,306,312	16,306,312	52,716,795	23.6%
Programme 4: Youth Empowerment						
SP 4.1 Youth Empowerment	58,604,902	-	479,100	479,100	58,125,802	0.8%
Total Expenditure of Programme 4	58,604,902	-	479,100	479,100	58,125,802	0.8%
Total Expenditure of Vote	486,205,907	25,966,036	43,210,594	69,176,630	417,029,277	14.2%

4588: Gilgil Municipality

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	-	-	-					
2200000 Use of goods and services	-	-	4,650,000	-	-	-	4,650,000	0.0%
2400000 Interest Payments	-	-						
2600000 Current grants and other Transfers	-	-						
2700000 Social Benefits	-	-	-					
3100000 Acquisition of Non-Financial Assets	-	-	350,000	-	-	-	350,000	0.0%
4100000 Acquisition of Financial Assets	-	-	-					
4500000 Disposal of Financial Assets	-	-						
Sub Total	-	-	5,000,000	-	-	-	5,000,000	0.0%
Capital Expenditure								
Non-Financial Assets	-	-	-	-				
Capital Transfers Govt. Agencies	-	-						
Other development	-	-						
Sub Total	-	-	-	-	-	-	-	
Grand Total	-	-	5,000,000	-	-	-	5,000,000	0.0%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	0.0%
SP 1.2 Personnel Services	-					
Total Expenditure of Programme 1	3,675,000	-	-	-	3,675,000	0.0%
Programme 2: Gilgil Municipal Services						
S.P 2.1: Planning and Infrastructure Development	667,650	-	-	-	667,650	0.0%
S.P 2.2: Environmental Management	223,200	-	-	-	223,200	0.0%
S.P 2.3: Trade and Tourism	223,200	-	-	-	223,200	0.0%
S.P 2.4: Social Services	210,950	-	-	-	210,950	0.0%
Total Expenditure of Programme 2	1,325,000	-	-	-	1,325,000	0.0%
Total Expenditure of Vote	5,000,000	-	-	-	5,000,000	0.0%

4589: Molo Municipality

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	-	-	-					
2200000 Use of goods and services	-	-	4,650,000	-	-	-	4,650,000	0.0%
2400000 Interest Payments	-	-						
2600000 Current grants and other Transfers	-	-						
2700000 Social Benefits	-	-	-					
3100000 Acquisition of Non-Financial Assets	-	-	350,000	-	-	-	350,000	0.0%
4100000 Acquisition of Financial Assets	-	-	-					
4500000 Disposal of Financial Assets	-	-						
Sub Total	-	-	5,000,000	-	-	-	5,000,000	0.0%
Capital Expenditure								
Non-Financial Assets	-	-	-	-				
Capital Transfers Govt. Agencies	-	-						
Other development	-	-						
Sub Total	-	-	-	-	-	-	-	
Grand Total	-	-	5,000,000	-	-	-	5,000,000	0.0%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	0.0%
SP 1.2 Personnel Services	-					
Total Expenditure of Programme 1	3,675,000	-	-	-	3,675,000	0.0%
Programme 2: Molo Municipal Services						
S.P 2.1: Planning and Infrastructure Development	667,650	-	-	-	667,650	0.0%
S.P 2.2: Environmental Management and Sanitation	223,200	-	-	-	223,200	0.0%
S.P 2.3: Trade and Tourism	223,200	-	-	-	223,200	0.0%
S.P 2.4: Social Services	210,950	-	-	-	210,950	0.0%
Total Expenditure of Programme 2	1,325,000	-	-	-	1,325,000	0.0%
Total Expenditure of Vote	5,000,000	-	-	-	5,000,000	0.0%

4573: County Assembly

a) Expenditure Performance by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Half FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure								
2100000 Compensation to Employees	370,649,649	160,365,847	433,348,654	66,805,529	141,350,274	208,155,803	225,192,851	48.0%
2200000 Use of goods and services	629,304,317	193,713,884	523,210,000	112,063,800	180,490,931	292,554,731	230,655,269	55.9%
2400000 Interest Payments		-						
2600000 Current grants and other Transfers		-						
2700000 Social Benefits	25,047,405	11,370,690	31,404,778			-	31,404,778	0.0%
3100000 Acquisition of Non-Financial Assets	36,130,000	11,863,538	6,550,000			-	6,550,000	0.0%
4100000 Acquisition of Financial Assets	574,080,833	354,000,000	99,510,000			-	99,510,000	0.0%
4500000 Disposal of Financial Assets								
Sub Total	1,635,212,204	731,313,959	1,094,023,432	178,869,329	321,841,205	500,710,534	593,312,898	45.8%
Capital Expenditure								
Non-Financial Assets	208,150,825	26,238,075	139,459,318	-	3,171,428	3,171,428	136,287,890	2.3%
Capital Transfers Govt. Agencies		-						
Other development		-						
Sub Total	208,150,825	26,238,075	139,459,318	-	3,171,428	3,171,428	136,287,890	2.3%
Grand Total	1,843,363,029	757,552,034	1,233,482,750	178,869,329	325,012,633	503,881,962	729,600,788	40.9%

b) Expenditure Performance by Programme and Sub Programme

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual First Half 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	340,169,318	50,782,745	131,177,109	181,959,854	158,209,464	53.5%
SP 1.2 Personnel Services	148,827,450	-	-	-	148,827,450	0.0%
Total Expenditure of Programme 1	488,996,768	50,782,745	131,177,109	181,959,854	307,036,914	37.2%
Programme 2: County Legislation and Oversight						
SP 2.1: Legislation and Oversight	744,485,982	128,086,584	193,835,524	321,922,108	422,563,874	43.2%
Total Expenditure of Programme 2	744,485,982	128,086,584	193,835,524	321,922,108	422,563,874	43.2%
Total Expenditure of Vote	1,233,482,750	178,869,329	325,012,633	503,881,962	729,600,788	40.9%