

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REVIEW REPORT

FIRST NINE MONTHS FY2023/2024

APRIL 2024

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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
CCIS	County Climate Institution Support
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
EIA	Environment Impact Assessment
ESIA	Environmental and Social Impact Assessment
FIF	Facility Improvement Fund
FLLoCA	Finance Locally-Led Climate Action
FY	Financial Year
HR	Human Resource
IFMIS	Integrated Financial Management Information Systems
KDSP	Kenya Devolution Support programme
KUSP	Kenya Urban Support Programme
MTEF	Medium Term Expenditure Framework
NARIGP	National Agriculture Rural Inclusive Growth Projects
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. 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 nine months of FY 2023/2024. This review report therefore covers July, 2023 - March 2024 period.

During the period under review the total receipts amounted to KShs 14.3 billion which consisted of equitable share of KShs 7.8 billion and Own Source Revenue (OSR) which amounted to KShs 2.3 billion. This indicates a growth of 14 percent (KShs 1.7 billion) when compared to a similar period last financial year mainly due to an improvement in all sources including exchequer period. The national treasury had not disbursed grants owing to delay in enactment of County Government Additional Allocation Act 2023

Equitable share represented 55 percent of the total receipts. OSR consisted of local revenues which amounted to KShs 1.3 billion and KShs 1.0 billion being collections from Facility Improvement Fund (FIF).

The County Executive's total expenditure stood at KShs 10 billion during the period under review of FY 2023/24 against an annual target of KShs 23.08 billion indicating an improvement of KShs. 2 billion from a similar period last financial year, a growth of 24 percent. The overall budget execution rate was 47 percent with recurrent expenditure having 65 percent absorption rate and development expenditure having 24 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 continue posing 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. 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; and 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; Increase in Non-Communicable Diseases such as, Cancer, Hypertension and Diabetes;

Finally, as we move forward into the last quarter 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 nine months of FY 2023/2024 is the first to be prepared under the CIDP 2023-2027 Planning period. The BIRR for the period under review 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 period July-March 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, 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 THREE FY2023/2024

Q3 FY 2023/24 FISCAL PERFORMANCE

During the period under review (July-March), the County Government was implementing a revised budget estimate of KShs 23.08 billion, including fiscal balances from FY 2022/2023 of KShs 4.09 billion.

During the first nine months of FY 2023/2024 the County received equitable share of KShs 7.88 billion against a projected annual target of KShs. 13.59 billion thereby depicting a 58 percent achievement rate. In reviewing the local source revenue, a comparison between similar period last financial year shows a cumulative increment of KShs 237million on the local source revenue performance depicting a growth of 22 percent. The total County's Own Source Revenue (OSR) collections stood at KShs. 2.38 billion against a revised annual target of KShs 3.8 billion which presents a 63 percent achievement rate. Local Revenue sources and FIF recorded a 63 and 62 percent achievement rate respectively based on their annual targets.

The County Executive's total expenditure stood at KShs 10 billion during the first nine months of FY 2023/24 against an annual revised target of KShs 23.08 billion. The overall budget execution rate was 47 percent. Recurrent expenditure had a 65 percent absorption rate and development expenditure had a 24 percent absorption rate.

REVENUE PERFORMANCE FIRST NINE MONTHS FY 2023/2024

Exchequer Releases

The actual exchequer releases from the National Government amounted to KShs. 7.88 billion against the annual projection of KShs. 13.593 billion. This depicted a performance rate of 58 percent. This comprised of equitable share disbursements for the months of; July, August, September, October, November, December and January in the FY 2023/2024 as represented in Table 1.

Overall, the exchequer releases amount to KShs 11.97 billion from an annual revised target of KShs 19.28 billion indicating 62 percent achievement rate. This include KShs 4.09 billion fiscal balance, KShs 7.88 billion equitable share and KShs 500 million. Table 1 illustrates the exchequer releases per quarter in the FY 2023/2024.

Table 1: Exchequer Releases Q3 FY2023/2024

IFMIS Code	Revenue Source	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
9910201	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%
1310101	Donor Grants (DANIDA)	33,699,938	-	19,115,250	-	-	-	-	(19,115,250)	0%
1310102	World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	187,911,173	91,392,701	150,000,000	-	-	-	-	(150,000,000)	0%
1310102	World Bank National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	-	250,000,000	-	-	-	-	(250,000,000)	0%
1310102	Conditional Grant for the Provision of Fertilizer Subsidy Programme			234,883,209	-	-	-	-	(234,883,209)	0%
1310102	Agricultural Sector Development Support Projects (ASDSP II)	5,252,658	5,252,658	1,083,629	-	500,000	-	500,000	(583,629)	46%
1310102	IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)			34,800,000	-	-	-	-	(34,800,000)	0%
1310102	Conditional Grant - Kenya Livestock value chain support project			121,315,800	-	-	-	-	(121,315,800)	0%
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant	3,534,474	-				-	-		
1310102	Interest Earned in Nakuru City KUSP UDG Grant Account	40,533,136	-	3,200,000	-	-	-	-	(3,200,000)	0%
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	22,000,000	11,000,000	11,000,000	-	-	-	-	(11,000,000)	0%
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)			125,000,000	-	-	-	-	(125,000,000)	0%

IFMIS Code	Revenue Source	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
1310102	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000	-	400,000,000	-	-	-	-	(400,000,000)	0%
1310102	Nutrition International Grant	15,000,000	7,499,400	12,500,000	-	-	-	-	(12,500,000)	0%
1330104	Conditional Fund -Leasing of Medical Equipment	110,638,298	-	124,723,404	-	-	-	-	(124,723,404)	0%
1330203	County Allocation for Court fines			1,948,197	-	-	-	-	(1,948,197)	0%
1330203	County Allocation for mineral Royalties			82,769	-	-	-	-	(82,769)	0%
1330203	Conditional grant from GoK for Aggregated Industrial Parks Programme			100,000,000	-	-	-	-	(100,000,000)	0%
1330203	Equilisation Fund allocation (Soin Ward in Rongai)			6,435,119	-	-	-	-	(6,435,119)	0%
9999999	C.R.A Equitable Share	13,026,116,323	6,447,924,580	13,593,424,693	1,155,441,099	3,330,389,049	3,398,356,172	7,884,186,320	(5,709,238,373)	58%
	TOTAL	17,629,698,915	10,478,082,254	19,284,320,428	1,155,441,099	7,425,697,407	3,398,356,172	11,979,494,678	(7,304,825,750)	62%

Local Source Revenue Performance

During the first nine months of FY 2023/2024, OSR collection amounted to KShs 2.38 billion against an annual target of KShs 3.8 billion depicting 63 percent achievement. This comprised of KShs 1.329 billion being collections from local sources and KShs 1.06 billion being collections from Facility Improvement Fund (FIF). Local source revenues had the highest single contribution at 56 percent of Own Source Revenue collected while FIF contributed 44 percent. Total OSR collections were more by KShs. 233 million from the actual collection for the similar period last FY.

An analysis of local sources stream achievements in the current and past period indicates that all streams recorded significant improvements save for Health fees and charges and House Rent which recorded a decrease.

During the period under review, Trade License KShs 296 million (22 percent) Vehicle parking at KShs 203 million (15 percent), Property tax (Plot rent and Land rates at KShs 197 million (15 percent), and Royalties at KShs 167 million (13 percent) formed the major contributors while County Park fees KShs 0.116 million (0 percent), house rent 5 million (0 percent) and slaughter house fees KShs 8 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 29 million (125 percent), Liquor Licensing at KShs 90 million (100 percent), Vehicle parking at KShs 203 million (75 percent), Trade License KShs 296 million (75percent) and Other Fees and Charges at KShs 96 million (73 percent) have the highest achievement rates. County Park Fees at KShs 0.116 million (13 percent), house rent 5 million (9 percent), Stock/ Slaughter fees at KShs 8 million (32 percent) on the other hand had the least achievement rate.

Table 2: Own Source Revenue Performance Q3 FY2023/2024

IFMIS Code	Revenue Source	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
1520101	Cess	40,000,000	14,828,775	23,846,053	6,911,683	9,815,774	13,195,290	29,922,747	6,076,694	125%
1520201	Liquor Licensing	100,000,000	23,604,217	91,134,474	34,968,570	6,842,700	49,078,536	90,889,806	(244,668)	100%
1550101	Parking fees	292,200,000	173,182,112	272,878,421	60,266,798	63,887,584	79,422,496	203,576,878	(69,301,543)	75%
1550221	Trade License	400,000,000	271,955,303	397,894,737	36,715,855	8,128,945	251,982,365	296,827,165	(101,067,572)	75%
1580401	Other Fees and Charges	140,000,000	90,625,334	132,642,630	19,177,059	10,167,884	66,831,481	96,176,424	(36,466,206)	73%
1420223	Advertising	150,000,000	91,201,953	154,736,842	9,818,270	5,843,223	90,436,568	106,098,061	(48,638,781)	69%
1590112	Royalties	320,000,000	127,029,673	261,394,737	56,751,001	56,029,849	54,231,465	167,012,315	(94,382,422)	64%
1520325	Market Fees	70,000,000	25,488,545	47,371,579	8,095,139	10,068,039	10,134,193	28,297,371	(19,074,208)	60%
1590132	Health fees and charges	100,000,000	43,892,010	87,901,579	12,083,978	6,056,700	23,438,450	41,579,128	(46,322,451)	47%
1530331	Property tax (Plot rent and Land rates	490,000,000	177,560,858	424,410,000	22,729,204	15,178,534	160,397,055	198,304,793	(226,105,207)	47%
1530301	Building Approval	100,000,000	39,060,142	124,331,053	17,547,996	18,565,978	21,323,371	57,437,345	(66,893,708)	46%
1560101	Stock/ Slaughter fees	27,000,000	7,344,117	25,310,526	2,505,780	2,979,760	2,715,011	8,200,551	(17,109,975)	32%
1540105	County Park Fees	800,000	-	884,211	32,000	14,000	70,000	116,000	(768,211)	13%
1580211	House Rent	50,000,000	6,530,882	55,263,158	1,663,300	2,290,750	1,141,380	5,095,430	(50,167,728)	9%
	Total Local Sources	2,280,000,000	1,092,303,921	2,100,000,000	289,266,633	215,869,720	824,397,661	1,329,534,013	(770,465,987)	63%

Appropriation In Aid - (Facility Improvement Fund)

During the first nine months of FY 2023/2024 a total of 1.06 billion has been collected against an annual target of 1.7 billion translating to 62 percent achievement. This shows a decline of KShs 3.5 million from what was collected last year similar period.

FIF collections contributed 44 percent of the total own source revenue collection during the period under review. An analysis of performance per facility shows Olenguruone Subcounty Hospital recorded the highest achievement rate of 80 percent from the planned annual target for the facility. This was followed by P.G.H Annex (69 percent), Molo District Hospital (70 percent), P.G.H Nakuru (67 percent). Keringet Subcounty Hospital registered the lowest achievement of 19 percent followed by Bahati Hospital (39 percent).

The P.G.H Nakuru at KShs 596 million (56 percent), Naivasha District Hospital KShs 221 million (21 percent) and P.G.H Annex KShs 59 million (6 percent) were the major contributors of the total FIF collections in the period under review.

Table 3: Facility Improvement Fund (FIF) Performance Q3 FY2023/2024

S.No.	Facility	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
1	Olenguruone Subcounty Hospital	11,346,077	15,861,642	4,495,874	3,548,367	4,698,187	12,742,428	(3,119,214)	80%
2	Molo Dist Hospital	50,855,342	63,970,637	19,275,780	9,749,274	15,516,502	44,541,556	(19,429,081)	70%
3	P.G.H Annex	56,107,861	85,846,248	21,600,347	16,689,861	20,819,246	59,109,453	(26,736,795)	69%
4	P.G.H Nakuru	614,251,975	886,318,475	205,489,566	172,542,654	218,321,246	596,353,466	(289,965,010)	67%
5	Elburgon Dist Hospital	10,284,425	19,735,380	4,288,257	3,703,195	4,202,388	12,193,840	(7,541,540)	62%
6	Gilgil Hospital	51,378,705	77,879,013	16,303,437	15,038,722	17,956,296	49,298,455	(28,580,558)	63%
7	Njoro Subcounty Hospital	19,401,832	25,337,430	5,276,958	4,222,105	5,146,762	14,645,824	(10,691,606)	58%
8	Naivasha Dist Hospital	179,171,889	406,246,096	93,291,354	58,278,511	70,126,629	221,696,494	(184,549,602)	55%
9	Soin Subcounty	3,286,300	4,338,249	818,490	597,335	816,550	2,232,375	(2,105,874)	51%
10	Kabazi Subcounty Hospital	2,055,781	4,301,670	773,750	575,360	828,842	2,177,952	(2,123,718)	51%
11	Langalanga Hospital	6,867,496	9,762,919	1,708,844	1,316,080	3,162,129	6,187,053	(3,575,866)	63%
12	Mirugi Kariuki Subcounty Hospital	3,138,154	5,579,278	1,077,680	650,321	1,186,253	2,914,254	(2,665,024)	52%
13	Subukia Subcounty Hospital	8,333,370	19,224,026	2,617,978	2,395,692	2,940,565	7,954,235	(11,269,792)	41%
14	Bondeni Maternity	8,396,932	10,953,282	1,499,246	1,259,271	1,906,827	4,665,344	(6,287,938)	43%
15	Bahati Hospital	35,084,868	57,121,903	8,585,408	4,440,109	9,099,154	22,124,671	(34,997,233)	39%
16	Keringet Subcounty Hospital	3,859,412	7,523,750	601,543	265,439	590,066	1,457,048	(6,066,703)	19%
TOTAL		1,063,820,419	1,700,000,000	387,704,510	295,272,294	377,317,642	1,060,294,446	(639,705,554)	62%

EXPENDITURE PERFORMANCE FIRST NINE MONTHS FY2023/2024

During the period under review 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. 10 billion was utilized as follows: Compensation for employees (KShs 5 billion); Operations and maintenance (KShs. 3 billion); and development (KShs. 2 billion). This translates to budget absorption rate of 75 percent, 53 percent and 24 percent respectively by economic classification targets.

The overall budget execution rate for the first nine months of FY 2023/2024 was 47 percent. This depicts a positive change in budget execution compared to similar period last financial year where the County had absorbed 41 percent of the planned expenditures.

The recurrent expenditure amounted to KShs 8 billion against an annual target of KShs 13 billion depicting a 65 percent absorption rate. The development expenditure amounted to KShs 2 billion against an annual target of KShs 10 billion translating to 24 percent of the total development expenditure. Figure 1 shows Composition of County's expenditure.

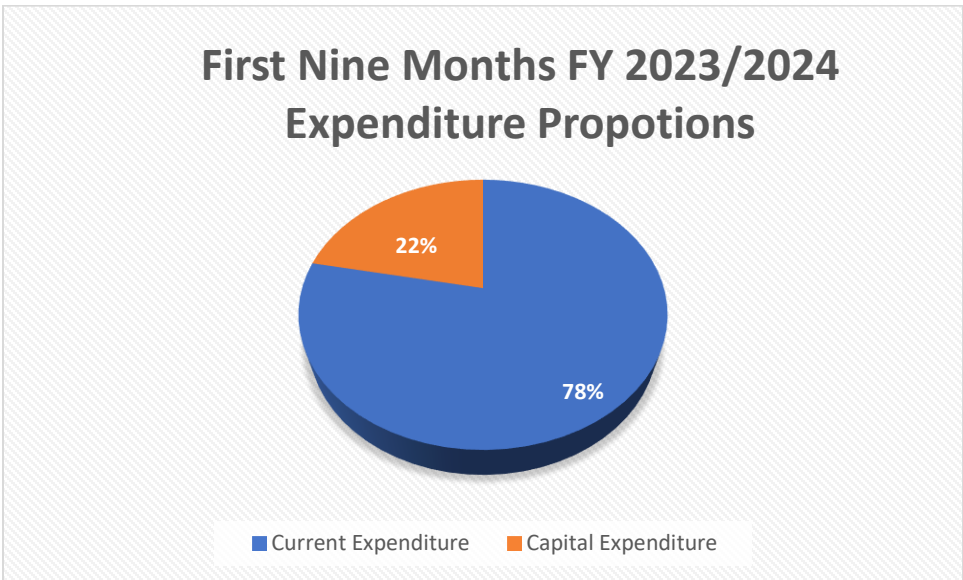


Figure 1: Composition of County Expenditure

County Expenditure Performance (July-March) FY2023/2024

Recurrent Expenditure

The County incurred KShs 8 billion as recurrent expenditure which represents 78 percent of the total expenditure for the first, second and third quarter. Composition of recurrent expenditure for the first nine months of FY 2023/24 is represented in Figure 2.

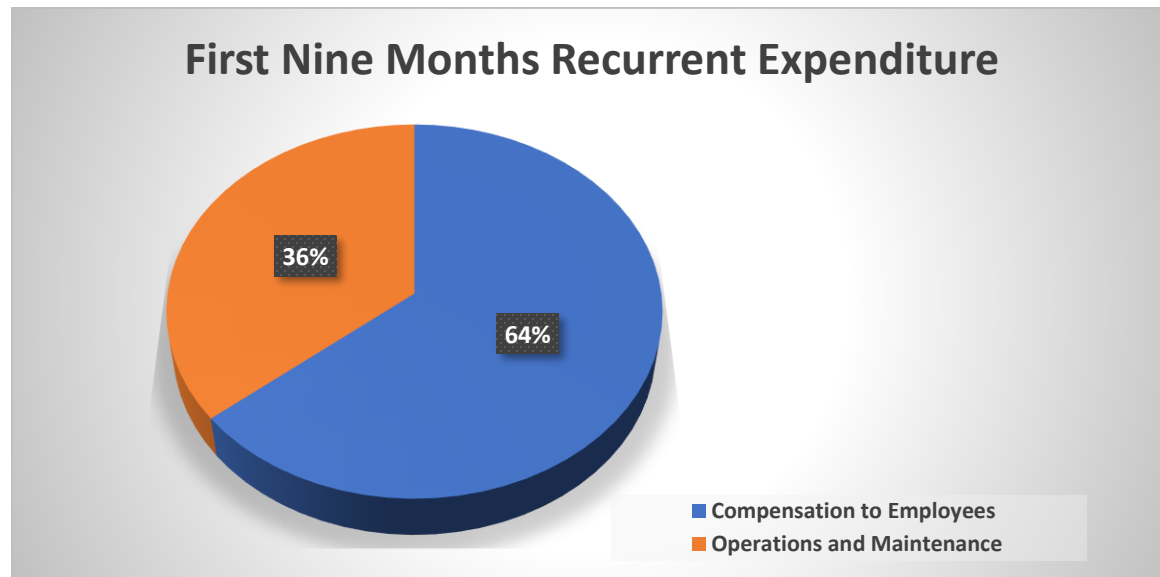


Figure 2: Composition of Recurrent Expenditure

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 5 billion, against an annual revised target of KShs 7 billion depicting 75 percent absorption rate of compensation to employee's budget. This proportion contributes 64 percent of total recurrent expenditure and 50 percent of total County expenditure.

2) Operations and Maintenance Expenditure

Operations and maintenance expenses for the County Executive amounted to KShs 3 billion against an annual revised target of KShs 5 billion, this represents an absorption rate of 53 percent of the planned expenditure. Further, this expenditure contributed to 28 percent of total County expenditure.

3) Development Expenditure

The development expenditure stood at KShs 2 billion against an annual revised target of KShs 10 billion. This represents an absorption rate of 24 percent, an underspending of KShs 8 billion. Further, development expenses contributed to 22 percent of the total actual County expenditure in the period under review.

Table 4 shows the total County expenditure for first, second and third quarters of FY 2023/24 by economic classification:

Table 4: County Expenditure Performance Q3 FY2023/2024 by Economic Classification

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	7,429,135,327	4,952,690,822	7,256,931,226	1,775,822,618	1,761,553,998	1,883,979,258	5,421,355,873	1,835,575,352	74.7%
2200000 Use of goods and services	4,052,099,617	1,810,134,890	4,383,198,571	579,344,368	1,084,557,042	812,790,421	2,476,691,831	1,906,506,741	56.5%
2400000 Interest Payments	-	-	-	-	-	-	-	-	
2600000 Current grants and other Transfers	436,797,812	204,689,972	747,701,128	-	262,930,194	117,768,335	380,698,529	367,002,599	50.9%
2700000 Social Benefits	82,290,682	27,951,231	155,830,602	10,316,045	11,250,512	15,407,216	36,973,773	118,856,829	23.7%
3100000 Acquisition of Non-Financial Assets	236,202,182	50,411,177	249,695,988	7,177,495	26,257,713	43,092,992	76,528,200	173,167,788	30.6%
4100000 Acquisition of Financial Assets	634,080,833	432,310,400	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	7,478,188,492	13,037,542,515	2,372,660,525	3,213,549,459	2,873,038,222	8,459,248,206	4,578,294,309	64.9%
Capital Expenditure	-	-	-	-	-	-	-	-	
Non-Financial Assets	4,933,710,313	170,649,636	5,559,397,124	-	227,816,471	590,484,593	818,301,064	4,776,183,999	14.7%
Capital Transfers Govt. Agencies	3,405,382,151	1,044,513,693	4,487,380,788	13,099,531	1,221,972,210	307,074,533	1,542,146,273	2,945,234,515	34.4%
Other development	-	-	-	-	-	-	-	-	
Sub Total	8,339,092,464	1,215,163,329	10,046,777,913	13,099,531	1,449,788,681	897,559,126	2,360,447,337	7,721,418,514	23.5%
Grand Total	21,209,698,917	8,693,351,821	23,084,320,428	2,385,760,056	4,663,338,140	3,770,597,348	10,819,695,544	12,299,712,823	46.9%

Departmental Expenditure Analysis for the Period Ending March FY2023/2024

An analysis of total Departmental expenditure revealed that absorption rate was highest in Nakuru City with budget execution rate of 84 percent followed by Naivasha Municipality (66 percent), Office of the Governor and Deputy Governor (65 percent), County Assembly of Nakuru (64 percent) and Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance (62 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 by the Department of Trade, Cooperatives, Tourism and Culture (16 percent); Water, Energy, Environment, Natural Resources and Climate Change (19 percent); and Youth, Sports, Gender, Social Services and Inclusivity (22percent). The departmental expenditure analysis is outlined in Table 5.

Table 5: Expenditure Performance (July-March) FY2023/2024 per Department/Entity

VOTE NO.	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	
4561	Office of the Governor and Deputy Governor	342,271,643	262,131,074	80,140,570	143,899,504	52,358,345	91,541,160	486,171,148	314,489,419	171,681,729	64.7%
4562	County Treasury	1,728,784,665	1,012,115,524	716,669,141	850,899,198	314,319,264	536,579,934	2,579,683,863	1,326,434,787	1,253,249,076	51.4%
4563	County Public Service Board	75,323,025	43,191,045	32,131,980	3,000,000	-	3,000,000	78,323,025	43,191,045	35,131,980	55.1%
4565	Health Services	5,936,662,992	4,322,823,514	1,613,839,478	1,979,021,981	439,948,424	1,539,073,557	7,915,684,973	4,762,771,938	3,152,913,035	60.2%
4567	Infrastructure	367,663,128	245,055,012	122,608,116	1,608,904,195	316,514,346	1,292,389,849	1,976,567,323	561,569,358	1,414,997,965	28.4%
4578	Naivasha Municipality	38,067,028	7,570,474	30,496,554	137,570,841	108,096,787	29,474,054	175,637,869	115,667,261	59,970,608	65.9%
4579	Office of the County Attorney	57,611,886	18,677,940	38,933,946	4,000,000	-	4,000,000	61,611,886	18,677,940	42,933,946	30.3%
4580	Nakuru City	58,171,133	26,390,333	31,780,800	399,588,810	362,139,445	37,449,365	457,759,943	388,529,778	69,230,165	84.9%
4581	Trade, Cooperatives, Tourism and Culture	222,405,956	86,134,882	136,271,075	531,302,145	35,087,939	496,214,206	753,708,101	121,222,820	632,485,281	16.1%
4582	Agriculture, Livestock, Fisheries and Veterinary Services	479,064,564	277,280,834	201,783,730	1,241,351,739	210,790,372	1,030,561,367	1,720,416,303	488,071,206	1,232,345,097	28.4%
4583	Lands, Physical Planning, Housing and Urban Development	184,325,418	84,331,209	99,994,209	808,323,617	212,911,645	595,411,973	992,649,035	297,242,853	695,406,181	29.9%
4584	Water, Energy, Environment, Natural Resources and Climate Change	339,109,218	171,260,260	167,848,958	1,332,176,135	147,912,077	1,184,264,058	1,671,285,353	319,172,337	1,352,113,016	19.1%
4585	Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	666,503,050	435,508,386	230,994,663	39,352,925	2,941,084	36,411,841	705,855,975	438,449,470	267,406,504	62.1%
4586	Education, ICT, e-Government and Public Communication	1,148,539,006	601,512,296	547,026,710	620,437,969	125,439,843	494,998,126	1,768,976,975	726,952,139	1,042,024,835	41.1%
4587	Youth, Sports, Gender, Social Services and Inclusivity	289,016,373	90,820,397	198,195,976	197,189,534	20,019,470	177,170,064	486,205,907	110,839,867	375,366,040	22.8%
4588	Gilgil Municipality	5,000,000	-	5,000,000	-	-	-	5,000,000	-	5,000,000	0.0%
4589	Molo Municipality	5,000,000	-	5,000,000	-	-	-	5,000,000	-	5,000,000	0.0%
4573	County Assembly	1,094,023,432	774,445,028	319,578,404	139,459,318	11,968,298	127,491,020	1,233,482,750	786,413,326	447,069,424	63.8%
	TOTAL	13,037,542,516	8,459,248,206	4,578,294,310	10,036,477,911	2,360,447,337	7,676,030,574	23,074,020,427	10,819,695,544	12,254,324,883	46.9%

COUNTY DEBT MANAGEMENT

The revised budget estimates Supplementary I FY2023/24 have an allocation of KShs 326 million towards settling of the County debt 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 129 million of the funds allocated in the County debt management vote depicting an absorption rate of 40 percent.

III. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

This section highlights the emerging issues, challenges that hampered full implementation of the budget. Notably the outlined emerging issues and challenges were realised across the quarters in the period under review. It further gives recommendations that will be useful in the implementation of the budget in the fourth quarter.

EMERGING ISSUES

1. Re-alignment of department's mandates and functions following the release of the Executive Order 1 of 2023. This will result in establishment or abolition of offices in the public service and budgeting in Departments.
2. 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.
3. Technological Advancements - Given the growing demand for automation of services and digitization of records, the Lands Department has prioritized the implementation of the Lands Information Management System (LIMS) to enhance delivery of services within the County.
4. 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.
5. As inflation continues to rise, the cost of implementing projects and programmes is likely to go up.

CHALLENGES

1. Delay in disbursement of funds by the National Treasury which hampered implementation of planned programmes/projects.
2. Delay/slow BQs development delaying project implementation thus causing low absorption of development budget.

3. Various Court disputes have led to rolling over of projects that would otherwise take a shorter implementation period.
4. Lengthy procurement processes that delay project and programme implementation.
5. Low-level funding as a result of the teetering economy in the current financial year has greatly compromised coordination efforts.
6. Vandalism of streetlights which shoots up the cost of maintenance and installation of new streetlights.
7. Harsh weather conditions due to climate change and environmental degradation which has affected sustainability of tree planting exercise.
8. Population pressure leading to increased waste generation, thus overstressing the available resources. Ref. to 2019 defragmented census.

RECOMMENDATIONS

1. Timely disbursement of funds by the National Treasury.
2. 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.
3. Alternative dispute resolution mechanisms should be employed to unlock various projects that have delayed as a result of Court disputes.
4. Strengthening inter-sectoral collaborations and partner coordination, capacity building of existing staff, and recruitment of additional staff.
5. Procurement processes and procedures should be fast tracked to allow for implementation of projects within the FY.
6. Enhance streetlights maintenance budget to ensure that all streetlights are functional throughout the year.

ANNEXURES

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

4561: Office of the Governor and Deputy Governor

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	100,523,424	76,105,537	98,918,668	35,284,543	25,316,904	31,812,495	92,413,943	6,504,725	93.4%
2200000 Use of goods and services	111,162,118	80,487,908	138,133,650	-	74,187,059.00	11,162,108.35	85,349,167	52,784,483	61.8%
2400000 Interest Payments							-		
2600000 Current grants and other Transfers	81,100,000		87,100,000	-	11,500,000.00	70,000,000.00	81,500,000	5,600,000	93.6%
2700000 Social Benefits	11,677,436		13,619,326	-	94,430.50	273,533.00	367,964	13,251,362	2.7%
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	156,593,445	342,271,644	35,284,543	113,598,394	113,248,137	262,131,074	80,140,570	76.6%
Capital Expenditure									
Non-Financial Assets	281,667,114	88,135,528	143,899,504		32,868,978	19,489,367	52,358,345	91,541,160	36.4%
Capital Transfers Govt. Agencies									
Other development									
Sub Total	281,667,114	88,135,528	143,899,504	-	32,868,978	19,489,367	52,358,345	91,541,160	36.4%
Grand Total	607,330,092	244,728,973	486,171,148	35,284,543	146,467,372	132,737,504	314,489,419	171,681,730	64.7%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	68,904,372	175,114,039	57,647,993	75%
SP 1.2: Personnel Services	112,537,994	35,284,542	25,316,905	18,833,132	79,434,579	33,103,414	71%
Total Expenditure of Programme 1	345,300,025	35,284,542	131,526,572	87,737,504	254,548,618	90,751,407	74%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
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	45,000,000	56,500,000	17,500,000	76%
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	45,000,000	56,500,000	52,821,123	52%
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	132,737,504	314,489,418	171,681,730	65%

4562: County Treasury

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	548,088,200	387,471,104	530,416,393.80	137,606,997.98	125,145,966.57	119,727,181.37	382,480,145.92	147,936,247.88	72.1%
2200000 Use of goods and services	357,112,560	73,640,905	951,148,937.98	178,625,047.00	184,184,361.90	155,692,188.05	518,501,596.95	432,647,341.03	54.5%
2400000 Interest Payments		-				-	-		
2600000 Current grants and other Transfers	17,377,008	10,254,000	2,000,000.00	-	-	-	-	2,000,000.00	0.0%
2700000 Social Benefits	4,381,092	1,056,652	22,935,417.60	1,928,011.50	1,555,216.50	1,480,006.50	4,963,234.50	17,972,183.10	21.6%
3100000 Acquisition of Non-Financial Assets	100,662,340	21,401,694	132,283,915.40	-	19,109,507.00	27,061,039.15	46,170,546.15	86,113,369.25	34.9%
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	493,824,355	1,728,784,665	318,160,056	389,995,052	303,960,415	1,012,115,524	716,669,141	18.4%
Capital Expenditure									
Non-Financial Assets	349,893,300	18,192,242	419,879,178.35	-	50,601,158.10	91,613,751.90	142,214,910.00	277,664,268.35	15.2%
Capital Transfers Govt. Agencies	552,367,206	253,963,707	431,020,020.01	-	82,774,458.90	89,329,894.70	172,104,353.60	258,915,666.41	15.2%
Other development									
Sub Total	902,260,506	272,155,949	850,899,198	-	133,375,617	180,943,647	314,319,264	536,579,935	36.9%
Grand Total	1,989,881,706	765,980,303	2,579,683,863	318,160,056	523,370,669	484,904,062	1,326,434,787	1,253,249,076	51.4%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	142,801,392	470,311,169	567,535,818	45.3%
SP 1.2: Personnel Services	542,845,777	139,535,009	126,701,183	119,727,181	385,963,374	156,882,403	71.1%
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	262,528,573	916,274,542	754,718,221	54.8%
Programme 2: Public Finance Management							
SP 2.1: Budget Formulation Coordination And Management	211,231,190	-	75,010,067	18,457,909	93,467,976	117,763,214	44.2%
SP 2.2: Resource Mobilization	84,299,962	-	11,012,970	15,282,490	26,295,460	58,004,502	31.2%
SP 2.3: Internal Audit	40,469,007	-	5,332,420	11,117,340	16,449,760	24,019,247	40.6%
SP 2.4: Procurement	18,681,884	-	1,244,200	2,461,452	3,705,652	14,976,232	19.8%
SP 2.5: Public Finance And Accounting	25,066,504	-	5,577,428	3,510,059	9,087,487	15,979,018	36.3%
SP 2.6: Debt Management	367,189,389	-	1,145,600	131,927,629	133,073,229	234,116,160	36.2%
SP 2.7: External Resource Mobilization	10,538,988	-	844,655	380,800	1,225,455	9,313,533	11.6%
Total Expenditure of Programme 2	757,476,925	-	100,167,340	183,137,679	283,305,019	474,171,906	37.4%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 3: Economic and Financial Policy Formulation and Management							
SP 3.1: Fiscal Planning	37,335,796	-	3,942,958	12,519,867	16,462,825	20,872,972	44.1%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,284,167	-	900,000	5,289,100	6,189,100	3,095,067	66.7%
SP 3.3: KDSP Programme	104,594,212		82,774,459	21,428,842	104,203,301	390,911	99.6%
Total Expenditure of Programme 3	151,214,175	-	87,617,417	39,237,809	126,855,226	24,358,949	83.9%
Total Expenditure of Vote	2,579,683,863	318,160,056	523,370,669	484,904,062	1,326,434,787	1,253,249,076	51.4%

4563: County Public Service Board

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	30,720,637	21,089,583	34,059,957	8,882,980	7,278,359	11,707,901	27,869,240	6,190,717	81.8%
2200000 Use of goods and services	29,180,658	10,352,004	31,757,412	-	6,971,308	4,540,119	11,511,427	20,245,985	36.2%
2400000 Interest Payments		-				-	-		
2600000 Current grants and other Transfers		-				-	-		
2700000 Social Benefits	7,004,381	3,319,630	5,795,656	71,800	1,185,494	1,419,208	2,676,502	3,119,153	46.2%
3100000 Acquisition of Non-Financial Assets	865,625	20,000	3,710,000	-	500,000	633,875	1,133,875	2,576,125	30.6%
4100000 Acquisition of Financial Assets		-				-	-		
4500000 Disposal of Financial Assets		-				-	-		
Sub Total	67,771,301	34,781,217	75,323,025	8,954,780	15,935,161	18,301,103	43,191,045	32,131,980	57.3%
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	34,781,217	78,323,025	8,954,780	15,935,161	18,301,103	43,191,045	35,131,980	55.1%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	5,241,497	20,775,346	2,733,625	88.4%
SP 1.2 Personnel Services.	39,855,613	-	6,579,069	5,241,497	11,820,566	28,035,047	29.7%
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	10,482,994	32,798,955	32,765,629	199.9%
Programme 2: Human Resource Planning and Advisory Services							
SP 2.1. Human Resource Planning	11,248,441	-	1,782,630	7,209,460	8,992,090	11,248,441	79.9%
SP 2.2. Provision of Human Resource Advisory Services	1,510,000	-	791,350	608,650	1,400,000	1,510,000	92.7%
Total Expenditure of Programme 2	12,758,441	-	2,573,980	7,818,110	10,392,090	12,758,441	81.5%
Total Expenditure of Vote	78,323,025	8,954,780	15,935,161	18,301,103	43,191,045	45,524,070	55.1%

4565: Health Services

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	4,262,904,895	2,854,013,878	4,000,364,479.00	1,036,500,040.96	1,007,580,833.39	1,098,190,510.63	3,142,271,384.98	858,093,094.02	78.5%
2200000 Use of goods and services	1,741,717,211	818,705,905	1,876,247,849.00	288,655,520.62	427,666,979.37	434,747,467.43	1,151,069,967.42	725,177,881.58	61.3%
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	1,479,400	22,757,238.00	4,529,520.00	4,026,960.00	3,832,550.00	12,389,030.00	10,368,208.00	54.4%
3100000 Acquisition of Non-Financial Assets	31,406,234	5,707,852	36,143,425.88	7,177,495.00	3,915,044.00	6,000,592.85	17,093,131.85	19,050,294.03	47.3%
4100000 Acquisition of Financial Assets		-				-	-	-	
4500000 Disposal of Financial Assets		-				-	-	-	
Sub Total	6,042,315,980	3,679,907,035	5,936,662,992	1,336,862,577	1,443,189,817	1,542,771,121	4,322,823,514	1,613,839,478	72.8%
Capital Expenditure									
Non-Financial Assets	566,545,926	5,434,545	782,849,256.35			72,933,801.95	72,933,801.95	709,915,454.40	9.3%
Capital Transfers Govt. Agencies	715,538,353	106,616,829	1,196,172,724.63	13,099,531.00	341,820,503.00	12,094,587.85	367,014,621.85	829,158,102.78	30.7%
Other development		-							
Sub Total	1,282,084,279	112,051,374	1,979,021,981	13,099,531	341,820,503	85,028,390	439,948,424	1,539,073,557	22.2%
Grand Total	7,324,400,259	3,791,958,409	7,915,684,973	1,349,962,108	1,785,010,320	1,627,799,511	4,762,771,938	3,152,913,035	60.2%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	-		2,050,244.85	2,050,244.85	19,328,755.15	10%
SP 1.2: Governance and Leadership	554,186,167.08		84,462,865.05	110,663,953.60	195,126,818.65	359,059,348.43	35%
SP 1.3: Human Resource Management	3,694,411,740.21	924,219,076.11	889,285,887.35	907,136,140.66	2,720,641,104.12	973,770,636.09	74%
SP 1.4: Research and Development	2,500,000.00	-		914,445.00	914,445.00	1,585,555.00	37%
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	1,020,764,784.11	2,918,732,612.62	1,366,394,294.67	68%
Programme 2: Health Preventive and Promotive Services							
SP 2.1: Primary Health Care	618,496,671.50	-		63,324,681.95	63,324,681.95	555,171,989.55	10%
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	-		1,079,253.25	1,079,253.25	15,970,686.75	6%
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	60,000.00	189,600.00	1,810,400.00	9%
SP 2.7: Nutrition	24,961,108.85	-		963,775.85	963,775.85	23,997,333.00	4%
SP 2.8 Reproductive Health	1,250,000.00	-		-	-	1,250,000.00	0%
SP 2.9 Immunization	1,596,425.00	-		1,224,962.00	1,224,962.00	371,463.00	77%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Total Expenditure Prog 2	670,351,695.35	-	129,600.00	66,652,673.05	66,782,273.05	603,569,422.30	10%
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	540,382,053.55	1,625,638,155.38	1,020,708,178.05	61%
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	540,382,053.55	1,777,257,052.38	1,188,049,318.25	60%
Total Expenditure of Vote	7,920,784,973.27	1,349,962,107.58	1,785,010,319.76	1,627,799,510.71	4,762,771,938.05	3,158,013,035.22	60%

4567: Infrastructure

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	142,476,936	74,086,490	140,011,381	20,358,051	40,961,717	27,406,004	88,725,772	51,285,609	63.4%
2200000 Use of goods and services	230,670,260	111,902,598	216,177,695	-	133,562,664	21,735,658	155,298,322	60,879,373	71.8%
2400000 Interest Payments									
2600000 Current grants and other Transfers									
2700000 Social Benefits	3,845,815		5,174,052	-	708,399	322,519	1,030,918	4,143,134	19.9%
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	185,989,088	367,663,128	20,358,051	175,232,780	49,464,181	245,055,012	122,608,116	66.7%
Capital Expenditure									
Non-Financial Assets	925,152,166	12,897,902	1,065,779,439	-	101,974,059	63,177,652	165,151,711	900,627,728	15.5%
Capital Transfers Govt. Agencies	332,536,517		543,124,756	-	-	151,362,635	151,362,635	391,762,121	27.9%
Other development									
Sub Total	1,257,688,683	12,897,902	1,608,904,195	-	101,974,059	214,540,287	316,514,346	1,292,389,849	19.7%
Grand Total	1,638,835,960	198,886,990	1,976,567,323	20,358,051	277,206,839	264,004,468	561,569,358	1,414,997,965	28.4%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	4,091,408	12,071,171	32,431,524	27.1%
SP 1.2 Personnel Services	145,185,433	20,358,051	40,961,717	27,728,523	89,048,291	56,137,142	61.3%
Total Expenditure of Programme 1	189,688,128	20,358,051	48,941,480	31,819,931	101,119,462	88,568,666	53.3%
Programme 2: Infrastructure development and maintenance							
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges	1,566,129,195	-	47,820,031	215,584,537	263,404,568	1,302,724,627	16.8%
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	100,000	232,000	11,493,000	2.0%
SP 2.4 Street lighting	204,225,000	-	180,313,328	16,500,000	196,813,328	7,411,672	96.4%
Total Expenditure of Programme 2	1,786,879,195	-	228,265,359	232,184,537	460,449,896	1,326,429,299	25.8%
Total Expenditure of Vote	1,976,567,323	20,358,051	277,206,839	264,004,468	561,569,358	1,414,997,964	28.4%

4578: Naivasha Municipality

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	8,944,169	5,948,334	10,522,365	1,367,582	1,134,288	1,174,248	3,676,118	6,846,246	34.9%
2200000 Use of goods and services	22,626,781	3,327,140	25,424,400	-	1,623,896	1,983,100	3,606,996	21,817,404	14.2%
2400000 Interest Payments		-					-		
2600000 Current grants and other Transfers		-					-		
2700000 Social Benefits	444,618	274,374	520,264	14,040	12,960	39,960	66,960	453,304	12.9%
3100000 Acquisition of Non-Financial Assets	2,975,000	-	1,600,000	-	-	220,400	220,400	1,379,600	13.8%
4100000 Acquisition of Financial Assets		-							
4500000 Disposal of Financial Assets		-							
Sub Total	34,990,568	9,549,848	38,067,028	1,381,622	2,771,144	3,417,708	7,570,474	30,496,554	19.9%
Capital Expenditure									
Non-Financial Assets	23,000,000		36,757,450	-	-	7,283,396	7,283,396	29,474,054	19.8%
Capital Transfers Govt. Agencies	283,533,272	139,835,009	100,813,391	-	100,813,391	-	100,813,391	-	100.0%
Other development									
Sub Total	306,533,272	139,835,009	137,570,841	-	100,813,391	7,283,396	108,096,787	29,474,054	78.6%
Grand Total	341,523,840	149,384,857	175,637,869	1,381,622	103,584,535	10,701,104	115,667,261	59,970,608	65.9%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	2,243,460	3,867,356	16,057,044	19.4%
SP 1.2 Personnel Services	11,042,628	1,381,622	1,147,248	1,147,248	3,676,118	7,366,510	33.3%
SP 1.3 Financial Services	-				-		
Total Expenditure of Programme 1	30,967,028	1,381,622	2,771,144	3,390,708	7,543,474	23,423,554	24.4%
Programme 2: Naivasha Municipal Services							
SP 2.1. Planning And Infrastructure	142,670,841	-	100,813,392	7,310,396	108,123,788	34,547,053	75.8%
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	7,310,396	108,123,788	36,547,053	74.7%
Total Expenditure of Vote	175,637,869	1,381,622	103,584,536	10,701,104	115,667,262	59,970,607	65.9%

4579: Office of the County Attorney

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	400,000	161,130	18,302,916	-	234,428	-	234,428	18,068,488	1.3%
2200000 Use of goods and services	206,037,500	63,874,400	34,281,764	-	15,768,668	2,156,453	17,925,122	16,356,642	52.3%
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	-	-	518,390	518,390	3,582,530	12.6%
4100000 Acquisition of Financial Assets						-	-		
4500000 Disposal of Financial Assets						-	-		
Sub Total	207,900,000	64,035,530	57,611,886	-	16,003,096	2,674,843	18,677,940	38,933,946	32.4%
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	64,035,530	61,611,886	-	16,003,096	2,674,843	18,677,940	42,933,946	30.3%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	1,669,650	9,383,037	24,070,798	39%
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	1,669,650	9,617,465	43,800,000	22%
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	612,090.00	1,594,848.60	3,560,966	45%
Total Expenditure of Programme 2	4,860,966	0	982,759	612,090	1,594,849	4,860,966	33%
Programme 3: Provision of Legal Services							
SP 3.1: Litigation	9,950,920	-	7,072,522.90	393,103.45	7,465,626.35	2,485,294	75%
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	393,103	7,465,626	5,485,294	58%
Total Expenditure of Vote	61,611,886	0	16,003,096	2,674,843	18,677,940	54,146,260	30%

4580: Nakuru City

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	12,982,868	7,467,301	26,866,894	5,100,874	4,677,042	6,001,269	15,779,184	11,087,710	58.7%
2200000 Use of goods and services	21,985,840	7,042,200	23,169,418	-	5,725,855	4,432,314	10,158,169	13,011,249	43.8%
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	107,506	763,276	79,920	75,600	91,260	246,780	516,496	32.3%
3100000 Acquisition of Non-Financial Assets	2,921,157	-	3,600,000	-	203,162	3,038	206,200	3,393,800	5.7%
4100000 Acquisition of Financial Assets		-						-	
4500000 Disposal of Financial Assets		-						-	
Sub Total	62,832,466	14,617,007	58,171,133	5,180,794	10,681,658	10,527,881	26,390,333	31,780,800	8.9%
Capital Expenditure									
Non-Financial Assets	92,259,202		81,516,125	-	30,953,736	13,113,024	44,066,760	37,449,365	54.1%
Capital Transfers Govt. Agencies	695,637,537	378,687,854	318,072,685	-	318,072,685	-	318,072,685	0	100.0%
Other development									
Sub Total	787,896,739	378,687,854	399,588,810	-	349,026,421	13,113,024	362,139,445	37,449,365	90.6%
Grand Total	850,729,205	393,304,861	457,759,943	5,180,794	359,708,079	23,640,905	388,529,778	69,230,165	84.9%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	3,748,512	7,938,218	8,931,782	47.1%
SP 1.2 Personnel Services	27,630,170	5,180,794	4,752,642	6,092,529	16,025,964	11,604,205	58.0%
SP 1.3 Financial Services	600,000	-	206,480	190,000	396,480	203,520	66.1%
Total Expenditure of Programme 1	45,100,170	5,180,794	9,148,827	10,031,041	24,360,662	20,739,507	54.0%
Programme 2: Nakuru City Services							
SP 2.1 Infrastructure Development and City Planning	405,460,355	-	349,229,583	12,131,112	361,360,695	44,099,660	89.1%
SP 2.2 Nakuru City Environmental Management	1,500,000	-	-	984,950	984,950	515,050	65.7%
SP 2.3 City Trade Markets and Investments	2,800,000	-	303,000	274,793	577,793	2,222,207	20.6%
SP 2.4 Nakuru City Social Services	2,899,418	-	1,026,669	219,009	1,245,678	1,653,740	43.0%
Total Expenditure of Programme 2	412,659,773	-	350,559,252	13,609,864	364,169,116	48,490,657	88.2%
Total Expenditure of Vote	457,759,943	5,180,794	359,708,079	23,640,905	388,529,778	69,230,165	84.9%

4581: Trade, Cooperatives, Tourism and Culture

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	59,247,209	35,574,403	71,227,247	14,560,972	17,685,190	18,248,226	50,494,389	20,732,858	70.9%
2200000 Use of goods and services	69,480,861	16,131,986	72,004,898	-	24,075,081	10,011,100	34,086,181	37,918,717	47.3%
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	298,023	970,312	1,920,436	33.6%
3100000 Acquisition of Non-Financial Assets	3,878,750	1,550,000	2,250,000	-		584,000	584,000	1,666,000	26.0%
4100000 Acquisition of Financial Assets		-	10,000,000					10,000,000	0.0%
4500000 Disposal of Financial Assets		-							
Sub Total	134,110,568	53,256,389	222,405,956	14,560,972	42,432,561	29,141,348	86,134,882	136,271,075	38.7%
Capital Expenditure									
Non-Financial Assets	246,993,397	-	431,302,145	-	-	35,087,939	35,087,939	431,302,145	8.1%
Capital Transfers Govt. Agencies			100,000,000	-	-			100,000,000	0.0%
Other development									
Sub Total	246,993,397	-	531,302,145	-	-	35,087,939	35,087,939	531,302,145	6.6%
Grand Total	381,103,965	53,256,389	753,708,102	14,560,972	42,432,561	64,229,287	121,222,820	667,573,220	16.1%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 1: Administration, Planning and Support Services							
SP 1.1 Administration Services	27,484,898	-	4,895,416	4,071,687	8,967,103	18,517,795	32.6%
SP 1.2 Personnel Services	74,117,995	14,560,972	18,357,480	16,873,894	49,792,346	24,325,649	67.2%
Total Expenditure of Programme 1	101,602,893	14,560,972	23,252,896	20,945,581	58,759,449	42,843,444	57.8%
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	279,812	3,291,677	1,962,798	62.6%
SP 2.4: Strengthening of Housing and Investment Cooperatives	1,191,381	-	-	1,152,179	1,152,179	39,202	96.7%
SP 2.5: Empowering Youth Women PWD Participation In Cooperatives	1,127,588			1,104,900	1,104,900	22,688	
Total Expenditure of Programme 2	40,370,000	-	3,011,865	2,536,891	5,548,756	34,821,244	13.7%
Programme 3: Commerce and Enterprise							
SP 3.1: Business Development Services For SMES	2,550,000	-	55,425	584,000	639,425	1,910,575	25.1%
SP 3.2: Producer Business Groups (PBGS)	800,000				-	800,000	0.0%
SP 3.3: SME Training	1,000,000		650,975	176,000	826,975	173,025	82.7%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
SP 3.4: SME Funding	25,000,000	-			-	25,000,000	0.0%
SP 3.5: Consumer Protection	5,100,000	-	360,600	806,867	1,167,467	3,932,533	22.9%
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	1,566,867	2,633,867	281,816,133	0.9%
Programme 4: Market Rehabilitation and Development							
SP 4.1: Market Rehabilitation	12,800,000	-	-	8,405,003	8,405,003	4,394,997	65.7%
SP 4.2: Development of New Markets	261,002,145	-	-	26,379,136	26,379,136	234,623,010	10.1%
SP 4.3: Market Users Delivery Services	12,500,000	-	5,673,600	1,769,300	7,442,900	5,057,100	59.5%
Total Expenditure of Programme 4	286,302,145	-	5,673,600	36,553,439	42,227,039	244,075,107	14.7%
Programme 5: Tourism Promotion and Marketing							
SP 5.1: Promotion of Local Tourism	8,500,000	-	5,092,150	579,129	5,671,279	2,828,721	66.7%
SP 5.2: Establishment and Management Of County Tourism Information Center					-		
Total Expenditure of Programme 5	8,500,000	-	5,092,150	579,129	5,671,279	2,828,721	66.7%
Programme 6: Alcoholics Drinks and Control							
SP 6.1: Inspection Approval of Liquor Licensing	2,450,000	-	1,325,300	111,000	1,436,300	1,013,700	58.6%
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	691,200	737,600	462,400	61.5%
Total Expenditure of Programme 6	5,450,000	-	1,405,300	802,200	2,207,500	3,242,500	40.5%
Programme 7: Development of Socio-Cultural Diversity and Promotion of Responsible Gaming							
SP 7.1: Cultural Development Activities	20,883,063	-	1,859,150	353,680	2,212,830	18,670,233	10.6%
SP 7.2: Promotion Of Responsible Gaming.	6,150,000	-	1,070,600	891,500	1,962,100	4,187,900	31.9%
Total Expenditure of Programme 7	27,033,063	-	2,929,750	1,245,180	4,174,930	22,858,133	15.4%
Total Expenditure of Vote	753,708,102	14,560,972	42,432,561	64,229,287	121,222,820	632,485,282	16.1%

4582: Agriculture, Livestock, Fisheries and Veterinary Services

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	386,963,309	243,601,478	369,379,098	82,674,497	81,786,216	78,079,000	242,539,712	126,839,386	65.7%
2200000 Use of goods and services	106,726,781	34,238,233	95,489,378	-	5,872,479	20,404,557	26,277,036	69,212,342	27.5%
2400000 Interest Payments		-							
2600000 Current grants and other Transfers		-							
2700000 Social Benefits	3,116,725	-	5,700,088	478,538	480,522	505,026	1,464,085	4,236,002	25.7%
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	278,074,710	479,064,564	83,153,035	95,139,217	98,988,582	277,280,834	201,783,730	57.9%
Capital Expenditure									
Non-Financial Assets	285,760,910	1,067,171	292,597,680	-	-	54,118,953	54,118,953	238,478,727	18.5%
Capital Transfers Govt. Agencies	299,465,204	99,125,295	948,754,059	-	156,671,419	-	156,671,419	792,082,640	16.5%
Other development									
Sub Total	585,226,114	100,192,466	1,241,351,739	-	156,671,419	54,118,953	210,790,372	1,030,561,367	17.0%
Grand Total	1,083,987,929	378,267,176	1,720,416,303	83,153,035	251,810,636	153,107,535	488,071,206	1,232,345,097	28.4%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	35,264,798.47	46,978,809	173,280,464	21.3%
SP 1.2: Human Resources Services	375,079,186	83,153,034	81,786,216	74,323,230	239,262,480	135,816,706	63.8%
Total Expenditure of Programme 1	595,338,459	83,153,034	93,500,227	109,588,029	286,241,289	309,097,170	48.1%
Programme 2: Livestock Resource Management and Development							
SP 2.1: Livestock Production Productivity and Incomes	23,620,762	-	-	2,000,000	2,000,000	21,620,762	8.5%
SP 2.2: Livestock Output and Value Addition	177,615,800	-	-	12,912,728	12,912,728	164,703,072	7.3%
SP 2.3: Livestock Extension Service Delivery	6,301,921	-	894,240	914,570	1,808,810	4,493,111	28.7%
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	-	-	8,673,900	8,673,900	4,561,766	65.5%
Total Expenditure of Programme 2	225,746,167	-	894,240	24,501,198	25,395,438	200,350,729	11.2%
Programme 3: Fisheries Development							
SP 3.1: Aquaculture Development	5,036,640	-	126,730	3,970,480	4,097,210	939,430	81.3%
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	3,970,480	4,097,210	939,430	81.3%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
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	15,047,828	171,719,247	717,542,458	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	15,047,828	172,337,267	721,957,769	19.3%
Total Expenditure of Vote	1,720,416,303	83,153,034	251,810,636	153,107,535	488,071,205	1,232,345,098	28.4%

4583: Lands, Physical Planning, Housing and Urban Development

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	83,560,655	53,086,717	93,022,839	22,028,665	16,439,805	19,933,969	58,402,439	34,620,400	62.8%
2200000 Use of goods and services	54,694,150	12,436,156	39,507,132	-	6,452,090.00	5,128,488	11,580,578	27,926,554	29.3%
2400000 Interest Payments		-					-		
2600000 Current grants and other Transfers	3,000,000	-	13,534,474	-	-	8,747,838.30	8,747,838	4,786,636	64.6%
2700000 Social Benefits	1,590,148	44,366	2,863,288	-	-	265,167.00	265,167	2,598,121	9.3%
3100000 Acquisition of Non-Financial Assets	2,165,455	-	28,322,685	-	-	5,335,186	5,335,186	22,987,499	18.8%
4100000 Acquisition of Financial Assets			7,075,000	-	-	-	-	7,075,000	0.0%
4500000 Disposal of Financial Assets									
Sub Total	145,010,408	65,567,239	184,325,418	22,028,665	22,891,895	39,410,648	84,331,209	99,994,209	45.8%
Capital Expenditure									
Non-Financial Assets	165,307,438		177,941,427	-	-	12,911,644.55	12,911,644	165,029,782	7.3%
Capital Transfers Govt. Agencies	459,259,042		630,382,190	-	200,000,000	-	200,000,000	430,382,190	31.7%
Other development									
Sub Total	624,566,480	-	808,323,617	-	200,000,000	12,911,645	212,911,645	595,411,973	0.0%
Grand Total	769,576,888	65,567,239	992,649,035	22,028,665	222,891,895	52,322,292	297,242,853	695,406,181	29.9%

Programme/Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	19,794,705	23,794,795	5,555,188	81.1%
SP 1.2 Personnel services	95,886,127	22,028,665	16,439,805	15,143,846	53,612,316	42,273,810	55.9%
Total Expenditure of Programme 1	125,236,110	22,028,665	20,439,895	34,938,551	77,407,111	47,828,998	61.8%
Programme 2: Land Use Planning and Survey							
SP 2.1. Land Use Planning	190,270,001	-	-	13,505,228	13,505,228	176,764,773	7.1%
SP 2.2. Survey and Mapping	10,888,604	-	-	-	-	10,888,604	0.0%
Total Expenditure of Programme 2	201,158,605	-	-	13,505,228	13,505,228	187,653,377	6.7%
Programme 3: Urban Development							
SP 3.1. Urban Institution Framework	24,568,555	-	-	3,122,430	3,122,430	21,446,125	12.7%
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	3,122,430	205,574,430	449,376,316	31.4%
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%

Programme/Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
SP 4.3. Development of affordable housing and housing infrastructure	1,538,369	-	-	756,084	756,084	782,285	49.1%
Total Expenditure of Programme 4	11,303,574	-	-	756,084	756,084	10,547,490	6.7%
Total Expenditure of Vote	992,649,035	22,028,665	222,891,895	52,322,293	297,242,854	695,406,181	29.9%

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

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	252,878,057	171,482,519	243,378,188	54,019,972.03	57,869,926.00	46,409,364	158,299,262	85,078,925	65.0%
2200000 Use of goods and services	49,832,977	14,203,966	58,339,523	-	4,437,487.00	4,714,796	9,152,283	49,187,239	15.7%
2400000 Interest Payments		-					-		
2600000 Current grants and other Transfers	22,000,000	-	27,722,083	-	67,200.00	2,262,605	2,329,805	25,392,278	8.4%
2700000 Social Benefits	2,568,364	1,153,229	4,419,424	439,695.00	328,455.00	317,655	1,085,805	3,333,618	24.6%
3100000 Acquisition of Non-Financial Assets	4,811,250		5,250,000	-	-	393,103	393,103	4,856,896	7.5%
4100000 Acquisition of Financial Assets									
4500000 Disposal of Financial Assets									
Sub Total	332,090,648	186,839,714	339,109,218	54,459,667	62,703,068	54,097,525	171,260,260	167,848,958	50.5%
Capital Expenditure									
Non-Financial Assets	992,856,541	111,000	1,177,728,093	-	-	147,912,077	147,912,077	1,029,816,016	12.6%
Capital Transfers Govt. Agencies			164,748,042	-	-	-	-	164,748,042	0.0%
Other development									
Sub Total	992,856,541	111,000	1,342,476,135	-	-	147,912,077	147,912,077	1,194,564,058	11.0%
Grand Total	1,324,947,189	186,950,714	1,681,585,353	54,459,667	62,703,068	202,009,602	319,172,337	1,362,413,016	19.0%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	2,851,700	6,559,197	25,966,132	20.2%
SP 1.2 Human Resource	246,797,612	54,459,667	58,198,381	46,727,020	159,385,068	87,412,544	64.6%
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	49,578,719	165,944,264	113,878,676	59.3%
Programmed 2: Water and Sewerage Management							
SP 2.1 Water Services Provision	1,113,923,601	-	290,350	148,945,986	149,236,336	964,687,265	13.4%
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	148,945,986	149,236,336	966,142,265	13.4%
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	2,309,705	2,749,345	12,424,445	18.1%
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	2,309,705	2,749,345	27,101,879	9.2%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 4: Climate change resilience and energy development							
SP 4.1: Climate Change Resilience/Forestry	245,862,587	-	67,200	1,175,191	1,242,391	245,862,587	0.5%
SP 4.2: County Energy Development	370,000	-	-		-	370,000	0.0%
Total Expenditure of Programme 4	246,232,587	-	67,200	1,175,191	1,242,391	246,232,587	0.5%
Total Expenditure of Vote	1,671,285,353	54,459,667	62,703,068	202,009,601	319,172,336	1,353,355,407	19.1%

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

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	601,513,709	436,909,853	560,013,298	145,047,771	133,115,896	131,687,579	409,851,246	150,162,052	73.2%
2200000 Use of goods and services	224,619,186	135,384,662	47,989,767	-	4,128,936	5,634,356	9,763,292	38,226,476	20.3%
2400000 Interest Payments									
2600000 Current grants and other Transfers	8,500,000		29,000,000	-	3,902,350	6,496,500	10,398,850	18,601,150	35.9%
2700000 Social Benefits	3,951,949		13,023,942	-	-	5,250,600	5,250,600	7,773,342	40.3%
3100000 Acquisition of Non-Financial Assets	3,793,750		1,476,042	-	-	244,398	244,398	1,231,644	16.6%
4100000 Acquisition of Financial Assets			15,000,000	-	-	-	-	15,000,000	0.0%
4500000 Disposal of Financial Assets			-						
Sub Total	842,378,594	572,294,515	666,503,050	145,047,771	141,147,182	149,313,433	435,508,386	230,994,663	65.3%
Capital Expenditure									
Non-Financial Assets	37,301,546	-	39,352,925	-	-	2,941,084	2,941,084	36,411,841	7.5%
Capital Transfers Govt. Agencies			-						
Other development			-						
Sub Total	37,301,546	-	39,352,925	-	-	2,941,084	2,941,084	36,411,841	7.5%
Grand Total	879,680,140	572,294,515	705,855,975	145,047,771	141,147,182	152,254,517	438,449,470	267,406,504	62.1%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	148,899,704	434,699,457	227,255,916	65.7%
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	148,899,704	434,749,457	227,905,916	65.6%
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/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
Programme 5: Co-ordination of Disaster Management and Humanitarian Assistance							
SP 5.1. Disaster Management and Humanitarian Assistance	17,960,521	-	-	3,354,813	3,354,813	17,960,521	18.7%
Total Expenditure of Programme 5	17,960,521	-	-	3,354,813	3,354,813	17,960,521	18.7%
Total Expenditure of Vote	705,855,975	145,047,771	141,147,182	152,254,517	438,449,470	270,811,318	62.1%

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

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	461,878,260	263,500,464	513,004,676	119,618,105	78,408,996	115,378,263	313,405,364	199,599,312	61.1%
2200000 Use of goods and services	121,276,547	12,197,895	156,766,308	-	5,373,150	9,013,746	14,386,896	142,379,412	9.2%
2400000 Interest Payments		-					-		
2600000 Current grants and other Transfers	238,720,168	177,250,852	443,799,963	-	239,860,644	28,140,192	268,000,836	175,799,127	60.4%
2700000 Social Benefits	8,652,219	1,846,310	20,135,059	2,774,520	1,380,960	679,320	4,834,800	15,300,259	24.0%
3100000 Acquisition of Non-Financial Assets	10,923,564	15,000	6,833,000	-		884,400	884,400	5,948,600	12.9%
4100000 Acquisition of Financial Assets			8,000,000	-				8,000,000	0.0%
4500000 Disposal of Financial Assets									
Sub Total	841,450,758	454,810,521	1,148,539,006	122,392,625	325,023,750	154,095,921	601,512,296	547,026,710	52.4%
Capital Expenditure									
Non-Financial Assets	566,867,370	6,952,001	566,145,049	-	-	71,146,923	71,146,923	494,998,126	12.6%
Capital Transfers Govt. Agencies	67,045,020	66,285,000	54,292,920	-	21,819,753	32,473,167	54,292,920	-	100.0%
Other development									
Sub Total	633,912,390	73,237,001	620,437,969	-	21,819,753	103,620,090	125,439,843	494,998,126	20.2%
Grand Total	1,475,363,148	528,047,522	1,768,976,975	122,392,625	346,843,503	257,716,011	726,952,139	1,042,024,835	41.1%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	49,476,600	53,708,537	509,389,653	10%
SP 1.2 Personnel services.	533,139,735	122,392,625	79,262,318	88,854,636	290,509,580	242,630,155	54%
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	138,331,236	344,218,118	752,519,808	31%
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	20,321,239	260,181,883	124,328,186	68%
SP 2.3 ECD Infrastructure development.	16,500,000	-		9,887,779	9,887,779	6,612,221	60%
Total Expenditure of Programme 2	493,385,234	-	240,569,644	30,209,018	270,778,662	222,606,572	55%
Programme 3: Vocational training.							
SP 3.1 Vocational training.	73,628,501	-	22,314,853	60,607,854	82,922,707.00	(9,294,206)	113%
SP 3.2 Vocational Development.	67,899,995	-	-	26,639,753	26,639,753.00	41,260,242	39%
Total Expenditure of Programme 3	141,528,496	-	22,314,853	87,247,607	109,562,460	31,966,036	77%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	Budget Execution Rate
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	-		1,928,150	1,928,150	21,397,153	8%
Total Expenditure of Programme 5	24,825,303	-	105,000	1,928,150	2,033,150	22,792,153	8%
Total Expenditure of Vote	1,768,976,975	122,392,625	346,843,503	257,716,011	726,952,140	1,042,024,835	41%

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

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	105,403,350	65,287,236	114,094,172	25,966,036	22,568,156	20,178,424	68,712,616	45,381,556	60.2%
2200000 Use of goods and services	75,671,870	20,143,362	84,250,439	-	4,036,097	5,744,300	9,780,397	74,470,042	11.6%
2400000 Interest Payments		-				-	-		
2600000 Current grants and other Transfers	41,342,500	17,185,120	75,590,000	-	7,600,000	2,121,200	9,721,200	65,868,800	12.9%
2700000 Social Benefits	2,034,677	788,607	2,901,762	-	729,226	632,390	1,361,615	1,540,147	46.9%
3100000 Acquisition of Non-Financial Assets	6,897,291	709,100	4,580,000	-	30,000	1,214,569	1,244,569	3,335,431	27.2%
4100000 Acquisition of Financial Assets		-	7,600,000	-		-	-	7,600,000	0.0%
4500000 Disposal of Financial Assets			-			-	-		
Sub Total	231,349,688	104,113,425	289,016,373	25,966,036	34,963,478	29,890,882	90,820,397	198,195,976	31.4%
Capital Expenditure									
Non-Financial Assets	185,955,878		197,189,534	-	8,247,112	11,772,358	20,019,470	177,170,064	10.2%
Capital Transfers Govt. Agencies			-						
Other development			-						
Sub Total	185,955,878	-	197,189,534	-	8,247,112	11,772,358	20,019,470	177,170,064	10.2%
Grand Total	417,305,566	104,113,425	486,205,907	25,966,036	43,210,590	41,663,240	110,839,867	375,366,040	22.8%

Programme /Sub-Programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	4,372,016	7,052,596	169,629,368	4.0%
SP 1.2 Personnel services	116,995,934	25,966,036	22,568,156	20,833,185	69,367,377	47,628,556	59.3%
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	25,205,202	76,419,973	224,857,925	25.4%
Programme 2: Gender empowerment and Social Inclusivity							
SP 2.1 Gender Equality and Empowerment	6,200,000	-	497,300	672,400	1,169,700	5,030,300	18.9%
SP 2.2 Social Inclusion and Empowerment	51,100,000	-	679,147	8,883,528	9,562,675	41,537,325	18.7%
Total Expenditure of Programme 2	57,300,000	-	1,176,447	9,555,928	10,732,375	46,567,625	18.7%
Programme 3: Management and Development of sports and Recreation							
SP 3.1 Development and Management of sports infrastructure	17,823,107	-	8,247,112	3,914,850	12,161,962	5,661,145	68.2%
SP 3.2 Promotion of sports Development and Recreation	51,200,000	-	8,059,200	2,655,605	10,714,805	40,485,195	20.9%
Total Expenditure of Programme 3	69,023,107	-	16,306,312	6,570,456	22,876,768	46,146,340	33.1%
Programme 4: Youth Empowerment							
SP 4.1 Youth Empowerment	58,604,902	-	479,100	331,655	810,755	57,794,147	1.4%
Total Expenditure of Programme 4	58,604,902	-	479,100	331,655	810,755	57,794,147	1.4%
Total Expenditure of Vote	486,205,907	25,966,036	43,210,594	41,663,240	110,839,870	375,366,036	22.8%

4588: Gilgil Municipality

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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

	Revised Estimates FY 2022/2023	Actual First Nine Months FY 2022/2023	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months FY 2023/2024	Variance On Annual Target FY 2023/2024	% Achievement FY 2023/2024
Current Expenditure									
2100000 Compensation to Employees	370,649,649	256,904,795	433,348,654	66,805,529	141,350,274	158,044,824	366,200,627	67,148,027	84.5%
2200000 Use of goods and services	629,304,317	396,065,571	523,210,000	112,063,800	180,490,931	115,689,670	408,244,401	114,965,599	78.0%
2400000 Interest Payments		-					-		
2600000 Current grants and other Transfers		-					-		
2700000 Social Benefits	25,047,405	17,881,158	31,404,778				-	31,404,778	0.0%
3100000 Acquisition of Non-Financial Assets	36,130,000	20,772,531	6,550,000				-	6,550,000	0.0%
4100000 Acquisition of Financial Assets	574,080,833	432,310,400	99,510,000				-	99,510,000	0.0%
4500000 Disposal of Financial Assets							-		
Sub Total	1,635,212,204	1,123,934,455	1,094,023,432	178,869,329	321,841,205	273,734,494	774,445,028	319,578,404	70.8%
Capital Expenditure									
Non-Financial Assets	208,150,825	37,859,247	139,459,318	-	3,171,428	8,796,870	11,968,298	127,491,020	8.6%
Capital Transfers Govt. Agencies									
Other development									
Sub Total	208,150,825	37,859,247	139,459,318	-	3,171,428	8,796,870	11,968,298	127,491,020	8.6%
Grand Total	1,843,363,029	1,161,793,702	1,233,482,750	178,869,329	325,012,633	282,531,364	786,413,326	447,069,424	63.8%

Programme/Sub-programme	Revised Estimates FY 2023/2024	Actual Q1 FY 2023/2024	Actual Q2 FY 2023/2024	Actual Q3 FY 2023/2024	Actual First Nine Months 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	94,177,121	276,136,975	64,032,343	81.2%
SP 1.2 Personnel Services	148,827,450	-	-	94,177,121	94,177,121	54,650,329	63.3%
Total Expenditure of Programme 1	488,996,768	50,782,745	131,177,109	188,354,243	370,314,097	118,682,672	75.7%
Programme 2: County Legislation and Oversight							
SP 2.1: Legislation and Oversight	744,485,982	128,086,584	193,835,524	94,177,121	416,099,229	328,386,753	55.9%
Total Expenditure of Programme 2	744,485,982	128,086,584	193,835,524	94,177,121	416,099,229	328,386,753	55.9%
Total Expenditure of Vote	1,233,482,750	178,869,329	325,012,633	282,531,364	786,413,326	447,069,424	63.8%