

# REPUBLIC OF KENYA



## COUNTY GOVERNMENT OF NAKURU

### COUNTY TREASURY

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## BUDGET IMPLEMENTATION REVIEW REPORT

### QUARTER THREE FY2022/2023

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APRIL 2023

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Plan
APR	Annual progress report
ASDSP	Agriculture Sector Development Support Programme
BIRR	Budget Implementation Review Report
CBROP	County Budget Review and Outlook Paper
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. Budget Implementation Review Report is prepared in accordance with Section 166 of the Public Finance Management Act, 2012 and 54 of PFM County Government Regulations, 2015. In this regard, this report is hereby explicitly prepared in order to provide a detailed financial performance as at the third quarter of FY 2022/2023. This review report covers all County Government Departments/Entities across the eight sectors.

During the period under review the total receipts amounted to Ksh 8.71 billion which consists of equitable share which amounted to Ksh 6.44 billion, Own Source Revenue (OSR) Ksh 2.15 billion and Conditional Grants of Ksh. 115 million. Equitable share received represented a 49 percent achievement from the annual target of Ksh. 13.026 billion. OSR consisted of local revenues which amounted to Ksh. 1.09 billion and Ksh. 1.06 billion being collections from Facility Improvement Fund (FIF).

The County's total expenditure stood at Ksh 8.69 billion during the first nine months of FY 2022/23 against an annual revised target of Ksh 21.10 billion. The overall budget execution rate was 41 percent with recurrent expenditure representing 58 percent absorption rate and development expenditure representing 14 percent absorption rate.

During the period under review the County witnessed some emerging issues which may have had implication on execution of the budget. Restructuring and re-organisation of Departments and Directorates and adoption of new policies and changes; the growing demand for automation of services and digitization of records e.g., implementation of the Lands information management system

(LIMS) to enhance delivery of services within the County; Climatic changes may affect tourism both local and foreign.

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

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

## **Legal Basis for the Preparation of Quarterly Budget Implementation Review Report**

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

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

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

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

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

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

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

(a) Actual revenues, including appropriations in aid;

(b) Expenditures classified in economic classification as follows—

i. compensation to employees;

ii. use of goods and services;

iii. transfer to other levels of government; and

iv. capital expenditure;

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

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

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

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

## **I. INTRODUCTION**

The Budget Implementation Review Report (BIRR) for the third quarter of FY 2022/2023 is the first of its kind in the third administration of County Government of Nakuru. It is also being prepared during the tail end of the County Integrated Development Plan 2018-2022 planning period and the transition into CIDP 2023-2027 Planning period. The BIRR for the third quarter FY 2022/2023 is prepared pursuant to the provisions of the PFM Act, 2012 and PFM (County Government) Regulations 2015. The BIRR provides an assessment of the County fiscal performance for the third quarter (nine months) FY 2022/2023, possible deviations in revenue & expenditure and their implication in the implementation of the budget estimates FY 2022/2023.

The quarterly BIRR's will form part of the resource materials in Preparation of County Budget Review and Outlook Paper (CBROP) at the end of the financial year.

## **II. REVIEW OF FISCAL PERFORMANCE QUARTER THREE FY2022/2023**

### **Q3 FY 2022/23 FISCAL PERFORMANCE**

During the period under review (July-March), the County Government was implementing a revised budget estimate of Ksh 21.10 billion, including fiscal balances from FY 2021/2022 of Ksh 3.91 billion.

During the first nine months of FY 2022/2023 the County received equitable share of Ksh 6.44 billion against a projected annual target of Ksh. 13.02 billion thereby depicting a 49 percent achievement rate. In reviewing the local revenue, a comparison between the first half and third quarter shows a cumulative increment of Ksh 146 million on the revenue performance from both local sources and FIF. The total County's Own Source Revenue (OSR) collections stood at Ksh. 2.15 billion against a revised annual target of Ksh 3.5 billion which presents a 60 percent achievement rate. Local Revenue sources and FIF recorded a 48 and 82 percent achievement rate respectively based on their annual targets.

The County Executive's total expenditure stood at Ksh 8.69 billion during the first nine months of FY 2022/23 against an annual revised target of Ksh 21.10 billion. The overall budget execution rate was 41 percent. Recurrent expenditure had a 58 percent absorption rate and development expenditure had a 14 percent absorption rate.

### **REVENUE PERFORMANCE QUARTER THREE FY2022/2023**

#### **Exchequer Releases**

The total actual exchequer releases from the National Government in the first nine months of FY 2022/2023 amounted to Ksh 6.56 billion which comprised of Ksh 6.44 billion equitable share and Ksh 115.14 million conditional grants. Conditional grants receipts included World Bank National Agricultural and Rural Inclusive Growth Project (NARIGP) Ksh 91.3 million, Agricultural Sector Development Support Projects (ASDSP II) Ksh 5.2 million, Nutrition International Grant Ksh 7.4 million and World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I) Ksh 11.0 million as

represented by Table 1. The total equitable share receipts depict 49 percent achievement rate from an annual target of Ksh 13.026 billion while conditional grants disbursed depicts 20 percent achievement rate from an annual target of Ksh 588 million. Overall, the exchequer releases amounts to Ksh 10.478 billion (Ksh 3.9billion fiscal balance, Ksh 6.44 billion and Ksh 115.14 million) from an annual revised target of Ksh 17.529 billion indicating 60 percent achievement rate. Table 1 illustrates the exchequer releases per quarter in the FY 2022/2023.

**Table 1: Exchequer Releases Q3 FY2022/2023**

IFMIS CODE	REVENUE SOURCE	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY 2022/2022	ACTUAL Q2 FY 2022/2023	ACTUAL Q3 FY 2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	PERCENT ACHIEVED (ANNUAL)
9910201	Balance in County Revenue Fund	3,915,012,915		3,915,012,915		3,915,012,915	-	100%
1310101	Donor Grants (DANIDA)	22,094,250				-	22,094,250	0%
1310102	Loans and Grants CRA							
1330203	Kenya Devolution Support Program (KDSP) Level I							
1330203	Kenya Devolution Support Program (KDSP) Level II							
1310102	World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	92,144,660		91,392,701		91,392,701	751,959	99%
1310102	Agricultural Sector Development Support Projects (ASDSP II)	15,827,494		5,252,658		5,252,658	10,574,836	33%
1330104	Grant to Compensate Forgone User Fees							
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant							
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant							
1310102	Interest Earned in Nakuru City KUSP UDG Grant Account	21,554,657				-	21,554,657	0%
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	11,000,000			11,000,000	11,000,000	-	100%
1310102	Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)							
1310102	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	300,000,000				-	300,000,000	0%
1310102	Nutrition International Grant	15,000,000		7,499,400		7,499,400	7,500,600	50%
1330104	Conditional Fund -Leasing of Medical Equipment	110,638,298				-	110,638,298	0%
1330102	Grant to Road Maintenance Fuel Levy Fund (RMFLF)							
1330104	Grant For Level 5 Hospital							
1310102	World Bank THS-UC Conditional allocation							
9910201	Grant for Rehabilitation of Youth Polytechnics							
9999999	C.R.A Equitable Share	13,026,116,323	1,107,219,887	3,191,395,500	2,149,309,193	6,447,924,580	6,578,191,743	49%
	<b>TOTAL</b>	<b>17,529,388,597</b>	<b>1,107,219,887</b>	<b>7,210,553,174</b>	<b>2,160,309,193</b>	<b>10,478,082,254</b>	<b>7,051,306,343</b>	<b>60%</b>

## **Local Source Revenue Performance**

In the first quarter of FY 2022/2023, OSR collected amounting to Ksh 456.8 million against an annual target of Ksh 3.28 billion depicting 14 percent achievement rate. This comprised of Ksh 183.9 million from local sources and Ksh 272.8 million from Facility Improvement Fund (FIF). During the first half of FY 2022/23 OSR collected amounting to Ksh 1 billion against an annual revised target of Ksh 3.580 billion depicting 28 percent achievement rate. This comprised of Ksh 394.17 million from local sources and Ksh 610.65 million from Facility Improvement Fund (FIF).

The total nine months (July-March) of FY 2022/23, OSR collection amounted to Ksh 2.156 billion against an annual revised target of Ksh 3.580 billion depicting 60 percent achievement rate. This comprised of Ksh 1.092 billion from local sources and Ksh 1.063 billion from Facility Improvement Fund (FIF).

During the period under review local source revenue amounted to Ksh 1.092 billion against a revised target of Ksh 2.280 billion translating to 48 percent achievement rate. Trade license at Ksh 271 million (25 percent), Property tax at Ksh 177 million (16 percent) and Vehicle parking fees Ksh 173 (16 percent) were the highest contributors to the local source revenue collected between the months of July and March while County Park fees Ksh 0 (0 percent), house rent 6 million (1 percent) and stock/slaughter house fees Ksh 7 million (1 percent) formed the least contributors.

With regard to the performance of individual local sources streams against their revised annual target, highest performance was registered in Trade license (68 percent), Other Fees and Charges (65 percent), Advertising (61 percent), Vehicle parking (59 percent), Health fees and charges (44 percent) and Royalties (40 percent). On the contrary, County Park fees (0 percent), House Rent (13 percent) and Liquor Licensing (4 percent) were the least performing streams. Table 2 illustrates the OSR performance per quarter in the FY 2022/2023.

**Table 2: Own Source Revenue Performance Q3 FY2022/2023**

IFMIS CODE	REVENUE SOURCE	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY 2022/2023	ACTUAL Q2 FY 2022/2023	ACTUAL Q3 FY 2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	PERCENT ACHIEVED (ANNUAL)
1520101	Property tax (Plot rent and Land rates)	490,000,000	26,326,633	25,371,690	125,862,535	177,560,858	- 312,439,142	36%
1520201	Trade License	400,000,000	14,540,654	14,749,560	242,665,089	271,955,303	-128,044,697	68%
1550101	Market Fees	70,000,000	6,239,030	10,163,460	9,086,055	25,488,545	- 44,511,455	36%
1590112	Building Approval	100,000,000	8,378,881	12,560,170	18,121,091	39,060,142	- 60,939,858	39%
1520325	Cess	40,000,000	3,102,562	5,174,217	6,551,996	14,828,775	- 25,171,225	37%
1530301	Royalties	320,000,000	33,709,032	45,398,082	47,922,559	127,029,673	- 192,970,327	40%
1580401	Stock/ Slaughter fees	27,000,000	2,264,209	2,643,099	2,436,809	7,344,117	- 19,655,883	27%
1560101	House Rent	50,000,000	1,734,128	2,189,929	2,606,825	6,530,882	- 43,469,118	13%
1590132	Advertising	150,000,000	14,198,247	9,193,614	67,810,092	91,201,953	- 58,798,047	61%
1550221	Parking fees	292,200,000	46,615,537	55,534,490	71,032,085	173,182,112	- 119,017,888	59%
1420223	Liquor Licensing	100,000,000	6,148,502	8,180,505	9,275,210	23,604,217	- 76,395,783	24%
1530331	County Park Fees	800,000	-	-	-	-	- 800,000	0%
1530331	Water And Sewerage							
1580211	Health fees and charges	100,000,000	8,858,810	9,443,490	25,589,710	43,892,010	- 56,107,990	44%
1540105	Other Fees and Charges	140,000,000	11,863,132	9,596,041	69,166,161	90,625,334	- 49,374,666	65%
<b>Total Local Revenue</b>		<b>2,280,000,000</b>	<b>183,979,357</b>	<b>210,198,347</b>	<b>698,126,217</b>	<b>1,092,303,921</b>	<b>-1,187,696,079</b>	<b>48%</b>
<b>FIF</b>		<b>1,300,000,000</b>	<b>272,840,864</b>	<b>337,814,942</b>	<b>453,164,613</b>	<b>1,063,820,419</b>	<b>-236,179,581</b>	<b>82%</b>
<b>Total Own Source Revenue</b>		<b>3,580,000,000</b>	<b>456,820,221</b>	<b>548,013,289</b>	<b>1,151,290,830</b>	<b>2,156,124,340</b>	<b>-1,423,875,660</b>	<b>60%</b>

### Appropriation In Aid - (Facility Improvement Fund)

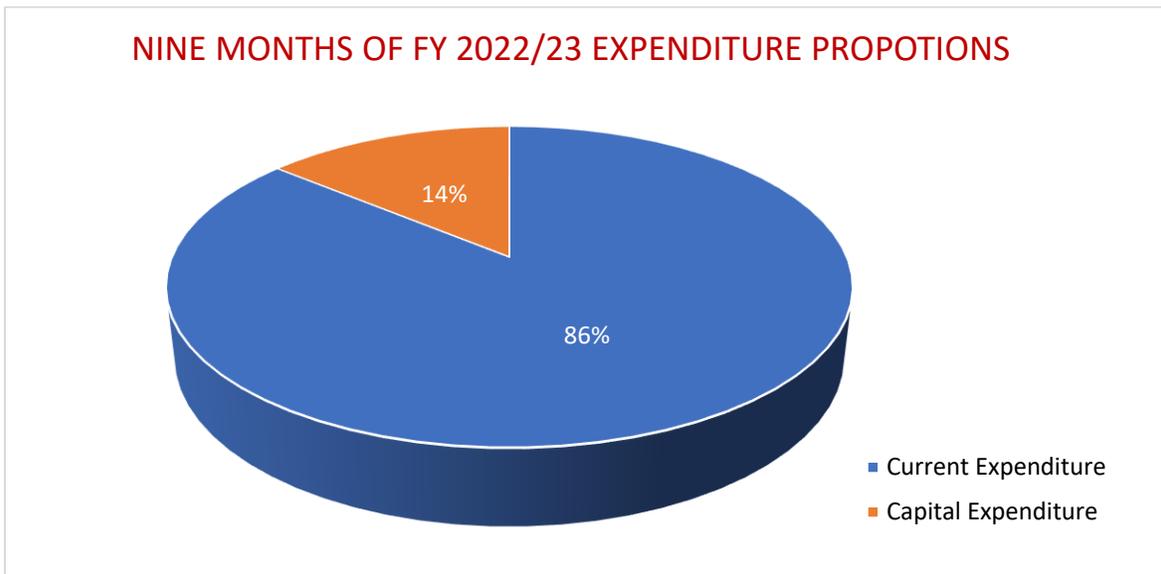
During the period under review, County Health Facilities collected Ksh 1.063 billion against an annual target of Ksh 1.3 billion indicating Ksh 236 million off target depicting 82 percent achievement rate. The facilities which registered the highest contribution include Rift Valley P.G.H Level 5 Ksh 614 million (57 percent), Naivasha Sub County Hospital Ksh 179 million (16 percent) and Rift Valley P.G.H Annex Ksh 56 million (5 percent) while Kabazi Health Centre Ksh 2 million (0.19 percent), Mirugi Kariuki Dispensary Hospital Ksh 3 million (0.29 percent) and Soim Sub County Hospital Ksh 3 million (0.31 percent) registered the least contribution to total FIF collection. Table 3 illustrates the FIF collection per quarter in the FY 2022/2023.

**Table 3: Facility Improvement Fund (FIF) Performance Q3 FY2022/2023**

S.No	FACILITY	ACTUAL Q1 FY 2022/23	ACTUAL Q2 FY 2022/23	ACTUAL Q3 FY 2022/23	ACTUAL 9 MONTHS FY 2022/23	% OF TOTAL COLLECTIONS
1	Rift Valley P.G.H Level 5	157,753,926	197,829,775	258,668,274	<b>614,251,975</b>	57.74%
2	Rift Valley P.G.H Annex	16,594,705	18,646,530	20,866,626	<b>56,107,861</b>	5.27%
3	MOH-Bahati Sub County Hospital	8,450,504	11,161,121	15,473,243	<b>35,084,868</b>	3.30%
4	Naivasha Sub County Hospital	45,163,196	56,616,735	77,391,958	<b>179,171,889</b>	16.84%
5	Gilgil Sub County Hospital	12,713,227	16,591,940	22,073,538	<b>51,378,705</b>	4.83%
6	Molo District Hospital	17,085,982	15,104,918	18,664,442	<b>50,855,342</b>	4.78%
7	Olenguruone Sub County Hospital	2,268,354	3,458,903	5,618,820	<b>11,346,077</b>	1.07%
8	Elburgon Nyayo Hospital	1,805,736	3,541,438	4,937,251	<b>10,284,425</b>	0.97%
9	Subukia Sub County Hospital	1,960,885	2,553,405	3,819,080	<b>8,333,370</b>	0.78%
10	Njoro Sub County Hospital	4,397,110	5,000,893	10,003,829	<b>19,401,832</b>	1.82%
11	Langalanga Sub County Hospital	1,571,840	1,818,355	3,477,301	<b>6,867,496</b>	0.65%
12	Kabazi Health Centre	467,959	631,015	956,807	<b>2,055,781</b>	0.19%
13	Keringet Sub County Hospital	217,260	1,217,017	2,425,135	<b>3,859,412</b>	0.36%
14	Mirugi Kariuki Dispensary Hospital	496,330	560,497	2,081,327	<b>3,138,154</b>	0.29%
15	Bondeni Maternity Hospital	1,158,350	2,080,587	5,157,995	<b>8,396,932</b>	0.79%
16	Soim Sub County Hospital	735,500	1,001,813	1,548,987	<b>3,286,300</b>	0.31%
	<b>TOTAL</b>	<b>272,840,864</b>	<b>337,814,942</b>	<b>453,164,613</b>	<b>1,063,820,419</b>	<b>100.0%</b>

### EXPENDITURE PERFORMANCE QUARTER THREE FY2022/2023

During the period under review, the County expenditure stood at Ksh 8.693 billion against a revised annual target of Ksh. 21.109 billion which represented a 41 percent budget absorption rate. The recurrent expenditure amounted to Ksh 7.478 billion against an annual revised target of Ksh 12.844 billion depicting a 58 percent budget absorption rate. Development expenditure amounted to Ksh 1.215 billion against an annual revised target of Ksh 8.265 billion translating to 14 percent of the total development expenditure. Figure 1 shows Composition of expenditure for the first nine months of FY 2022/23.

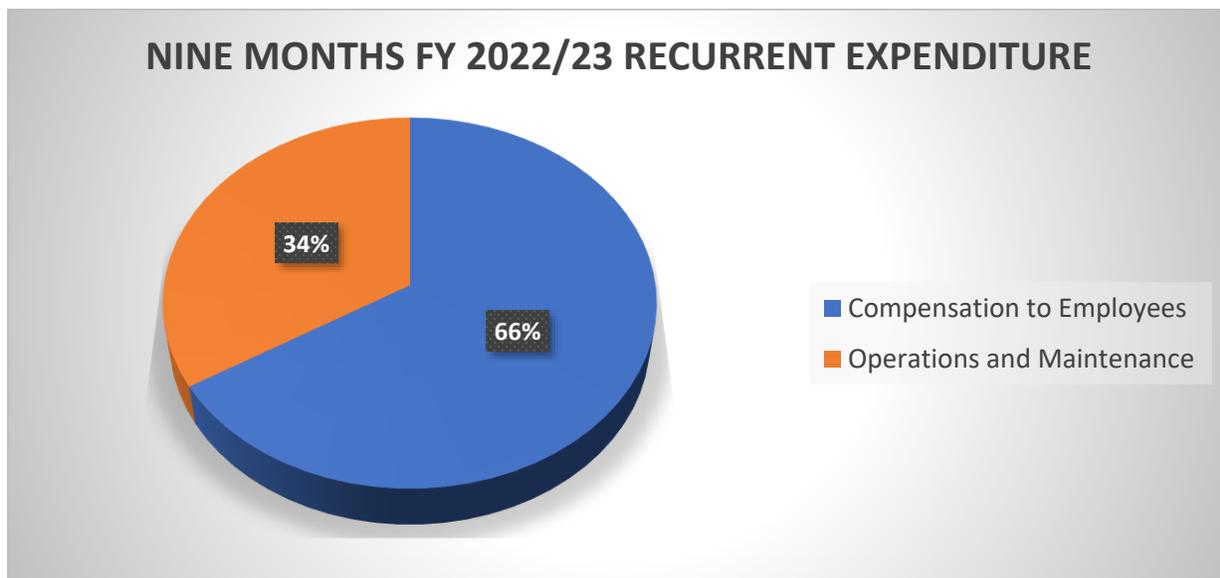


**Figure 1: Composition of County Expenditure**

## County Expenditure Performance (July-March) FY2022/2023

### Recurrent Expenditure

The County incurred Ksh 7.478 billion as recurrent expenditure which represents 86 percent of the total expenditure for the first, second and third quarter. Composition of recurrent expenditure for the first nine months of FY 2022/23 is represented in Figure 2.



**Figure 2: Composition of Recurrent Expenditure**

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

#### 1) Compensation to Employees

During the period under review the total expenditure incurred on compensation to employees amounted to Ksh 4.952 billion, against an annual revised target of Ksh 7.501 billion depicting 66 percent absorption rate of compensation to employee's budget. This proportion contributes 66 percent of total recurrent expenditure and 56 percent of total County expenditure.

## **2) Operations and Maintenance Expenditure**

Operations and maintenance expenses for the County Executive amounted to Ksh 2.525 billion against an annual revised target of Ksh 5.342 billion, this represents an absorption rate of 47 percent of the planned expenditure. Further, this expenditure contributed to 29 percent of total County expenditure.

## **3) Development Expenditure**

The development expenditure stood at Ksh 1.215 billion against an annual revised target of Ksh 8.265 billion. This represents an absorption rate of 14 percent, an underspending of Ksh 7.05 billion. Further, development expenses contributed to 14 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 2022/23 by economic classification:

**Table 4: County Expenditure Performance Q3 FY2022/2023 by Economic Classification**

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	7,501,769,645	1,577,091,754	1,715,891,116	1,659,707,952	4,952,690,822	2,549,078,823	66.02%	56.97%
2200000 Use of goods and services	3,929,794,264	291,579,582	828,184,074	690,371,234	1,810,134,890	2,119,659,374	46.06%	20.82%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	446,802,754	-	3,362,000	201,327,972	204,689,972	242,112,782	45.81%	2.35%
2700000 Social Benefits	82,815,682	6,127,340	11,845,315	9,978,577	27,951,231	54,864,450	33.75%	0.32%
3100000 Acquisition of Non-Financial Assets	248,795,342	4,308,135	27,816,544	18,286,498	50,411,177	198,384,165	20.26%	0.58%
4100000 Acquisition of Financial Assets	634,080,833	-	354,000,000	78,310,400	432,310,400	201,770,433	68.18%	4.97%
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>12,844,058,519</b>	<b>1,879,106,811</b>	<b>2,941,099,049</b>	<b>2,657,982,632</b>	<b>7,478,188,492</b>	<b>5,365,870,027</b>	<b>58.22%</b>	<b>86.02%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	4,954,919,586	-	128,151,775	42,497,861	170,649,636	4,784,269,950	3.44%	1.96%
Capital Transfers Govt. Agencies	3,310,410,492	11,304,697	307,749,165	725,459,831	1,044,513,693	2,265,896,799	31.55%	12.02%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>8,265,330,078</b>	<b>11,304,697</b>	<b>435,900,940</b>	<b>767,957,692</b>	<b>1,215,163,329</b>	<b>7,050,166,749</b>	<b>14.70%</b>	<b>13.98%</b>
<b>Grand Total</b>	<b>21,109,388,597</b>	<b>1,890,411,508</b>	<b>3,376,999,989</b>	<b>3,425,940,324</b>	<b>8,693,351,821</b>	<b>12,416,036,776</b>	<b>41.18%</b>	<b>100.00%</b>

### **Departmental Expenditure Analysis Quarter One FY2022/2023**

An analysis of total Departmental expenditure revealed that absorption rate was highest in Department of Public Service, Training and Devolution (68 percent); County Assembly (62 percent); Health Services (51 percent); Office of the Governor and Deputy Governor (49 percent) and Nakuru City (49 percent).

The least absorption rate was in Land, Physical Planning and Housing (7 percent); Infrastructure (12 percent); Water, Environment, Energy and Natural Resources (14 percent); Trade, Industrialization, Cooperatives and Tourism (15 percent); Youth, Culture, Gender, Sports and Social Services (24 percent). The Departmental expenditure analysis is outlined in Table 5.

**Table 5: Expenditure Performance (July-March) FY2022/2023 per Department/Entity**

VOTE NO.	VOTE TITLE	Recurrent Expenditure FY 2022/2023			Development Expenditure FY 2022/2023			Total Expenditure FY 2022/2023			Budget Execution (%)
		Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
4561	Office of the Governor and Deputy Governor	330,662,978	156,593,445	174,069,533	161,667,114	88,135,528	73,531,586	492,330,092	244,728,973	247,601,119	49.71%
4562	County Treasury	1,056,063,036	493,824,355	562,238,681	1,120,145,879	272,155,949	847,989,931	2,176,208,915	765,980,303	1,410,228,612	35.20%
4563	County Public Service Board	69,183,555	34,781,217	34,402,338	7,998,700	-	7,998,700	77,182,255	34,781,217	42,401,038	45.06%
4565	Health Services	6,058,506,259	3,679,907,035	2,378,599,224	1,265,478,591	112,051,374	1,153,427,217	7,323,984,850	3,791,958,409	3,532,026,441	51.77%
4566	Trade, Industrialization, Cooperatives and Tourism	190,469,779	53,256,389	137,213,390	155,293,397	-	155,293,397	345,763,176	53,256,389	292,506,787	15.40%
4567	Infrastructure	336,225,299	185,989,088	150,236,211	1,254,468,105	12,897,902	1,241,570,203	1,590,693,404	198,886,990	1,391,806,414	12.50%
4569	Agriculture, Livestock and Fisheries	514,647,958	278,074,710	236,573,248	432,934,437	100,192,466	332,741,971	947,582,395	378,267,176	569,315,219	39.92%
4570	Land, Physical Planning and Housing	145,625,126	65,567,239	80,057,887	764,616,480	-	764,616,480	910,241,606	65,567,239	844,674,367	7.20%
4572	Water, Environment, Energy and Natural Resources	305,381,202	186,839,714	118,541,489	986,456,541	111,000	986,345,541	1,291,837,743	186,950,714	1,104,887,030	14.47%
4574	Public Service, Training and Devolution	804,502,586	572,294,515	232,208,071	34,301,546	-	34,301,546	838,804,132	572,294,515	266,509,617	68.23%
4575	Education, Vocational training, ICT and E-Government	862,835,591	454,810,521	408,025,070	610,412,390	73,237,001	537,175,389	1,473,247,981	528,047,522	945,200,459	35.84%
4576	Youth, Culture, Gender, Sports and Social Services	239,197,188	104,113,425	135,083,763	192,955,878	-	192,955,878	432,153,066	104,113,425	328,039,641	24.09%
4578	Naivasha Municipality	36,554,320	9,549,848	27,004,473	306,533,272	139,835,009	166,698,263	343,087,592	149,384,857	193,702,736	43.54%
4579	Office of the County Attorney	214,100,000	64,035,530	150,064,470	-	-	-	214,100,000	64,035,530	150,064,470	29.91%
4580	Nakuru City	44,891,439	14,617,007	30,274,433	753,916,922	378,687,854	375,229,068	798,808,361	393,304,861	405,503,501	49.24%
4573	County Assembly	1,635,212,204	1,123,934,455	511,277,749	218,150,825	37,859,247	180,291,578	1,853,363,029	1,161,793,702	691,569,327	62.69%
	<b>TOTAL</b>	<b>12,844,058,520</b>	<b>7,478,188,492</b>	<b>5,365,870,028</b>	<b>8,265,330,077</b>	<b>1,215,163,329</b>	<b>7,050,166,748</b>	<b>21,109,388,597</b>	<b>8,693,351,821</b>	<b>12,416,036,776</b>	<b>41.18%</b>

## **COUNTY DEBT MANAGEMENT**

The Revised Estimates FY 2022/23 had an allocation of Ksh 400 million towards settling of the County debt. This amount is meant for settling eligible pending bills forwarded by the Pending Bills Committee. It consists of Ksh 290 million which are classified as recurrent pending bills and Ksh 110 million which are classified as development pending bills. During the review period Ksh 254.2 million had been settled/paid. This translates to 63 percent absorption rate.

### **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. Post-election Transition process which has affected the general operations of Departments/Entities due to ongoing changes.
2. Restructuring and re-organisation of Departments and Directorates and adoption of new policies likely to affect the budgeting of the Departments.
3. Re-alignment of Departments 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.
4. 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.
5. Technological Advancements- Given the growing demand for automation of services and digitization of records the Lands Departments has prioritized the implementation of the Lands information management system (LIMS) to enhance delivery of services within the County.
6. Introduction of contributory pension scheme for devolved staff.
7. 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.
8. Climatic changes affect local and foreign tourists.
9. Green economy requirement and compliance.

10. Elevation of various urban centres to Town status. A number of urban centres have achieved the requirements for upgrade to Town status. There is need for status review and subsequent formation of Town Committees.

## **CHALLENGES**

1. Change of Administration has led to a slowdown in implementation of programs and projects in the period under review.
2. Delay in disbursement of funds by the National Treasury.
3. Inadequate staff in technical areas which hinders service delivery.
4. Delays in reimbursement of NHIF and Linda Mama reimbursements.
5. Delay/slow BQs development delaying project implementation thus causing low absorption of development budget.
6. Various Court disputes had led to rolling over of projects that would otherwise take a shorter implementation period.
7. Lengthy procurement processes that delay project and programme implementation.
8. Overlapping Mandates and/or duplication of mandates with other Departments thus affecting implementation of projects.
9. Inadequate means of mobility and office space across Departments/ Entities and Sub-Counties.
10. Low-level funding as a result of the teetering economy in the current financial year has greatly compromised coordination efforts.
11. Vandalism of streetlights which shoots up the cost of maintenance and installation of new streetlights.
12. As inflation continues to rise, the cost of implementing projects and programmes is likely to go up. This will negatively impact on budget execution.

13. Harsh weather conditions due to climate change and environmental degradation which has affected sustainability of tree planting exercise and reduced water resource base that has affected the availability of water.
14. Population pressure leading to increased waste generation, thus overstressing the available resources. It also increases water demand hence putting a lot of pressure on the existing water supplies. Ref. to 2019 defragmented census.
15. Continued Degradation of Environment and her resources through logging, excessive charcoal burning and over exploitation of fragile ecosystems.

## **RECOMMENDATIONS**

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

## ANNEXURES

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

#### 4561: Office of the Governor and Deputy Governor

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	100,523,424	13,942,587	30,322,638	31,840,312	76,105,537	24,417,887	75.71%	31.10%
2200000 Use of goods and services	115,362,118	23,307,587	41,889,968	15,290,353	80,487,908	34,874,210	69.77%	32.89%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	81,100,000	-	-	-	-	81,100,000	0.00%	0.00%
2700000 Social Benefits	11,677,436	-	-	-	-	11,677,436	0.00%	0.00%
3100000 Acquisition of Non-Financial Assets	22,000,000	-	-	-	-	22,000,000	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>330,662,978</b>	<b>37,250,174</b>	<b>72,212,606</b>	<b>47,130,665</b>	<b>156,593,445</b>	<b>174,069,533</b>	<b>47.36%</b>	<b>63.99%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	161,667,114	-	62,732,986	25,402,542	88,135,528	73,531,586	54.52%	36.01%
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>161,667,114</b>	<b>-</b>	<b>62,732,986</b>	<b>25,402,542</b>	<b>88,135,528</b>	<b>73,531,586</b>	<b>54.52%</b>	<b>36.01%</b>
<b>Grand Total</b>	<b>492,330,092</b>	<b>37,250,174</b>	<b>134,945,592</b>	<b>72,533,207</b>	<b>244,728,973</b>	<b>247,601,119</b>	<b>49.71%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration, Planning and Support Services</b>							
SP 1.1: Administration and Planning	228,781,042	23,307,587	104,622,954	31,840,312	159,770,853	69,010,189	69.8%
SP 1.2: Personnel Services	112,200,860	13,942,587	30,322,638	33,047,718	77,312,943	34,887,917	68.9%
<b>Total Expenditure of Programme 1</b>	<b>340,981,902</b>	<b>37,250,174</b>	<b>134,945,592</b>	<b>64,888,030</b>	<b>237,083,796</b>	<b>103,898,106</b>	<b>69.5%</b>
<b>Programme 2: Management Of County Affairs</b>							
SP 2.1: County Executive Services	41,647,454	-	-	1,529,035	1,529,035	40,118,419	3.7%
SP 2.2: Policy Direction and Coordination	76,600,368	-	-	2,293,553	2,293,553	74,306,815	3.0%
SP 2.3: County Policing Services	3,960,221	-	-	-	-	3,960,221	0.0%
SP 2.4 Leadership and Governance	2,640,147	-	-	-	-	2,640,147	0.0%
<b>Total Expenditure of Programme 2</b>	<b>124,848,190</b>	<b>-</b>	<b>-</b>	<b>3,822,588</b>	<b>3,822,588</b>	<b>121,025,602</b>	<b>3.1%</b>
<b>Programme 3: Coordination and Supervisory Services</b>							
SP 3.1: Organization of County Business	16,851,104	-	-	1,720,165	1,720,165	15,130,939	10.2%
SP 3.2: Special Programmes	9,648,896	-	-	2,102,424	2,102,424	7,546,472	21.8%
<b>Total Expenditure of Programme 3</b>	<b>26,500,000</b>	<b>-</b>	<b>-</b>	<b>3,822,588</b>	<b>3,822,588</b>	<b>22,677,412</b>	<b>14.4%</b>
<b>Total Expenditure of Vote</b>	<b>492,330,092</b>	<b>37,250,174</b>	<b>134,945,592</b>	<b>72,533,206</b>	<b>244,728,972</b>	<b>247,601,120</b>	<b>49.7%</b>

## 4562: County Treasury

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	545,798,200	140,158,055	125,628,710	121,684,339	387,471,104	158,327,096	70.99%	50.58%
2200000 Use of goods and services	325,974,101	10,827,150	31,157,882	31,655,873	73,640,905	252,333,196	22.59%	9.61%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	17,502,008	-	-	10,254,000	10,254,000	7,248,008	58.59%	1.34%
2700000 Social Benefits	4,381,092	338,189	347,989	370,474	1,056,652	3,324,440	24.12%	0.14%
3100000 Acquisition of Non-Financial Assets	102,407,635	242,400	12,950,300	8,208,994	21,401,694	81,005,941	20.90%	2.79%
4100000 Acquisition of Financial Assets	60,000,000	-	-	-	-	60,000,000	0.00%	0.00%
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>1,056,063,036</b>	<b>151,565,794</b>	<b>170,084,881</b>	<b>172,173,680</b>	<b>493,824,355</b>	<b>562,238,681</b>	<b>46.76%</b>	<b>64.47%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	597,973,151	-	18,192,242	-	18,192,242	579,780,909	3.04%	2.38%
Capital Transfers Govt. Agencies	522,172,729	-	36,595,585	217,368,122	253,963,707	268,209,023	48.64%	33.16%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>1,120,145,880</b>	<b>-</b>	<b>54,787,827</b>	<b>217,368,122</b>	<b>272,155,949</b>	<b>847,989,932</b>	<b>24.30%</b>	<b>35.53%</b>
<b>Grand Total</b>	<b>2,176,208,916</b>	<b>151,565,794</b>	<b>224,872,708</b>	<b>389,541,801</b>	<b>765,980,303</b>	<b>1,410,228,613</b>	<b>35.20%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration, Planning and Support Services</b>							
SP 1.1: Administration Services	711,503,905	1,887,000	24,167,104	6,121,902	32,176,006	679,327,899	4.5%
SP 1.2: Personnel Services	539,673,258	140,496,244	124,074,198	121,419,813	385,990,255	153,683,003	71.5%
SP 1.3: Financial Services	100,000				-	100,000	0.0%
<b>Total Expenditure of Programme 1</b>	<b>1,251,277,163</b>	<b>142,383,244</b>	<b>148,241,302</b>	<b>127,541,715</b>	<b>418,166,261</b>	<b>833,110,902</b>	<b>33.4%</b>
<b>Programme 2: Public Finance Management</b>							
SP 2.1: Budget Formulation Coordination And Management	108,424,726	2,085,300	12,156,700	8,552,300	22,794,300	85,630,426	21.0%
SP 2.2: Resource Mobilization	78,305,320	1,562,885	9,544,603	8,919,449	20,026,937	58,278,383	25.6%
SP 2.3: Internal Audit	45,170,674	3,416,940	2,777,600	3,652,279	9,846,819	35,323,855	21.8%
SP 2.4: Procurement	17,911,603	44,800	1,174,420	1,503,960	2,723,180	15,188,423	15.2%
SP 2.5: Public Finance And Accounting	28,639,827	747,725	2,612,400	1,624,500	4,984,625	23,655,202	17.4%
SP 2.6: Debt Management	438,081,958	131,600	37,201,686	217,758,602	255,091,888	182,990,071	58.2%
SP 2.7: External Resource Mobilization	11,823,988	280,100	518,397	350,600	1,149,097	10,674,891	9.7%
<b>Total Expenditure of Programme 2</b>	<b>728,358,096</b>	<b>8,269,350</b>	<b>65,985,806</b>	<b>242,361,690</b>	<b>316,616,846</b>	<b>411,741,250</b>	<b>43.5%</b>
<b>Programme 3: Economic and Financial Policy Formulation and Management</b>							
SP 3.1: Fiscal Planning	48,332,172	779,700	8,818,400	8,518,996	18,117,096	30,215,076	37.5%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	9,566,747	133,500	1,827,200	865,400	2,826,100	6,740,647	29.5%
SP 3.3: KDSP Programme	138,674,737			10,254,000	10,254,000	128,420,737	7.4%
<b>Total Expenditure of Programme 3</b>	<b>196,573,656</b>	<b>913,200</b>	<b>10,645,600</b>	<b>19,638,396</b>	<b>31,197,196</b>	<b>165,376,460</b>	<b>15.9%</b>
<b>Total Expenditure of Vote</b>	<b>2,176,208,915</b>	<b>151,565,794</b>	<b>224,872,708</b>	<b>389,541,801</b>	<b>765,980,303</b>	<b>1,410,228,612</b>	<b>35.2%</b>

### 4563: County Public Service Board

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	30,370,637	7,016,302	6,901,088	7,172,193	21,089,583	9,281,054	69.44%	60.63%
2200000 Use of goods and services	30,833,537	3,521,080	2,987,458	3,843,466	10,352,004	20,481,533	33.57%	29.76%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	6,979,381	1,092,892	1,257,436	969,302	3,319,630	3,659,751	47.56%	9.54%
3100000 Acquisition of Non-Financial Assets	1,000,000	-	20,000	-	20,000	980,000	2.00%	0.06%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>69,183,555</b>	<b>11,630,274</b>	<b>11,165,982</b>	<b>11,984,961</b>	<b>34,781,217</b>	<b>34,402,338</b>	<b>50.27%</b>	<b>100.00%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	7,998,700	-	-	-	-	7,998,700	0.00%	0.00%
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>7,998,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,998,700</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>77,182,255</b>	<b>11,630,274</b>	<b>11,165,982</b>	<b>11,984,961</b>	<b>34,781,217</b>	<b>42,401,038</b>	<b>45.06%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration and Human Resource Planning</b>							
SP 1.1: Administrative Services	68,182,255	11,630,274	9,536,192	8,931,469	30,097,935	38,084,320	44.1%
SP 1.2: Financial Services	4,000,000		312,500	1,263,763	1,576,263	2,423,737	39.4%
SP 1.3: Human Resource Planning	2,000,000		808,590	841,907	1,650,497	349,503	82.5%
SP 1.4: Provision of Human Resource Advisory Services	3,000,000		508,700	947,822	1,456,522	1,543,478	48.6%
<b>Total Expenditure of Programme 1</b>	<b>77,182,255</b>	<b>11,630,274</b>	<b>11,165,983</b>	<b>11,984,961</b>	<b>34,781,217</b>	<b>42,401,038</b>	<b>45.1%</b>
<b>Total Expenditure of Vote</b>	<b>77,182,255</b>	<b>11,630,274</b>	<b>11,165,983</b>	<b>11,984,961</b>	<b>34,781,217</b>	<b>42,401,038</b>	<b>45.1%</b>

## 4565: Health Services

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	4,276,754,895	954,831,107	954,736,030	944,446,741	2,854,013,878	1,422,741,017	66.73%	75.26%
2200000 Use of goods and services	1,741,403,323	249,203,209	345,637,694	223,865,002	818,705,905	922,697,418	47.01%	21.59%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	300,000	-	-	-	-	300,000	0.00%	0.00%
2700000 Social Benefits	6,062,640	490,000	485,000	504,400	1,479,400	4,583,240	24.40%	0.04%
3100000 Acquisition of Non-Financial Assets	33,985,401	3,265,735	1,678,606	763,511	5,707,852	28,277,549	16.80%	0.15%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>6,058,506,259</b>	<b>1,207,790,051</b>	<b>1,302,537,330</b>	<b>1,169,579,654</b>	<b>3,679,907,035</b>	<b>2,378,599,224</b>	<b>60.74%</b>	<b>97.05%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	561,545,926	-	2,780,218	2,654,327	5,434,545	556,111,381	0.97%	0.14%
Capital Transfers Govt. Agencies	703,932,665	11,304,697	65,837,088	29,475,044	106,616,829	597,315,836	15.15%	2.81%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>1,265,478,591</b>	<b>11,304,697</b>	<b>68,617,306</b>	<b>32,129,371</b>	<b>112,051,374</b>	<b>1,153,427,217</b>	<b>8.85%</b>	<b>2.95%</b>
<b>Grand Total</b>	<b>7,323,984,850</b>	<b>1,219,094,748</b>	<b>1,371,154,636</b>	<b>1,201,709,025</b>	<b>3,791,958,409</b>	<b>3,532,026,441</b>	<b>51.77%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration and Planning</b>							
SP 1.1: Health Information System	17,485,667	-	-	-	-	17,485,667	0.0%
SP 1.2: Governance and Leadership	495,099,478	5,742,592	91,429,490	11,933,112	109,105,193	385,994,285	22.0%
SP 1.3: Human Resource Management	3,943,340,192	861,187,677	880,957,298	854,693,291	2,596,838,266	1,346,501,926	65.9%
SP 1.4: Research and Development	2,500,000	-	-	-	-	2,500,000	0.0%
SP 1.5: Health Infrastructure and Development	10,833,333	-	-	40,000	40,000	10,793,333	0.4%
<b>Total Expenditure Programme 1</b>	<b>4,469,258,670</b>	<b>866,930,268</b>	<b>972,386,788</b>	<b>866,666,402</b>	<b>2,705,983,459</b>	<b>1,763,275,211</b>	<b>60.5%</b>
<b>Programme 2: Health Preventive and Promotive Services</b>							
SP 2.1: Primary Health Care	606,620,683	-	58,863,739	16,831,122	75,694,861	530,925,822	12.5%
SP 2.2: Environmental Health and Sanitation	2,000,000	-	-	-	-	2,000,000	0.0%
SP 2.3: Human Resource	17,049,940	-	-	-	-	17,049,940	0.0%
SP 2.4: Disease Surveillance and Emergency Response	1,897,550	-	-	-	-	1,897,550	0.0%
SP 2.5: Health Promotive	1,000,000	-	-	-	-	1,000,000	0.0%
SP 2.6: HIV Programme	2,000,000	-	-	1,636,580	1,636,580	363,420	81.8%
SP 2.7: Nutrition	29,980,932	-	825,640	3,131,127	3,956,767	26,024,165	13.2%
SP 2.8 Reproductive Health	1,750,000	-	-	-	-	1,750,000	0.0%
SP 2.9 Immunization	1,825,775	-	-	-	-	1,825,775	0.0%
<b>Total Expenditure Programme 2</b>	<b>664,124,880</b>	<b>-</b>	<b>59,689,379</b>	<b>21,598,828</b>	<b>81,288,207</b>	<b>582,836,673</b>	<b>12.2%</b>
<b>Programme 3: Health Curative and Rehabilitative Services</b>							
SP 3.1: Provision of Essential Health Services in all levels	1,865,973,897	263,977,721	259,182,065	224,924,123	748,083,909	1,117,889,988	40.1%
SP 3.2: Elimination of communicable and non-communicable diseases	2,200,000	-	-	-	-	2,200,000	0.0%
SP 3.3: Human Resource	322,427,403	88,186,759	79,896,403	88,519,671	256,602,833	65,824,570	79.6%
<b>Total Expenditure Programme 3</b>	<b>2,190,601,300</b>	<b>352,164,480</b>	<b>339,078,469</b>	<b>313,443,794</b>	<b>1,004,686,743</b>	<b>1,185,914,557</b>	<b>45.9%</b>
<b>Total Expenditure of Vote</b>	<b>7,323,984,850</b>	<b>1,219,094,748</b>	<b>1,371,154,636</b>	<b>1,201,709,025</b>	<b>3,791,958,409</b>	<b>3,532,026,441</b>	<b>51.8%</b>

**4566: Trade, Industrialization, Cooperatives and Tourism**

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	59,247,209	12,082,281	7,778,106	15,714,016	35,574,403	23,672,806	60.04%	66.80%
2200000 Use of goods and services	75,068,822	1,567,565	6,444,050	8,120,371	16,131,986	58,936,836	21.49%	30.29%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	50,000,000	-	-	-	-	50,000,000	0.00%	0.00%
2700000 Social Benefits	1,503,748	-	-	-	-	1,503,748	0.00%	0.00%
3100000 Acquisition of Non-Financial Assets	4,650,000	800,000	360,000	390,000	1,550,000	3,100,000	33.33%	2.91%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>190,469,779</b>	<b>14,449,846</b>	<b>14,582,156</b>	<b>24,224,387</b>	<b>53,256,389</b>	<b>137,213,390</b>	<b>27.96%</b>	<b>100.00%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	155,293,397	-	-	-	-	155,293,397	0.00%	0.00%
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>155,293,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,293,397</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>345,763,176</b>	<b>14,449,846</b>	<b>14,582,156</b>	<b>24,224,387</b>	<b>53,256,389</b>	<b>292,506,787</b>	<b>15.40%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration, Planning and Support Services</b>							
SP 1.1: Administration, Planning and Support Services	32,663,823	2,757,389	5,393,090	3,533,672	11,684,150	20,979,673	35.8%
SP 1.2: Personnel Services	60,750,956	11,205,458	7,778,107	15,714,016	34,697,581	26,053,375	57.1%
SP 1.3: Financial Services							
<b>Total Expenditure Programme 1</b>	<b>93,414,779</b>	<b>13,962,847</b>	<b>13,171,197</b>	<b>19,247,688</b>	<b>46,381,731</b>	<b>47,033,048</b>	<b>49.7%</b>
<b>Programme 2: Cooperative Development and Management</b>							
SP 2.1: Enhance Marketing Cooperatives	5,175,000		150,000	75,000	225,000	4,950,000	4.3%
SP 2.2: Sacco Member Empowerment	27,662,791				-	27,662,791	0.0%
SP 2.3: Enforcement of Compliance in Cooperatives	2,732,964			270,200	270,200	2,462,764	9.9%
SP 2.3: Empowerment youth and women and pwds participation in co-op	1,248,547	117,200	283,800	105,600	506,600	741,947	40.6%
SP 2.4: Extension Services	1,165,698				-	1,165,698	0.0%
<b>Total Expenditure Programme 2</b>	<b>37,985,000</b>	<b>117,200</b>	<b>433,800</b>	<b>450,800</b>	<b>1,001,800</b>	<b>36,983,200</b>	<b>2.6%</b>
<b>Programme 3: Commerce and Enterprise</b>							
SP.3:1 Business Development Services for SME's	3,195,108		113,200	438,900	552,100	2,643,008	17.3%
SP 3.2: Facilitating Producer Business Groups (PBGs)	2,000,000	58,600			58,600	1,941,400	2.9%
SP 3.3: SME training	1,974,892		150,000	90,000	240,000	1,734,892	12.2%
SP 3.3: SME Funding	25,000,000				-	25,000,000	0.0%
SP 3.4: Establishment of business incubation/ent	6,300,000		140,100		140,100	6,159,900	2.2%
SP 3.5: Consumer Protection	7,475,000	67,000	140,100	126,950	334,050	7,140,950	4.5%
<b>Total Expenditure Programme 3</b>	<b>45,945,000</b>	<b>125,600</b>	<b>543,400</b>	<b>655,850</b>	<b>1,324,850</b>	<b>44,620,150</b>	<b>2.9%</b>
<b>Programme 4: Market Rehabilitation and Development</b>							
SP 4.1: Rehabilitation and Renovation of Existing Markets	119,993,397		3,400		3,400	119,989,997	0.0%
SP 4.2: Development of Retail and Wholesale Markets in Nakuru	17,000,000				-	17,000,000	0.0%
SP 4.3: Market Users Delivery Services	15,350,000	83,600	150,000	3,181,700	3,415,300	11,934,700	22.2%
<b>Total Expenditure Programme 4</b>	<b>152,343,397</b>	<b>83,600</b>	<b>153,400</b>	<b>3,181,700</b>	<b>3,418,700</b>	<b>148,924,697</b>	<b>2.2%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 5: Promotion of Tourism and Markets</b>							
SP 5.1: Promotion of Local Tourism	4,000,000			139,300	139,300	3,860,700	3.5%
SP 5.2: Establishment and Management of County Tourism Information Centre	4,200,000	25,000		47,850	72,850	4,127,150	1.7%
<b>Total Expenditure Programme 5</b>	<b>8,200,000</b>	<b>25,000</b>	<b>-</b>	<b>187,150</b>	<b>212,150</b>	<b>7,987,850</b>	<b>2.6%</b>
<b>Programme 6: Alcoholic Drinks Control</b>							
SP 6.1 Inspection, approval and liquor licensing	5,000,000				-	5,000,000	0.0%
SP 6.2 liquor enforcement and compliance	834,749	77,000	50,000	501,200	628,200	206,549	75.3%
SP 6.3 research and innovation	1,000,251				-	1,000,251	0.0%
SP 6.4 Treatment and Rehabilitation of persons depends on alcoholic drink					-	-	
SP 6.5 education and training	1,040,000	58,600	230,360		288,960	751,040	27.8%
<b>Total Expenditure Programme 6</b>	<b>7,875,000</b>	<b>135,600</b>	<b>280,360</b>	<b>501,200</b>	<b>917,160</b>	<b>6,957,840</b>	<b>11.6%</b>
<b>Total Expenditure of Vote</b>	<b>345,763,176</b>	<b>14,449,847</b>	<b>14,582,157</b>	<b>24,224,388</b>	<b>53,256,391</b>	<b>292,506,785</b>	<b>15.4%</b>

## 4567: Infrastructure

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	142,476,936	8,254,656	40,795,844	25,035,990	74,086,490	68,390,446	52.00%	37.25%
2200000 Use of goods and services	185,521,483	-	59,447,054	52,455,544	111,902,598	73,618,885	60.32%	56.26%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	3,845,815	-	-	-	-	3,845,815	0.00%	0.00%
3100000 Acquisition of Non-Financial Assets	4,381,066	-	-	-	-	4,381,066	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>336,225,299</b>	<b>8,254,656</b>	<b>100,242,898</b>	<b>77,491,534</b>	<b>185,989,088</b>	<b>150,236,212</b>	<b>55.00%</b>	<b>93.51%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	921,931,588	-	10,078,082	2,819,820	12,897,902	909,033,686	1.40%	6.49%
Capital Transfers Govt. Agencies	332,536,517	-	-	-	-	332,536,517	0.00%	0.00%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>1,254,468,105</b>	<b>-</b>	<b>10,078,082</b>	<b>2,819,820</b>	<b>12,897,902</b>	<b>1,241,570,203</b>	<b>1.03%</b>	<b>6.49%</b>
<b>Grand Total</b>	<b>1,590,693,404</b>	<b>8,254,656</b>	<b>110,320,980</b>	<b>80,311,354</b>	<b>198,886,990</b>	<b>1,391,806,415</b>	<b>12.50%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration, Personnel and Financial services</b>							
SP 1.1 Administration Services	40,121,598		6,507,615	12,258,434	18,766,049	21,355,549	46.8%
SP 1.2 Personnel Services	146,322,751	8,254,656	40,795,844	25,035,990	74,086,490	72,236,261	50.6%
SP 1.3: Financial Services						-	
<b>Total Expenditure Programme 1</b>	<b>186,444,349</b>	<b>8,254,656</b>	<b>47,303,459</b>	<b>37,294,424</b>	<b>92,852,539</b>	<b>93,591,810</b>	<b>50.0%</b>
<b>Programme 2: : Infrastructure development and maintenance</b>							
SP 2.1. Construction, rehabilitation & maintenance of Roads, Drainage & Bridges.	1,262,149,056		25,122,681	11,366,630	36,489,311	1,225,659,745	2.9%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	4,850,000		181,100	167,300	348,400	4,501,600	7.2%
SP 2.3 Maintenance & Rehabilitation of County Buildings	14,350,000		350,340	133,800	484,140	13,865,860	3.4%
SP 2.4 Street lighting	114,200,000		37,100,800	31,170,000	68,270,800	45,929,200	59.8%
<b>Total Expenditure Programme 2</b>	<b>1,395,549,056</b>	<b>-</b>	<b>62,754,921</b>	<b>42,837,730</b>	<b>105,592,651</b>	<b>1,289,956,405</b>	<b>7.6%</b>
<b>Programme 3: Fire Fighting and Disaster Management</b>							
SP 3.1. Fire Fighting	7,700,000		262,600	179,200	441,800	7,258,200	5.7%
SP 3.2. Disaster Management	1,000,000	-	-	-	-	1,000,000	0.0%
<b>Total Expenditure Programme 3</b>	<b>8,700,000</b>	<b>-</b>	<b>262,600</b>	<b>179,200</b>	<b>441,800</b>	<b>8,258,200</b>	<b>5.1%</b>
<b>Total Expenditure of Vote</b>	<b>1,590,693,405</b>	<b>8,254,656</b>	<b>110,320,980</b>	<b>80,311,354</b>	<b>198,886,990</b>	<b>1,391,806,415</b>	<b>12.5%</b>

### 4569: Agriculture, Livestock and Fisheries

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	389,963,309	84,944,554	79,259,124	79,397,800	243,601,478	146,361,831	62.47%	64.40%
2200000 Use of goods and services	119,967,924	837,800	25,468,520	7,931,913	34,238,233	85,729,691	28.54%	9.05%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	3,116,725	-	-	-	-	3,116,725	0.00%	0.00%
3100000 Acquisition of Non-Financial Assets	1,600,000	-	235,000	-	235,000	1,365,000	14.69%	0.06%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>514,647,958</b>	<b>85,782,354</b>	<b>104,962,643</b>	<b>87,329,713</b>	<b>278,074,710</b>	<b>236,573,248</b>	<b>54.03%</b>	<b>73.51%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	288,660,910	-	1,067,171	-	1,067,171	287,593,739	0.37%	0.28%
Capital Transfers Govt. Agencies	144,273,527	-	-	99,125,295	99,125,295	45,148,232	68.71%	26.21%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>432,934,437</b>	<b>-</b>	<b>1,067,171</b>	<b>99,125,295</b>	<b>100,192,466</b>	<b>332,741,971</b>	<b>23.14%</b>	<b>26.49%</b>
<b>Grand Total</b>	<b>947,582,395</b>	<b>85,782,354</b>	<b>106,029,814</b>	<b>186,455,008</b>	<b>378,267,176</b>	<b>569,315,219</b>	<b>39.92%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration, Planning and Support Services</b>							
SP 1.1 Human Resources Services	232,487,980	84,944,754	79,259,124	79,397,800	243,601,678	-11,113,698	61.97%
SP 1.2: Administration, Planning and Support Services	393,080,034	272,100	12,049,047	7,379,013	19,700,160	373,379,874	8.76%
<b>Total Expenditure Programme 1</b>	<b>625,568,014</b>	<b>85,216,854</b>	<b>91,308,171</b>	<b>86,776,813</b>	<b>263,301,838</b>	<b>362,266,176</b>	<b>42.20%</b>
<b>Programme 2: Livestock Resource Management and Development</b>							
SP 2.1: Livestock Production and Management	9,717,879	312,400		156,100	468,500	9,249,379	4.8%
SP 2.2: Promotion of Value Addition of Livestock and Livestock Products	9,000,000				-	9,000,000	0.0%
SP 2.3: Livestock Extension Service Delivery	3,121,854				-	3,121,854	0.0%
SP 2.4: Food Safety and Livestock Products Development	13,902,317		2,459,430		2,459,430	11,442,887	17.7%
SP 2.5: Livestock Disease Management and Control	16,084,029		7,716,000		7,716,000	8,368,029	48.0%
<b>Total Expenditure Programme 2</b>	<b>51,826,079</b>	<b>312,400</b>	<b>10,175,430</b>	<b>156,100</b>	<b>10,643,930</b>	<b>41,182,149</b>	<b>20.5%</b>
<b>Programme 3: Fisheries Development</b>							
SP 3.1: Aquaculture Development	2,115,282	69,600	653,130	133,600	856,330	1,258,952	40.5%
SP 3.2: Development of Capture Fisheries Resources	3,829,790				-	3,829,790	0.0%
SP 3.3: Fish Quality Assurance, Value Addition and Marketing	1,286,269				-	1,286,269	0.0%
<b>Total Expenditure of Programme 3</b>	<b>7,231,341</b>	<b>69,600</b>	<b>653,130</b>	<b>133,600</b>	<b>856,330</b>	<b>6,375,011</b>	<b>11.8%</b>
<b>Programme 4: Crop Development and Management</b>							
SP 4.1: Agriculture Extension, Research and Training	15,453,147	183,500	2,825,912	263,200	3,272,612	12,180,535	21.2%
SP 4.2: Crop Production and Food Security	241,439,000		1,067,171	99,125,295	100,192,466	141,246,534	41.5%
SP 4.3: Farm Land Utilization, Conservation and Mechanization	3,257,429				-	3,257,429	0.0%
SP 4.4: Agribusiness Development and Marketing	2,196,040				-	2,196,040	0.0%
SP 4.5: Agri-Nutrition	611,345				-	611,345	0.0%
<b>Total Expenditure Programme 4</b>	<b>262,956,961</b>	<b>183,500</b>	<b>3,893,083</b>	<b>99,388,495</b>	<b>103,465,078</b>	<b>159,491,883</b>	<b>39.3%</b>
<b>Total Expenditure of Vote</b>	<b>947,582,395</b>	<b>85,782,354</b>	<b>106,029,814</b>	<b>186,455,008</b>	<b>378,267,176</b>	<b>569,315,219</b>	<b>39.9%</b>

#### 4570: Land, Physical Planning and Housing

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	85,060,655	21,624,594	11,959,177	19,502,946	53,086,717	31,973,938	62.41%	80.97%
2200000 Use of goods and services	56,499,517	-	8,219,814	4,216,342	12,436,156	44,063,361	22.01%	18.97%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	1,590,148	44,366	-	-	44,366	1,545,782	2.79%	0.07%
3100000 Acquisition of Non-Financial Assets	2,474,806	-	-	-	-	2,474,806	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>145,625,126</b>	<b>21,668,960</b>	<b>20,178,991</b>	<b>23,719,288</b>	<b>65,567,239</b>	<b>80,057,887</b>	<b>45.02%</b>	<b>100.00%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	205,357,438	-	-	-	-	205,357,438	0.00%	0.00%
Capital Transfers Govt. Agencies	559,259,042	-	-	-	-	559,259,042	0.00%	0.00%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>764,616,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>764,616,480</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>910,241,606</b>	<b>21,668,960</b>	<b>20,178,991</b>	<b>23,719,288</b>	<b>65,567,239</b>	<b>844,674,367</b>	<b>7.20%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration, Planning and Support Services</b>							
SP 1.1 Administration and Financial Services	34,802,326	-	4,109,907	3,682,607	7,792,514	27,009,812	22.4%
SP 1.2 Personnel services	85,302,757	21,668,960	11,959,177	19,502,946	53,131,082	32,171,675	62.3%
<b>Total Expenditure of Programme 1</b>	<b>120,105,083</b>	<b>21,668,960</b>	<b>16,069,084</b>	<b>23,185,553</b>	<b>60,923,596</b>	<b>59,181,487</b>	<b>50.7%</b>
<b>Programme 2: Land Use Planning and Survey</b>							
SP 2.1: Nakuru County Land Use Plan	761,457,407	-	-	-	-	761,457,407	0.0%
SP 2.2: Land Information Management System (LIMS)	3,400,000	-	1,285,944	264,435	1,550,379	1,849,621	45.6%
SP 2.3: Urban Plan and Development	1,925,000	-	550,000	-	550,000	1,375,000	28.6%
SP 2.4: Survey and Mapping of Nakuru County	3,170,000	-	-	210,000	210,000	2,960,000	6.6%
SP 2.5: Surveying of Urban Centres	1,348,045	-	245,000	-	245,000	1,103,045	18.2%
SP 2.6: Surveying of County Estate and facilitation of Lease Processing	1,500,000	-	265,000	-	265,000	1,235,000	17.7%
SP 2.7: Establishment of a Survey Centre and Mapping Centre's	1,000,000	-	120,000	-	120,000	880,000	12.0%
<b>Total Expenditure Programme 2</b>	<b>773,800,452</b>	<b>-</b>	<b>2,465,944</b>	<b>474,435</b>	<b>2,940,379</b>	<b>770,860,073</b>	<b>0.4%</b>
<b>Programme 3: Housing Development and Management</b>							
SP 3.1: Maintenance of County Estates	6,356,997	-	1,643,963	59,300	1,703,263	4,653,734	26.8%
SP 3.2: Housing Technology (Establishment of ABMT Centres)	3,500,000	-	-	-	-	3,500,000	0.0%
SP 3.3: Development of Affordable Housing and Housing Infrastructure	6,479,073	-	-	-	-	6,479,073	0.0%
<b>Total Expenditure Programme 3</b>	<b>16,336,070</b>	<b>-</b>	<b>1,643,963</b>	<b>59,300</b>	<b>1,703,263</b>	<b>14,632,807</b>	<b>10.4%</b>
<b>Total Expenditure of Vote</b>	<b>910,241,605</b>	<b>21,668,960</b>	<b>20,178,991</b>	<b>23,719,288</b>	<b>65,567,239</b>	<b>844,674,366</b>	<b>7.2%</b>

## 4572: Water, Environment, Energy and Natural Resources

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	231,878,057	56,823,055	59,841,151	54,818,313	171,482,519	60,395,538	73.95%	91.73%
2200000 Use of goods and services	54,964,781	607,441	7,830,553	5,765,971	14,203,966	40,760,816	25.84%	7.60%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	11,000,000	-	-	-	-	11,000,000	0.00%	0.00%
2700000 Social Benefits	2,568,364	-	-	1,153,229	1,153,229	1,415,135	44.90%	0.62%
3100000 Acquisition of Non-Financial Assets	4,970,000	-	-	-	-	4,970,000	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>305,381,202</b>	<b>57,430,497</b>	<b>67,671,704</b>	<b>61,737,513</b>	<b>186,839,714</b>	<b>118,541,488</b>	<b>61.18%</b>	<b>99.94%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	986,456,541	-	111,000	-	111,000	986,345,541	0.01%	0.06%
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>986,456,541</b>	<b>-</b>	<b>111,000</b>	<b>-</b>	<b>111,000</b>	<b>986,345,541</b>	<b>1.00%</b>	<b>0.06%</b>
<b>Grand Total</b>	<b>1,291,837,743</b>	<b>57,430,497</b>	<b>67,782,704</b>	<b>61,737,513</b>	<b>186,950,714</b>	<b>1,104,887,029</b>	<b>14.47%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration Planning and Support Services</b>							
SP 1.1: Administration Services	27,518,944	607,441	7,830,553	3,677,967	12,115,962	15,402,982	44.0%
SP 1.2: Human Resource Management	233,446,421	56,823,055	59,841,151	55,971,542	172,635,748	60,810,673	74.0%
<b>Total Expenditure Programme 1</b>	<b>260,965,365</b>	<b>57,430,496</b>	<b>67,671,704</b>	<b>59,649,509</b>	<b>184,751,710</b>	<b>76,213,655</b>	<b>70.8%</b>
<b>Programme 2: Water and Sewerage Management</b>							
SP 2.1: Water Services Provision	950,384,102			410,193	410,193	949,973,909	0.0%
SP 2.2: Sewerage services provision	3,000,000				-	3,000,000	0.0%
<b>Total Expenditure Programme 2</b>	<b>953,384,102</b>	<b>-</b>	<b>-</b>	<b>410,193</b>	<b>410,193</b>	<b>952,973,909</b>	<b>0.0%</b>
<b>Programme 3: Environmental Management</b>							
SP 3.1: Pollution Control	37,645,353			1,151,737	1,151,737	36,493,616	3.1%
SP 3.2: Solid Waste Management					-	-	
SP 3.3: Greening and Beautification (Forestry)	39,842,923		111,000	526,073	637,073	39,205,850	1.6%
SP 3.4: Regulation and Protection of Riparian Land					-	-	
SP 3.5: Regulation of Mining					-	-	
SP 3.6: Environmental Resources Mapping					-	-	
<b>Total Expenditure Programme 3</b>	<b>77,488,276</b>	<b>-</b>	<b>111,000</b>	<b>1,677,811</b>	<b>1,788,811</b>	<b>75,699,465</b>	<b>2.3%</b>
<b>Programme 4: County Energy Planning, Regulation, Operation and Development</b>							
SP 4.1: Physical Planning, Relating to Energy							
SP 4.2: Establishment of Energy Centers for Promotion of Renewable Energy Technologies							
<b>Total Expenditure Programme 4</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total Expenditure of Vote</b>	<b>1,291,837,743</b>	<b>57,430,496</b>	<b>67,782,704</b>	<b>61,737,512</b>	<b>186,950,713</b>	<b>1,104,887,030</b>	<b>14.5%</b>

### 4573: County Assembly

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	437,773,966	43,969,254	116,396,593	96,538,948	256,904,795	180,869,171	58.68%	22.11%
2200000 Use of goods and services	556,560,000	1,707,750	192,006,134	202,351,687	396,065,571	160,494,429	71.16%	34.09%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	25,597,405	3,106,585	8,264,105	6,510,468	17,881,158	7,716,247	69.86%	1.54%
3100000 Acquisition of Non-Financial Assets	41,200,000		11,863,538	8,908,993	20,772,531	20,427,469	50.42%	1.79%
4100000 Acquisition of Financial Assets	574,080,833		354,000,000	78,310,400	432,310,400	141,770,433	75.30%	37.21%
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>1,635,212,204</b>	<b>48,783,589</b>	<b>682,530,370</b>	<b>392,620,496</b>	<b>1,123,934,455</b>	<b>511,277,749</b>	<b>68.73%</b>	<b>96.74%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	218,150,825	-	26,238,075	11,621,172	37,859,247	180,291,578	17.35%	3.26%
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>218,150,825</b>	<b>-</b>	<b>26,238,075</b>	<b>11,621,172</b>	<b>37,859,247</b>	<b>180,291,578</b>	<b>17.35%</b>	<b>3.26%</b>
<b>Grand Total</b>	<b>1,853,363,029</b>	<b>48,783,589</b>	<b>708,768,445</b>	<b>404,241,668</b>	<b>1,161,793,702</b>	<b>691,569,327</b>	<b>62.69%</b>	<b>100.00%</b>

#### 4574: Public Service, Training and Devolution

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	603,013,710	133,753,452	172,906,611	130,249,790	436,909,853	166,103,857	72.45%	76.34%
2200000 Use of goods and services	186,286,927	-	77,837,827	57,546,835	135,384,662	50,902,265	72.68%	23.66%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	10,000,000	-	-	-	-	10,000,000	0.00%	0.00%
2700000 Social Benefits	3,951,949	-	-	-	-	3,951,949	0.00%	0.00%
3100000 Acquisition of Non-Financial Assets	1,250,000	-	-	-	-	1,250,000	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>804,502,586</b>	<b>133,753,452</b>	<b>250,744,438</b>	<b>187,796,625</b>	<b>572,294,515</b>	<b>232,208,071</b>	<b>71.14%</b>	<b>100.00%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	34,301,546	-	-	-	-	34,301,546	0.00%	0.00%
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>34,301,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,301,546</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>838,804,132</b>	<b>133,753,452</b>	<b>250,744,438</b>	<b>187,796,625</b>	<b>572,294,515</b>	<b>266,509,617</b>	<b>68.23%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration Planning and Support Services</b>							
SP 1.1 Administration Services	163,811,927	-	75,599,527	51,264,784	126,864,311	36,947,616	77.4%
SP 1.2 Personnel Services	606,965,659	133,753,452	172,906,610	130,249,790	436,909,852	170,055,807	72.0%
SP 1.3 Financial Services						-	
SP 1.4 Co-ordination of Public and Special Community Programmes	10,000,000	-		333,350	333,350	9,666,650	3.3%
SP 1.5 Workplace HIV and Gender Mainstreaming	2,000,000	-	-	-	-	2,000,000	0.0%
SP 1.6 Construction and Rehabilitation of Sub County and Ward Offices	34,301,546	-	-	-	-	34,301,546	0.0%
SP 1.7 Co-ordination of County Compliance and Enforcement Agents	5,625,000	-		628,700	628,700	4,996,300	11.2%
<b>Total Expenditure Programme 1</b>	<b>822,704,132</b>	<b>133,753,452</b>	<b>248,506,137</b>	<b>182,476,624</b>	<b>564,736,213</b>	<b>257,967,919</b>	<b>65.0%</b>
<b>Programme 2: Performance and Human Resource Management</b>							
SP 2.1. Performance Contracting	2,500,000	-	926,800	-	926,800	1,573,200	37.1%
SP 2.2. Performance Appraisal System	2,500,000	-	1,311,500	-	1,311,500	1,188,500	52.5%
SP 2.3 Staff Development Through Capacity Building and Training	6,350,000	-		3,069,668	3,069,668	3,280,332	48.3%
<b>Total Expenditure Programme 2</b>	<b>11,350,000</b>	<b>-</b>	<b>2,238,300</b>	<b>3,069,668</b>	<b>5,307,968</b>	<b>6,042,032</b>	<b>46.8%</b>
<b>Programme 3: Disaster Management and Humanitarian Assistance</b>							
SP 3.1. Disaster Management and Humanitarian Assistance	4,750,000	-		2,250,333	2,250,333	2,499,667	47.4%
<b>Total Expenditure Programme 3</b>	<b>4,750,000</b>	<b>-</b>	<b>-</b>	<b>2,250,333</b>	<b>2,250,333</b>	<b>2,499,667</b>	<b>47.4%</b>
<b>Total Expenditure of Vote</b>	<b>838,804,132</b>	<b>133,753,452</b>	<b>250,744,437</b>	<b>187,796,625</b>	<b>572,294,514</b>	<b>266,509,618</b>	<b>68.2%</b>

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

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	471,178,260	73,201,866	90,414,596	99,884,002	263,500,464	207,677,796	55.92%	49.90%
2200000 Use of goods and services	131,494,729	-	7,533,541	4,664,354	12,197,895	119,296,834	9.28%	2.31%
2400000 Interest Payments	-	-	-	-	-	-	-	-
2600000 Current grants and other Transfers	237,540,746	-	-	177,250,852	177,250,852	60,289,894	74.62%	33.57%
2700000 Social Benefits	8,652,219	545,474	997,037	303,799	1,846,310	6,805,909	21.34%	0.35%
3100000 Acquisition of Non-Financial Assets	13,969,637	-	-	15,000	15,000	13,954,637	0.11%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-	-	-
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>862,835,591</b>	<b>73,747,340</b>	<b>98,945,174</b>	<b>282,118,007</b>	<b>454,810,521</b>	<b>408,025,070</b>	<b>52.71%</b>	<b>86.13%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	543,367,370	-	6,952,001	-	6,952,001	536,415,369	1.28%	1.32%
Capital Transfers Govt. Agencies	67,045,020	-	33,142,500	33,142,500	66,285,000	760,020	98.87%	12.55%
Other development	-	-	-	-	-	-	-	-
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>610,412,390</b>	<b>-</b>	<b>40,094,501</b>	<b>33,142,500</b>	<b>73,237,001</b>	<b>537,175,389</b>	<b>12.00%</b>	<b>13.87%</b>
<b>Grand Total</b>	<b>1,473,247,981</b>	<b>73,747,340</b>	<b>139,039,675</b>	<b>315,260,507</b>	<b>528,047,522</b>	<b>945,200,459</b>	<b>35.84%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration And Planning Services</b>							
SP 1.1 Personnel Services	411,430,479	73,747,340	91,411,633	100,187,802	265,346,775	146,083,704	64.5%
SP 1.2 Administration	532,558,529	-	9,214,256	2,228,978	11,443,234	521,115,295	2.1%
<b>Total Expenditure Programme 1</b>	<b>943,989,008</b>	<b>73,747,340</b>	<b>100,625,889</b>	<b>102,416,780</b>	<b>276,790,009</b>	<b>667,198,999</b>	<b>29.3%</b>
<b>Programme 2: Promotion Of Early Childhood Education And Development</b>							
SP 2.2 Promotion of Early Childhood Education	145,123,282	-	2,679,378	373,375	3,052,753	142,070,529	2.1%
SP 2.2. Bursaries	177,250,852	-	-	177,250,852	177,250,852	-	100.0%
SP 2.3 Education development	18,457,589	-	-	-	-	18,457,589	0.0%
<b>Total Expenditure Programme 2</b>	<b>340,831,723</b>	<b>-</b>	<b>2,679,378</b>	<b>177,624,227</b>	<b>180,303,605</b>	<b>160,528,118</b>	<b>52.9%</b>
<b>Programme 3: Vocational Training and Skills Upgrading</b>							
SP 3.1. Vocational Training	72,887,706	-	1,566,608	1,719,000	3,285,608	69,602,098	4.5%
SP 3.2. Vocational Development	90,843,757	-	33,142,500	33,142,500	66,285,000	24,558,757	73.0%
<b>Total Expenditure Programme 3</b>	<b>163,731,463</b>	<b>-</b>	<b>34,709,108</b>	<b>34,861,500</b>	<b>69,570,608</b>	<b>94,160,855</b>	<b>42.5%</b>
<b>Programme 4: Information And Communication Services</b>							
SP 4.1 Public Communication & Media Services	16,361,200	-	1,025,300	358,000	1,383,300	14,977,900	8.5%
<b>Total Expenditure Programme 4</b>	<b>16,361,200</b>	<b>-</b>	<b>1,025,300</b>	<b>358,000</b>	<b>1,383,300</b>	<b>14,977,900</b>	<b>8.5%</b>
<b>Programme 5: ICT Infrastructure Development</b>							
SP 5.1 Hardware & Software Platforms	-	-	-	-	-	-	-
SP 5.2 Network Infrastructure	-	-	-	-	-	-	-
SP 5.3 e-Government Services	8,334,587	-	-	-	-	8,334,587	0.0%
<b>Total Expenditure Programme 5</b>	<b>8,334,587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,334,587</b>	<b>0.0%</b>
<b>Total Expenditure of Vote</b>	<b>1,473,247,981</b>	<b>73,747,340</b>	<b>139,039,675</b>	<b>315,260,507</b>	<b>528,047,522</b>	<b>945,200,459</b>	<b>35.8%</b>

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

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	105,403,350	21,527,315	14,919,154	28,840,768	65,287,236	40,116,114	61.94%	62.71%
2200000 Use of goods and services	85,230,829	-	15,809,033	4,334,330	20,143,362	65,087,467	23.63%	19.35%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	39,360,000	-	3,362,000	13,823,120	17,185,120	22,174,880	43.66%	16.51%
2700000 Social Benefits	2,034,677	509,234	219,174	60,199	788,607	1,246,070	38.76%	0.76%
3100000 Acquisition of Non-Financial Assets	7,168,332	-	709,100	-	709,100	6,459,232	9.89%	0.68%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>239,197,188</b>	<b>22,036,549</b>	<b>35,018,460</b>	<b>47,058,417</b>	<b>104,113,425</b>	<b>135,083,763</b>	<b>43.53%</b>	<b>100.00%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	192,955,878	-	-	-	-	192,955,878	0.00%	0.00%
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>192,955,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,955,878</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>432,153,066</b>	<b>22,036,549</b>	<b>35,018,460</b>	<b>47,058,417</b>	<b>104,113,425</b>	<b>328,039,641</b>	<b>24.09%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration and Planning Services</b>							
SP 1.1 Administration	143,009,026	-	5,167,544	1,095,859	6,263,403	136,745,623	4.4%
SP 1.2 Personnel Services	107,438,027	22,036,549	14,919,154	28,840,768	65,796,470	41,641,557	61.2%
SP 1.3 Financial services	4,017,500	-	127,500	550,000	677,500	3,340,000	16.9%
<b>Total Expenditure Programme 1</b>	<b>254,464,553</b>	<b>22,036,549</b>	<b>20,214,198</b>	<b>30,486,627</b>	<b>72,737,373</b>	<b>181,727,180</b>	<b>28.6%</b>
<b>Programme 2: Development of Socio-Cultural Diversity, Economic Empowerment and Responsible Gaming</b>							
SP 2.1. Cultural development activities	10,000,000	-	3,017,284	591,700	3,608,984	6,391,016	36.1%
SP 2.2. Gender development activities	16,750,000	-	1,379,800	544,100	1,923,900	14,826,100	11.5%
SP 2.3. Promotion of responsible gaming	1,905,000	-	32,000	194,510	226,510	1,678,490	11.9%
SP 2.4. Social Development activities	13,870,000	-	2,366,521	79,950	2,446,471	11,423,529	17.6%
SP 2.5. Social Cultural Development	12,000,000	-	-	-	-	12,000,000	0.0%
<b>Total Expenditure Programme 2</b>	<b>54,525,000</b>	<b>-</b>	<b>6,795,605</b>	<b>1,410,260</b>	<b>8,205,865</b>	<b>46,319,135</b>	<b>15.0%</b>
<b>Programme 3: Management and Development of Sports, Recreation and Sports Facilities</b>							
SP 3.1. Development of sports infrastructure	42,823,107	-	-	-	-	42,823,107	0.0%
SP 3.2. Sporting Tournament	7,080,000	-	1,766,760	925,940	2,692,700	4,387,300	38.0%
SP 3.3. Sports Funding	39,220,000	-	3,307,000	13,845,120	17,152,120	22,067,880	43.7%
<b>Total Expenditure Programme 3</b>	<b>89,123,107</b>	<b>-</b>	<b>5,073,760</b>	<b>14,771,060</b>	<b>19,844,820</b>	<b>69,278,287</b>	<b>22.3%</b>
<b>Programme 4: Youth Empowerment and Participation</b>							
SP 4.1. Youth empowerment and participation	29,040,406	-	2,934,897	390,470	3,325,367	25,715,039	11.5%
SP 4.2. Youth development	5,000,000	-	-	-	-	5,000,000	0.0%
<b>Total Expenditure Programme 4</b>	<b>34,040,406</b>	<b>-</b>	<b>2,934,897</b>	<b>390,470</b>	<b>3,325,367</b>	<b>30,715,039</b>	<b>9.8%</b>
<b>Total Expenditure of Vote</b>	<b>432,153,066</b>	<b>22,036,549</b>	<b>35,018,460</b>	<b>47,058,417</b>	<b>104,113,425</b>	<b>328,039,641</b>	<b>24.1%</b>

## 4578: Naivasha Municipality

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	8,944,169	2,050,369	2,139,893	1,758,072	5,948,334	2,995,836	66.51%	3.98%
2200000 Use of goods and services	24,465,533	-	2,286,846	1,040,294	3,327,140	21,138,393	13.60%	2.23%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	444,618	-	274,374	-	274,374	170,244	61.71%	0.18%
3100000 Acquisition of Non-Financial Assets	2,700,000	-	-	-	-	2,700,000	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>36,554,320</b>	<b>2,050,369</b>	<b>4,701,113</b>	<b>2,798,366</b>	<b>9,549,848</b>	<b>27,004,473</b>	<b>26.13%</b>	<b>6.39%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	23,000,000	-	-	-	-	23,000,000	0.00%	0.00%
Capital Transfers Govt. Agencies	283,533,272	-	84,895,812	54,939,197	139,835,009	143,698,263	49.32%	93.61%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>306,533,272</b>	<b>-</b>	<b>84,895,812</b>	<b>54,939,197</b>	<b>139,835,009</b>	<b>166,698,263</b>	<b>45.62%</b>	<b>93.61%</b>
<b>Grand Total</b>	<b>343,087,592</b>	<b>2,050,369</b>	<b>89,596,925</b>	<b>57,737,563</b>	<b>149,384,857</b>	<b>193,702,736</b>	<b>43.54%</b>	<b>100.00%</b>

PROGRAMME/ SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Administration and Planning Services</b>							
SP 1.1 Administration and Planning	19,693,628		2,604,081	1,040,294	3,644,375	16,049,253	18.5%
SP 1.2 Personnel Services	9,388,787	2,050,369	2,097,032	1,758,072	5,905,473	3,483,315	62.9%
SP 1.3: Financial Services	600,000	-	-	-	-	600,000	0.0%
<b>Total Expenditure Programme 1</b>	<b>29,682,415</b>	<b>2,050,369</b>	<b>4,701,113</b>	<b>2,798,366</b>	<b>9,549,848</b>	<b>20,132,568</b>	<b>32.2%</b>
<b>Programme 2: Naivasha Municipal Services</b>							
S.P 2.1: Planning and Infrastructure	310,805,177	-	84,895,812	54,939,197	139,835,009	170,970,168	45.0%
S.P 2.2: Environmental Management and Sanitation	900,000	-	-	-	-	900,000	0.0%
S.P 2.3: Naivasha Social Services	900,000	-	-	-	-	900,000	0.0%
S.P 2.4: Tourism, Investment and Trade	800,000	-	-	-	-	800,000	0.0%
<b>Total Expenditure Programme 2</b>	<b>313,405,177</b>	<b>-</b>	<b>84,895,812</b>	<b>54,939,197</b>	<b>139,835,009</b>	<b>173,570,168</b>	<b>44.6%</b>
<b>Total Expenditure of Vote</b>	<b>343,087,592</b>	<b>2,050,369</b>	<b>89,596,925</b>	<b>57,737,563</b>	<b>149,384,857</b>	<b>193,702,736</b>	<b>43.5%</b>

**4579: Office of the County Attorney**

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	400,000	-	-	161,130	161,130	238,870	40.28%	0.25%
2200000 Use of goods and services	212,000,000	-	-	63,874,400	63,874,400	148,125,600	30.13%	99.75%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	-	-	-	-	-	-		
3100000 Acquisition of Non-Financial Assets	1,700,000	-	-	-	-	1,700,000	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>214,100,000</b>	<b>-</b>	<b>-</b>	<b>64,035,530</b>	<b>64,035,530</b>	<b>150,064,470</b>	<b>29.91%</b>	<b>100.00%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	-	-	-	-	-	-		
Capital Transfers Govt. Agencies	-	-	-	-	-	-		
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Grand Total</b>	<b>214,100,000</b>	<b>-</b>	<b>-</b>	<b>64,035,530</b>	<b>64,035,530</b>	<b>150,064,470</b>	<b>29.91%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Human Resource Management and Development</b>							
SP 1.1 Administration Services	3,800,000	-	-	161,130	161,130	3,638,870	4.2%
SP 1.2 Personal service	400,000	-	-	24,000	24,000	376,000	6.0%
SP 1.3 Financial services	500,000	-	-	88,000	88,000	412,000	17.6%
<b>Total Expenditure Programme 1</b>	<b>4,700,000</b>	<b>-</b>	<b>-</b>	<b>273,130</b>	<b>273,130</b>	<b>4,426,870</b>	<b>5.8%</b>
<b>Programme 2: Provision of Advisory Services</b>							
SP 2.1. Advising on Legal matters	3,450,000	-	-	250,000	250,000	3,200,000	7.2%
SP 2.2. Legal services	1,050,000	-	-	191,163	191,163	858,837	18.2%
<b>Total Expenditure Programme 2</b>	<b>4,500,000</b>	<b>-</b>	<b>-</b>	<b>441,163</b>	<b>441,163</b>	<b>4,058,837</b>	<b>9.8%</b>
<b>Programme 3: Provision of Legal Services</b>							
SP 3.1. Litigation	201,900,000	-	-	63,254,100	63,254,100	138,645,900	31.3%
SP 3.2 Formulation and Review of Bills	2,000,000	-	-	37,137	37,137	1,962,863	1.9%
SP 3.3 Conveyance and Commercial transactions	1,000,000	-	-	30,000	30,000	970,000	3.0%
<b>Total Expenditure Programme 3</b>	<b>204,900,000</b>	<b>-</b>	<b>-</b>	<b>63,321,237</b>	<b>63,321,237</b>	<b>141,578,763</b>	<b>30.9%</b>
<b>Total Expenditure of Vote</b>	<b>214,100,000</b>	<b>-</b>	<b>-</b>	<b>64,035,530</b>	<b>64,035,530</b>	<b>150,064,470</b>	<b>29.9%</b>

## 4580: Nakuru City

ECONOMIC CLASSIFICATION	REVISED ESTIMATES FY2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE	BUDGET EXECUTION RATE	% OF TOTAL EXPENDITURE
<b>Current Expenditure</b>								
2100000 Compensation to Employees	12,982,868	2,912,307	1,892,403	2,662,592	7,467,301	5,515,567	57.52%	1.90%
2200000 Use of goods and services	28,160,640	-	3,627,700	3,414,500	7,042,200	21,118,440	25.01%	1.79%
2400000 Interest Payments	-	-	-	-	-	-		
2600000 Current grants and other Transfers	-	-	-	-	-	-		
2700000 Social Benefits	409,465	600	200	106,706	107,506	301,960	26.26%	0.03%
3100000 Acquisition of Non-Financial Assets	3,338,465	-	-	-	-	3,338,465	0.00%	0.00%
4100000 Acquisition of Financial Assets	-	-	-	-	-	-		
4500000 Disposal of Financial Assets	-	-	-	-	-	-		
Transfers to other Government Entities (County Assembly)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>44,891,438</b>	<b>2,912,907</b>	<b>5,520,303</b>	<b>6,183,797</b>	<b>14,617,007</b>	<b>30,274,432</b>	<b>32.56%</b>	<b>3.72%</b>
<b>Capital Expenditure</b>								
Non-Financial Assets	56,259,202	-	-	-	-	56,259,202	0.00%	0.00%
Capital Transfers Govt. Agencies	697,657,720	-	87,278,180	291,409,674	378,687,854	318,969,866	54.28%	96.28%
Other development	-	-	-	-	-	-		
Transfers to other Government Entities (C.A Development)	-	-	-	-	-	-		
<b>Sub Total</b>	<b>753,916,922</b>	<b>-</b>	<b>87,278,180</b>	<b>291,409,674</b>	<b>378,687,854</b>	<b>375,229,068</b>	<b>50.23%</b>	<b>96.28%</b>
<b>Grand Total</b>	<b>798,808,360</b>	<b>2,912,907</b>	<b>92,798,483</b>	<b>297,593,471</b>	<b>393,304,861</b>	<b>405,503,500</b>	<b>49.24%</b>	<b>100.00%</b>

PROGRAMME/SUB-PROGRAMME	REVISED ESTIMATES FY 2022/2023	ACTUAL Q1 FY2022/2023	ACTUAL Q2 FY2022/2023	ACTUAL Q3 FY2022/2023	ACTUAL 9 MONTHS FY 2022/2023	VARIANCE ON ANNUAL TARGET	BUDGET EXECUTION RATE
<b>Programme 1: Nakuru City Administration Planning and Support</b>							
SP 1.1 Administration and Planning	27,086,706	-	1,733,526	2,504,000	4,237,526	22,849,180	15.6%
SP 1.2 Personnel Services	13,392,333	2,912,907	1,577,077	2,769,297	7,259,281	6,133,052	54.2%
SP 1.3 Financial Services	600,000	-	206,700	300,000	506,700	93,300	84.5%
<b>Total Expenditure Programme 1</b>	<b>41,079,039</b>	<b>2,912,907</b>	<b>3,517,303</b>	<b>5,573,297</b>	<b>12,003,507</b>	<b>29,075,532</b>	<b>29.2%</b>
<b>Programme 2: Nakuru City Services</b>							
SP 2.1 Infrastructure Development and Urban Planning	753,314,649	-	87,278,180	291,409,674	378,687,854	374,626,795	50.3%
SP 2.2 Nakuru City Environmental Management	1,712,512	-	866,500	217,400	1,083,900	628,612	63.3%
SP 2.3 Trade Markets and Investments	950,016	-	670,000	77,794	747,794	202,222	78.7%
SP 2.4 Nakuru City Social Services	1,752,145	-	466,500	315,306	781,806	970,339	44.6%
<b>Total Expenditure Programme 2</b>	<b>757,729,322</b>	<b>-</b>	<b>89,281,180</b>	<b>292,020,174</b>	<b>381,301,354</b>	<b>376,427,968</b>	<b>50.3%</b>
<b>Total Expenditure of Vote</b>	<b>798,808,361</b>	<b>2,912,907</b>	<b>92,798,483</b>	<b>297,593,471</b>	<b>393,304,861</b>	<b>405,503,500</b>	<b>49.2%</b>