



COUNTY GOVERNMENT OF NAKURU

GENERAL ECONOMICS AND COMMERCIAL AFFAIRS SECTOR

TRADE, COOPERATIVES, TOURISM AND CULTURE SECTOR REPORT

MTEF 2025/2026 – 2027/2028

JANUARY 2025

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	4
EXECUTIVE SUMMARY.....	6
CHAPTER ONE.....	7
1.1 Background.....	7
1.2 Sector Vision and Mission	7
1.3 Strategic Goals and Objectives of the Sector.....	8
1.4 Sub Sectors and their Mandates.....	8
1.5 Role of Sector Stakeholders	9
CHAPTER TWO	11
2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2021/22 - 2023/24	11
2.1 Review of Sector Programmes/Sub-Programmes/Projects - Delivery of Outputs/KPI/Targets.....	11
2.2 Expenditure Analysis	17
2.2.1 Analysis of Programme Expenditure	17
2.2.2 Analysis of Programme Expenditure by Economic Classification.....	19
2.2.3 Analysis of Capital Projects.....	22
2.3 Review of Pending Bills	22
2.3.1 Recurrent Pending Bills	22
2.3.2 Development Pending Bills	23
CHAPTER THREE	24
3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2025/26-2027/28.....	24
3.1 Prioritization of Programmes and Sub-Programmes.....	24
3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector.....	25
3.1.3 Programmes by Order of Ranking	30
3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector	31
3.2.1 Sector/Sub Sector Recurrent.....	31
3.2.2 Sector/Sub Sector Development.....	32

3.2.3 Programmes and Sub-Programmes Resource Requirement (2025/26-2027/28)	32
3.2.4 Programmes and Sub-Programmes Resource Requirement (2025/26-2027/28)	32
3.2.5 Programme and Sub-Programmes Economic Classification.....	36
3.3 Resource Allocation Criteria.....	48
CHAPTER FOUR	49
4.0 CROSS-SECTOR LINKAGES	49
CHAPTER FIVE	51
5.0 EMERGING ISSUES AND CHALLENGES	51
5.1 Emerging Issues	51
5.2 Challenges/Constraints.....	51
CHAPTER SIX.....	53
6.0 CONCLUSION	53
CHAPTER SEVEN.....	54
7.0 RECOMMENDATIONS	54
REFERENCES	55
APPENDICES.....	56
Appendix 1: Analysis of Performance of Capital Projects (2023/24)	56
Appendix 2: Summary Of Human Resource Requirements	64
Appendix 3: Proposed Projects FY2025/2026.....	67
Appendix 4: Recurrent Pending Bills	68
Appendix 5: Development Pending Bills	69

ABBREVIATIONS AND ACRONYMS

AGOK	Association of Gaming Operators of Kenya
APDK	Association of People with Disabilities Kenya
ASK	Agricultural Society of Kenya
CBD	Central Business District
CBOs	Community Based Organizations
CDRF	Co-operative Development Revolving Fund
CIDP	County Integrated Development Plan
DANIDA	Danish International Development Agency
EU	European Union
GDP	Gross Domestic Product
GECA	General Economic and Commercial Affairs
GRATO	Great Rift Valley Association of Tour Operators
ICT	Information, Communication and Technology
KAHK	Kenya Association of Hotel Keepers and Caterers
KAM	Kenya Association of Manufacturers
KATA	Kenya Association of Travel Agencies
KATO	Kenya Association of Tour Operators
KEBS	Kenya Bureau of Standards
KECOPAC	Kenya Consumer Protection Advisory Committee
KEN Invest	Kenya Investment Authority
KIBT	Kenya Institute of Business Training
KIE	Kenya Industrial Estates
KIRDI	Kenya Industrial Research and Development Institute
KNCCI	Kenya National Chamber of Commerce and Investment
KSG	Kenya School of Government
KUSCCO	Kenya Union of Savings and Credit Cooperatives
KWS	Kenya Wildlife Service
M&E	Monitoring and Evaluation

MSEA	Micro and Small Enterprise Authority
MSMEs	Micro Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NBA	Nakuru Business Association
NBOA	Naivasha Boat Owners Association
NEMA	National Environment Management Authority
NIICO	Nakuru International Investor's Conference
NITA	National Industrial Training Authority
NTA	Nakuru Tourism Association
NTSA	National Transport and Safety Authority
PPP	Public Private Partnership
R&D	Research and Development
SACCO	Savings and Credit Cooperative
SASRA	Sacco Societies Regulatory Authority
SBDC	Small Business Development Centre
SCCDC	Sub County Cooperative Development Committees
SDCP	Small Holder Dairy Commercialization Programme
SGR	Standard Gauge Railway
SMEs	Small and Medium Enterprises
TRA	Tourism Regulatory Authority
TRI	Tourism Research Institute
USAID	United State Agency on International Development
WWF	World Wide Fund

EXECUTIVE SUMMARY

General Economic and Commercial Affairs Sector in Nakuru County comprise of the Department of Trade, Cooperatives & Tourism. The mandate of the Sector is to promote, facilitate and regulate a dynamic, innovative and industrial development environment for sustainable socio-economic prosperity. In the period 2021/2022-2023/2024, Administration, Planning, and Support Services developed a strategic plan, prepared quarterly Monitoring and Evaluation (M&E) reports, promoted 43 staff members, trained 25 personnel, and renovated the weights and measures office. Under Cooperative Management, a total of nine (9) marketing cooperatives were successfully revived. Five (5) marketing cooperatives were supported with value addition equipment. Additionally, the governance and management of cooperatives was enhanced through trainings. In Commerce and Enterprise twelve (12) Small and Medium-sized Enterprises (SMEs) trainings were conducted, nine (9) Producer Business Groups (PBG) were registered and market linkages done, eleven (11) Trade Exhibitions organized and 17,704 verifications of weighing and measuring instruments and 98 business premises inspections done in the same period. In the period under review market rehabilitation and development, a total of 37 markets were constructed and rehabilitated and 43 market committee meeting were done while 5 tourism sites were activated and 13 tourism events held. Two (2) bus termini were rehabilitated, five Public Service Vehicle (PSV) drivers and conductors' sensitization forums were conducted, 25 Savings and Credit Cooperative Organizations (SACCOs) were trained. Sixteen (16) Sub County liquor regulation committees were trained. Based on the intended Programmes, the sector requirement is Kshs 6.668.9 billion for **2023/2024 -2025/2026** against an allocation of Kshs. 1.336.5 billion and hence a deficit of about Kshs 5.3 billion. The GECA sector Programmes and projects cross cut and affect the performance and output of other Sectors through forward and backward linkages. The sector has faced major challenges including inadequate funding, inadequate staffing among others. The Sector recommends that the County Treasury considers revision of the budgetary ceilings for effective service delivery. The procurement processes also be fast-tracked in order to ensure timely execution of projects and programmes.

CHAPTER ONE

1.1 Background

The General Economic and Commercial Affairs Sector plays a critical role in poverty eradication, employment creation, and regional development. It is also a key sector in revenue generation for the Government. The Sector key areas of focus are on Trade promotion, Enterprise Development, physical markets development, Alcoholic Drinks Control, County Bus Terminus Management, promotion of Industrialization, fair trade practices, betting, gaming and lotteries control, Co-operative Development & Tourism.

Nakuru County has 109 active markets, 500 pool tables 553, active cooperatives, 40 tourist sites including three national parks, six lakes, two monuments, five waterfalls, one natural spa, four forests, two museums, two historical sites, two heritage sites, two caves and 11 sanctuaries/conservancies. There are 424 tourism related hotels and lodges with 12,911 bed capacity. The Department of Trade raised revenues of Kshs.340, 914,255Million in 2021/2022, Kshs. 469,534,805 Million in 2022/2023 and Kshs. 648,604,796Million in 2023/2024.

This report gives a highlight of the sector's performance review, key programmes of focus and budgetary allocations. The objective of this report is to guide on implementation and budget requirement vis-a-vis allocation for the sector programmes. It also guides the County Treasury on the budgetary ceilings. Despite indication of the Sector requirements for previous years, the budgetary allocation has not been enhanced to match up to the requirements.

1.2 Sector Vision and Mission

Sector Vision

Globally competitive enterprises for social economic development

Sector Mission

To promote, facilitate and regulate an innovative Trade and industrial environment for sustainable socio-economic prosperity.

1.3 Strategic Goals and Objectives of the Sector

a. Strategic Goal

To create conducive environment for the development and growth of trade and industrialization, Cooperatives and Tourism.

b. Strategic Objectives

In order to realize the strategic goal, the GECA Sector will focus on the following strategic objectives;

- To enhance service delivery
- To promote cooperative development and management.
- To promote domestic and international tourism in the county.
- To regulate liquor licensing in the county
- To create a conducive business environment for enterprise development, Investment, promote fair trade practices, and County Bus Terminus Management
- License and supervise betting, gaming and lotteries

1.4 Sub Sectors and their Mandates

The GECA Sector has three Directorates; Trade, Business support and Industrialization; Co-operative and Entrepreneurship and Tourism and Culture. Trade Directorate enhances growth and development of enterprises, physical markets, bus termini, regulate liquor activities, enhance fair trade practices and promote responsible gaming. The Directorate is guided by Trade Policy, Weights & Measures Act (Cap 513), Trade Description Act (Cap 505) Laws of Kenya, the Nakuru Trade Act, 2020, Betting, Lotteries and Gaming Act (Cap 131), the Nakuru Enterprise Fund Act, 2020, the Nakuru County Alcoholic Drinks Control Act, 2014, the Nakuru County Betting, Gaming and Lotteries Act 2016 and the Regulations thereof.

The Cooperative Directorate is mandated to facilitate the growth and development of Co-operatives in Nakuru County. The Directorate is guided by the National Cooperative Policy, Cooperative Societies Act (Cap 490),

Cooperative Society's Rules, Sacco Act and Deposit taking and Non-Deposit Regulations and the Cooperative Development Revolving Fund Act 2020 and Regulations thereto.

The Directorate of Tourism is mandated to promote local tourism. It derives its functions from the Tourism Act 2011, the Nakuru County Tourism and Marketing Act 2020 and its regulation.

1.5 Role of Sector Stakeholders

The Sector stakeholders play a major role in the achievement of the sector goals and objectives.

They range from Public Sector Institutions, Private Sector, County Assembly, media and general public. The key stakeholders and their roles are highlighted in the table below.

STAKEHOLDERS	ROLE
Financial Institutions	Provision of credit facilities
Government Agencies- KEBS, KIBT, SASRA, TRA, KIE, KIRDHI, KWS, KEN Invest, Anti-Counterfeit Agency, Tourism fund, National Museums, KECOPAC, MSEA, TRI, KSG, KAHK, NACADA, NEMA, NTSA, SBDC, ACWICT, MESPT, GDC, KEPISA	Regulation, standardization. Trainings, preservation of historical sites
County Assembly	Legislation and oversight
Business Associations e.g. NBA, NCTA, KNCCI, KAM, GRATO, KUSCCO, KATO, NBOA, Matatu Owners Association, Matatu Welfare Association, Co-operative Societies and Unions, AGOK	Organization, Sensitization, strategic partnerships and advocacy
Government Ministries – Co-operative and MSMEs, Tourism, Wildlife and Heritage,	Policy formulation and enforcement

STAKEHOLDERS	ROLE
Investment, Trade and Industry, Agriculture and Livestock, Interior and National Administration, Labour and Social Protection, Roads and Transport	
Boards - Dairy Board, Coffee Board, Kenya Tourism Board, Tea Board, Betting Control and Licensing Board, Kenya Film Classification Board,	Supervision and regulation
Media	Publicity
General Public	Information sharing, participation, project ownership
Development Partners – World Bank, WWF, East Africa Grain Council, USAID, DANIDA, EU	Supplement programme funding, sensitization and strategic partnership
Judiciary	Adjudication & legal matters
Other County Departments	Cross linkages

CHAPTER TWO

2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2021/22 -2023/24

2.1 Review of Sector Programmes/Sub-Programmes/Projects - Delivery of Outputs/KPI/Targets

During the period under review, the sector realized significant accomplishments across various programs. Notable achievements under Administration, Planning, and Support Services included the development of a strategic plan, the promotion of 15 members of staff and the renovation of the weights and measures offices.

Under Cooperative Management, a total of nine (9) marketing cooperatives were successfully revived. Five (5) marketing cooperatives were supported with value addition equipment. Additionally, the governance and management of cooperatives was enhanced through trainings.

In Commerce and Enterprise twelve (12) Small and Medium-sized Enterprises (SMEs) trainings were conducted, nine (9) Producer Business Groups (PBG) were registered and market linkages done, eleven (11) Trade Exhibitions organized and 17,704 verifications of weighing and measuring instruments and 179 business premises inspections done in the same period.

In the period under review market rehabilitation and development, a total of 56 markets were constructed and rehabilitated and 58 market committee meeting were done while 5 tourism sites were activated and 13 tourism events held. Five Public Service Vehicle (PSV) drivers and conductors' sensitization forums were conducted, 25 Savings and Credit Cooperative Organizations (SACCOs) were trained. Sixteen (16) Sub County liquor regulation committees were trained.

The table below displays the planned and achieved targets for programmes/sub programs/projects – delivery of output/ /KPI for the period **2021/2022-2023/2024**.

Table 1: Sector Programme Performance Reviews

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
SP 1.1: Administration, planning and support services	Increased efficiency in service delivery	Rate of Strategic Plan Implementation	100	100	100	30	50	70	on progress
		Quarterly M&E Reports	4	4	4	4	4	4	Achieved target
		No of vehicle purchased	1	1	0	-	-	0	budget constraints
		Rate of completion of renovation of weights & measures office	100	100	100	-	50	100	achieved target
SP 1.2 Personnel Services	Increased efficiency in service delivery	No of staff trained	25	30	40	-	10	15	Budgetary constraints
		No of staff promoted	30	40	20	17	24	2	Budget constraints
		No. of staff recruited	25	50	15	-	-	19	Budget constraints
PROGRAMME 2: CO-OPERATIVE MANAGEMENT									
SP 2.1 Development and Marketing Co-operatives	Improved growth & sustainability of Co-operatives	Number of Co-operatives revived	2	2	2	3	3	3	Kiptororo FCS, Boron FCS & Madizi FCS
		Co-operative turnover (in Millions KShs.)	-	700	722	-	704	729	Improved stakeholders support
		Partnerships for supporting Co-operatives formed	1	1	1	1	-	4	AVPS- Strathmore KRTDCP- Coop University, MESPT (Avocado), HealthPartners
		No of Co-operatives supported with value addition equipment	2	3	3	3	3	1	Rongai Acacia FCS
		No. of Saccos involved in product/services diversification	20	20	20	24	23	29	Majorly for newly registered saccos
		No of SACCO business plans developed	11	11	11	11	11	23	Driven by demand for external loans
		No. of Co-operatives accessing CRDF	-	50	70	-	-	-	Board yet to be inducted. Funds yet to be the CDRF account
		Strengthened legal and regulatory	No of Cooperative Board of Directors' trainings done	50	80	50	55	88	123

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks	
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24		
SP 2.2: Co-operative Leadership and Governance	framework for co-operative development and governance	No of Cooperative members' trainings held	75	50	80	77	55	134	Leveraged Coop societies' in-house education days	
		No. of Co-operatives in compliant with the laws	340	350	360	356	365	419	Continuous process	
		Compliance spot checks done	310	320	360	156	334	419	Continuous process	
		No. of Audits done	130	150	180	83	108	196	Continuous process	
		Proportion of disputes resolved and reported	-	95	95	-	96	90	Enhanced education & training	
		Improved sustainability of Co-operatives	No. of Co-operatives with digitalized operations	10	10	10	9	17	13	Enhanced sensitization on benefits of ICT
		No. of Sub County Co-operative Development Committees established (SCCDC)	-	-	1	-	-	2	Naivasha /Gilgil and Molo/Kuresoi Sub Counties	
		No. of SCCDC capacity buildings done	-	-	1	1	1	2	Gilgil/Naivasha SCCDC established	
		No of Ushirika day celebrations/Trade Fairs/Shows participated in	5	1	1	-	1	3	Conducted in 3 Sub Counties across the County	
		Rate of customer satisfaction levels			80			77	Improved customer engagement	
		Increased membership and participation of marginalized groups in cooperative	No. of Women, Youth and PWDs in leadership positions	450	550	600	500	554	656	Enhanced sensitization on Diversity, Equity & Inclusion
			No. of worker-owned Co-operatives promoted	1	1	1	-	-	1	Mau Maahu Sand Harvesters Worker CS Ltd
	SP 2.3: Management of Housing and Investment Cooperatives Extension Services	Increased investment in housing co-operative development	Co-operative Investment (in Billion Kshs)	3.00	3.24	3.409	3.19	3.34	3.701	Increased desire of owning a home
			No. of Housing & Investment Co-operatives trained on savings culture	15	15	15	17	18	19	Leveraged stakeholders' support
Capital base in Housing & Investment Co-operatives (In Million Kshs)			305	317	333	309	319	377.26	Increased new membership	

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
		No. of Housing Co-operatives sensitized on appropriate housing technologies	4	4	4	1	1	2	Eger ton Cosmopolitan HCS, Wanavijiji HCS
PROGRAMME 3: COMMERCE AND ENTERPRISE									
SP 3.1: Business Development Services for MSEs	Improved SMEs productivity	Training needs assessment report	-	1	1	1	1	1	Done in collaboration with stakeholder SBDC & KIBT
		No. of Training programmes for SMEs	4	4	4	4	4	4	Done in collaboration with stakeholder SBDC & KIBT
	Increased access to financial services	No. of SMEs funded	110	150	1,000	-	-	-	Awaiting operationalization of Nakuru County Enterprise Fund
		Amount disbursed to SME's (millions Kshs)	52	52	25	-	-	-	Awaiting operationalization of Nakuru County Enterprise Fund
SP 3.2: Producer Business Groups (PBG)	Improved productivity and access to markets	No. of trainings held on group dynamics and cohesiveness	6	3	3	3	4	2	Done in collaboration with stakeholders
		No. of Groups registered	4	3	3	3	3	1	Done in partnership with stakeholders
		No. of value addition trainings	4	3	2	3	3	1	Done in partnership with stakeholders
		No. of marketing linkages created	4	3	1	3	3	4	Done in partnership with stakeholders
		No. of Trade Exhibitions	4	4	4	3	5	8	Done in partnership with stakeholders
SP 3.3: Consumer Protection	Increased level of compliance	No. of Weighing and Measuring Instruments verified	12,000	8,000	8,100	5,330	6,144	6,300	Late disbursement of verification stamps from national government
		No. of Business Premises inspected (spot checks)	200	100	80	77	72	30	Budgetary constraints
		No. of working standards and tools purchased	10	-	2	3	-	1	Budgetary constraints
SP 3.4 Promotion of responsible gaming	Enhanced capacity building of gaming inspectors.	Number of inspectors trained	11	7	3	3	4	2	Inadequate budgetary allocation

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
	Enhanced Sensitization of public on gaming activities	Number of sensitization meetings	11	10	11	-	9	-	Inadequate budgetary allocation
	Enhanced Supervision and control of gaming activities	Number of permits issued	650	400	550	-	-	310	System Integration challenges
	Reduced illegal gambling.	Quarterly reports	4	4	4	4	4	4	Achieved
	Enhanced inspection of pool tables	Number of pool tables inspected	400	400	450	500	500	600	Enhance sensitization on regulation
PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT									
SP 4.1 Market Development and Rehabilitation	Improved access to market facilities	No. of new markets constructed	5	2	4	7	12	10	Ward Fund enhanced this kitty(New+ Rehabilitated markets)
		No. of markets rehabilitated	5	7	7	9	10	8	
SP 4.2 Market user delivery services	Improved service delivery	No. of market operators' meetings held	20	20	25	22	26	33	Leveraged stakeholder's collaboration(GAIN, DCA,MESPT)
PROGRAMME 5: PROMOTION OF LOCAL TOURISM									
SP 5.1 Promoting Local Tourism	Increased number of local tourists	No. of Tourism sites Activated	5	5	3	-	2	2	Budget Constraints
		No. of Stakeholder forums held	3	6	2	4	6	3	Achieved
		No. of categories of different promotional materials	3	-	4	3	-	2	Budget Constraints
		No. of events/festivals	4	4	2	6	4	3	Achieved
		No. of sensitization forums	2	-	2	7	-	-	-
	Increased access to tourism information	No. of tourism information centres established	2	-	-	1	-	0	Budget Constraints
PROGRAMME 6; ALCOHOLICS DRINKS AND CONTROL									
SP. 6.1 Liquor control	Alcohol production, sale and distribution control	No. of Sub County alcoholic Drinks Regulations committee trainings held	11	11	11	11	11	11	Target achieved
		No. of Review Committees Trainings held	1	1	1	1	1	1	In conformity with regulations
		Baseline survey report	1	-	-	1	-	-	-

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
SP.6.2 Rehabilitation	Decreased No of people dependent on alcohol	No. of persons linked to rehabilitation centres	4	4	5	-	-	-	Non operationalization of the Alcoholic Control Fund
PROGRAMME 7: COUNTY BUS TERMINUS MANAGEMENT									
S.P 7.1 Development and management of County Bus Terminus	Improved facilities at the Bus terminus	No. of stage committees' sensitization meetings done	5	10	20	-	12	-	Budget Constraints
		No. of saccos trained	22	30	20	23	25	-	Budget Constraints
	Improved governance at the bus termini	No. of PSV drivers & conductors sensitization forums held	5	7	11	4	5	4	Budget Constraints
		No. of directorate staff sensitization forums held	-	5	2	-	-	-	Section has only one seconded staff
		Baseline survey conducted	-	1	-	-	-	-	Budgetary constraints

2.2 Expenditure Analysis

2.2.1 Analysis of Programme Expenditure

The Programme expenditure analysis in the table below reflects the approved budget and the actual expenditure for the years 2021/22, 2022/2023 and 2023/2024.

Table 2 Programmes and Sub Programmes Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/2024	2021/22	2022/23	2023/2024
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration, Planning and Support Services	49,252,574	29,133,361	27,484,898	44,146,195	19,869,201.00	12,919,544
SP 1.2: Personnel Services	77,252,979	60,750,957	70,884,945	48,717,329	50,062,042.00	68,535,595
TOTAL PROGRAMME 1	126,505,553	89,884,318	98,369,843	92,863,524	69,931,243	81,455,139
PROGRAMME 2: COOPERATIVE DEVELOPMENT AND MANAGEMENT						
SP 2.1: management of Marketing Cooperatives	24,700,000	5,135,000	7,796,556	2,949,950	915,430.00	3,739,570
SP 2.2: Sacco Member Empowerment	5,646,036	2,662,791	25,000,000	4,471,114	825,460.00	25,000,000
SP 2.3: Governance and leadership	1,863,964	2,135,464	5,254,475	1,451,000	1,435,365.00	3,734,908
SP 2.4: Extension Services	2,600,000	1,248,547	1,191,381	1,933,060	584,600.00	1,261,955
SP 2.5: Empowering Youth Women PWD Participation In Cooperatives	-	1,165,698	1,127,588	-	-	1,660,702
TOTAL PROGRAMME 2	34,810,000	12,347,500	40,370,000	10,805,124	3,760,855	35,397,135
PROGRAMME 3: COMMERCE AND ENTERPRISE						
SP.3:1 Business Development Services for MSME's	65,300,000	2,356,983	2,550,000	2,125,275	1,078,500.00	1,720,679
SP 3.2: Producer Business Groups (PBGs)	3,840,000	2,000,000	800,000	3,233,723	1,175,800.00	584,000
SP 3.3: SME Training	-	1,974,892	1,000,000	-	890,000.00	908,000
SP 3.4: SME Funding	-	-	25,000,000	-	-	25,000,000
SP 3.5: Consumer Protection	4,455,000	6,914,375	5,100,000	3,272,900	2,131,930.00	1,830,047
SP 3.6 Establishing of business incubation center	0	0	0	0	0	0
SP 3.7: Establishment of Industrial Park	-	100,000,000	400,000,000	-	-	150,000,000
TOTAL PROGRAMME 3	73,595,000	113,246,250	434,450,000	8,631,898	5,276,230	180,042,726

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/2024	2021/22	2022/23	2023/2024
PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT						
SP 4.1: Development and Rehabilitation of Markets	272,854,558	137,166,254	273,616,592.00	143,309,803.00	19,552,227.80	173,845,561
SP 4.2: Market Users Delivery Services	43,720,030	15,216,250	12,500,000.00	42,408,423.00	13,418,300.00	11,646,100
TOTAL PROGRAMME 4	316,574,588	152,382,504	286,116,592	185,718,226	32,970,528	185,491,661
PROGRAMME 5: TOURISM PROMOTION AND MARKETING						
SP 5.1: Promotion of Local Tourism	8,750,000	1,827,143	8,500,000	4,549,384	1,486,752.00	7,286,562
SP 5.2: Establishment and Management of County Tourism Information Centre	-	3,907,500	-	-	72,850.00	0
TOTAL PROGRAMME 5	8,750,000	5,734,643	8,500,000	4,549,384	1,559,602	7,286,562
PROGRAMME 6: ALCOHOLIC DRINKS CONTROL						
SP 6.1 Inspection, Approval and Liquor Licensing	-	4,633,750	2,450,000	-	4,358,860.00	2,246,300
SP 6.2: Liquor Enforcement and Compliance	-	834,749	150,000	-	708,200.00	58,169
SP 6.3: Research and Innovation	-	1,000,251	600,000	-	-	515,600
SP 6.4: Treatment and Rehabilitation of Persons Dependent on Alcoholic Drink	-	-	1,050,000	-	-	0
SP 6.5: Education and Training of Sub County and Review Committee	-	1,040,000	1,200,000	-	629,460.00	986,000
TOTAL PROGRAMME 6	0	7,508,750	5,450,000	0	5,696,520	3,806,069
PROGRAMME 7: DEVELOPMENT OF SOCIO-CULTURAL DIVERSITY AND PROMOTION OF RESPONSIBLE GAMING						
SP 7.1: Cultural Development Activities	-	-	20,883,063	-	-	4,591,816
SP 7.2: Promotion Of Responsible Gaming.	-	-	6,150,000	-	-	4,595,217
TOTAL PROGRAMME 7	0	0	27,033,063	0	0	9,187,032
TOTAL VOTE	560,235,141	381,103,965	900,289,498	302,568,156	119,194,978	502,666,325

2.2.2 Analysis of Programme Expenditure by Economic Classification

In the period under review, the approved budget amounted to **Kshs. 1,841,628,605** while the actual was **Kshs. 924,429,457.90** accounting for **50.2%** absorption. The table below reflects the approved budget compared to the actual expenditure for the years under review.

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/2024	2021/22	2022/23	2023/2024
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure:						
2100000 Compensation to Employees	77,252,979	60,750,957	67,994,197	48,717,329	50,062,042.00	67,109,523
2200000 Use of Goods and Services	41,252,574	29,133,361	15,484,898	36,690,589	19,869,201	12,919,544
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	8,000,000			7,455,606		
2700000 Social Benefits	-	-	2,890,748			1,426,072
3100000 Acquisition of Non-Financial Assets	-	-		-	-	
4100000 Acquisition of Financial Assets	-	-	10,000,000	-	-	-
4500000 Disposal of Financial Assets	-	-		-	-	
Capital Expenditure	-	-		-	-	
Non-Financial Assets	-	-	2,000,000	-	-	-
Capital Transfers to Govt. Agencies	-	-		-	-	
Other Development						
TOTAL PROGRAMME 1	126,505,553	89,884,318	98,369,843	92,863,524	69,931,243	81,455,139
PROGRAMME 2: COOPERATIVE MANAGEMENT						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	10,110,000	7,347,500	11,870,000	7,855,174	3,760,855	10,397,135
2400000 Interest Payments						
2600000 Current Grants and Other Transfers			25,000,000			25,000,000
2700000 Social Benefits	-					
3100000 Acquisition of Non-Financial Assets	-					
4100000 Acquisition of Financial Assets	-					
4500000 Disposal of Financial Assets	-					
Capital Expenditure						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/2024	2021/22	2022/23	2023/2024
Non-Financial Assets	24,700,000	26,799,010	3,500,000	2,949,950	-	-
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 2	34,810,000	34,146,510	40,370,000	10,805,124	3,760,855	35,397,135
PROGRAMME 3: COMMERCE AND ENTERPRISE						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	11,095,000	10,246,251	5,350,000	8,631,898	5,276,230	5,000,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	52,000,000		25,000,000			25,000,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			2,100,000			42,726
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	10,500,000	103,000,000	152,000,000	945,000	-	-
Capital Transfers to Govt. Agencies			250,000,000	-	-	150,000,000
Other Development						
TOTAL PROGRAMME 3	73,595,000	113,246,251	434,450,000	9,576,898	5,276,230	180,042,726
PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	43,720,030	15,216,250	12,500,000	42,408,423	13,418,300	11,646,100
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	272,854,558	110,369,244	273,616,592	142,364,803	19,552,227	173,845,561
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 4	316,574,588	125,585,494	286,116,592	184,773,226	32,970,527	185,491,661

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/2024	2021/22	2022/23	2023/2024
PROGRAMME 5: PROMOTION OF LOCAL TOURISM						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,750,000	3,907,500	8,500,000	4,549,384	1,559,602	7,286,562
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	4,000,000	6,825,143	0	-	0	-
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 5	8,750,000	10,732,643	8,500,000	4,549,384	1,559,602	7,286,562
PROGRAMME 6: ALCOHOLIC DRINK AND CONTROL						
Current Expenditure:						
2100000 Compensation to Employees	0					
2200000 Use of Goods and Services	0	7,508,750	5,450,000	0	5,696,520	3,806,069
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	0					
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	0					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	0					
Non-Financial Assets	0			-		
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 6	0	7,508,750	5,450,000	0	5,696,520	3,806,069
2100000 Compensation to Employees						
2200000 Use of Goods and Services	0	0	12,850,000	0	0	9,100,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	0	0	14,033,063	0	0	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	0	0	150,000	0	0	87,032

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/2024	2021/22	2022/23	2023/2024
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 7	0	0	27,033,063	0	0	9,187,032
GRAND TOTALS	560,235,141	381,103,966	900,289,498	302,568,156	119,194,977	502,666,325

2.2.3 Analysis of Capital Projects

The Department has implemented 76 projects in the period **FY2023/2024** out of which 36 were ward projects and 40 for Headquarter. 40 of the Projects are at various levels of completion, 28 projects are ongoing, 3 projects were yet to be awarded and 5 Projects are stalled. 68 percent of the projects are geared towards market development and rehabilitation. (See Appendix 1)

2.3 Review of Pending Bills

2.3.1 Recurrent Pending Bills

The Sector had a recurrent pending bill of Kshs 10,530,549.00 (Appendix 4). The department performed better in comparisons with last FY report in clearing the bills. The unpaid bills were necessitated by budgetary constraints and lack of documentation to facilitate payments. The Department is piloting on solarization of markets and water harvesting while at the same time working with market committees to offload water and electricity bills to the markets.

2.3.2 Development Pending Bills

The Sectors development bills amount to Kshs 12,013,216.00 (Appendix 5). Much of these pending bills are due to lack of presentation of necessary documentation to facilitate payments on the same. The Department is working closely with the contractors and suppliers to resolve the same.

CHAPTER THREE

3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2025/26-2027/28

3.1 Prioritization of Programmes and Sub-Programmes

The sector focuses on seven main programmes to achieve its objectives.

3.1.1 Programmes and their Objectives

	Programme	Sub Programme	Objectives
1	Administration, Planning and Support Services	<ol style="list-style-type: none"> 1. Administrative services 2. Personnel services 	To provide effective and efficient service delivery
2	Co-operative development and management	<ol style="list-style-type: none"> 1. Development and marketing of co-operatives 2. Co-operative leadership and governance 3. Management of housing and investment co-operative 	To promote growth and development of Co-operatives
3	Commerce and Enterprise	<ol style="list-style-type: none"> 1. MSMEs development services 2. Consumer Protection 3. Industrialization and investment 4. Promotion of responsible gaming 	To enhance growth and development of enterprises.
4	Development and management of markets	<ol style="list-style-type: none"> 1. Market development and rehabilitation 2. Market service delivery 	To create a conducive environment for business activities.
5	Tourism Promotion and Marketing	<ol style="list-style-type: none"> 1. Promotion of County tourism 	To promote County tourism
6	Alcoholic Drinks Control	<ol style="list-style-type: none"> 1. Liquor control 2. Rehabilitation of persons dependent on alcohol 	To control liquor production, sale and consumption
7	Management of County Bus Terminus	<ol style="list-style-type: none"> 1. Management of Bus Terminus 	To streamline the management of the County Bus terminus

3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector

Under administration, the Department seeks to recruit twenty (20) members of staff and promote twenty (20). The Trade Directorate will among other activities rehabilitate eight (8) markets and construct five (5) more, map the revenue generation potential in markets, undertake consumer protection through inspection of business premises and verification of Weighing and Measuring instruments, conduct stakeholders sensitization forums on Alcoholic drinks control as well as trainings of Sub county Liquor and review committee. Under commerce and enterprise, it will also conduct twelve (12) MSMEs trainings, create eight (8) marketing linkages for BPGs and conduct six (6) trade exhibitions among other deliverables.

The Cooperative Directorate will revive six (6) marketing cooperatives, improve access to credit through the CRDF, support nine (9) marketing cooperatives with value addition equipment, promote women, youth and PWDs in cooperative leadership positions and promote Housing and Investment Co-operative.

The Tourism Directorate will promote Tourism by holding three (3) Tourism events and activating three (3) tourism sites thereby marketing Nakuru County as a Tourism destination.

The table below shows the planned activities for the Department for the period 2025/26 to 2027/28.

Table 4: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Programme 1: Administration, planning and support services									
Objective: To provide effective and efficient service delivery									
Outcome: Effective and efficient service delivery to clients and stakeholders									
SP 1.1 Administrative services	Chief officer trade	Increased efficiency in service delivery	% Rate of implementation of the strategic plan 2021-26	50	40	40	100	100	100
			Quarterly M&E field visits	4	4	4	4	4	4
			Annual asset register report	1	1	1	1	1	1
			No of vehicles Purchased	0	0	-	2	2	2
			Renovation rate of offices	100	85	85	100	100	100
SP 1.2 Personnel services	Chief officer trade	Improved human resource productivity	Number of staff trained	20	15	20	50	50	50
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	-	100	100	100	100
			Number of staff promoted	15	2	15	20	35	50
			Number of staff recruited	45	19	19	20	25	30
Programme 2: Co-operative development and management									
Objective: To promote growth and development of co-operatives									
Outcome: Increased profitability, competitiveness and sustainability of co-operatives									
SP 2.1 Development and marketing of co-operatives	Chief officer cooperatives	Improved growth & sustainability of Co-operatives	Number of Co-operatives revived	2	3	3	2	2	2
			Co-operative turnover (in Millions KShs.)	722	729	729	746	771	796
			Partnerships for supporting Co-operatives formed	1	4	4	1	1	1
			No of Co-operatives supported with value addition equipment	3	1	1	3	3	3
		Increased financial access by citizens	No. of Saccos involved in product/services diversification	20	29	29	20	20	20
			No of SACCO business plans developed	11	23	23	11	11	11
No. of Co-operatives accessing CRDF	70		-	-	80	100	120		
SP 2.2: Co-operative Leadership and Governance	Chief officer cooperatives	Strengthened legal and regulatory framework for co-operative development and governance	No of Cooperative Board of Directors' trainings done	50	123	123	50	50	50
			No of Cooperative members' trainings held	80	134	134	85	90	95
			No. of Co-operatives in compliant with the laws	360	419	419	380	400	420

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			Compliance spot checks done	360	419	419	380	400	420
			No. of Audits done	150	196	196	155	160	180
			Proportion of disputes resolved and reported	95	90	90	95	95	95
		Improved sustainability of Co-operatives	No. of Co-operatives with digitalized operations	10	13	13	10	10	10
			No. of Sub County Co-operative Development Committees established (SCCDC)	1	2	2	1	1	-
			No. of SCCDC capacity buildings done	1	2	2	1	1	1
			No of Ushirika day celebrations/Trade Fairs/Shows participated in	1	3	3	1	1	1
			Rate of customer satisfaction levels	80	77	77	83	86	89
		Increased membership and participation of marginalized groups in cooperative	No. of women, Youth & PWDs in Leadership	600	656	656	650	700	750
			No. of worker-owned Co-operatives promoted	1	1	1	1	1	1
SP 2.3: Management of Housing and Investment Cooperatives Extension Services	Chief Officer - Co-operatives	Increased investment in housing co-operative development	Co-operative Investment (in Billion (Kshs)	3.409	3.701	3.701	3.579	3.758	3.937
			No. of Housing & Investment Co-operatives trained on savings culture	15	19	19	15	15	15
			Capital base in Housing & Investment Co-operatives (In Million (Kshs)	333	377.26	377.26	350	368	385
			No. of Housing Co-operatives sensitized on appropriate housing technologies	4	5	6	4	4	4
Programme 3: Commerce and enterprise									
Objective: To enhance growth and development of enterprises									
Outcome: Conducive business environment for enterprises and consumer protection									
SP 3.1 MSMEs development services	Chief officer Trade and Business support	Improved MSMEs productivity, access to credit and markets	Number of MSMEs consultative and sensitization forums held	12	7	7	5	5	5
			Training needs assessment report	1	2	2	1	1	1
			Number of MSMEs trainings conducted	4	2	2	4	4	4
			Number of MSMEs funded under the County SME fund	1,000	-	-	1,200	1,500	1,800
			Number of Business Producer Groups (BPGs) registered & trained	3	3	3	3	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			Number of value addition trainings to BPGs conducted	2	4	4	2	1	1
			Number of marketing linkages created for BPGs	8	5	5	3	2	2
			Number of trade exhibitions held	5	4	4	2	2	2
SP 3.2 Consumer Protection	Chief officer Trade and Business support	Improved fair trade practices and consumer protection	Number of weighing and measuring instruments calibrated	6,144	8190	8190	7500	8000	8500
			Number of business premises inspected (spot checks)	80	91	91	120	150	200
SP 3.3 Industrialization and investment	Chief officer Trade and Business support	Operationalizing of the SEZ and Industrial Parks	Completion rate of County Aggregation and industrial park	-	15	15	30	60	100
			Number of industrial parks established	1	-	-	1	-	-
		Increased productivity in the Jua kali/cottage industry	Number of trainings conducted	-	-	-	2	2	2
			Number of new market linkages/partnerships secured for cottage/juakali products and services	3	-	-	2	2	2
SP 3.4: Promotion of responsible gaming	Chief officer Trade and Business support	Betting, gaming and lottery controlled	Nakuru Betting, Gaming and Lottery regulations developed	1	0	-	1	-	-
			Database on legal gaming established	1	1	1	-	-	-
			Number of spot checks done	100	26	26	38	39	40
			Number of licenses and permits issued	550	47	47	650	650	650
			Percentage of licensed gaming premises monitored	100	8.5	8.5	100	100	100
			Number of gaming officers trained	3	3	3	3	3	3
Program 4: Development and management of markets									
Objective: To create conducive environment for business activities									
Outcome: Improved service delivery in County markets									
SP 4.1 Market development and rehabilitation	Chief officer Trade	Improved access to market services	Number of markets rehabilitated	5	9	9	6	6	10
			Selected markets digitized	-	-	-	2	2	2
			Number of new markets constructed	2	7	7	4	4	4
SP 4.2 Market service delivery		Improved service delivery	Number of market operators' meetings held	30	22	22	30	35	35
			Development of a Market Policy	1	1	1	0	0	0
			Number of New market operationalized	2	3	3	3	3	3

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Programme 5: Tourism promotion and marketing									
Objective: To promote County tourism									
Outcome: Increased local tourism									
SP 5.1 Promotion of County tourism	Chief officer Tourism and culture	Improved uptake of County tourism products	Number of new tourism sites mapped and activated	3	2	2	3	3	3
			Number of new tourism products promoted	2	1	1	2	2	2
			Number of tourism events/festivals held	4	3	3	3	3	3
			Number of stakeholder forums held	6	3	3	3	3	3
			Number of assorted promotional materials produced	3	2	2	4	4	4
			Number of sensitization forums held	1	3	3	1	1	1
			Number of web-based feedback received	-	-	-	1500	1500	1500
Programme 6: Alcoholic drinks control									
Objective: To control liquor production, sale and consumption									
Outcome: Controlled liquor production and consumption									
SP 6.1 Liquor control	In charge Alcoholic	Regulated production, sale, distribution and of liquor	Number of stakeholder sensitization forums held	11	11	11	11	11	11
			Alcoholic Drinks Control Fund established	-	1	1	-	-	-
			Proportion of licenses issued against applications	40	80	80	83	86	90
			Number of Sub-County liquor committees trained	11	11	11	11	11	11
			Number of review committees trained	2	1	1	1	1	1
			SP 6.2 Rehabilitation of persons dependent on alcohol	In charge Alcoholic	Reduced dependence on alcohol	Number of survey reports on alcohol dependency produced	1	1	1
Number of persons linked to rehabilitation programme	10	8	8			9	10	11	
PROGRAM 7: MANAGEMENT OF COUNTY BUS TERMINUS									
Objective: To streamline the management of the County Bus terminus									
Outcome: Efficient management of County Bus Terminus									
SP 7.1. Management of County Bus Terminus	In charge Bus terminus	Improved efficiency in the management of bus terminuses –	Number of bus terminus committees' sensitization meetings held	12	12	12	12	12	12
			Number of transports SACCOs & Companies' officials trainings held	5	5	5	2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			Number of PSV drivers and conductors' sensitization forums held	5	11	11	11	11	11
			Number of staff sensitization forums held	3	2	2	2	2	2
			Bus terminus clients' satisfaction survey conducted	-	1	1	-	-	-

3.1.3 Programmes by Order of Ranking

1. Administration, Planning and Support Services
2. Co-operative development and management
3. Commerce and enterprise
4. Development and management of markets
5. Tourism promotion and marketing
6. Alcoholic drinks control
7. Management of County Bus Terminus
8. Promotion of heritage and socio- cultural diversity

3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector

The analysis below reflects the department Requirements Versus the allocations for the financial year 2025/26 to 2027/28.

3.2.1 Sector/Sub Sector Recurrent

The total recurrent resource allocation is far below the requirement for the three years as shown in table 5a below

TABLE 5a: Analysis of Resource Requirement versus Allocation – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name		Approved 2024/25	REQUIREMENT			ALLOCATION		
Vote and Vote Details	Economic Classification	2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
R4581	Current Expenditure							
	2100000 Compensation to Employees	107,858,876	187,530,624	206,283,686	226,912,055	106,206,785	116,827,464	128,510,210
	2200000 Use of Goods and Services	73,437,370	223,872,173	246,259,390	270,885,329	97,589,898	107,348,888	118,083,777
	2400000 Interest Payments							
	2600000 Current Grants and Other Transfers	50,000,000	109,240,000	120,164,000	132,180,400	50,000,000	55,000,000	60,500,000
	2700000 Social Benefits	5,147,916	2,310,982	2,542,080	2,796,288	2,000,000	2,200,000	2,420,000
	3100000 Acquisition of Non-Financial Assets	4,300,000	6,930,000	7,623,000	8,385,300	7,800,000	8,580,000	9,438,000
	4100000 Acquisition of Financial Assets							
	4500000 Disposal of Financial Assets							
TOTAL		240,744,162	529,883,778	582,872,156	641,159,372	263,596,683	289,956,351	287,251,758

3.2.2 Sector/Sub Sector Development

The total Development allocation is far below the sector's requirement for the three years as shown in table 5b below.

TABLE 5b: Analysis of Resource Requirement versus Allocation –Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION									
		Approved	REQUIREMENT				ALLOCATION		
Sector Name		2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28	
	Description								
D4581	Non-Financial Assets	198,105,111.00	257,111,984.00	282,823,182.40	311,105,500.64	120,238,924.00	132,262,816.40	145,489,098.04	
	Capital Transfers Govt. Agencies								
	Other development								
TOTAL		198,105,111.00	257,111,984.00	282,823,182.40	311,105,500.64	120,238,924.00	132,262,816.40	145,489,098.04	

3.2.3 Programmes and Sub-Programmes Resource Requirement (2025/26-2027/28)

The General Economic and Commercial Affairs Sector is the same as the Sub Sector hence the resource requirement indicated in Table 5a and 5b above is the Sub Sector Requirement.

3.2.4 Programmes and Sub-Programmes Resource Requirement (2025/26-2027/28)

Table 6 below indicates the Resource Requirement by Sector Sub Programmes. The Sector will require Kshs 786.9 million in 2025/26, Kshs 865.6 million in 2026/27 and Kshs. 952.2 million in 2027/28 for its programmes.

TABLE 6a: Analysis of Resource Requirement by Programmes and Sub-Programme

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1 Administration, Planning and Support Services									
SP 1.1: Administration Services	55,108,915	0	55,108,915	60,619,807	0	60,619,807	66,681,787	0	66,681,787
SP 1.2: Personnel Services	189,841,605	0	189,841,605	208,825,766	0	208,825,766	229,708,342	0	229,708,342
TOTAL PROG 1	244,950,520	0	244,950,520	269,445,572	0	269,445,572	296,390,129	0	296,390,129
PROGRAMME 2 Cooperative Management									
SP 2.1: Development and Marketing of Cooperatives	357,000	42,000,000	42,357,000	392,700	46,200,000	46,592,700	431,970	50,820,000	51,251,970
SP 2.2: Sacco Empowerment	50,000,000	0	50,000,000	55,000,000	0	55,000,000	60,500,000	0	60,500,000
SP 2.3: Cooperative Leadership and Governance	12,484,500	0	12,484,500	13,732,950	0	13,732,950	15,106,245	0	15,106,245
SP 2.4: Management of Housing and Investment Cooperatives	630,000	0	630,000	693,000	0	693,000	762,300	0	762,300
TOTAL PROG 2	63,471,500	42,000,000	105,471,500	69,818,650	46,200,000	116,018,650	76,800,515	50,820,000	127,620,515
PROGRAMME 3 Commerce and Enterprise									
SP 3.1: SMES Business Development Services	93,926,490	0	93,926,490	103,319,139	0	103,319,139	113,651,053	0	113,651,053
SP 3.2: Consumer Protection	3,892,495	0	3,892,495	4,281,745	0	4,281,745	4,709,919	0	4,709,919
SP 3.3: Industrialization and investment	0	50,000,000	50,000,000	0	55,000,000	55,000,000	0	60,500,000	60,500,000
SP 3.4: Promotion Of Responsible Gaming.	21,000,000	0	21,000,000	23,100,000	0	23,100,000	25,410,000	0	25,410,000
TOTAL PROG 3	118,818,985	50,000,000	168,818,985	130,700,884	55,000,000	185,700,884	143,770,972	60,500,000	204,270,972
PROGRAMME 4 Market Rehabilitation and Development									
SP 4.1: Market development and Rehabilitation	9,450,000	100,000,000	109,450,000	10,395,000	110,000,000	120,395,000	11,434,500	121,000,000	132,434,500
SP 4.2: Market Users Delivery Services	31,500,000	10,500,000	42,000,000	34,650,000	11,550,000	46,200,000	38,115,000	12,705,000	50,820,000
TOTAL PROG 4	40,950,000	110,500,000	151,450,000	45,045,000	121,550,000	166,595,000	49,549,500	133,705,000	183,254,500
PROGRAMME 5 Tourism Promotion and Marketing									
SP 5.1: Promotion of County Tourism	32,880,773	33,611,984	66,492,757	36,168,850	36,973,182	73,142,033	39,785,735	40,670,501	80,456,236
TOTAL PROG 5	32,880,773	33,611,984	66,492,757	36,168,850	36,973,182	73,142,033	39,785,735	40,670,501	80,456,236

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 6 Alcoholic Drinks Control-									
SP 6.1: Liquor Control	17,787,000	0	17,787,000	19,565,700	0	19,565,700	21,522,270	0	21,522,270
SP 6.2: Rehabilitation of Persons Dependent on Alcoholic Drinks	5,775,000	21,000,000	26,775,000	6,352,500	23,100,000	29,452,500	6,987,750	25,410,000	32,397,750
TOTAL PROG 6	23,562,000	21,000,000	44,562,000	25,918,200	23,100,000	49,018,200	28,510,020	25,410,000	53,920,020
PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS									
SP 7.1. Management of County Bus Terminus	5,250,000	0	5,250,000	5,775,000	0	5,775,000	6,352,500	0	6,352,500
TOTAL PROG 7	5,250,000	0	5,250,000	5,775,000	0	5,775,000	6,352,500	0	6,352,500
PROGRAMME 8: PROMOTION OF HERITAGE AND SOCIO- CULTURAL DIVERSITY,									
SP 8.1: Promotion and preservation of cultural heritage	0	0	0	0	0	0	0	0	0
SP 8.2: Socio cultural development	0	0	0	0	0	0	0	0	0
TOTAL PROG 8	0	0	0	0	0	0	0	0	0
TOTAL VOTE	529,883,778	257,111,984	786,995,762	582,872,156	282,823,182	865,695,338	641,159,371	311,105,501	952,264,872

Table 6b: Analysis of Resource Allocation by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH)									
	2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1 Administration, Planning and Support Services									
SP 1.1: Administration Services	31,389,898	2,000,000	33,389,898	34,528,888	2,200,000	36,728,888	37,981,777	2,420,000	40,401,777
SP 1.2: Personnel Services	108,206,785	0	108,206,785	119,027,464	0	119,027,464	130,930,210	0	130,930,210
TOTAL PROGRAMME 1	139,596,683	2,000,000	141,596,683	153,556,351	2,200,000	155,756,351	168,911,986	2,420,000	171,331,986
PROGRAMME 2 Cooperative Management									
SP 2.1: Development and Marketing of Cooperatives	27,250,000	20,000,000	47,250,000	29,975,000	22,000,000	51,975,000	32,972,500	24,200,000	57,172,500
SP 2.3: Cooperative Leadership and Governance	12,300,000	0	12,300,000	13,530,000	0	13,530,000	14,883,000	0	14,883,000
SP 2.4: Management of Housing and Investment Cooperatives	450,000	0	450,000	495,000	0	495,000	544,500	0	544,500
TOTAL PROGRAMME 2	40,000,000	20,000,000	60,000,000	44,000,000	22,000,000	66,000,000	48,400,000	24,200,000	72,600,000

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH)									
	2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 3 Commerce and Enterprise									
SP 3.1: SMES Business Development Services	42,000,000	0	42,000,000	46,200,000	0	46,200,000	50,820,000	0	50,820,000
SP 3.2: Consumer Protection	5,000,000	0	5,000,000	5,500,000	0	5,500,000	6,050,000	0	6,050,000
SP 3.4: Promotion Of Responsible Gaming.	6,000,000	0	6,000,000	6,600,000	0	6,600,000	7,260,000	0	7,260,000
TOTAL PROG 3	53,000,000	0	53,000,000	58,300,000	0	58,300,000	64,130,000	0	64,130,000
PROGRAMME 4 Market Rehabilitation and Development									
SP 4.1: Market development and Rehabilitation	0	98,238,924	98,238,924	-	108,062,816.4	108,062,816	-	118,869,098.0	118,869,098
SP 4.2: Market Users Delivery Services	10,000,000	0	10,000,000	11,000,000.0	-	11,000,000	12,100,000.0	-	12,100,000
TOTAL PROGRAMME 4	10,000,000	98,238,924	108,238,924	11,000,000	108,062,816	119,062,816	12,100,000	118,869,098	130,969,098
PROGRAMME 5 Tourism Promotion and Marketing									
SP 5.1: Promotion of County Tourism	10,000,000	0	10,000,000	11,000,000	0	11,000,000	12,100,000	0	12,100,000
TOTAL PROGRAMME 5	10,000,000	0	10,000,000	11,000,000	0	11,000,000	12,100,000	0	12,100,000
PROGRAMME 6 Alcoholic Drinks Control									
SP 6.1: Liquor Control	7,600,000	-	7,600,000	8,360,000	-	8,360,000	9,196,000	-	9,196,000
SP 6.2: Rehabilitation of Persons Dependent on Alcoholic Drinks	400,000		400,000	440,000	-	440,000	484,000	-	484,000
TOTAL PROGRAMME 6	8,000,000	0	8,000,000	8,800,000	0	8,800,000	9,680,000	0	9,680,000
PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS									
SP 7.1: Development and Management of County Bus Terminus	3,000,000	-	3,000,000	3,300,000	-	3,300,000	3,630,000	-	3,630,000
TOTAL PROGRAMME 7	3,000,000	0	3,000,000	3,300,000	0	3,300,000	3,630,000	0	3,630,000
TOTAL	263,596,683	120,238,924	383,835,607	289,956,351	132,262,816	422,219,168	318,951,986	145,489,098	464,441,084

3.2.5 Programme and Sub-Programmes Economic Classification

Table 7 below indicates the Sector Resource Requirement Vis-Vis the allocation for the period 2025/26 – 2027/28.

The sector requires **Kshs. 2,604,955,971** compared to an allocation of **Kshs. 1,270,495,859** for the same period.

Table 7: Programme and Sub-Programmes Allocation by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
PROGRAMME 1: PROGRAMME 1 ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	187,530,624	206,283,686	226,912,055	106,206,785	116,827,464	128,510,210
2200000 Use of goods and services	38,938,915	42,832,807	47,116,087	28,889,898	31,778,888	34,956,777
2400000 Interest Payments		0	0	0	0	-
2600000 Current grants and other Transfers	9,240,000	10,164,000	11,180,400	0	0	-
2700000 Social Benefits	2,310,982	2,542,080	2,796,288	2,000,000	2,200,000	2,420,000
3100000 Acquisition of Non-Financial Assets	6,930,000	7,623,000	8,385,300	2,500,000	2,750,000	3,025,000
4100000 Acquisition of Financial Assets				0	0	-
4500000 Disposal of Financial Assets				0	0	-
Capital Expenditure					0	-
Non-Financial Assets				2,000,000	2,200,000	2,420,000
Capital Transfers Govt. Agencies				0		
Other development				0		
TOTAL PROGRAMME 1	244,950,521	269,445,573	296,390,129.81	141,596,683	155,756,351	171,331,986
SUB PROGRAMME 1:1						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	38,938,915.05	42,832,806.56	47,116,087.21	28,889,898	31,778,887.80	34,956,777
2400000 Interest Payments	-	0.00	0.00	0	0.00	-
2600000 Current Grants and Other Transfers	9,240,000	10,164,000.00	11,180,400.00	0	0.00	-
2700000 Social Benefits	-	0.00	0.00	0	0.00	-
3100000 Acquisition of Non-Financial Assets	6,930,000	7,623,000.00	8,385,300.00	2,500,000	2,750,000.00	3,025,000
4100000 Acquisition of Financial Assets	0	0.00	0.00	0	0.00	-
4500000 Disposal of Financial Assets				0	0.00	-
Capital Expenditure				0	0.00	-
Non-Financial Assets				2,000,000.00	2,200,000.00	2,420,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 1.1	55,108,915.05	60,619,806.56	66,681,787.21	33,389,898.00	36,728,887.80	40,401,777
SUB PROGRAMME 1:2						
Current Expenditure:						
2100000 Compensation to Employees	187,530,624	206,283,686	226,912,055	106,206,785	116,827,464	128,510,210
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	2,310,982	2,542,080	2,796,288	2,000,000	2,200,000	2,420,000
3100000 Acquisition of Non-Financial Assets		0			0	
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1.2	189,841,605.45	208,825,766.00	229,708,342.59	108,206,785.00	119,027,463.50	130,930,210
PROGRAMME 2 COOPERATIVE MANAGEMENT						
SUB PROGRAMME 2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	13,471,500	14,818,650	16,300,515	13,700,000	15,070,000	16,577,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	50,000,000	55,000,000	60,500,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	42,000,000	46,200,000	50,820,000	20,000,000	22,000,000	24,200,000
Capital Transfers to Govt. Agencies				-	-	
Other Development				-	-	
SUBTOTAL SP 2	105,471,500	116,018,650	127,620,515	60,000,000	66,000,000	72,600,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
SUB PROGRAMME 2.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	357,000	392,700	431,970	2,250,000	2,475,000	2,722,500
2400000 Interest Payments				0	0	-
2600000 Current Grants and Other Transfers				25,000,000	27,500,000	30,250,000
2700000 Social Benefits				0	0	
3100000 Acquisition of Non-Financial Assets				0	0	
4100000 Acquisition of Financial Assets				0	0	
4500000 Disposal of Financial Assets				0	0	
Capital Expenditure				0	0	
Non-Financial Assets	42,000,000	46,200,000	50,820,000	20,000,000	22,000,000	24,200,000
Capital Transfers to Govt. Agencies				-	-	
Other Development						
SUBTOTAL SP 2.1	42,357,000	46,592,700	51,251,970	47,250,000	51,975,000	57,172,500
SUB PROGRAMME 2.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services				0	0	-
2400000 Interest Payments		-			0	-
2600000 Current Grants and Other Transfers	50,000,000	55,000,000	60,500,000	0	0	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 2.2	50,000,000	55,000,000	60,500,000	0	0	-
SUB PROGRAMME 2.3:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	12,484,500	13,732,950	15,106,245	11,000,000	12,100,000	13,310,000
2400000 Interest Payments						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.3	12,484,500	13,732,950	15,106,245	12,300,000	13,530,000	14,883,000
SUB PROGRAMME 2.4:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	630,000	693,000	762,300	450,000	495,000	544,500
2400000 Interest Payments					-	
2600000 Current Grants and Other Transfers					-	
2700000 Social Benefits					-	
3100000 Acquisition of Non-Financial Assets					-	
4100000 Acquisition of Financial Assets					-	
4500000 Disposal of Financial Assets					-	
Capital Expenditure					-	
Non-Financial Assets					-	
Capital Transfers to Govt. Agencies					-	
Other Development					-	
SUB TOTAL SP 2.4	630,000	693,000	762,300	450,000	495,000	544,500
SUB PROGRAMME 3: COMMERCE AND ENTERPRISE						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	68,818,985	75,700,884	83,270,972	26,000,000	28,600,000	31,460,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	50,000,000	55,000,000	60,500,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				2,000,000	2,200,000	2,420,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
Capital Expenditure						
Non-Financial Assets	50,000,000	55,000,000	60,500,000	0	0	-
Capital Transfers to Govt. Agencies						-
Other Development						-
SUB TOTAL 3	168,818,985	185,700,884	204,270,972	53,000,000	58,300,000	64,130,000
SUB PROGRAMME 3.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	43,926,490	48,319,139	53,151,052	16,000,000	17,600,000	19,360,000
2400000 Interest Payments		0				
2600000 Current Grants and Other Transfers	50,000,000	55,000,000	60,500,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets	-	-	-	1,000,000	1,100,000	1,210,000
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 3.1	93,926,490	103,319,139	113,651,052	42,000,000	46,200,000	50,820,000
SUB PROGRAMME 3.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	3,892,495	4,281,744	4,709,919	5,000,000	5,500,000	6,050,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	0	0	0	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 3.2	3,892,495	4,281,744	4,709,919	5,000,000	5,500,000	6,050,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
SUB PROGRAMME 3.3:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services				0	0	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	50,000,000	55,000,000	60,500,000	0	0	-
Capital Transfers to Govt. Agencies			0			
Other Development						
SUBTOTAL SP 3.3	50,000,000	55,000,000	60,500,000	0	0	-
SUB PROGRAMME 3.4:						
Current Expenditure:						
2100000 Compensation to Employees	-					
2200000 Use of Goods and Services	21,000,000	23,100,000	25,410,000	5,000,000	5,500,000	6,050,000
2400000 Interest Payments	-					-
2600000 Current Grants and Other Transfers	-					-
2700000 Social Benefits	-					-
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets	-				-	-
4500000 Disposal of Financial Assets	-				-	-
Capital Expenditure						
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies	-				-	-
Other Development	-				-	-
SUB TOTAL SP 3.4	21,000,000	23,100,000	25,410,000	6,000,000	6,600,000	7,260,000
SUB PROGRAMME 4: DEVELOPMENT AND MANAGEMENT OF MARKETS						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	40,950,000	45,045,000	49,549,500	9,000,000	9,900,000	10,890,000
2400000 Interest Payments						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	110,500,000	121,550,000	133,705,000	98,238,924	108,062,816	118,869,098
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 4	151,450,000	166,595,000	183,254,500	108,238,924	119,062,816	130,969,098
SUB PROGRAMME 4.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	9,450,000	10,395,000	11,434,500	0	0	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	100,000,000	110,000,000	121,000,000	98,238,924	108,062,816.4	118,869,098
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 4.1	109,450,000	120,395,000	132,434,500	98,238,924	108,062,816	118,869,098
SUB PROGRAMME 4.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	31,500,000	34,650,000	38,115,000	9,000,000	9,900,000	10,890,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
Capital Expenditure						
Non-Financial Assets	10,500,000	11,550,000	12,705,000	0	0	-
Capital Transfers to Govt. Agencies						
Other Development					-	-
SUBTOTAL SP 4.2	42,000,000	46,200,000	50,820,000	10,000,000	11,000,000	12,100,000
SUB PROGRAMME 5: TOURISM PROMOTION AND MARKETING						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	32,880,773	36,168,850	39,785,735	9,000,000	9,900,000	10,890,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	33,611,984	36,973,182	40,670,500	0	0	-
Capital Transfers to Govt. Agencies					-	-
Other Development					-	-
SUB TOTAL SP 5	66,492,757	73,142,032	80,456,236	10,000,000	9,900,000	10,890,000
SUB PROGRAMME 5.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	32,880,773	36,168,850	39,785,735	9,000,000	9,900,000	10,890,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	33,611,984	36,973,182	40,670,500	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 5.1	66,492,757	73,142,032	80,456,236	10,000,000	11,000,000	12,100,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
SUB PROGRAMME 6: ALCOHOLIC DRINKS AND CONTROL						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	23,562,000	25,918,200	28,510,020	8,000,000	8,800,000	9,680,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	21,000,000	22,000,000	24,200,000	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 6	44,562,000	47,918,200	52,710,020	8,000,000	8,800,000	9,680,000
SUB PROGRAMME 6.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	17,787,000	19,565,700	21,522,270	7,600,000	8,360,000	9,196,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 6.1	17,787,000	19,565,700	21,522,270	7,600,000	8,360,000	9,196,000
SUB PROGRAMME 6.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	5,775,000	6,352,500	6,987,750	400,000	440,000	484,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	21,000,000	23,100,000	25,410,000	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 6.2	26,775,000	29,452,500	32,397,750	400,000	440,000	484,000
PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS						
SUB PROGRAMME 7.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	5,250,000	5,775,000	6,352,500	3,000,000	3,300,000	3,630,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUBTOTAL SP 7.1	5,250,000	5,775,000	6,352,500	3,000,000	3,300,000	3,630,000
PROGRAMME 8 PROMOTION OF HERITAGE AND SOCIO-CULTURAL COHESION						
SUB PROGRAMME 8:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	0	0	0	0	0	-
2400000 Interest Payments					-	-
2600000 Current Grants and Other Transfers					-	-
2700000 Social Benefits					-	-
3100000 Acquisition of Non-Financial Assets	0	0	0	0	0	-
4100000 Acquisition of Financial Assets					-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
4500000 Disposal of Financial Assets					-	-
Capital Expenditure					-	-
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies					-	-
Other Development					-	-
SUB TOTAL SP 8						
SUB PROGRAMME 8.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	0	0	0	0	0	-
2400000 Interest Payments					-	-
2600000 Current Grants and Other Transfers					-	-
2700000 Social Benefits					-	-
3100000 Acquisition of Non-Financial Assets	0	0	0	0	0	-
4100000 Acquisition of Financial Assets					-	-
4500000 Disposal of Financial Assets					-	-
Capital Expenditure					-	-
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies					-	-
Other Development					-	-
SUB TOTAL SP 8.1						
SUB PROGRAMME 8.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	0	0	0	0	0	-
2400000 Interest Payments					-	-
2600000 Current Grants and Other Transfers					-	-
2700000 Social Benefits					-	-
3100000 Acquisition of Non-Financial Assets	0	0	0	0	0	-
4100000 Acquisition of Financial Assets					-	-
4500000 Disposal of Financial Assets					-	-
Capital Expenditure					-	-
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies					-	-
Other Development					-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2025/26	2026/27	2027/2028	2025/26	2026/27	2027/2028
SUBTOTAL SP 8.2	0	0	0	0	0	0
TOTAL VOTE	786,995,762	865,695,338	952,264,872	383,835,607	422,219,168	464,441,084

3.3 Resource Allocation Criteria

While allocating resources to programmes, the following allocation criteria were observed:

1. Adequate allocation to complete ongoing projects.
2. Adequate allocation to attain strategic priorities
3. Adequate allocation to achieve the Governor's focus on trade, Cooperatives and investments.
4. Attainment of the Sector's planned targets.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

This section serves as the interface that facilitates interaction between the GECA Sector and various other sectors within the realm of planning. Table 8 presented below encapsulates the inter-sectoral synergies resulting from fruitful inter-sector collaboration, along with the potential detrimental consequences stemming from insufficient or absent collaboration. Furthermore, it outlines the strategies implemented to either harness the synergies or mitigate the potential adverse effects.

Table 8: GECA Sector Cross-Sectoral Impacts

Programme Name	Sector	Cross Sector Impact		Measures to harness or mitigate the impact
		Synergies	Adverse impact	
Co-operative development and management	Agriculture, Rural and Development	Marketing of farm produce Training of farmers Provision of accessories and equipment	Duplication of activities	Joint planning and programming
		Appropriate building technologies for housing cooperatives	Delays and non-implementation	Joint planning and programming
	Social Protection	promotion of groups for registration	Conflict of interest when there is multiple registration	Joint planning and programming
Development and management of markets	Water, Environment, Energy and Natural Resources	Garbage collection in the markets	Poor waste management	Joint planning and programming
	Public Health	Toilet's exhaustion and general market sanitation	Poor sanitation	Joint planning and programming
	Agriculture, Rural and Urban Development	Approval of construction sites	Delays and non-implementation	Joint planning and programming
	PAIR-Finance	Collection of market revenue	Poor coordination	Joint planning and programming

Programme Name	Sector	Cross Sector Impact		Measures to harness or mitigate the impact
		Synergies	Adverse impact	
	Energy and infrastructure	Development of physical markets	Poorly developed markets	Joint planning and programming
	PAIR-Public Service Training and Devolution	Enforcement	Insecurity and lack of order	Joint planning and programming
Commerce and Enterprise	PAIR-Finance	Issuance of Trade licenses	Poor coordination	Joint planning and programming
	Agriculture, Rural and Development	Formation of producer business groups	Poor coordination	Joint planning and programming
	Education	loaning MSEs Establishment of Business incubation/enterprise	Poor coordination	Joint planning and programming
Tourism promotion and marketing	Water, Environment, Energy and Natural Resources	Promote eco- tourism and sustainable tourism	Land degradation due to pressure added to both stunning landscapes and natural resources.	Joint planning and programming
	Agriculture, Rural and Development	Securing riparian areas/ wetlands areas	accessibility to the public causing damage to the ecosystem	Joint planning and programming
Alcoholic Drinks and Control	PAIR-Finance	Liquor licensing	Poor coordination	Joint planning and programming
	PAIR-Public Service Training & Devolution	Enforcement	Poor coordination	Joint planning and programming
	Health	Hygiene Standards	Poor coordination	Joint planning and programming
	Agriculture, Rural and Development	Physical Planning	Poor coordination	Joint planning and programming

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

The following are some of the key emerging issues and challenges that need to be addressed to enable the sector achieve its targets:-

5.1 Emerging Issues

- a) High rate of youth engagement in gambling activities
- b) Emergence of Regional Economic blocks where Counties are joining to leverage on economies of Scale.
- c) Need for policy to regulate mushrooming of Airbnb's to enhance revenue collection to the County
- d) Trade in Illicit alcohol impacting on health and revenue collection
- e) Unified licenses has enhance revenue collection hence reducing revenue leakages

5.2 Challenges/Constraints

1. Delayed operationalization of Enterprise and Co-operative Development Revolving Funds
2. Unmatched expectations on the CRDF
3. Emergence of new technology in weighing and measuring instruments e.g. KOKO gas dispenser
4. Inadequate number of technical staff and inadequate funding has had an adverse impact on the successful execution of programs.
5. Prohibitive schemes of service that limits opportunities for staff career advancement that has resulted in diminished motivation among employees.
6. The proliferation of substandard, counterfeit, and contraband products infiltrating the local market has significantly diminished the market share of domestically manufactured goods. This has had an adverse effect on local industrial growth, innovation, and government revenue.

7. Prolonged delays in the procurement process have led to delayed contract awards, thereby impeding the timely completion of projects within the current fiscal year.
8. Governance challenge in some co-operatives affecting their performance
9. Ineffective management of market utilities by market management committee
10. Inadequate of public land for the construction of art center
11. Inadequate of coordination between various departments
12. Abolition of alcoholic drinks control fund

CHAPTER SIX

6.0 CONCLUSION

The General Economic and Commercial Affairs Sector stands as a pivotal driver of economic growth, making substantial contributions to various sectors encompassing trade, cooperatives, tourism, culture, alcoholic drinks control, and bus terminus management, both in terms of product and service industries. It plays a significant role in expediting economic expansion, poverty alleviation, industrial advancement, and equitable resource allocation. The primary function of this sector is directed toward the realization of the County's development objectives and the provision of essential public services.

The sector's primary focus will center on the implementation of programs and projects. Noteworthy among these are the development of five new markets, the rehabilitation of a minimum of 8 existing markets, the organization of trade exhibitions, the establishment of a Business Incubation/Enterprises initiative, hosting annual tourism promotion events, activation of tourism sites, enhancement of governance in cooperatives, procurement of value addition equipment for dairy cooperatives, the operationalization of Cooperative Revolving Fund to enhance access to credit by Co-operatives and MSME fund, the facilitation of the formulation and enactment of County Co-operative Policies and Act, supervision of liquor license issuance, conduction of sensitization forums for liquor stakeholders, training of liquor committees, and the improvement of county bus termini.

Despite the sector's substantial economic contribution, its funding has proven inadequate to effectively fulfill its mandate and realize the proposed programs. To successfully execute the sector's mandates, programs, and projects, the sector requires a budget of **Kshs 2.604 billion**, which starkly contrasts with the allocation of **Kshs 1.270 billion** for the **2025/26-2027/28** period. Consequently, there exists a pressing necessity to augment the funding directed towards the Sector, facilitating the department in achieving its defined goals and objectives.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

To augment the sector's productivity and to ensure the successful execution of the programs and projects scheduled for the Medium-Term Expenditure Framework (MTEF) period, it is recommended that:

1. The County Treasury should revise the budgetary ceilings for effective service delivery.
2. The department of trade to engage Stakeholders before, during and after implementation of projects and should be enhanced in all projects.
3. Fast-tracking the procurement processes so as to ensure timely execution of programmes/projects
4. Bridge the staffing gaps to enhance effective and efficient delivery of services
5. Legislate and implement single business permit/license
6. Strengthen Governance of Co-operatives
7. Capacity build and develop terms of reference for market management committee
8. Capacity build weights and measures technical staff on new technologies and acquire relevant standards to match the technologies
9. Sensitize the general public on responsible gaming
10. Explore the possibility of utilizing available spaces under other County Departments or National Government spaces through memorandum of understanding (MoUs)

REFERENCES

1. Annual development plan 2024/2025, 2025/2026
2. Cooperative Development Revolving Fund Act 2020 and its Regulations 2021, Tourism and Marketing Act 2020 and its Regulations 2021, Nakuru Enterprise Fund Act 2020, the Nakuru County Betting, Gaming and Lotteries Act 2016 and its Regulations 2021, Trade Act 2020 and its Regulations 2021 and Alcoholic Drinks Control Regulations 2021.
3. County Budget Review and Outlook paper (CBROP, 2024)
4. County Fiscal strategy paper 2024.
5. County Integrated Development Plan 2023-2027
6. Kenya Vision 2030 Document.
7. Nakuru County budget 2022/2023, 2023/2024
8. Strategic Plan (2021/2026) Department of Trade, Industrialization, Cooperatives and Tourism.

APPENDICES

Appendix 1: Analysis of Performance of Capital Projects (2023/24)

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Programme: Commerce and Enterprise								
Sub Programme: Establishment of Industrial Park								
Conditional grant on Aggregated Industrial Park Programme	HQ	500,000,000.00	464,221,150	51,027,383.60	14	30/6/2023	To grow manufacturing and investment through agro industries and enhanced productivity of agriculture sector in a sustainable manner	Ongoing
Programme: Commerce and Enterprise								
Sub Programme: Consumer Protection								
Refurbishment of Weights and measures building and extension of seized 5goods store.	HQ	2,000,000 .00	1,999,300.00		100	6/6/2024	To improve office space for better service delivery and welfare of staff	Complete
Programme: Market Rehabilitation and Development								
Sub Programme: Market Rehabilitation								
Proposed Renovation of Nasher Market in Biashara Ward Nakuru Town East sub county	HQ	2,200,000	2,000,000		20	6/6/2024	To improve access to market facilities for traders	Ongoing
Proposed Renovation of wakulima market in Biashara Nakuru town East	HQ	2,000,000	1,900,000		10	28/6/2024	To improve access to market facilities for traders	Ongoing
Proposed construction of 4 no. door toilets at Eburru trading centre market in Eburru Mbaruk Ward, Gilgil Sub-County.	HQ	950,000	924,870		10	6/6/2024	To enhance sanitation in the market	Ongoing
Proposed completion of existing Kiptangwany market shed and construction of 3No. Door toilets at Elementaita Ward, Gilgil Sub-County.	HQ	1,800,000	1,698,240		10	6/6/2024	To enhance sanitation in the market	Ongoing

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Proposed construction of 4 toilets door at Raplands Market in Olkaria Ward, Naivasha Sub-County.	HQ	950,000	899,995		100	6/6/2024	To enhance sanitation in the market	Complete
Proposed construction of 4No. Toilet door at Narasha Market in Olkaria Ward, Naivasha Sub-County.	HQ	950,000	865,120		100	6/6/2024	To enhance sanitation in the market	Complete
Proposed construction of 4No. Toilet door at Arahuka Market in Kabazi Ward, Subukia Sub-County.	HQ	950,000	845,040	845,040	100	6/6/2024	To enhance sanitation in the market	Complete
Proposed construction of 4No. Toilet door at Polepole Market in Waseges Ward, Subukia Sub-County.	HQ	950,000	897,300		10	6/6/2024	To enhance sanitation in the market	Ongoing
Proposed construction of 4No. Toilets door at Simboyon Market in Waseges Ward, Subukia Sub-County.	HQ	950,000	949,995		100	6/6/2024	To enhance sanitation in the market	Complete
Proposed construction of 4 no. toilet door at Kanyotu Market in Waseges Ward, Subukia Sub-County.	HQ	950,000	949,995		100	6/6/2024	To enhance sanitation in the market	Complete
Programme: Market Rehabilitation and Development								
Sub Programme: Development of New Markets								
Proposed fencing of Njoro Market and installation of a gate in Njoro Ward, Njoro Sub County.	HQ	2,200,000	1,995,980		100	27/5/2024	To enhance security in the market place	Complete
Proposed construction of Kinamba Market Sheds in Biashara ward, Naivasha Sub-County.	HQ	3,000,000	2,888,518	2,888,518	100	27/5/2024	To improve access to market facilities for traders	Complete
Proposed construction of a Market Shed at Naivasha modern Market Viwandani ward, Naivasha Sub-County.	HQ	3,000,000	2,973,532		40	27/5/2024	To improve access to market facilities for traders	Ongoing
Proposed construction of a Market Shed at City stage London ward Nakuru west Sub-County.	HQ	2,200,000	1,975,550		100	6/6/2024	To improve access to market facilities for traders	Complete

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Proposed construction of Bahati Market Sheds at Bahati Ward, Bahati Sub-County.	HQ	3,000,000	2,915,160		100	27/5/2024	To improve access to market facilities for traders	Complete
Proposed chain-link fencing of Kwa Amos Market and installation of a gate in Kabatini Ward, Bahati Sub County.	HQ	800,000	750,250	750,250	100	27/5/2024	To enhance security in the market place	Complete
Construction of Market Sheds at Old Kijabe Town market in Mai Mahiu Ward	HQ	2,936,930	-		0	-	To improve access to market facilities for traders	Awaiting Procurement
Solarization of Markets Phase One	HQ	2,000,000	-		0	-		Awaiting Procurement
Programme: Co-operative Management								
Sub Programme: Management of Marketing Cooperatives								
Construction of thirty (30) steel Coffee beds in Ndemu Farmers' Cooperative Society Ltd	HQ	2,000,000	1,938,400	1,938,400	100	19/01/2024	To increase/enhance capacity of the FCS in more and safe drying coffee beds for the cooperative	Complete
Purchase of two (2) 10000 litres plastic water tanks and construction of water tower at Rongai Acacia Dairy Cooperative Society	HQ	1,500,000	1,434,550	-	40	28/6/2024	To increase /enhance production of the DCS in milk processing	Ongoing
Programme: Market Rehabilitation and Development								
Sub Programme: Development of New Markets								
Construction Of Market Stalls at Upper Dundori Center	Dundori	1,000,000	998,250	-	10	27/5/2024	To improve access to market facilities for traders	Ongoing
Construction Of Taita Market 6-Door Toilets	Tinet	1,200,000	1,200,000	-	90	19/01/2024	To enhance sanitation in the market places	Ongoing
Fencing Of Taita Market Gate Chain link	Tinet	500,000	486,990	-	80	19/01/2024	To enhance security in market places	Ongoing
Fencing and construction of a gate at Kinamba Market	Biashara - Naivasha	2,000,000	1,893,480	1,893,480	100	27/5/2024	To enhance security in market places	complete
Construction And Repair of Toilets at Maai Mahiu Market	Maai Mahiu	2,081,772	1,811,190	-	99	19/01/2024	To enhance sanitation in the market places	ongoing

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Construction Of Fish Bandas at Kamere Beach	Olkaria	4,500,000	4,298,942	-	70	19/01/2024	To improve access to market facilities for traders	ongoing
Construction Of 15 Banana Stalls at Wakulima Market	Biashara-Nakuru	2,100,000	1,898,750	-	10	19/01/2024	To improve access to market facilities for traders	Ongoing
Construction Of Gates at Natewa Market	Menengai	500,000	499,910	499,910	100	19/01/2024	To enhance security in market places	Complete
Construction Of Stalls at Githima Estate	Shabab	1,000,000	989,960	-	100	27/5/2024	To improve access to market facilities for traders	Complete
Construction Of Athinai Market Including Fencing, Construction of A 8-Door Toilet and Streetlights)	Soin	2,500,000	2,446,800	2,446,800	100	19/01/2024	To enhance sanitation in the market places	Complete
Construction Of Lomolo Market Including Fencing, Construction of A 8-Door Toilet and Streetlights)	Soin	1,700,000	1,699,350	-	10	19/01/2024	To enhance sanitation in the market places	Ongoing
Solarization of Kamarus Dairy Cooperative Society	Solai	3,000,000			0		To provide clean energy to the FCS to cut on hefty electricity costs	Awaiting Procurement
Construction Of Market Sheds at Majitamu Shopping Centre	Solai	3,000,000	2,700,000	-	100	27/5/2024	To improve access to market facilities for traders	Complete
Programme: Market Rehabilitation and Development								
Sub Programme: Development of New Markets								
Rehabilitation of Weights and Measures Office	HQ	2,974,300	2,974,300.00	2,974,300.00	100	20/5/2023	To enhance safe working environment for staff members	complete
Solarization of Borehole At Kiremba Farmers' Cooperative Society	HQ	4,400,056	4,400,056.32	4,400,056.00	100	21/6/2023	To provide clean energy for the FCS to enhance efficiency	complete
Rehabilitation of Molo Market	HQ	3,533,200	3,533,200.00	3,533,200.00	100	30/6/2023	To improve access to market facilities for traders	complete
Completion of Njoro market sheds	HQ	2,999,770	2,999,770.00	2,999,770.00	100	20/05/2023	To improve access to market facilities for traders	complete

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Rehabilitation of Gilgil Market	HQ	1,747,460	1,747,460.00	1,747,460.00	100	30/6/2023	To improve access to market facilities for traders	complete
Rehabilitation of Wakulima Market	HQ	1,424,200	1,424,200.00	1,424,200.00	100	30/6/2023	To improve access to market facilities for traders	complete
Completion of Kiptangwanyi Market existing Shed	HQ	995,000	995,000.00	995,000.00	100	30/6/2023	To improve access to market facilities for traders	complete
Rehabilitation of Bus Station/Stage Office	HQ	751,000	751,000.00	751,000.00	100	30/6/2023	To improve access to market facilities for traders	complete
Market rehabilitation	HQ	580,000	580,000.00	580,000.00	100	30/6/2023	To improve access to market facilities for traders	complete
Rehabilitation of Rajuela Market	HQ	506,100	506,100.00	506,100.00	100	30/6/2023	To improve access to market facilities for traders	complete
Rehabilitation of Rongai Market	HQ	115,000	115,000.00	115,000.00	100	30/6/2023	To improve access to market facilities for traders	complete
Drilling, Equipping Karai Market Borehole and Construction of Water Tower at Naivasha East, Naivasha Sub County	HQ	9,968,504	9,968,504.00	-	100	22/3/2022	To provide safe drinking an cleaning water, for health & safety reasons	Complete
Fencing of Elementaita Hot springs and establishment of ablution block	HQ	4,998,000	4,998,000.00	-	0	11/5/2022	To safeguard the facility from wanton destruction, to also collect revenue and maintain the facility to its desirable levels	To be changed in supplementary budget-works already done by KWS
Purchase and installation of 3000 liters milk cooler in Soitaran and Arutani Farmers' Cooperative Society	HQ	7,702,500	7,702,500.00	7,702,500.00	100	22/6/2022	To support and enhance productivity of the FCS	Complete
Purchase and installation of 3000 litre milk cooler in Mukasu Farmers' Cooperative in Kuresoi North	HQ	7,702,500	7,702,500.00	7,702,500.00	100	22/6/2022	To support and enhance milk productivity of the FCS	Complete

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Rehabilitation of coffee factory at Mutungati Farmers' Cooperative in Bahati	HQ	5,799,010	5,799,010.00	5,197,275.00	99	18/2/2022	To support and enhance coffee productivity of the FCS	Ongoing/minor works remaining
Construction of Naivasha Fish Market	HQ	3,631,685	3,631,685.00	-	30	13/4/2022	To improve access to market facilities for traders	Stalled
Proposed Construction of 4 No. Market Shed, Pavilion, Animal Paddocks, 2 No Office Block and Chain link Fencing at Banita Market, Soin Ward, Rongai Sub County	HQ	1,435,479	1,435,479.00	-	100	25/2/2022	To improve access to market facilities for traders and easier livestock sale	Complete
Construction of market sheds at Ahero and Wanyororo Markets	Bahati	1,857,990	1,857,990.00	-	0	20/05/2023	To improve access to market facilities for traders	Stalled-land dispute
Construction of a toilet at Wanyororo Market, Bahati Market and Ahero Market	Bahati	1,789,690	1,789,690.00	1,249,460.00	67	20/05/2023	To enhance sanitation in the market places	2 out of 3 toilets done, one last site had a land dispute
Construction of Elementaita youth stalls	Elementaita	1,299,600	-	-	0	-	To improve access to market facilities for traders	Stalled-land issue, to be changed in supplementary budget
Construction of Mitumba sheds in Gilgil Mitumba market	Gilgil	3,924,356	3,924,356.00	3,924,356.00	100	20/5/2023	To improve access to market facilities for traders	Complete
Construction of youth lockups in Gilgil Ward	Gilgil	1,202,810	1,202,810.00	1,202,810.00	100	20/05/2023	To improve access to market facilities for traders	Complete
Construction of market shades	Gilgil	1,925,610	1,925,610.00	1,925,610.00	100	11/4/2022	To improve access to market facilities for traders	Complete
Purchase of land for Langalanga Centre Market	Murindat	2,400,000	2,400,000.00	2,400,000.00	100	29/10/2021	To improve access to market facilities for traders	Complete
Construction of sheds, toilets, pit latrines at Keringet bus park	Keringet	1,000,000	-	-	0		To enhance sanitation in the bus stage	Stalled due to land dispute

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Construction of Ndabibi Market	Maiella	3,500,000	3,134,970.00	2,657,154.20		19/01/2024	To improve access to market facilities for traders	Ongoing
Kinungi Market Phase I	Naivasha East	10,000,000	9,763,575.00	-		6/6/2024	To improve access to market facilities for traders	Ongoing
Construction of Market stalls at Narasha centre	Olkaria	2,854,600	2,854,600.00	2,854,600.00	100	25/2/2022	To improve access to market facilities for traders	Complete
Construction of market stalls at Rapland area	Olkaria	2,404,700	2,404,700.00	-		14/2/2022	To improve access to market facilities for traders	Complete
Building of Market Shed at narasha	Olkaria	998,770	998,770.00	711,889.00		16/6/2020	To improve access to market facilities for traders	Ongoing
Construction of fish market stalls	Olkaria	612,400	612,400.00	-		20/6/2020	To improve access to market facilities for traders	Ongoing
Construction of market shed at open air market at Viwandani Ward	Viwandani	2,995,000	2,995,000.00	2,995,000.00	100	206/2022	To improve access to market facilities for traders	Complete
Completion of Burma stalls	Kivumbini	996,100	996,100.00	996,100.00	100	11/5/2022	To improve access to market facilities for traders	Complete
Construction of chain link fence and a gate at Barut Market	Barut	3,000,000	2,800,000.00	-	100	6/6/2024	To improve security in the facility	Complete
Construction of market stalls at Barut center	Barut	1,472,370	1,472,370.00	1,472,370.00	100	20/05/2023	To improve access to market facilities for traders	Complete
Construction of market toilets and lockups in Kivoronjo center	Solai	1,711,590	1,711,590.00	1,711,590.00	100	11/4/2022	To improve access to market facilities for traders	Complete
Rehabilitation of muricho market toilet	Visoi	399,500	399,500.00	399,500.00	100	14/4/2022	To enhance sanitation in the market places	Complete
Construction of Arahuka Market	Kabazi	2,970,700	2,970,700.00	2,970,700.00	100	20/05/2023	To improve access to market facilities for traders	Complete

Project Description	Location	Budget Allocation	Contract Sum	Actual Payment To Date	Completion Stage (%)	Contract Date	Specific Needs To Be Addressed By The Project	Project Status
Construction of market shed at Ndatho IDP Farm	Waseges	1,368,340	0	-	0		To improve access to market facilities for traders	Stalled due low Budgetary allocation
Construction of market Sheds at Polepole Centre, Kahuruko and Mumoi centers	Waseges	3,850,000	3,850,000.00	3,850,000.00	100	23/3/2022	To improve access to market facilities for traders	Complete
TOTAL		676,166,592.00	627,275,062.32	134,239,281.80				

Appendix 2: Summary Of Human Resource Requirements

Directorate	Designation/ Position Title	Authorized Establishment	In Post As At 30 th June 2024	Funded Positions	Positions To Be Funded		
				2024/25	2025/26	2026/27 Projection	2027/28 Projection
ADMINISTRATION	CEC	1	1	1	0	0	0
	Chief Officer	3	3	3	0	0	0
TRADE DEVELOPMENT	Director Trade	1	0	0	1	-	-
	Deputy Director Trade	1	0	0	1	0	0
	Assistant Director Trade	3	0	0	1	0	0
	Principal Trade Development Officer	7	0	0	3	0	0
	Chief Trade Development Officer	14	1	1	0	2	0
	Senior Trade Development Officer	28	0	0	0	0	0
	Trade Development Officer II/ Development Officer I	55	0	0	3	4	7
WEIGHTS AND MEASURES	Senior Assistant Director for Weights & Measures	1	0	0	0	0	0
	Assistant Director for Weights & Measures	1	0	0	0	0	0
	Principal Weights & Measures Officer/Principal Weights & Measures Assistant	1	0	0	0	0	0
	Chief Weights & Measures Officer/Chief Weights & Measures Assistant	2	0	0	0	0	0
	Senior Weights & Measures officer/Senior Weights & Measures Assistant	4	1	1	0	0	0
	Weights & Measures Officer I/Weights & Measures Assistant I	8	2	2	0	0	0
	Weights & Measures Assistant II/ Weights & Measures Officer II/Weights & Measures Assistant II	16	0	0	3	3	7
INDUSTRIALIZATION	Deputy Director Industries	1	0	0	1	0	0
	Assistant Director Industries	1	0	0	1	0	0
	Principal Industrial Development Officer	2	0	0	1	0	0

Directorate	Designation/ Position Title	Authorized Establishment	In Post As At 30 th June 2024	Funded Positions	Positions To Be Funded		
				2024/25	2025/26	2026/27 Projection	2027/28 Projection
	Chief Industrial Development Officer	3	0	0	0	0	0
	Senior Industrial Development Officer	6	0	0	0	0	0
	Industrial Development Officer II/Industrial Development Officer I	11	0	0	3	2	1
GAMING	Assistant Director of Gaming	1	0	0	1	0	0
	Principal Gaming Inspector	2	1	1	1	0	0
	Chief Gaming Inspector	3	7	7	0	0	0
	Senior Gaming Inspector	5	0	0	0	0	0
	Gaming Inspector I	9	0	0	0	0	0
	Gaming Inspector III / Senior Gaming Assistant/Gaming Inspector	18	0	0	0	0	0
	Gaming Assistant III/ Gaming Assistant II	11	11	11	0	0	0
COOPERATIVE DEVELOPMENT	Director cooperatives	1	0	0	1	0	0
	Deputy Director for Cooperative Development /Deputy Director for Cooperatives Audit	1	0	0	1	0	0
	Assistant Director -cooperatives Development /Assistant Director Cooperative Audit	1	0	0	1	0	0
	Principal Cooperative Officer/Principal Assistant Cooperative Officer/Principal Cooperatives Auditor	3	1	1	0	0	0
	Chief Cooperative Officer/Chief Assistant Cooperative Officer/Chief Cooperative Auditor	5	2	2	0	0	0
	Senior Cooperative Officer/senior Assistant Cooperative Officer/Senior Cooperative Auditor	8	2	2	0	0	0
	Cooperative Officer II/Assistant Cooperative Officer II/Cooperative Auditor	15	0	0	3	2	3

Directorate	Designation/ Position Title	Authorized Establishment	In Post As At 30 th June 2024	Funded Positions	Positions To Be Funded		
				2024/25	2025/26	2026/27 Projection	2027/28 Projection
	Assistant Cooperative officer III/ Cooperative Officer II Assistant Cooperative Officer II	30	5	5	4	4	5
TOURISM DEVELOPMENT	Senior Assistant Director of Tourism	1	0	0	1	0	0
	Assistant Director of Tourism	1	0	0	1	0	0
	Principal Tourism Officer	2	0	0	1	0	0
	Chief Tourism Officer	3	0	0	0	0	0
	Senior Tourism Officer	5	0	0	0	0	0
	Tourism Officer I / Tourism Assistant I	7	0	0	2	2	2
	Tourism Assistant III/Tourism Officer II /Tourism Assistant	16	3	3	2	2	2
ADMINISTRATION	Administrators	3	6	6	0	0	0
	Clerical Officers	40	8	8	0	0	0
	Office Administrators	9	7	7	0	0	0
	Support Staff	10	7	7	0	0	0
	Drivers	15	3	3	0	0	0
Total Funded Positions		516	79	79	25	30	35

Appendix 3: Proposed Projects FY2025/2026

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2025/26 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration Services							
3110399	Renovation and equipping of CO'S Office	HQ	HQ	2,000,000.00	2025/26	2025/26	2,000,000.00	
	SUB TOTAL			2,000,000.00			2,000,000.00	
	Sub Programme: Management of Marketing Cooperatives							
	Sub Programme: Management of Marketing Cooperatives							
3110599	Construction of Milk cooler house - Olenguruone Dairy Cooperative Society Ltd	HQ	HQ	7,000,000.00	2025/26	2025/26	7,000,000.00	
3110599	Construction of Carrot Washing slabs and drainage system - Mau Hort FCS	HQ	HQ	2,000,000.00	2025/26	2025/26	2,000,000.00	
3110502	Purchase of Avacado Value addition Equipment - Bahati	HQ	HQ	6,000,000.00	2025/26	2025/26	6,000,000.00	
3110599	Construction of 50 coffee drying beds in coffee cooperatives	HQ	HQ	5,000,000.00	2025/26	2025/26	5,000,000.00	
	SUB TOTAL			20,000,000.00	-	-	20,000,000.00	
3110504	Construction of Market & Repairing Mast light in Kongasis	HQ	HQ	20,000,000.00	2025/26	2025/26	20,000,000.00	
3110504	Construction of Langalanga market in Murindat	HQ	HQ	20,000,000.00	2025/26	2025/26	20,000,000.00	
3110504	Construction of Kinungi market in Naivasha	HQ	HQ	20,000,000.00	2025/26	2025/26	20,000,000.00	
3110504	Completion of Karai Fish market in Naivasha	HQ	HQ	20,000,000.00	2025/26	2025/26	20,000,000.00	
3110504	Rehabilitation of Nasher Market	HQ	HQ	5,238,924.00	2025/26	2025/26	5,268,924.00	
3110504	Rehabilitation of Top Market	HQ	HQ	3,000,000.00	2025/26	2025/26	3,000,000.00	
3110504	Rehabilitation of Banana stalls In Wakulima Market	HQ	HQ	4,000,000.00	2025/26	2025/26	4,000,000.00	
3110504	Rehabilitation of Naivasha Wholesale Market	HQ	HQ	6,000,000.00	2025/26	2025/26	6,000,000.00	
	SUB TOTAL			98,238,924.00			98,238,924.00	
	TOTAL			120,238,924.00			120,238,924.00	

Appendix 4: Recurrent Pending Bills

S/No.	Supplier/Contractor Name	LSO/LPO Contract No.	Date of the LPO/PSO Contract No.	Details Of Work Performed	Outstanding Pending Bill Amount as of 30th June 2024 (Kshs.)
1	Tandaza Global	14031	29-May-20	Consultative Services. Total Amount Ksh.2,000,000, Part Payment Ksh.1,000,000	1,000,000.00
2	Royal Media Services	13507	24-Jan-20	Advert Service for Airing of A 10 Minute Documentary On 26/01/2020	812,000.00
3	Gum tree Solutions	5084	2021/2022	provision of service and equipment's during team building	514,000.00
4	Alps Hotel		13-Sep-19	Catering Services: Tea and Snacks Ksh.56, 700. Food And Accommodation Ksh.197,400	254,100.00
5	Lake Naivasha Resort	00725	2021/2022	provision of catering services for a business community forum with the county government for100pax	450,000.00
6	Pixel General Merchants	46535	2021/2022	Supply and delivery of office mesh chairs, reception desk, executive leather seats with tables and book rack.	795,794.00
7	Airbnb East Africa Ltd	46532	18/5/2022	Printing And Delivery of Business Cards for Directors in Trade Department	168,000.00
8	Jarobato Development	05089	14/6/2022	Maintenance And Repair of Molo and Weights and Measures Offices	974,400.00
9	Asunda Motors	03697	15/9/2021	For Vehicle Service for Car No 32cg020a, Replacement of Gearbox, Gearbox Oil Towing And Recovery	500,000.00
10	Off collar Ventures Ltd	46538	06-Sep-22	Supply And Delivery of Samsung S21 256gb Smartphone	255,500.00
11	Switch Global Kenya Ltd	46536	06-Jul-22	Supply And Delivery Of 5pcs Tyres of Size 35/70/16 For Motor Vehicle 32cg225a	195,000.00
12	Headsup System Limited	125508	2021/2022	Supply and delivery of plastic chairs	999,800.00
13	Yaya Northgate Investment	56551/56552	2020/2021	Provision of X-Mass tree	800,000.00
14	Asunda Motors	5075	2022/2023	Servicing of GKA 550T	127,400.00
15	Asunda Motors	5072	2022/2023	Servicing of GKA 550T	98,100.00
16	Asunda Motors	5073	2022/2023	Servicing of GKA 550T	134,500.00
17	Asunda Motors	9442	2022/2023	Servicing of 032 CG225A	87,400.00
18	Sparkle Effects	56584	2022/2023	Assorted items for world tourism day	735,755.00
19	cosmic butterfly ltd	747	2022/2023	Catering services during world tourism day	654,000.00
20	Hylise hotel	748	2022/2023	Catering and conference facility CIDP	332,500.00
21	Alps Hotel	739	2022/2023	Catering Services During 2023/24 Budget Preparation	54,500.00
22	Agricultural Society Of Kenya	9445	2022/2023	Agricultural Show Event Costs	94,800.00
23	ATC Soilo	9443	2022/2023	Conference Facility	118,000.00
24	Obed In The World Adventures	11974	2023/2024	Being payment for Airticket from Nairobi to Mombasa for chief officer co-operatives	30,000.00
25	Obed In The World Adventures	11975	2023/2024	Being payment for provision of flight booking from Nairobi to Mombasa on 3th and 11th 2024 for mr paul mungai	30,000.00
26	Cider Collections	56594	2023/2024	Supply of Branded Ceremonial Shirts	315,000.00
TOTAL					10,530,549.00

Appendix 5: Development Pending Bills

S/No.	Supplier/Contractor Name	LSO/LPO Contract No.	Date Of The LPO/PSO Contract No.	Details Of Work Performed	Outstanding Pending Bill Amount as Of 30th June 2024 (Kshs.)
1.	Mark & Mar Ltd.,	0985998	3/7/2015	Completion Of Wakulima Market in Biashara Ward	3,953,280.00
2.	Josewa Enterprises Ltd		2018/19	Construction Of Market Shades, Pit Latrine and Fencing and Gate House Olenguruone Market	3,000.00
3.	Northern City Investment Ltd	473	25/6/2020	Proposed 4 No Fish Band at Kamere Beach	612,400.00
4.	Ridge rock Enterprises		22/3/2022	Proposed Boreholes in Karai Market in Nakuru County	7,464,536.00
Total					12,013,216.00