



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REPORT QUARTER ONE (Q1) FY2024/2025

OCTOBER 2024

Introduction

The Nakuru County Government budget will be financed from different sources of revenue including; Kshs.14.13 billion (33 per cent) expected from the National Government as the equitable share of revenue raised nationally, Kshs.1.83 billion as additional allocations/conditional grants (9 per cent), a cash balance of Kshs.1.01 billion (5 per cent) brought forward from FY 2023/24, and Kshs.4.11 billion (20 per cent) generated as gross own source revenue. The own source revenue includes Kshs.1.88 billion (46 per cent) as Facility Improvement Fund (revenue from health facilities), and, Kshs.2.23 billion (54 per cent) as ordinary own-source revenue. The Conditional grants include Kshs.16.14 for DANIDA, Kshs.37.50 million for Kenya devolution Support Programme (KDSP), Kshs.151.52 million for World Bank National Agricultural Value Chain Development Project (NAVCDP), Kshs.234.88 million for Conditional Grant for the provision of fertilizer subsidy programme, Kshs.38.28 million for Kenya Livestock Commercialization Project (KELCOP), Kshs.35 million for Kenya Urban Support Project (KUSP) - Urban Institutional Grant, Kshs.11million for Locally-Led Climate Action Program, (FLLoCA) - County Climate Institution Support (CCIS) Level I, Kshs.125 million Locally-Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant, Kshs.550 million for Kenya Informal Settlement Improvement Project II (KISIP II), Kshs.1,562 for County Allocation for 20 per cent share of mineral Royalties, Kshs.99.39 million for Community Health Promoters (CHPs) and Kshs.527.60 million for Road Maintenance Levy Fund.

Revenue Performance

In the first quarter of FY 2024/25, the County received a total of Kshs.3.85 billion to fund recurrent and development activities. The equitable share from the National Government was Kshs.2.24 billion and own source revenue (OSR) collection of Kshs. 600.87 million. In addition, the County had a cash balance of Kshs.1.01 billion from FY 2023/24.

Analysis of the total OSR collection of Kshs. 600.87 billion indicates that it included Facilities Improvement Financing (FIF) of Kshs. 354.74 million and Kshs.246.14 million as ordinary OSR. Table 1 summarises the total revenue available to the County Government During the first quarter of FY 2024/25. performance

Table -1: Nakuru County, Revenue Performance in the First Quarter of FY 2024/25

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	14,133,795,185	2,242,915,078	16
Subtotal		14,133,795,185	2,242,915,078	16
B	Additional Allocations/Conditional Grants			
1.	Donor Grants (DANIDA)	16,136,250	0	0.0
2.	Kenya Devolution Support Program (KDSP) II Level I	37,500,000	0	0.0
3.	World Bank National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	0	0.0
4.	Conditional Grant for the provision of fertilizer subsidy programme	234,883,209	0	0.0
5.	IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)	38,280,000	0	0.0
6.	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant	35,000,000	0	0.0
7.	World Bank Grant Finance Locally-Led Climate Action Program, (FLLoCA) - County Climate Institution Support (CCIS) Level I	11,000,000	0	0.0
8.	World Bank Grant Financing Locally-Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant	125,000,000	0	0.0
9.	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	550,000,000	0	0.0
10.	County Allocation for 20% share of mineral Royalties	1,562	0	0.0
11.	Conditional Allocation for Community Health Promoters (CHPs)	99,390,000	0	0.0
12.	Conditional Grant - Road Maintenance Levy Fund	527,595,811	0	0.0
Subtotal		1,826,301,984	0	0.0
C	Own Source Revenue			
13.	Ordinary Own Source Revenue	2,226,948,048	246,138,011	11
14.	Appropriation in Aid (A-I-A)	-	-	-
15.	Facility Improvement Fund (FIF)	1,880,210,000	354,736,499	19
Subtotal		4,107,158,048	600,874,510	15
D	Other Sources of Revenue			
16.	Unspent balance from FY 2023/24	1,005,000,000	1,005,000,000	100
17.	Other Revenues (provide a list)			
Sub Total		1,005,000,000	1,005,000,000	100
Grand Total		21,072,255,217	3,848,789,588	18

Source: Nakuru County Treasury

During the first quarter of FY 2024/25, the County generated a total of Kshs.600.87 million from its sources of revenue, inclusive of FIF. This amount was a decrease of 11 per cent compared to Kshs.676.93 million realised in a similar period in FY 2023/24 and was 15 per cent of the annual target and 27 per cent of the equitable revenue share disbursed. The OSR does not include revenue arrears and penalties charged on fees and levies from previous financial years.

The decrease in OSR can be attributed to the County change of revenue collection strategize in the current financial year which is meant to enhance revenue collection in the long run. The highest revenue stream of Kshs.71.89 million was from Cess, contributing to 12 per cent of the total OSR receipts during the reporting period. The table below provides a summary of own source revenue for quarter one.

Table 2: Quarter 1 Own Source Revenue Collection FY2024/2025

	REVENUE STREAMS	ANNUAL BUDGET TARGET FY2024/25	JULY 2024.25 ACTUAL COLLECTION	AUG. 2024.25 ACTUAL COLLECTION	SEPT. 2024.25 ACTUAL COLLECTION	SUB TOTAL QUARTER 1 FY2024.25	Q1 PERCENTAGE ACHIEVEMENT
1	Advertisements	158,245,614	6,447,098	2,160,370	2,888,437	11,495,905	7%
2	Alcoholics Drinks/Liquor	93,201,015	4,253,500	1,824,000	1,043,500	7,121,000	8%
3	Approval for Building Plans	127,150,350	56,500	382,900	381,210	820,610	1%
4	Cess Revenue	24,386,779	1,666,630	1,509,062	3,474,576	6,650,268	27%
5	County Park Fees		-	44,000	-	44,000	100%
6	Health Fees	89,894,811	2,881,650	2,565,784	2,535,705	7,983,139	9%
7	House rent	56,516,290	349,610	476,530	105,300	931,440	2%
8	Markets	48,445,765	3,133,120	3,341,320	3,666,605	10,141,045	21%
9	Miscellaneous Income	167,435,616	3,307,970	4,841,886	4,310,728	12,460,584	7%
10	Property tax (Plot & Land rates)	442,481,857	6,815,849	6,781,970	13,650,334	27,248,153	6%
11	Royalties	257,322,056	19,505,792	18,981,423	21,794,135	60,281,350	23%
12	Slaughter House Fees	25,884,461	902,259	899,980	934,150	2,736,389	11%
13	Trade Licenses	456,917,293	9,140,615	6,930,580	5,042,760	21,113,955	5%
14	Vehicle Parking Fees	279,066,141	19,950,461	20,628,786	19,574,153	60,153,400	22%
	GRAND TOTAL	2,226,948,048	78,411,054	71,368,591	79,401,593	229,181,238	10%
	FIF COLLECTION F/YR 2024/2025						
1	P.G.H Nakuru	990,593,242	57,030,359	62,458,285	84,731,833	204,220,477	21%
2	P.G.H Annex	95,945,806	8,760,361	8,473,810	5,410,578	22,644,749	24%
3	Bahati Hospital	60,121,903	2,168,407	4,660,823	2,542,470	9,371,700	16%
4	Naivasha District Hospital	454,039,755	28,282,297	12,484,484	25,264,589	66,031,370	15%
5	Gilgil Hospital	77,879,013	5,093,631	3,723,226	6,653,419	15,470,276	20%
6	Molo District Hospital	70,319,020	2,932,765	6,819,648	4,526,186	14,278,599	20%
7	Olunguruone Sub County Hospital	17,727,718	953,920	985,468	1,929,044	3,868,432	22%
8	Elburgon District Hospital	19,847,540	937,699	1,896,951	1,387,374	4,222,024	21%
9	Subukia Sub County Hospital	20,521,350	709,020	730,354	1,427,165	2,866,539	14%
10	Njoro Sub County Hospital	28,318,304	844,963	2,444,566	1,218,505	4,508,034	16%
11	Langalanga Hospital	10,911,498	781,065	771,411	812,860	2,365,336	22%
12	Kabazi Sub County Hospital	4,301,670	225,605	215,325	251,698	692,628	16%
13	Keringet Sub County Hospital	7,523,750	234,044	189,710	187,844	611,598	8%
14	Mirugi Kariuki Sub County Hospital	5,579,278	368,710	421,495	446,381	1,236,586	22%
15	Bonden Maternity	12,241,904	423,143	486,890	560,980	1,471,013	12%
16	Soin Sub County	4,338,249	238,970	398,674	239,494	877,138	20%
	TOTAL	1,880,210,000	109,984,959	107,161,120	137,590,420	354,736,499	19%
	GRAND TOTAL	4,107,158,048	188,396,013	178,529,711	216,992,013	583,917,737	14%

Source: Nakuru County Treasury

Borrowing by the County

The County Government did not have any borrowings during the review period.

Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.2.58 billion from the CRF account during the reporting period, which comprised Kshs.274.30 million (11 per cent) for development programmes and Kshs.2.30 billion (89 per cent) for recurrent programmes in the first quarter of FY 2024/25. Analysis of the recurrent exchequers released in the first three months of FY 2024/25 indicates that Kshs.1.72 billion was released towards employee compensation and Kshs.588.19 million for operations and maintenance expenditure.

The County Government had a cash balance of Kshs.2.36 billion in the CRF account as on 30th September 2024.

County Expenditure Review

The County spent Kshs.2.13 billion on development and recurrent programmes in the reporting period. The expenditure represented 82 per cent of the total funds released by the CoB and comprised of Kshs. 31.29 million and Kshs.2.09 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 0.4 per cent, while recurrent expenditure represented 15 per cent of the annual recurrent expenditure budget.

Settlement of Pending Bills

The County reported pending bills amounting to Kshs 1.44 billion. The county executive's pending bills consist of Kshs.1.27 billion for recurrent expenditures and Kshs.169.51 million for development expenditures. The County executive settled pending bills amounting to Kshs.197.86 million in the reporting period, which was entirely for recurrent expenditure,

Expenditure by Economic Classification

During the first quarter of FY 2024/25, the County Executive spent Kshs.1.59 billion on employee compensation, Kshs.354.10 million on operations and maintenance, and Kshs.71.29 million on development activities as shown in Table 3.

Table 3: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)
	County Executive	County Executive	County Executive
Compensation to Employees	7,648,144,063	1,589,041,344	21
Operations and Maintenance	5,196,913,513	354,100,893	7
Development Expenditure	6,806,975,883	71,291,272	1
Total	19,652,033,459	2,014,433,509	10

Source: Nakuru County Treasury

Expenditure on Employees' Compensation

In the first quarter of FY 2024/25, expenditure on employee compensation was Kshs.1.72 billion, or 67 per cent of the available revenue of Kshs.2.58 billion. This expenditure represented a decrease from Kshs.1.79 billion reported in a similar period in FY 2023/24. The wage bill included Kshs.996.98 billion paid to the health sector employees, translating to 58 per cent of the total wage bill.

Further analysis indicates that PE costs amounting to Kshs.1.58 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system while Kshs.135.18 million was processed through manual payrolls. The manual payrolls accounted for 7.9 per cent of the total PE cost.

County Emergency Fund and County-Established Funds

Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Kshs.483.71 million to county-established funds in FY 2024/25, or 2 per cent of the County's overall budget. Further, the County allocated Kshs.70.00 million to the Emergency Fund (0.3 per cent of the total budget) in line with Section 110 of the PFM Act, 2012.

Table 4 summarises each established Fund's budget allocation and performance during the reporting period.

Table 4: Performance of County Established Funds in the First Quarter of FY 2024/25

S/No.	Name of the Fund	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in First Quarter of FY 2024/25 (Kshs.)	Actual Expenditure in First Quarter of FY 2024/25 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of Annual Financial Statements (Yes/No.)
County Executive Established Funds						
1.	Emergency Fund	70,000,000	-	-	-	Yes
2.	Nakuru County Persons Living with disability Fund	27,500,000	-	-	-	Yes
3.	Bursary Fund	183,000,000	-	7,191,985	-	Yes
4.	Nakuru County Executive Car and Mortgage Loan	52,500,000	-	-	-	Yes
5.	Nakuru County Enterprise Fund	50,000,000	-	-	-	Yes
6.	Nakuru County Climate Change Fund	100,707,177	-	-	-	Yes
	Total	483,707,177	-	7,191,985	-	

Source: Nakuru County Treasury

The County Government uses commercial bank accounts to operate the above-established Funds contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015, which requires that County Government bank accounts must be opened and maintained at the Central Bank of Kenya.

Expenditure on Operations and Maintenance

Expenditure on domestic travel amounted to Kshs. 5.05 million. The County Executive had nil expenditure on foreign travel.

Facility Improvement Financing

During the period under review, the County reported collection of Kshs.354.74 million as FIF, which was 18.9 per cent of the annual target of Kshs.1.88 billion. The collected amount was retained and utilised at source in line with the Facility

Improvement Financing Act, 2023. The County has, however, not developed regulations to operationalise the FIF Act of 2023.

The health facilities did provide a report on the utilisation of the FIF during the reporting period, as per Section 18 (e) of the FIF Act, 2023.

The expenditure by the health facilities amounted to Kshs.379.39 million as shown in the table below;-

Table 5: Breakdown of expenditure by health facilities in the first quarter of FY 2024/25

No.	Name of the Health Facility	Approved Budget for the Facility	Actual Expenditure of the Facility	Absorption rate (%)
1.	Olenguruone s.c.h	17,727,718	6,353,529	36
2.	Bondeni maternity	12,241,904	4,424,824	36
3.	Elburgon district	19,847,540	5,611,139	28
4.	Langa Langa	10,911,498	3,005,000	28
5.	Molo District	70,319,020	19,068,371	27
6.	Keringet s.c.h	7,523,750	2,040,473	27
7.	Soin s.c.h	4,338,249	1,075,563	25
8.	Mirugi Kariuki	5,579,278	1,360,390	24
9.	P.G.H. annex	95,945,806	20,635,464	22
10.	P.G.H. Nakuru	990,593,242	201,121,482	20
11.	Njoro s.c.h	28,318,304	5,526,230	20
12.	Subukia s.c.h	20,521,350	3,819,260	19
13.	Naivasha District	454,039,755	80,152,570	18
14.	Gilgil hospital	77,879,013	13,988,990	18
15.	Kabazi s.c.h	4,301,670	730,871	17
16.	Bahati hospital	60,121,903	10,476,002	17
	TOTAL	1,880,210,000	379,390,158	20

Source: Nakuru County Treasury

The Health Facility with the highest absorption rate was Bondeni maternity.

Development Expenditure

In the First Quarter of FY 2024/25, the County reported spending Kshs.31.29 million on development programmes, representing an increase of 138.9 per cent compared to a similar period in FY 2023/24, when the County spent Kshs.13.10 million. The table summarises development projects with the highest expenditure in the reporting period.

Table 6: Nakuru County, List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
1	County Treasury	Kenya Devolution Support Programme Level II	County Headquarters	120,374,189	19,136,582	56
2	Health Services	Purchase of medical and dental equipment (FIF)	County Headquarters	190,000,000	10,937,530	6
3	Health Services	Rehabilitation of Buildings - (FIF)	County Headquarters	45,000,000	1,217,160	3

Source: Nakuru County Treasury

Budget Performance by Department

Table below summarises the approved budget allocation, expenditure and absorption rate by departments in the first three months of FY 2024/25.

Table 7: Nakuru County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor and Deputy Governor	379.92	48.97	40.95	0.00	39.85	0.00	97.3	-	11	-
County Treasury	1555.67	788.15	172.99	96.00	132.40	19.14	76.5	19.9	9	2
County Public Service Board	85.39	5.00	9.94	0.00	9.29	0.00	93.5	-	11	-
Health Services	6913.25	895.96	1117.35	5.00	1262.24	12.15	113.0	243.1	18	1
Infrastructure	285.18	1529.26	98.55	0.00	25.70	0.00	26.1	-	9	-
Naivasha Municipality	45.23	63.00	1.54	0.00	1.38	0.00	89.8	-	3	-
Office of the County Attorney	62.51	3.00	5.65	0.00	4.76	0.00	84.3	-	8	-
Nakuru City	84.88	59.50	5.60	0.00	5.18	0.00	92.5	-	6	-
Trade, Industry, Marketing and Tourism	240.74	198.11	26.40	0.00	18.44	0.00	69.9	-	8	-
Agriculture, Livestock and Fisheries	484.59	698.12	96.95	0.00	76.60	0.00	79.0	-	16	-
Lands, Physical Planning and Housing	187.81	736.28	28.12	75.00	21.04	0.00	74.8	-	11	-
Water, Environment, Energy and Natural Resources	311.59	834.03	58.81	94.11	51.78	0.00	88.0	-	17	-
Public Service, Training and Devolution	800.66	84.58	176.55	0.00	143.56	0.00	81.3	-	18	-
Education, Vocational training, ICT and E-Government	1116.54	569.55	151.40	0.00	125.76	0.00	83.1	-	11	-
Youth, Culture, Gender, Sports and Social Services.	242.04	218.48	26.94	0.00	25.15	0.00	93.3	-	10	-
Gilgil Municipality	25.26	40.00	0.00	0.00	0.00	40.00	-	-	-	100

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Molo Municipality	23.77	35.00	0.00	0.00	0.00	0.00	-	-	-	-
TOTAL	12845.03	6806.99	2017.74	270.11	1943.13	71.29	96.3	26.0	15	1

Source: Nakuru County Treasury

Analysis of expenditure by departments shows that Gilgil Municipality recorded the highest absorption rate of development budget at 100 per cent, followed by the County Treasury at 2.4 per cent. The Department of Health Services had the highest percentage of recurrent expenditure to budget at 18.3 per cent while Gilgil and Molo Municipalities did not have any expenditures recorded.

It is noted that the department of Health Services had their expenditures above the exchequer issues due to FIF which is collected and spent at source as per the Act.

Budget Execution by Programmes and Sub-Programmes

Table 8 summarises the budget execution by programmes and sub-programmes in the First Quarter of FY 2024/25.

Table 8: Nakuru County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES							
Programme 1; Administration, planning and support services	SP 1.1: Administration planning and support services	29,883,621	152,835,721	420,406.70	0	1.4%	0.0%
	SP 1.2: Human Resource	391,341,414	0	76,181,342.90	0	19.5%	0%
Programme 2: Livestock resource management and development	SP 2.1: Livestock production and management	40,714,667	900,037	0	0	0%	0%
	SP 2.2: Promotion of value addition of livestock and livestock products	0	0	0	0	0%	0%
	SP 2.3: Livestock extension service delivery	0	24,002,611	0	0	0%	0%
	SP 2.4: Food safety and livestock products development	0	8,110,067	0	0	0%	0%
	SP 2.5: livestock diseases management and control	0	13,377,352	0	0	0%	0%
Programme 3; Fisheries development	SP 3.1: Aquaculture development	0	0	0	0	0%	0%
	SP 3.2: development of capture fisheries resources	0	0	0	0	0%	0%
	SP 3.3 Fish quality assurance value addition and marketing	5,081,390	0	0	0	0%	0%
Programme 4; Crop development and management	SP 4.1 Agriculture extension research and training		2,437,402	0	0	0%	0%
	SP 4.2 crop production and food security	17,572,537	493,567,379	0	0	0%	0%
	SP 4.3 farm land utilization, conservation and mechanization	0	0	0	0	0%	0%
	SP 4.4 Agribusiness development and marketing	0	1,462,441	0	0	0%	0%
	SP 4.5 Agri-Nutrition	0	1,431,138	0	0	0%	0%
	Sub Total	484,593,629	698,124,148	76,601,749	0	15.8%	0%
NAIVASHA MUNICIPALITY							
Programme 1; Administration and planning and support services	SP 1.1 Administration and planning	16,099,243	0	0		0%	0%
	SP 1.2; personnel services	14,072,662	0	1,383,241.37		9.83%	0%
	SP 1.3 financial services	0	0	0	0	0%	0%
Programme 2; Naivasha municipal services	SP 2.1 planning and infrastructure	0	36,000,000	0	0	0%	0%
	SP 2.2 environmental management and sanitation	0	27,000,000	0	0	0%	0%
	SP 2.3 Naivasha social services	8,055,408	0	0	0	0%	0%
	SP 2.4 tourism investment and trade	7,000,000	0	0	0	0%	0%
	Sub-Total	45,227,313	63,000,000	1,383,241.37	0	3.06%	0%
PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTERMANAGEMENT &HUMANITARIAN ASSISTANCE							
Programme 1: Administration, planning and support service	Sub-programme 1.1(Administration service)	61,947,354	0	0	0	0%	0%
	Sub-programme 1.2(Personal Service)	690,684,065.62	0	143,556,745.37	0	21%	0%
	Sub-programme 1.3(Financial Service)	0	0	0	0	0%	0%
	Sub-programme 1.4(Mainstream Workplace HIV/AIDS, Alcohol & Drug Abuse Control)	1,190,011	0	0	0	0%	0%

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
	Sub-programme 1.5(Rehabilitation/Construction of Sub County Offices)	0	84,577,486	0	0	0%	0%
Programme 2; human resource management and development	SP 2.1; performance contracting	11,846,067.97	0	0	0	0%	0%
	SP 2.2 PERFORMANCE Appraisal system	11,846,067	0	0	0	0%	0%
	SP 2.3 Staff development through capacity building and training	4,026,805.34	0	0	0	0%	0%
Programme 3; civil education & public participation	SP 3.1 co-ordination of public and special community programme	637,076.67	0	0	0	0%	0%
	SP 4.1disaster management and humanitarian assistance	18,480174.24	0	0	0	0%	0%
Programme 4: Disaster management and humanitarian assistance	Subtotals	18,480,174.24	84,577,486	143,556,745.37	0	18%	0%
DEPARTMENT OD EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERNMENT							
Programme 1: Administration, planning and support service	SP 1.1 administration and support service	48,357,875	418,812,658	197,864.05	0	0.41%	0%
	SP 1.2 Personnel service	643,746,121	0	125,560,958.60	0	19.5%	0%
	SP 1.3 financial services	0	0	0	0	0%	0%
Programme 2: Promotion of early childhood education and development	SP 2.1 Promotion of early childhood	134,712,335	0	0	0	0%	0%
	SP 2.2 Bursaries	183,000,000	0	0	0	0%	0%
	SP 2.3Education development	0	66,450,251	0	0	0%	0%
Programme 3: Vocational training	SP 3.1 vocational training	83,922,834	0	0	0	0%	0%
	SP 3.2 vocational training infrastructure development	0	81,289,894	0	0	0%	0%
Programme 4 Information and communication	SP 4.1 Public communication and media services	9,631,665	3,000,000	0	0	0%	0%
Programme 5 ICT infrastructure development and e-government services	SP 5.1 Network infrastructure	13,169,794	0	0	0	0%	0%
	5.2 Hardware and software platforms	0	0	0	0	0%	0%
	5.3 E-government services	0	0	0	0	0%	0%
	Sub-Total	1,116,540,624	569,552,803	125,758,822.65	0	11.26%	0%
COUNTY TREASURY							
Programme 1; Administration, planning and support services	SP 1.1 Administration services	750,697,888	458,529,634	0	0	0%	0%
	SP 1.2 Personnel services	552,193,677	0	132,399,270	0	24%	0%
	SP 1.3 financial services	0	0	0	0	0%	0%
Programme 2; Public finance management	SP 2.1 Budget formulation coordination and management	105,918,535	0	0	0	0%	0%
	SP 2.2Resources mobilization	53,599,403.77	15,600,000	0	0	0%	0%
	SP 2.3 internal audit	15,432,885	0	0	0	0%	0%
	SP 2.4 procurement	12,790,171.97	0	0	0	0%	0%

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
	SP 2.5 public finance and accounting	14,991,459	0	0	0	0%	0%
	SP 2.6 debt management	4,243,493.76	280,000,000	0	0	0%	0%
	SP 2.7 external resources mobilization	10,235,000	0	0	0	0%	0%
Programme 3: Economic and financial policy formulation and management	SP 3.1 Fiscal planning	30,383,188.42	0	0	0	0%	0%
	SP 3.2 monitoring and evaluation /statistical data management	5187,600	0	0	0	0%	0%
	SP 3.3 KDSP programme	0	34,017,547		19,136,581.56	0%	56.26%
	Sub-Total	1,555,672,303.06	788,147,181.12	132,399,270	19,136,581.56	8.51%	2.43%
NAKURU CITY							
Programme 1	SP 1.1 Administration and Support Services	33,832,848	0	0	0	0%	0%
	SP 1.2 personnel services	33,209,943	0	5,183,750.25	0	16%	0%
	SP 1.3 financial services	600,000	0	0	0	0%	0%
Programme 2	SP 2.1 Infrastructure development and urban	0	59,500,000	0	0	0%	0%
	SP 2.2 Nakuru City Environments Management	824,495	0	0	0	0%	0%
	SP 2.3 Trade markets and investments	7,000,000	0	0	0	0%	0%
	SP 2.4 Nakuru City Social Services	9,416,848	0	0	0	0%	0%
	Sub-Total	84,884,134	59,500,000	5,183,750	0	6%	0%
DEPARTMENT OF YOUTH, CULTURE, GENDER, SPORTS AND SOCIAL SERVICES							
Programme 1: Administration, planning and support services	SP 1.1 Administration and Support Services	20,022,713	153,653,524	0	0	0%	0%
	SP 1.2 Personnel services	120,930,458		25,149,472.75	0	20.80%	0%
	SP 1.3 Financial services	0	0	0	0	0%	0%
Programme 2 development of social- cultural diversity, economic empowerment and responsible Gaming	SP 2.1; Gender Equality and Empowerment	5,320,000	0	0	0	0%	0%
	SP 2.2 Social Inclusion and Empowerment	38,902,800	0	0	0	0%	0%
Programme 3 management and development of sports, recreation and sports facilities	SP 3.1 Development and Management of Sports Infrastructure	0	58,823,107	0	0	0%	0%
	SP 3.2 Promotion of Sports Development and Recreation	49,880,000	0	0	0	0%	0%
Programme 4: Youth empowerment and participation	SP 4.1 youth empowerment and participation	6,988,194	6,000,000	0	0	0%	0%
	Sub-Total	242,044,164.81	218,476,631	25,149,472.75	0	10.39%	0%
DEPARTMENT OF WATER, ENVIRONMENT, CLIMATE, ENERGY & NATURAL RESOURCES							
Programme 1 Administration	SP 1.1 Administration services	25,307,898	0	0	0	0%	0%
	SP 1.2 Human resources	247,900,174	0	51,692,104.95	0	0%	0%
	SP 1.3 Finance services	500,000	0	0	0	0%	0%

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
Programme 2 water and sewage management	SP 2.1 Provision of water	3,455,000	603,320,148	0	0	0%	0%
	SP 2.2 sewerage	625,000	0	0	0	0%	0%
Programme 3: Environment management	SP 3.1 Pollution control	0	0	0	0	0%	0%
	SP 3.2 Solid Waste Management	4,177,500	0	0	0	0%	0%
	SP 3.3 regulation	1,000,000	0	0	0	0%	0%
	SP 3.4:Natural	1,000,000	0	0	0	0%	0%
Programme 4 County energy, planning, regulation, operation and development	SP 4.1 County Energy Development	5,000,000	0	0	0	0%	0%
	SP 4.2 Climate change resilience/forestry	22,627,615	230,707,177	0	0	0%	0%
	Sub-Total	311,593,187	834,027,325	51,692,104	0	18.89%	0%
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR							
Programme 1 Administration, planning and support	SP;1.1 Administration and Planning	108,072,339.40	48,965,736	4,200,000	0	3.89%	0%
	SP 1.2 Personnel services	136,718,549	0	35,654,875	0	26.1%	0%
Programme 2 management of county affairs	SP 2.1 county executive services	13,477,683.52	0	0	0	0%	0%
	SP 2.2 policy direction and coordination	84,609,245	0	0	0	0%	0%
	SP 2.3 county policing services	4,685,548	0	0	0	0%	0%
	SP 2.4 leadership and governance	3,123,698	0	0	0	0%	0%
Programme 3 coordination and supervisory services	SP 3.1 organization of county businesses	21,427,738	0	0	0	0%	0%
	SP 3.2 Special programmes	7,809,246	0	0	0	0%	0%
	Sub-Total	379,924,046.92	48,965,736	39,854,875	0	10.5%	0%
OFFICE OF THE COUNTY ATTORNEY							
Programme 1 Administration, Planning and Support services	SP 1.1 Administration	15,395,000	3,000,000	0	0	0%	0%
	SP 1.2 Personnel services	28,471,782	0	4,761,884.39	0	0.17%	0%
	SP 1.3 financial services	600,000	0	0	0	0%	0%
Programme 2Advisory services	SP 2.1 Advisory legal services	18,043,931	0	0	0	0%	0%
	SP 2.2 legal matters	0	0	0	0	0%	0%
	Sub-Total	62,510,713	3,000,000	4,761,884.39	0	0.08%	0%
DEPARTMENT OF INFRASTRUCTURE							
Programme 1 administration, planning and support services	SP 1.1 Administration services	25,350,000	0	0	0	0%	0%
	SP 1.2 Personnel services	121,124,969	0	25,701,023	0	21%	0%
	SP 1.3 financial services	0	0	0	0	0%	0%
Programme 2 infrastructure,	SP 2.1 Construction, rehabilitation and maintenance of road drainage and bridges	10,382,785	1,484,705,308	0	0	0%	0%

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
development and maintenance	SP 2.2 Rehabilitation and maintenance of transport terminus	500,000	0	0	0	0%	0%
	SP 2.3 maintenance & rehabilitation of county buildings	2,120,000	1,550,000	0	0	0%	0%
	SP 2.4 street lighting	125,700,000	43,000,000	0	0	0%	0%
	Sub-Total	285,177,754	1,529,255,308	25,701,023	0	9%	0%
DEPARTMENT OF HEALTH SERVICES							
Programme 1 administration and planning	SP 1.1 Health information systems	21,800,000	0	0	0	0	0
	SP 1.2 governance and leadership	897,735,699	0	0	0	0	0
	SP 1.3 Human resource management	4,033,026,658	0	887,690,037		22	0
	SP 1.4 Research and development	3,500,000	0	0	0	0	0
	SP 1.5 Health infrastructure and development	9,800,000	0	0	0	0	0
Programme 2 health preventive and promotive services	SP 2.1 Primary Healthcare	823,325	270,824,391	0	0	0	0
	SP 2.2 environmental health and sanitation	2,100,000	0	0	0	0	0
	SP 2.3 human resource	225,039,940	0	0	0	0	0
	SP 2.4 Disease surveillance and emergency response	1,000,000	0	0	0	0	0
	SP 2.5 Health promotive	1,000,000	0	0	0	0	0
	SP 2.6 HIV programme	2,000,000	0	0	0	0	0
	SP 2.7 Nutrition	11,500,000	12,500,000	0	0	0	0
	SP 2.8 Reproductive health	1,250,000	0	0	0	0	0
	SP 2.9 immunisation	2,000,000	0	0	0	0	0
Programme 3 Health curative and rehabilitative services	SP 3.1 Provision of essential health services in all	1,296,505,448	612,636,956	256,715,467	12,154,690	19.8	2
	SP 3.2 Elimination of communicable and non-communicable diseases	2,300,000	0	0	0	0	0
	SP 3.3 Human resource	401,873,533	0	117,836,485	0	29.3	0
	Sub-Total	6,913,254,603	895,961,347	1,262,241,990	12,154,690	18.3	1.4
DEPARTMENT OF LANDS, PHYSICAL PLANNING AND HOUSING							
Programme 1: Administration, Planning, Management and Support Services	SP 1.1: Administration and Financial Services	106,622,491	0	18,969,930	0	17.8	0
	Sp.1.2: use of goods	81,189,189	0	0	0	0	0
Programme 2 Urban Development	SP 2.1: Development of of urban infrastructure	0	550,000,000	0	0	0	0
	Sp 2.2: urban institution framework	0	6,565,986	0	0	0	0
Programme 3: Land Use	SP 3.1: Land use	0	169,116,821	0	0	0	0
	SP 3.2: Survey		10,600,000	0	0	0	0
	Sub Total	187,811,680	736,282,807	18,969,930	0	10.1	0

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
DEPARTMENT OF TRADE, INDUSTRY, MARKETING AND TOURISM							
Programme 1 Administration planning	SP 1.1 Administration Services	20,987,370	0	0	0	0	0
	SP 1.2 Personnel services	113,006,792	0	18,440,133	0	16.3	0
Programme 2 cooperatives	SP 2.1: Management of Marketing Cooperatives	0	0	0	0	0	0
	SP 2.2 Sacco Empowerment	25,000,000	0	0	0	0	0
	SP 2.3 Cooperatives Leadership and Governance	12,270,000	0	0	0	0	0
	SP 2.4 management of housing and investment cooperatives	500,000	0	0	0	0	0
Programme 3: Commerce and Enterprise	SP 3.1 Business development services for SMEs	34,120,000	0	0	0	0	0
	SP 3.6 consumer protection	3,600,000	0	0	0	0	0
	SP 3.7 Establishment of the industrial park	0	0	0	0	0	0
Programme 4 market	SP 4.1 Market rehabilitation & development	0	198,105,111	0	0	0	0
	SP 4.3 Market users' delivery services	4,830,000	0	0	0	0	0
Programme 5 Tourism	SP 5.1 Promotion of local tourism	6,940,000	0	0	0	0	0
	SP 5.2 Management of county tourism information centre		0	0	0	0	0
Programme 6 alcoholic drinks and Control	SP 6.1 inspection, approval and liquor licencing	4,640,000	0	0	0	0	0
	SP 6.4 Treatment and rehabilitation of persons dependent on alcoholic drinks	300,000	0	0	0	0	0
	SP 6.management of county	2,200,000	0	0	0	0	0
	SP 7.1 Cultural Development Activities	7,040,000	0	0	0	0	0
	SP 7.2 promotion of responsible gaming	5,300,000	0	0	0	0	0
Programme7; Development of socio- cultural diversity and promotion	Sub-Total	240,744,162	198,105,111	18,440,133	0	7.7	0
COUNTY PUBLIC SERVICE BOARD							
Programme1; Administration and Human Resource Planning	SP 1.1 Administrative Services.	70,492,825	5,000,000	9,291,633	0	13.2	0
	SP 1.2 Financial Services	2,300,000	0	0	0	0	0
Programme2; Human Resource Planning and Advisory Services	SP 2.1 Human Resource Planning	10,000,000	0	0	0	0	0
	SP 2.2 Provision of Human Resource Advisory Services	2,600,000	0	0	0	0	0
	Sub-Total	85,392,825	5,000,000	9,291,633	0	10.9	0

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
MOLO MUNICIPALITY							
Programme 1: Administration Planning and Support Services	SP 1.1: Administration and Planning	8,258,198	-	0	0	0	0
Programme 2: Molo Municipal Services	S.P 2.1: Personnel Services	3,949,400	-	0	0	0	0
	S.P 2.2: Environmental Management			0	0	0	0
	S.P 2.3: Trade and Tourism	7,000,000	-	0	0	0	0
	S.P 2.4: Social Services	4,566,000	-	0	0	0	0
	Sub-Total	23,773,598	-	0	0	0	0
GILGIL MUNICIPALITY							
Programme 1: Administration Planning and Support Services	SP 1.1: Administration and Planning	11,845,214	0	0	0	0	0
	Sp;1.2 personnel services ;	3,260,000	0	0	0	0	0
Programme 2: Gilgil Municipal Services	S.P 2.1: Planning and Infrastructure Development	0	40,000,000	0	0	0	0
	S.P 2.2: Environmental Management	1,000,000		0	0	0	0
	S.P 2.3: Trade and Tourism	7,000,000		0	0	0	0
	S.P 2.4: Social Services	2,150,000		0	0	0	0
	Sub-Total	25,255,214	40,000,000	0	0	0	0
Grand Total		12,845,057,575	6,806,975,883	1,943,142,237	31,291,272	15	1

Source: Nakuru County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: Personnel services in the Office of the Governor and Deputy Governor at 26.1 per cent and Personnel services in the County Treasury at 24 per cent of budget allocation.