



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REPORT QUARTER TWO (Q2) FY2024/2025

JANUARY 2025

Revenue Performance

In the first half of FY 2024/25, the County had Kshs. 9.11 billion to fund its development and recurrent activities. This amount consisted of Kshs.6.76 billion from the equitable share of revenue raised nationally and its own source revenue (OSR) collection of Kshs.1.35 billion. In addition, the County had a cash balance of Kshs.1.01 billion from FY 2023/24.

The total OSR collection of Kshs.1.35 billion includes Facilities Improvement Financing (FIF) of Kshs.840.60 million, and Kshs. 509.89 million as ordinary OSR. Table 1 summarises the total revenue available to the County Government during the first half of FY 2024/25.

Table 1: Nakuru County, Revenue Performance in the First Half 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	6,759,278,355	48
	Subtotal	14,133,795,185	6,759,278,355	48
B	Additional Allocations/Conditional Grants			
1.	Donor Grants (DANIDA)	16,136,250	0	0
2.	Kenya Devolution Support Program (KDSP) II Level I	37,500,000	0	0
3.	World Bank National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	0	0
4.	Conditional Grant for the provision of fertiliser subsidy programme	234,883,209	0	0
5.	IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)	38,280,000	0	0
6.	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant	35,000,000	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
8.	World Bank Grant Financing Locally-Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant	125,000,000	0	0
9.	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	550,000,000	0	0
10.	County Allocation for 20% share of mineral Royalties	1,562	0	0
11.	Conditional Allocation for Community Health Promoters (CHPs)	99,390,000	0	0
12.	Conditional Grant - Road Maintenance Levy Fund	527,595,811	0	0
	Subtotal	1,826,301,984	0	0
C	Own Source Revenue			
13.	Ordinary Own Source Revenue	2,226,948,048	509,894,818	23
14.	Appropriation in Aid (A-I-A)	-	-	-

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
15.	Facility Improvement Fund (FIF)	1,880,210,000	840,604,940	45
Subtotal		4,107,158,048	1,350,499,759	33
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)	0	0	0
Sub Total		1,005,000,000	1,005,000,000	100
Grand Total		21,072,255,217	9,114,778,114	43

Source: Nakuru County Treasury

During the first half of FY 2024/25, the County generated Kshs.1.35 billion from its revenue sources, including FIF. This amount was an increase of 14 per cent compared to Kshs.1.19 billion realised in a similar period in FY 2023/24 and was 33 per cent of the annual target and 20 per cent of the equitable revenue share disbursed. The increase is attributed to the implementation of new strategies for revenue enhancement in the current financial year. Table 2 below summarizes own source revenue collection by month and stream.

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

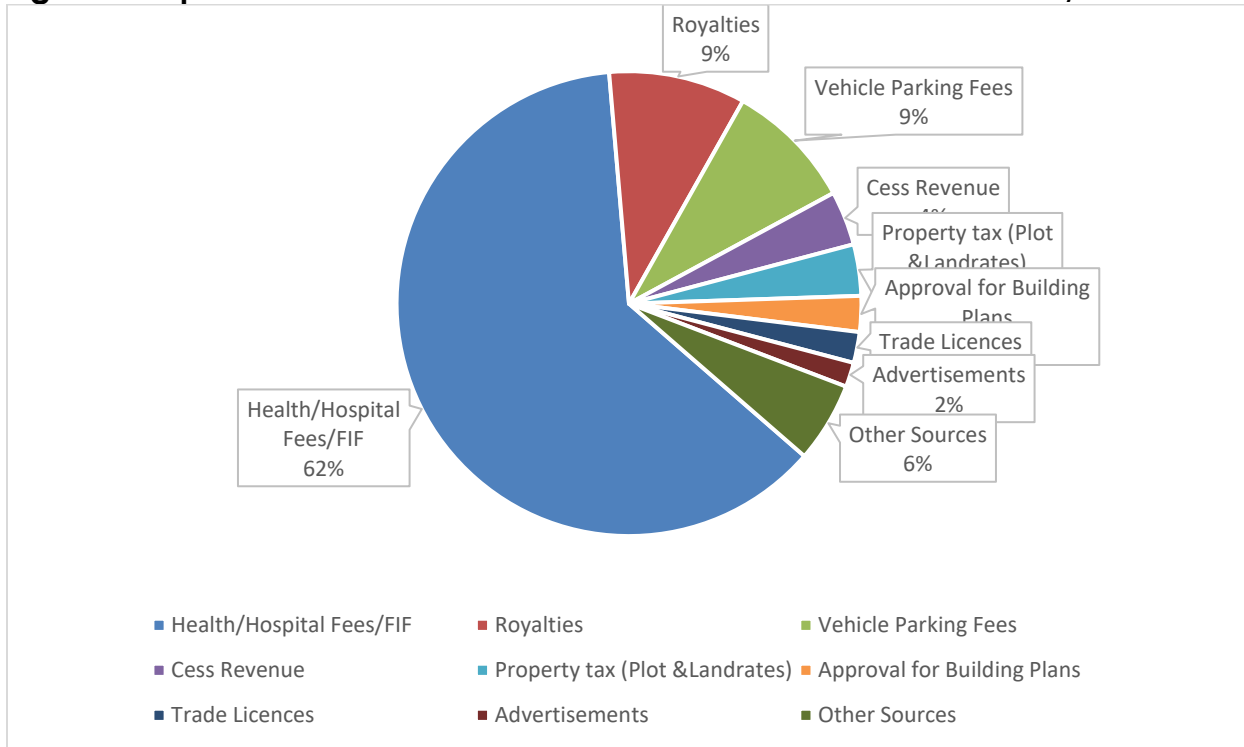
	REVENUE STREAMS	ANNUAL BUDGET TARGET FY2024/25	JULY 2024.25 ACTUAL COLLECTION	AUG. 2024.25 ACTUAL COLLECTION	SEPT. 2024.25 ACTUAL COLLECTION	SUB TOTAL QUARTER 1 FY2024.25	OCT. 2024.25 ACTUAL COLLECTION	NOV. 2024.25 ACTUAL COLLECTION	DEC. 2024.25 ACTUAL COLLECTION	SUB TOTAL QUARTER 2 FY2024.25	Q2 PERCENTAGE ACHIEVEMENT
1	Advertisements	158,245,614	6,447,098	2,160,370	2,888,437	11,495,905	7,374,597	2,052,076	1,984,244	11,410,917	7%
2	Alcoholics Drinks/Liquor	93,201,015	4,253,500	1,824,000	1,043,500	7,121,000	3,055,000	1,680,000	903,000	5,638,000	6%
3	Approval for Building Plans	127,150,350	56,500	382,900	381,210	820,610	541,000	407,050	220,500	1,168,550	1%
4	Cess Revenue	24,386,779	1,666,630	1,509,062	3,474,576	6,650,268	4,616,603	5,208,197	36,426,263	46,251,063	190%
5	County Park Fees		-	44,000	-	44,000	-	-	-	-	0%
6	Health Fees	89,894,811	2,881,650	2,565,784	2,535,705	7,983,139	2,370,700	1,786,700	1,591,750	5,749,150	6%
7	House rent	56,516,290	349,610	476,530	105,300	931,440	126,120	201,420	270,460	598,000	1%
8	Markets	48,445,765	3,133,120	3,341,320	3,666,605	10,141,045	3,832,101	3,657,050	3,313,945	10,803,096	22%
9	Miscellaneous Income	167,435,616	3,307,970	4,841,886	4,310,728	12,460,584	3,567,011	2,512,053	1,710,285	7,789,349	5%
10	Property tax (Plot & Land rates)	442,481,857	6,815,849	6,781,970	13,650,334	27,248,153	10,881,449	6,147,606	4,024,297	21,053,352	5%
11	Royalties	257,322,056	19,505,792	18,981,423	21,794,135	60,281,350	24,340,669	22,640,004	18,728,740	65,709,413	26%
12	Slaughter House Fees	25,884,461	902,259	899,980	934,150	2,736,389	976,685	917,650	989,610	2,883,945	11%
13	Trade Licenses	456,917,293	9,140,615	6,930,580	5,042,760	21,113,955	3,286,115	1,713,720	3,139,295	8,139,130	2%
14	Vehicle Parking Fees	279,066,141	19,950,461	20,628,786	19,574,153	60,153,400	19,395,979	19,582,961	22,303,811	61,282,751	22%
	GRAND TOTAL	2,226,948,048	78,411,054	71,368,591	79,401,593	229,181,238	84,364,029	68,506,487	95,606,200	248,476,716	11%
	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	96,761,924	59,722,143	139,771,315	296,255,382	30%
2	P.G.H Annex	95,945,806	8,760,361	8,473,810	5,410,578	22,644,749	16,204,306	6,531,718	11,712,230	34,448,254	36%
3	Bahati Hospital	60,121,903	2,168,407	4,660,823	2,542,470	9,371,700	3,519,465	5,695,019	3,474,758	12,689,242	21%
4	Naivasha District Hospital	454,039,755	28,282,297	12,484,484	25,264,589	66,031,370	18,761,371	17,427,822	25,019,677	61,208,870	13%
5	Gilgil Hospital	77,879,013	5,093,631	3,723,226	6,653,419	15,470,276	7,130,752	7,523,730	5,300,371	19,954,853	26%

	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	OCT. 2024.25 ACTUAL COLLECTION	NOV. 2024.25 ACTUAL COLLECTION	DEC. 2024.25 ACTUAL COLLECTION	SUB TOTAL QUARTER 2 FY2024.25	Q2 PERCENTAGE ACHIEVEMENT
6	Molo District Hospital	70,319,020	2,932,765	6,819,648	4,526,186	14,278,599	8,470,168	8,683,122	7,442,407	24,595,697	35%
7	Olunguruone Sub County Hospital	17,727,718	953,920	985,468	1,929,044	3,868,432	2,225,944	2,659,777	879,940	5,765,661	33%
8	Elburgon District Hospital	19,847,540	937,699	1,896,951	1,387,374	4,222,024	2,292,336	2,787,582	723,153	5,803,071	29%
9	Subukia Sub County Hospital	20,521,350	709,020	730,354	1,427,165	2,866,539	1,673,766	2,113,669	1,008,795	4,796,230	23%
10	Njoro Sub County Hospital	28,318,304	844,963	2,444,566	1,218,505	4,508,034	1,928,376	3,331,188	2,032,413	7,291,977	26%
11	Langalanga Hospital	10,911,498	781,065	771,411	812,860	2,365,336	1,230,556	747,237	723,153	2,700,946	25%
12	Kabazi Sub County Hospital	4,301,670	225,605	215,325	251,698	692,628	822,505	328,825	209,340	1,360,670	32%
13	Keringet Sub County Hospital	7,523,750	234,044	189,710	187,844	611,598	1,263,590	1,166,344	561,922	2,991,856	40%
14	Mirugi Kariuki Sub County Hospital	5,579,278	368,710	421,495	446,381	1,236,586	361,280	990,449	410,402	1,762,131	32%
15	Bondeni Maternity	12,241,904	423,143	486,890	560,980	1,471,013	1,654,397	623,007	686,882	2,964,286	24%
16	Soin Sub County	4,338,249	238,970	398,674	239,494	877,138	854,120	286,050	139,145	1,279,315	29%
	TOTAL	1,880,210,000	109,984,959	107,161,120	137,590,420	354,736,499	165,154,856	120,617,682	200,095,903	485,868,441	26%
	GRAND TOTAL	4,107,158,048	188,396,013	178,529,711	216,992,013	583,917,737	249,518,885	189,124,169	295,702,104	734,345,158	18%

Source: Nakuru County Treasury

The revenue streams which contributed the highest OSR receipts are shown in Figure .

Figure 1: Top Streams of Own Source Revenue in the First Half FY 2024/25



Source: Nakuru County Treasury

The highest revenue stream, Kshs.840.60 million, was from Health/Hospital fees/FIF, which contributed 62 percent of the total OSR receipts during the reporting period.

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. During the reporting period, 5.84 billion from the CRF account comprised Kshs.483.89 million (8 per cent) for development programmes and Kshs.5.35 billion (92 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the first half of FY 2024/25 indicates that Kshs.3.42 billion was released towards compensation of employees and Kshs.1.93 billion for operations and maintenance expenditure.

Analysis of the operations and maintenance exchequer releases indicate that 6 per cent was for domestic travel and 2 per cent for foreign travel. The domestic travel exchequer amounted to Kshs. 57.97 million for the County Executive. The foreign exchequer totalled Kshs.0.51 million.

Table 3: Nakuru County, Budget Allocation and Exchequer Issued by Department

Department	Net Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Exchequer Issues to Net Budget (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor and Deputy Governor	379.92	48.97	104.25	5.46	27	11
County Treasury	1555.67	788.15	720.86	147.19	46	19
County Public Service Board	85.39	5.00	41.57	0	49	0
Health Services	5,409.09	519.92	2,356.50	5.00	44	1
Infrastructure	285.18	1529.26	178.10	61.96	63	4
Naivasha Municipality	45.23	63.00	6.31	5.81	14	9
Office of the County Attorney	62.51	3.00	12.80	0	21	0
Nakuru City	84.88	59.50	13.80	0	16.3	0.0
Trade, Industry, Marketing and Tourism	240.74	198.11	56.17	0	23	0
Agriculture, Livestock and Fisheries	484.59	698.12	202.98	4.0	42	1
Lands, Physical Planning and Housing	187.81	736.28	65.9	77.44	35	11
Water, Environment, Energy and Natural Resources	311.59	834.03	121.76	105.11	39	13
Public Service, Training and Devolution	800.66	84.58	358.27	0	45	0
Education, Vocational training, ICT and E-Government	1116.54	569.55	497.81	67.73	45	12
Youth, Culture, Gender, Sports and Social Services.	242.04	218.48	87.32	0	36	0
Gilgil Municipality	25.26	40.00	0.4	0	36	0
Molo Municipality	23.77	35.00	0	0	0	0
TOTAL	11,340.87	6,430.95	4,824.8	479.7	43	7

Source: Nakuru County Treasury

As of 31 December 2024, the County Government's cash balance in the CRF account was Kshs.3.64 billion.

County Expenditure Review

The County spent Kshs.5.53 billion on development and recurrent programmes in the reporting period. This expenditure represented 95 per cent of the total funds released by the CoB and comprised of Kshs.368.76 million and Kshs.5.16 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 5 per cent, while recurrent expenditure represented 93 per cent of the annual recurrent expenditure budget.

Settlement of Pending Bills

The County reported pending bills totalling Kshs.1.45 billion as of 30 June 2024. The pending bills from the County Executive consist of Kshs.1.26 billion for recurrent expenditures and Kshs.197.66 million for development expenditures.

During the first half of FY 2024/25, the County Executive paid off pending bills amounting to Kshs.114.53 million, comprising Kshs.83.66 million for recurrent programmes and Kshs.30.87 million for development programmes. The County Executive submitted a pending bills payment plan at the commencement of FY 2024/25, committing to pay Kshs.117.84 million in the first half of FY 2024/25. As of 31 December 2024, the outstanding bills amounted to Kshs.1.33 billion for the County Executive. This includes pending bills incurred during the review period, which amounted to Kshs.71.73 million.

Expenditure by Economic Classification

The County Executive spent Kshs. 3.17 billion on employee compensation, Kshs.1.66 billion on operations and maintenance, and Kshs. 479.69 million on development activities as shown in Table below.

Table 4: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Gross Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)
	County Executive	County Executive	County Executive
Compensation to Employees	7,648,144,063	2,976,364,588	39
Operations and Maintenance	5,196,913,513	1,705,065,767	33
Development Expenditure	6,806,975,883	364,563,685	5
Total	19,652,033,459	5,045,994,040	26

Source: Nakuru County Treasury

Expenditure on Employees' Compensation

In the first half of FY 2024/25, expenditure on employee compensation was Kshs.3.23 billion, or 36 per cent of the available revenue of Kshs.9.11 billion. This expenditure represented a decrease from Kshs.3.63 billion reported in a similar period in FY 2023/24. The wage bill included Kshs.2.01 billion paid to the Health Sector employees, translating to 62 per cent of the total wage bill. Further analysis indicates that PE costs amounting to Kshs.3.11 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system. In contrast, Kshs.314.88 million was processed through manual payrolls, which accounted for 10 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 million to the Emergency Fund (0.3 per cent of the total budget) in line with Section 110 of the PFM Act, 2012. Table summarises each established Fund's budget allocation and performance during the reporting period.

Table 5: Performance of County Established Funds in the First Half of FY 2024/25

S/No.	Name of the Fund	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in the First Half of FY 2024/25 (Kshs.)	Actual Expenditure in First Half 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	165,034,700	8,545,182	-	Yes
4.	Nakuru County Executive Car and Mortgage Loan	52,500,000	-	1,680,733	-	Yes
5.	Nakuru County Enterprise Fund	50,000,000	25,000,200	-	-	Yes
6.	Nakuru County Climate Change Fund	100,707,177	-	-	-	Yes
	Total	483,707,177	190,034,900	10,225,915	-	

Source: Nakuru County Treasury

Expenditure on Operations and Maintenance

Expenditure on domestic travel amounted to Kshs.57.97 million spent by the County Executive. Expenditure on foreign travel amounted to Kshs.0.51 million by the County Executive.

Facility Improvement Financing

During the period under review, the County reported a collection of Kshs.840.60 million as FIF, which was 45 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 Health Facilities did provide a report on the utilisation of the FIF during the reporting period, in line with Section 18 (e) of the FIF Act, 2023. The expenditure by the health facilities amounted to Kshs.870.46 million, as shown in Table 6.

Table 6: Breakdown of Expenditure by Health Facilities in the First Half 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	10,902,457	61
2.	Soin s.c.h	4,338,249	2,353,583	54
3.	Elburgon district	19,847,540	10,553,377	53
4.	P.G.H. Nakuru	990,593,242	512,455,356	52
5.	Bonden maternity	12,241,904	6,376,076	52
6.	Mirugi Kariuki	5,579,278	2,862,922	51
7.	P.G.H. annexe	95,945,806	47,984,504	50
8.	Molo District	70,319,020	35,482,297	50
9.	Gilgil hospital	77,879,013	34,697,306	45
10.	Kabazi s.c.h	4,301,670	1,832,473	43
11.	Langa Langa	10,911,498	4,745,000	43
12.	Njoro s.c.h	28,318,304	11,785,597	42
13.	Keringet s.c.h	7,523,750	3,079,447	41
14.	Naivasha District	454,039,755	158,119,864	35
15.	Subukia s.c.h	20,521,350	6,925,694	34
16.	Bahati hospital	60,121,903	20,308,311	34
	TOTAL	1,880,210,000	870,464,264	46

Source: Nakuru County Treasury

The Health Facility with the highest absorption rate was Olenguruone at 61 per cent.

Development Expenditure

In the First Half of FY 2024/25, the County reported spending Kshs.368.76 million on development programmes, a 75 per cent decrease compared to a similar period in FY 2023/24, when the County spent Kshs.1.46 billion. Table 7 summarises the development projects with the highest expenditure in the reporting period.

Table 7: 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	Education, Vocational training, ICT and E-Government	Conditional Allocation for Rehabilitation of Youth Polytechnics	Countywide	66,289,894	66,285,000	100
2	County Treasury	Construction of County Treasury Building	Headquarters	1,107,500,000	51,187,757	68
3	County Treasury	Kenya Devolution Support Programme Level II	Headquarters	120,374,189	33,263,916	98
4	Health Services	Purchase of medical and dental equipment (FIF)	Headquarters	190,000,000	29,986,388	16
5	Infrastructure	Grading and 'murraming' of Kongoi-Kio, Chemare-Bartakatiet, Ogilgei-Bochege and Chumbek-Mororbei road through Imarisha programme	Kiptororo	8,800,000	7,684,500	87

No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
6	Infrastructure	Grading and 'murraming' of roads across the Ward (Imarisha Barabara)	Menengai	7,000,000	7,000,000	100
7	Health Services	Rehabilitation of Buildings - (FIF)	Headquarters	45,000,000	5,893,442	13
8	Water, Environment, Energy and Natural Resources	Rehabilitation of the Sewerage system	Naivasha Town	14,957,578	5,810,716	80
9	Trade, Industry, Marketing and Tourism	Rehabilitation of coffee factory at Mutungati Farmers Cooperative in Bahati	Bahati	5,799,010	5,197,275	90
10	Infrastructure	Roads rehabilitation through the Imarisha Barabara programme	Kihingo	5,000,000	5,000,000	100

Source: Nakuru County Treasury

Budget Performance by Department

Table 8 summarises the approved budget allocation, expenditure and absorption rate by departments in the first half of FY 2024/25.

Table 8: 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	104.25	5.46	78.38	5.46	75	100	21	11
County Treasury	1555.67	788.15	720.86	147.19	632.51	164.45	88	112	41	21
County Public Service Board	85.39	5.00	41.57	0	25.22	0	61	0	30	-
Health Services	6913.25	895.96	2,356.50	5.00	2,691.52	37.13	114	743	39	4
Infrastructure	285.18	1529.26	178.10	61.96	90.44	79.99	51	129	32	5
Naivasha Municipality	45.23	63.00	6.31	5.81	3.12	5.81	50	100	7	9
Office of the County Attorney	62.51	3.00	12.80	0	10.20	0	80	0	16	-
Nakuru City	84.88	59.50	13.80	0	14.89	0	108	0	18	-
Trade, Industry, Marketing and Tourism	240.74	198.11	56.17	0	45.92	0	82	0	19	-
Agriculture, Livestock and Fisheries	484.59	698.12	202.98	4.0	155.46	4.00	77	100	32	1
Lands, Physical Planning and Housing	187.81	736.28	65.9	77.44	47.24	0	72	0	25	-
Water, Environment, Energy and Natural Resources	311.59	834.03	121.76	105.11	101.29	0	83	0	33	-

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
Public Service, Training and Devolution	800.66	84.58	358.27	0	289.20	0	81	0	36	-
Education, Vocational training, ICT and E-Government	1116.54	569.55	497.81	67.73	435.46	67.73	88	100	39	12
Youth, Culture, Gender, Sports and Social Services.	242.04	218.48	87.32	0	60.18	0	69	0	25	-
Gilgil Municipality	25.26	40.00	0.4	0	0.40	0	100	0	2	-
Molo Municipality	23.77	35.00	0	0	0.00	0	0	0	-	-
TOTAL	12,845.03	6,806.99	4,824.8	479.7	4,681.43	364.57	97	76	36	5

Source: Nakuru County Treasury

Analysis of department expenditure shows that the Department of County Treasury recorded the highest absorption rate of development budget at 21 per cent, followed by the Department of Education, Vocational Training, ICT and E-Government at 12 per cent. The Department of Education, Vocational Training, ICT and E-Government had the highest percentage of recurrent expenditure to budget at 39 per cent, while the Department of Molo Municipality had no expenditure on recurrent expenditure at 0 per cent. The Departments of Nakuru City, Infrastructure, Health Services and County Treasury had absorption rates of over 100 per cent of exchequer issues due to conditional grants balances at the beginning of the financial year and the FIF.

Budget Execution by Programmes and Sub-Programmes

Table 9 summarises the budget execution by programmes and sub-programmes in the first half of FY 2024/25.

Table 9: Nakuru County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	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	3,933,395	2,995,900	13.2	2.0
	SP 1.2: Human Resource	391,341,414	0	150,346,122	0	38.4	0.0
Programme 2: Livestock resource management and development	SP 2.1: Livestock production and management	40,714,667	900,037	495,500	0	1.2	0.0
	SP 2.2: Promotion of value addition of livestock and livestock products	0	0	-	-	-	-
	SP 2.3: Livestock extension service delivery	0	24,002,611	-	-	-	-
	SP 2.4: Food safety and livestock products development	0	8,110,067	-	-	-	-
	SP 2.5: livestock diseases management and control	0	13,377,352	-	-	-	-
Programme 3; Fisheries development	SP 3.1: Aquaculture development	0	0	-	-	-	-
	SP 3.2: development of capture fisheries resources	0	0	-	-	-	-
	SP 3.3 Fish quality assurance value addition and marketing	5,081,390	0	197,990	0	3.9	0.0
Programme 4: Crop development and management	SP 4.1 Agriculture extension research and training		2,437,402	-	-	-	-
	SP 4.2 crop production and food security	17,572,537	493,567,379	490,400	1,000,000	2.8	0.2
	SP 4.3 Farmland utilisation, conservation and Mechanization	0	0				
	SP 4.4 Agribusiness development and marketing	0	1,462,441				
	SP 4.5 Agri-Nutrition	0	1,431,138				
	Sub Total		484,593,629	698124148	155,463,407	3,995,900	32.1
NAIVASHA MUNICIPALITY							
Programme 1: Administration and planning and support services	SP 1.1 Administration and Planning	16,099,243	0	275,920	0	1.7	0.0
	SP 1.2; personnel services	14,072,662	0	2,847,910	0	20.2	0.0
	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	0.0
	SP 2.2 environmental management and sanitation	0	27,000,000	0	5,810,716	0	21.5
	SP 2.3 Naivasha Social Services	8,055,408	0	0	0	0.0	0.0
	SP 2.4 tourism investment and trade	7,000,000	0	0	0	0.0	0.0
	Sub-Total		45,227,313	63,000,000	3,123,830	5,810,716	6.9
PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT & HUMANITARIAN ASSISTANCE							
Programme 1: Administration, planning and support service	Sub-programme 1.1(Administration service)	61,947,354	0	4,629,348.80	0	7.5	0.0
	Sub-programme 1.2(Personal Service)	690,684,065.62	0	284,177,974	0	41.4	0.0
	Sub-programme 1.3(Financial Service)	0	0	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	0.0
	Sub-programme 1.5(Rehabilitation/Construction of Sub County Offices)	0	84,577,486	0		0.0	0.0
Programme 2: human resource management and development	SP 2.1; performance contracting	11,846,067.97	0	272,700	0	2.3	0.0
	SP 2.2 PERFORMANCE Appraisal system	11,846,067	0	0	0	0.0	0.0
	SP 2.3 Staff development through capacity building and training	4,026,805.34	0	0	0	0.0	0.0

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Programme 3; civil education & public participation Programme 4: Disaster management and humanitarian assistance	SP 3.1 co-ordination of public and special community programme	637,076.67	0	123,500	0	19.4	0.0
	SP 4.1 disaster management and humanitarian assistance	18,480,174.24	0				
	Subtotals	18,480,174.24	84,577,486	289,203,522	0	36.1	0.0
DEPARTMENT OF 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	3,345,836	1,441,597	6.9	0.3
	SP 1.2 Personnel service	643,746,121	0	247,981,093	0	38.5	0.0
	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	897,080	0	0.7	0.0
	SP 2.2 Bursaries	183,000,000	0	165,034,700	0	90.2	0.0
	SP 2.3 Education development	0	66,450,251	0	0	0.0	0.0
Programme 3: Vocational training	SP 3.1 Vocational training	83,922,834	0	17,152,396	0	20.4	0.0
	SP 3.2 Vocational Training Infrastructure Development	0	81,289,894		66,285,000	0.0	81.5
Programme 4 Information and communication	SP 4.1 Public communication and media services	9,631,665	3,000,000	735,600	0	7.6	0.0
Programme 5 ICT Infrastructure Development and e-government Services	SP 5.1 Network Infrastructure	13,169,794	0	311,800	0	2.4	0.0
	5.2 Hardware and software platforms	0	0	0	0	0.0	0.0
	5.3 E-government services	0	0	0	0	0.0	0.0
	Sub-Total	1,116,540,624	569,552,803	435,458,505	67,726,597	39.0	11.9
COUNTY TREASURY							
Programme 1: Administration, planning and support services	SP 1.1 Administration services	750,697,888	458,529,634	347,015,187	51,187,757	46.2	11.2
	SP 1.2 Personnel services	552,193,677	0	249,092,968	0	45.1	0.0
	SP 1.3 financial services	0	0	0	0	0.0	0.0
Programme 2: Public Finance Management	SP 2.1 Budget formulation coordination and management	105,918,535	0	20,855,225	0	19.7	0.0
	SP 2.2 Resources mobilization	53,599,403.77	15,600,000	5,913,500	0	11.0	0.0
	SP 2.3 internal audit	15,432,885	0	782,145	0	5.1	0.0
	SP 2.4 procurement	12,790,171.97	0	1,090,700	0	8.5	0.0
	SP 2.5 public finance and accounting	14,991,459	0	1,666,914	0	11.1	0.0
	SP 2.6 Debt management	4,243,493.76	280,000,000	616,100	0	14.5	28.6
	SP 2.7 External Resources Mobilization	10,235,000	0	55,400	0	0.5	0.0
Programme 3: Economic and financial policy formulation and management	SP 3.1 Fiscal planning	30,383,188.42	0	5,041,200	0	16.6	0.0
	SP 3.2 monitoring and evaluation /statistical data management	5187,600	0	379,175	0	7.3	0.0
	SP 3.3 KDSF programme	0	34,017,547	0	33,263,916	0.0	97.8
	Sub-Total	1,555,672,303.06	788,147,181.12	632,507,814	164,451,672	40.7	20.9

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
NAKURU CITY							
Programme 1	SP 1.1 Administration and Support Services	33,832,848	0	2,605,000	0	7.7	0.0
	SP 1.2 Personnel services	33,209,943	0	11,989,658	0	36.1	0.0
	SP 1.3 financial services	600,000	0	25,000	0	4.2	0.0
Programme 2	SP 2.1 Infrastructure development and urban	0	59,500,000	0	0	0.0	0.0
	SP 2.2 Nakuru City Environments Management	824,495	0	50,000	0	6.1	0.0
	SP 2.3 Trade markets and investments	7,000,000	0	0	0	0.0	0.0
	SP 2.4 Nakuru City Social Services	9,416,848	0	219,950	0	2.3	0.0
	Sub-Total	84,884,134	59,500,000	14,889,608	0	17.5	0.0
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	2,025,596	0	10.1	0.0
	SP 1.2 Personnel services	120,930,458	0	47,239,041	0	39.1	0.0
	SP 1.3 Financial services	0	0	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	235,500	0	4.4	0.0
	SP 2.2 Social Inclusion and Empowerment	38,902,800	0	45,000	0	0.1	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	0.0
	SP 3.2 Promotion of Sports Development and Recreation	49,880,000	0	10,384,8500	0	20.8	0.0
Programme 4: Youth empowerment and participation	SP 4.1 youth empowerment and participation	6,988,194	6,000,000	250,200	0	3.6	0.0
	Sub-Total	242,044,164.81	218,476,631	60,180,187	0	24.9	0.0
DEPARTMENT OF WATER, ENVIRONMENT, CLIMATE, ENERGY & NATURAL RESOURCES							
Programme 1 Administration	SP 1.1 Administration services	25,307,898	0	1,422,626	0	5.6	0.0
	SP 1.2 Human resources	247,900,174	0	99,739,458	0	40.2	0.0
	SP 1.3 Finance services	500,000	0	0	0	0.0	0.0
Programme 2 water and sewage management	SP 2.1 Provision of water	3,455,000	603,320,148	94,800	0	2.7	0.0
	SP 2.2 sewerage	625,000	0	0	0	0.0	0.0
Programme 3: Environment management	SP 3.1 Pollution control	0	0	0	0	0.0	0.0
	SP 3.2 Solid Waste Management	4,177,500	0	0	0	0.0	0.0
	SP 3.3 regulation	1,000,000	0	0	0	0.0	0.0
	SP 3.4: Natural	1,000,000	0	0	0	0.0	0.0
Programme 4 County energy, planning, regulation, operation and development	SP 4.1 County Energy Development	5,000,000	0	33,000	0	0.1	0.0
	SP 4.2 Climate change resilience/forestry	22,627,615	230,707,177	0	0	0.0	0.0
	Sub-Total	311,593,187	834,027,325	101,289,884	0	39.8	0.0

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
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	28,752,327	5,460,350	26.6	11.2
	SP 1.2 Personnel services	136,718,549	0	49,628,118	0	36.3	0.0
Programme 2 management of county affairs	SP 2.1 County Executive services	13,477,683.52	0	0	0	0.0	0.0
	SP 2.2 policy direction and coordination	84,609,245	0	0	0	0.0	0.0
	SP 2.3 county policing services	4,685,548	0	0	0	0.0	0.0
	SP 2.4 leadership and governance	3,123,698	0	0	0	0.0	0.0
Programme 3 coordination and supervisory services	SP 3.1 organisation of county businesses	21,427,738	0	0	0	0.0	0.0
	SP 3.2 Special programmes	7,809,246	0	0	0	0.0	0.0
	Sub-Total	379,924,046.92	48,965,736	78,380,445	0	20.6	11.2
OFFICE OF THE COUNTY ATTORNEY							
Programme 1 Administration, Planning and Support services	SP 1.1 Administration	15,395,000	3,000,000	778,945	0	5.1	0.0
	SP 1.2 Personnel services	28,471,782	0	9,373,064	0	32.9	0.0
	SP 1.3 financial services	600,000	0	0	0	0.0	0.0
Programme 2 Advisory services	SP 2.1 Advisory legal services	18,043,931	0	50,000	0	27.7	0.0
	SP 2.2 Legal matters	0	0	0	0	0.0	0.0
	Sub-Total	62,510,713	3,000,000	10,202,009	0	16.3	0.0
DEPARTMENT OF INFRASTRUCTURE							
Programme 1 administration, planning and support services	SP 1.1 Administration services	25,350,000	0	1,507,500	0	5.9	0.0
	SP 1.2 Personnel services	121,124,969	0	57,080,746	0	47.1	0.0
	SP 1.3 financial services	0	0	0	0	0.0	0.0
Programme 2 infrastructure, development and maintenance	SP 2.1 Construction, rehabilitation and maintenance of road drainage and bridges	10,382,785	1,484,705,308	0	79,987,056	0.0	5.4
	SP 2.2 Rehabilitation and maintenance of transport terminus	500,000	0	0	0	0.0	0.0
	SP 2.3 Maintenance & rehabilitation of county buildings	2,120,000	1,550,000	0	0	0.0	0.0
	SP 2.4 Street lighting	125,700,000	43,000,000	31,850,000	0	25.3	0.0
	Sub-Total	285,177,754	1,529,255,308	90,438,246	79,987,056	31.7	5.2
DEPARTMENT OF HEALTH SERVICES							
Programme 1 administration and planning	SP 1.1 Health information systems	21,800,000	0	0	0	0.0	0.0
	SP 1.2 governance and leadership	897,735,699	0	60,122,865	0	6.7	0.0
	SP 1.3 Human resource management	4,033,026,658	0	1,765,721,318	0	43.8	0.0
	SP 1.4 Research and development	3,500,000	0	0	0	0.0	0.0
	SP 1.5 Health infrastructure and development	9,800,000	0	0	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	0.0
	SP 2.2 environmental health and sanitation	2,100,000	0	0	0	0.0	0.0
	SP 2.3 Human resource	225,039,940	0	0	0	0.0	0.0
	SP 2.4 Disease surveillance and emergency response	1,000,000	0	0	0	0.0	0.0

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	SP 2.5 Health promotive	1,000,000	0	0	0	0.0	0.0
	SP 2.6 HIV programme	2,000,000	0	0	0	0.0	0.0
	SP 2.7 Nutrition	11,500,000	12,500,000	0	1,220,724	0.0	9.8
	SP 2.8 Reproductive health	1,250,000	0	0	0	0.0	0.0
	SP 2.9 immunisation	2,000,000	0	0	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	594,415,753	35,910,670	45.8	5.9
	SP 3.2 Elimination of communicable and non-communicable diseases	2,300,000	0	0	0	0.0	0.0
	SP 3.3 Human resource	401,873,533	0	271,257,614	0	67.5	0.0
	Sub-Total	6,913,254,603	895,961,347	2,692,517,550	37,131,394	38.9	4.1
DEPARTMENT OF LANDS, PHYSICAL PLANNING AND HOUSING							
Programme 1: Administration, Planning, Management and Support Services	SP 1.1: Administration and Financial Services	33394099	0	6,509,081	-	19.5	-
	Sp.1.2: Personnel Services	111457581	0	40,730,067	-	36.5	-
Programme 2 Urban Development	SP 2.1: Maintenance of County Estates	7360000	550,000,000	-	-	-	-
	Sp 2.2: Urban Institution Framework	15020000	6,565,986	-	-	-	-
Programme 3: Land Use	SP 3.1: Land use	20580000	169,116,821	-	-	-	-
	SP 3.2: Survey		10,600,000	-	-	-	-
	Sub Total	187,811,680	736,282,807	47,239,148	-	32.6	-
DEPARTMENT OF TRADE, INDUSTRY, MARKETING AND TOURISM							
Programme 1 Administration planning	SP 1.1 Administration Services	20,987,370	0	3,251,800	0	15.5	0.0
	SP 1.2 Personnel services	113,006,792	0	37,896,755	0	33.5	0.0
Programme 2 cooperatives	SP 2.1: Management of Marketing Cooperatives	0	0	0	0	0.0	0.0
	SP 2.2 Sacco Empowerment	25,000,000	0	0	0	0.0	0.0
	SP 2.3 Cooperatives Leadership and Governance	12,270,000	0	869,430	0	7.1	0.0
	SP 2.4 management of housing and investment cooperatives	500,000	0	0	0	0.0	0.0
Programme 3: Commerce and Enterprise	SP 3.1 Business development services for SMEs	34,120,000	0	1,074,300	0	3.1	0.0
	SP 3.3 Consumer protection	3,600,000	0	400,000	0	11.1	0.0
	SP 3.4 Promotion Of Responsible Gaming	5,300,000	0	128,400	0	2.4	0.0
Programme 4 market	SP 4.1 Market rehabilitation & development	0	198,105,111	0	0	0.0	0.0
	SP 4.3 Market users' delivery services	4,830,000	0	675,000		14.0	0.0
Programme 5 Tourism	SP 5.1 Promotion of Local Tourism	6,940,000	0	697,100	0	10.0	0.0
	SP 5.2 Management of county tourism information centre	0	0	0	0	0.0	0.0
Programme 6 alcoholic drinks and	SP 6.1 inspection, approval and liquor licencing	4,650,000	0	300,700	0	6.5	0.0
	SP 6.4 Treatment and rehabilitation of persons dependent on alcoholic drinks	300,000	0	0	0	0.0	0.0

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Control	SP 6. Management of county	2,200,000	0	0	0	0.0	0.0
	SP 7.1 Cultural Development Activities	7,040,000	0	622,000	0	8.8	0.0
	SP 7.2 promotion of responsible gaming	5,300,000	0	0	0	0.0	0.0
	Sub-Total	240,744,162	198,105,111	45,915,485	0	19.1	0.0
Programme7: Development of socio-cultural diversity and promotion							
COUNTY PUBLIC SERVICE BOARD							
Programme1: Administration and Human Resource Planning	SP 1.1 Administrative Services.	70,492,825	5,000,000	4,566,803	0	16.0	0.0
	SP 1.2 Financial Services	2,300,000	0	20,451,486	0	43.8	0.0
Programme2: Human Resource Planning and Advisory Services	SP 2.1 Human Resource Planning	10,000,000	0	1,000	0	0.0	0.0
	SP 2.2 Provision of Human Resource Advisory Services	2,600,000	0	199,232	0	7.9	0.0
	Sub-Total	85,392,825	5,000,000	25,218,520	0	29.5	0.0
MOLO MUNICIPALITY							
Programme 1: Administration Planning and Support Services	SP 1.1: Administration and Planning	8,258,198	-	0	0	0.0	0.0
Programme 2: Molo Municipal Services	S.P 2.1: Personnel Services	3,949,400	-	0	0	0.0	0.0
	S.P 2.2: Environmental Management			0	0	0.0	0.0
	S.P 2.3: Trade and Tourism	7,000,000	-	0	0	0.0	0.0
	S.P 2.4: Social Services	4,566,000	-	0	0	0.0	0.0
	Sub-Total	23,773,598	-	0	0	0.0	0.0
GILGIL MUNICIPALITY							
Programme 1: Administration Planning and Support Services	SP 1.1: Administration and Planning	11,845,214	0	402,200	0	3.4	0.0
	Sp;1.2 personnel services ;	3,260,000	0	0	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	0.0
	S.P 2.2: Environmental Management	1,000,000	0	0	0	0.0	0.0
	S.P 2.3: Trade and Tourism	7,000,000	0	0	0	0.0	0.0
	S.P 2.4: Social Services	2,150,000	0	0	0	0.0	0.0
	Sub-Total	25,255,214	40,000,000	402,000	0	1.6	0.0
Grand Total		12,660,057,576	6,991,975,883	4,681.43	364.57	36	5

Source: Nakuru County Treasury

Based on absorption rates, the sub-programmes with the highest implementation levels were Bursaries in the Department of Education, Vocational training, ICT and E-Government at 90 per cent, Human Resources in the Department of Health Services at 68 per cent, Personnel services in the Department of Infrastructure at 47 per cent, and Administration services at 46 per cent of budget allocation in the County Treasury.