



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REPORT QUARTER THREE (Q3) FY2024/2025



APRIL 2025

Introduction

The Nakuru County Approved Supplementary I Budget for FY 2024/25 is Kshs.23.98 billion. It comprises Kshs.9.31 billion (39 per cent) and Kshs.14.67 billion (61 per cent) allocation for development and recurrent programmes, respectively. The budget will be financed from the following revenue sources: equitable share of revenue raised nationally of Kshs.13.67 billion (57 per cent), additional allocations of Kshs.1.95 billion (8 per cent), a cash balance of Kshs.3.91 billion (16 per cent) brought forward from FY 2023/24, and Kshs.4.44 billion (19 per cent) generated as gross own-source revenue.

Revenue Performance

In the review period, the County received Kshs.14.45 billion in revenues to fund its development and recurrent activities. This amount represents a decrease of Kshs.227.23 million from Kshs.14.68 billion received in the same period in FY 2023/24. The total revenue consists of Kshs.7.93 billion from the equitable share of revenue raised nationally, Kshs.3.05 million equalization fund, additional allocations from government and development partners of Kshs.60.13 million, and its own-source revenue (OSR) collection of Kshs.2.55 billion. In addition, the County had a cash balance of Kshs.3.91 billion from FY 2023/24.

The total OSR collection of Kshs.2.55 billion includes Facilities Improvement Financing (FIF) of Kshs.1.28 billion, and Kshs.1.27 billion from other OSR sources. OSR collections from the FIF were received from (PGH Nakuru and 15 other sub county hospitals), where FIF is collected. Table 1 summarises the total revenue available to the County Government during the first nine months of FY 2024/25.

Table 1: Nakuru County, Revenue Performance in the First Nine Months 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 -	13,666,997,646	7,926,859,126	58
	Sub total	13,666,997,646	7,926,859,126	58
B	Additional Allocations			
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 fertilizer subsidy programme	234,883,209	0	0
5.	IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)	38,280,000	0	0

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
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	188,211,085	0	0
9.	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	550,000,000	0	0
10.	Nutrition International Grant	5,000,000	7,500,000	150
11.	Conditional Allocation for Community Health Promoters (CHPs)	99,390,000	0	0
12.	Conditional grant from GoK for Aggregated Industrial Parks Programme	52,631,579	52,631,579	100
13.	Conditional Grant - Road Maintenance Levy Fund	527,595,811	0	0
Sub total		1,947,143,086	60,131,579	3
C	Own Source Revenue			
14.	Ordinary Own Source Revenue	2,448,757,738	1,270,591,992	52
15.	Facility Improvement Fund (FIF)	1,997,210,000	1,278,754,423	64
Sub total		4,445,967,738	2,549,346,415	57
D	Other Sources of Revenue			
16.	Unspent balance from FY 2023/24	3,913,857,161	3,913,857,161	100
17.	Equalisation Fund	6,436,681	3,046,902	77
Sub-Total		3,920,293,842	3,916,904,063	100
Grand Total		23,980,402,312	14,453,241,184	60

Source: Nakuru County Treasury

During the review period, the County generated Kshs.2.55 billion from its own revenue sources, including FIF. This amount was an increase of 7 per cent compared to Kshs.2.39 billion realised in a similar period in FY 2023/24 and was 57 per cent of the annual target and 32 per cent of the equitable revenue share disbursed. Table 2 below summarizes own source revenue collection by stream.

Table 2: Quarter 3 Own Source Revenue Collection FY2024/2025

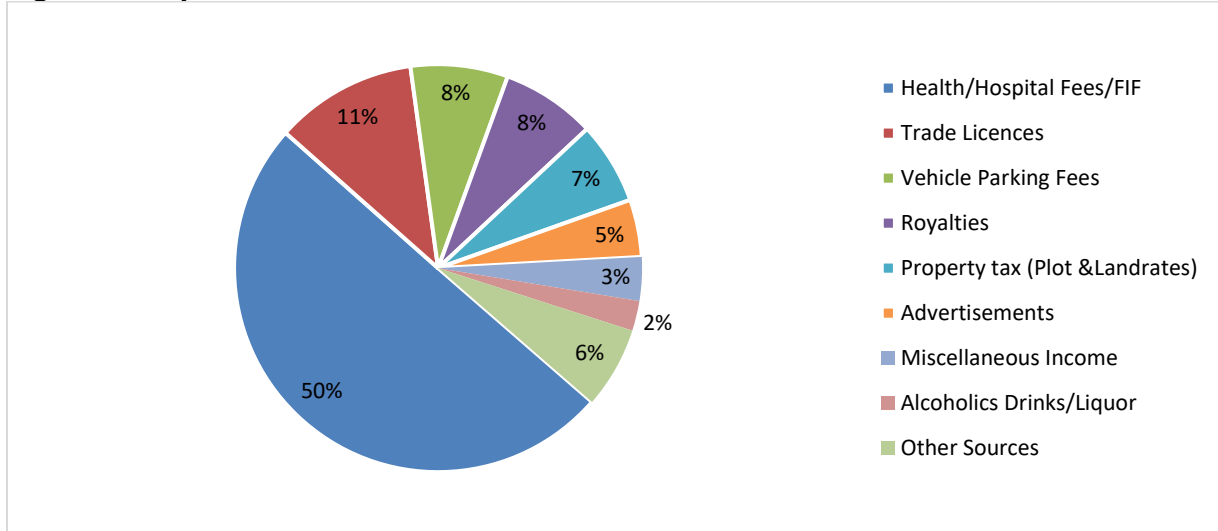
	Revenue Streams	Revised Annual Budget Target FY2024/25	July 2024.25 Actual Collection	Aug. 2024.25 Actual Collection	Sept. 2024.25 Actual Collection	Oct. 2024.25 Actual Collection	Nov. 2024.25 Actual Collection	Dec. 2024.25 Actual Collection	Jan. 2024.25 Actual Collection	Feb. 2024.25 Actual Collection	March 2024.25 Actual Collection	Sub Total Quarter 3 FY2024.25	Q3 Percentage Achievement
1	Advertisements	189,255,105	6,447,098	2,160,370	2,888,437	7,374,597	2,052,076	1,984,244	26,815,654	29,715,080	35,656,465	92,187,199	49%
2	Alcoholics Drinks/Liquor	144,648,239	4,253,500	1,824,000	1,043,500	3,055,000	1,680,000	903,000	7,105,000	12,888,086	27,794,000	47,787,086	33%
3	Approval for Building Plans	127,150,350	56,500	382,900	381,210	541,000	407,050	220,500	337,309	763,170	1,077,420	2,177,899	2%
4	Cess Revenue	24,386,779	1,666,630	1,509,062	3,474,576	4,616,603	5,208,197	36,426,263	24,053,939	3,346,736	7,139,562	34,540,237	142%
5	County Park Fees	-	-	44,000	-	-	-	-	20,000	-	-	20,000	100%
6	Health Fees	89,894,811	2,881,650	2,565,784	2,535,705	2,370,700	1,786,700	1,591,750	5,572,750	7,217,790	13,261,581	26,052,121	29%
7	House rent	56,516,290	349,610	476,530	105,300	126,120	201,420	270,460	309,770	289,000	196,140	794,910	1%
8	Markets	51,816,242	3,133,120	3,341,320	3,666,605	3,832,101	3,657,050	3,313,945	3,719,085	3,488,475	3,536,613	10,744,173	21%
9	Miscellaneous Income	167,435,616	3,307,970	4,841,886	4,310,728	3,567,011	2,512,053	1,710,285	10,675,835	17,788,504	32,854,587	61,318,926	37%
10	Property tax (Plot & Land rates)	442,481,857	6,815,849	6,781,970	13,650,334	10,881,449	6,147,606	4,024,297	30,141,849	34,279,475	51,349,620	115,770,944	26%
11	Royalties	275,224,510	19,505,792	18,981,423	21,794,135	24,340,669	22,640,004	18,728,740	5,773,650	19,313,842	21,297,116	46,384,608	17%
12	Slaughter House Fees	25,884,461	902,259	899,980	934,150	976,685	917,650	989,610	924,305	766,505	957,200	2,648,010	10%
13	Trade Licenses	488,706,021	9,140,615	6,930,580	5,042,760	3,286,115	1,713,720	3,139,295	63,989,929	68,996,449	130,009,865	262,996,243	54%
14	Vehicle Parking Fees	298,481,378	19,950,461	20,628,786	19,574,153	19,395,979	19,582,961	22,303,811	28,962,694	25,528,349	22,351,646	76,842,689	26%
	GRAND TOTAL	2,381,881,659	78,411,054	71,368,591	79,401,593	84,364,029	68,506,487	95,606,200	208,401,769	224,381,461	347,481,815	780,265,045	33%
FIF COLLECTION FYR 2024/2025													
1	P.G.H Nakuru	1,107,593,242	57,030,359	62,458,285	84,731,833	96,761,924	59,722,143	139,771,315	55,168,767	134,232,546	77,114,082	266,515,394	24%
2	P.G.H Annex	95,945,806	8,760,361	8,473,810	5,410,578	16,204,306	6,531,718	11,712,230	6,572,574	4,536,456	4,327,664	15,436,695	16%
3	Bahati Hospital	60,121,903	2,168,407	4,660,823	2,542,470	3,519,465	5,695,019	3,474,758	3,968,038	2,752,798	4,771,326	11,492,162	19%
4	Naivasha District Hospital	454,039,755	28,282,297	12,484,484	25,264,589	18,761,371	17,427,822	25,019,677	14,039,380	31,978,287	23,035,417	69,053,084	15%
5	Gilgil Hospital	77,879,013	5,093,631	3,723,226	6,653,419	7,130,752	7,523,730	5,300,371	4,248,629	5,738,179	6,607,952	16,594,759	21%
6	Molo District Hospital	70,319,020	2,932,765	6,819,648	4,526,186	8,470,168	8,683,122	7,442,407	5,251,760	8,164,219	8,922,932	22,338,911	32%
7	Olenguruone Sub County Hospital	17,727,718	953,920	985,468	1,929,044	2,225,944	2,659,777	879,940	622,285	3,961,859	3,545,609	8,129,753	46%
8	Elburgon District Hospital	19,847,540	937,699	1,896,951	1,387,374	2,292,336	2,787,582	723,153	1,291,491	2,336,838	1,710,407	5,338,735	27%

	Revenue Streams	Revised Annual Budget Target FY2024/25	July 2024.25 Actual Collection	Aug. 2024.25 Actual Collection	Sept. 2024.25 Actual Collection	Oct. 2024.25 Actual Collection	Nov. 2024.25 Actual Collection	Dec. 2024.25 Actual Collection	Jan. 2024.25 Actual Collection	Feb. 2024.25 Actual Collection	March 2024.25 Actual Collection	Sub Total Quarter 3 FY2024.25	Q3 Percentage Achievement
9	Subukia Sub County Hospital	20,521,350	709,020	730,354	1,427,165	1,673,766	2,113,669	1,008,795	1,191,053	884,581	750,726	2,826,360	14%
10	Njoro Sub County Hospital	28,318,304	844,963	2,444,566	1,218,505	1,928,376	3,331,188	2,032,413	1,241,574	2,516,317	2,024,701	5,782,592	20%
11	Langalanga Hospital	10,911,498	781,065	771,411	812,860	1,230,556	747,237	723,153	953,002	906,685	3,448,825	5,308,512	49%
12	Kabazi Sub County Hospital	4,301,670	225,605	215,325	251,698	822,505	328,825	209,340	305,375	240,078	257,718	803,171	19%
13	Keringet Sub County Hospital	7,523,750	234,044	189,710	187,844	1,263,590	1,166,344	561,922	525,293	965,302	761,275	2,251,870	30%
14	Mirugi Kariuki Sub County Hospital	5,579,278	368,710	421,495	446,381	361,280	990,449	410,402	482,855	664,541	796,737	1,944,133	35%
15	Bonden Maternity	12,241,904	423,143	486,890	560,980	1,654,397	623,007	686,882	580,610	1,115,027	1,595,622	3,291,259	27%
16	Soin Sub County	4,338,249	238,970	398,674	239,494	854,120	286,050	139,145	167,052	230,882	434,216	832,150	19%
	TOTAL	1,997,210,000	109,984,959	107,161,120	137,590,420	165,154,856	120,617,682	200,095,903	96,609,736	201,224,595	140,105,209	437,939,541	22%
	GRAND TOTAL	4,379,091,659	188,396,013	178,529,711	216,992,013	249,518,885	189,124,169	295,702,104	305,011,505	425,606,056	487,587,024	1,218,204,586	28%

Source: Nakuru County Treasury

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

Figure 1: Top Own Source Revenue Streams in the First Nine Months FY 2024/25



Source: Nakuru County Treasury

As shown in Figure 1, the highest revenue stream of Kshs.1.28 billion was from Hospital Fees (FIF), contributing to 50 per cent of the total OSR receipts.

Borrowing by the County

The Nakuru County Government did not report any borrowing during the period under review.

Exchequer Issues

The Controller of Budget approved withdrawals of Kshs. 6.99 billion from the CRF account during the reporting period, which comprised Kshs.755.9 million (11 per cent) for development programmes and Kshs. 6.18 billion (89 per cent) for recurrent programmes. Analysis of the recurrent exchequers released indicates that Kshs.4.71 billion was released towards compensation of employees and Kshs.2.28 billion for operations and maintenance expenditure. Exchequer approved towards compensation for employees in the first nine months of FY 2024/25.

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

Department	Revised Net Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Exchequer Issues to Revised Net Budget (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor and Deputy Governor	382,924,047	20,467,176	122,645,582	5,460,350	32	27
Finance and Economic Planning	1,634,651,494	752,679,906	870,988,529	218,435,724	53	29
County Public Service Board	73,874,507	2,000,000	37,945,876	-	51	-
Health Services	7,138,479,008	1,478,996,240	3,108,983,375	26,615,250	44	2
Infrastructure	298,427,754	2,110,164,000	220,991,140	64,106,781	74	3
Naivasha Municipality	44,678,319	58,623,003	5,710,218	5,810,716	13	10
Office of the County Attorney	50,864,256	3,000,000	15,871,925	-	31	-
Nakuru City	85,884,133	63,511,691	22,784,790	-	27	-
Trade, Cooperatives, Tourism and Tourism	240,519,162	497,241,963	70,973,443	119,620,839	30	24
Agriculture, Livestock, Fisheries and Veterinary Services	459,973,105	822,116,511	266,638,952	36,480,687	58	4
Lands, Physical Planning, Housing and Urban Development	188,591,680	1,034,359,565	81,623,096	79,442,400	43	8
Water, Energy, Environment, Natural Resources and Climate Change	323,151,637	1,392,644,256	154,131,437	115,356,503	48	8
Public Service, Training and Devolution	796,530,028	46,799,215	488,325,328	-	61	-
Education, Vocational Training, ICT and E-Government	1,421,936,827	625,876,064	621,806,304	84,646,209	44	14
Youth, Culture, Gender, Sports and Social Services.	249,769,256	246,608,313	98,123,658	-	39	
Gilgil Municipality	24,798,714	23,448,778	1,342,560	-	5	
Molo Municipality	19,983,625	24,000,000	-	-	-	
Total	13,435,037,551	9,202,536,681	6,188,886,212	755,975,459	46	8

Source: Nakuru County Treasury

County Expenditure Review

The County spent Kshs. 7.7 billion on development and recurrent programmes in the reporting period. The expenditure represented 110 per cent of the total funds released by the CoB and comprised of Kshs.904.07 million and Kshs.7.69 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 10 per cent, while recurrent expenditure represented 52 per cent of the annual recurrent expenditure budget.

Settlement of Pending Bills

The County reported pending bills totalling Kshs.1.53 billion as of 30th June 2024. The pending bills from the County Executive consists of Kshs.1.28 billion for recurrent expenditures and Kshs.251.26 million for development expenditures. During the period under review, the County Executive settled pending bills amounting to Kshs.163.00 million, comprising Kshs.78.62 million for recurrent

programmes and Kshs.84.37 million for development programmes. As of 31 March 2025, the outstanding bills amounted to Kshs.1.37 billion.

Expenditure by Economic Classification

The County Executive spent Kshs.4.44 billion on employee compensation, Kshs.2.46 billion on operations and maintenance, and Kshs.823.04 million on development activities as shown in Table 4 below.

Table 4: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Revised Gross Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)
	County Executive	County Executive	County Executive
Compensation to Employees	7,848,471,379	4,436,040,699	57
Operations and Maintenance	5,586,566,172	2,462,625,565	44
Development Expenditure	9,202,536,681	823,042,605	9
Total	22,637,574,232	7,721,708,869	34

Source: Nakuru County Treasury

Expenditure on Compensation to Employees

In the period under review, the expenditure on employee compensation amounted to Kshs.4.81 billion. The percentage of employee compensation to county total revenue is 33 per cent. This expenditure on employee compensation shows a decrease compared to the Kshs.4.92 billion reported during the same period in FY 2023/24. Of this total, Kshs.883.19 million was allocated to Health Sector employees, which accounts for 18 per cent of the overall employees' compensation. The manual payrolls comprised salaries for 162 staff yet to be onboarded into the Government Human Resource Information System (GHRIS), salaries for 54 casual staff, top-up allowance for security personnel, gratuity remittances to pension schemes for staff on contract, and LAPTRUST/LAPFUND Pension Contributions.

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.1.28 billion to County-Established funds in FY 2024/25, or 5 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 5 summarises each established Fund's budget allocation and performance during the reporting period.

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

S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in the First Nine Months of FY 2024/25 (Kshs.)	Actual Expenditure in First Nine Months of FY 2024/25 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of First Nine Months Financial Statements (Yes/No.)
County Executive Established Funds							
1.	Nakuru County Executive Mortgage (Staff) Scheme Fund	2018	35,000,000	0	19,100,000.00	233,000,000	Yes
2.	Nakuru County Executive (Staff) Car Loan Scheme Fund	2018	10,000,000	0	0	72,000,000	Yes
3.	Nakuru County Emergency Fund	2016	70,000,000	0	0	666,000,000	Yes
4.	Nakuru County Persons With Disability Fund	2018	27,500,000	0	0	55,000,000	Yes
5.	Nakuru County Bursary Fund	2024	453,743,981	165,034,700	164,387,393	1,718,490,300	Yes
6.	Nakuru County Climate Change Fund	2021	596,000,720	199,211,086	36,090,168	309,524,009	Yes
7.	Nakuru County Enterprise Fund	2020	25,000,000	0	438,200.00	25,000,000	Yes
8.	The Nakuru County Co-Operative Revolving Development Fund	2020	25,000,000	0	273,000.00	25,000,000	Yes
Total			1,242,244,701	364,245,786	220,288,762	3,104,014,309	

Source: Nakuru County Treasury

The administration costs of the 9 Funds were within the 3 per cent limit of the Fund budget set in Regulation 197(1)(d) of the Public Finance Management (County Governments) Regulations, 2015. Regulation 197(1)(i) of the Public Finance Management (County Governments) Regulations, 2015, allows County Governments to establish public funds with a lifespan capped at 10 years unless extended by the County Assembly. During the reporting period, the CoB established that the lifespan of Nakuru County Assembly Car Loan, Grant & Mortgage Scheme Fund had lapsed. Consequently, the CoB cannot approve any requests for withdrawals to support the operations of this expired fund, as it no longer has a legal basis for continued existence.

County Corporations

The County has established the Nakuru Water and Sewerage Company as the only County Corporation.

Expenditure on Operations and Maintenance

Expenditure on domestic travel amounted to Kshs.82.51 million by the County Executive. Expenditure on foreign travel amounted to Kshs.509,292. The operations and maintenance costs include an expenditure on garbage collection and Kshs.608,000 on Legal fees/Dues, arbitration and compensation payments expenditure legal fees.

Facility Improvement Financing

During the period under review, the County reported a collection of Kshs.1.28 billion as FIF, which was 64 per cent of the annual target of Kshs.2.00 billion. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023. The County has developed regulations to operationalise the FIF Act of 2023. The expenditure by the health facilities amounted to Kshs.1.28 billion as shown in Table 6.

Table 6: Breakdown of Expenditure by Health Facilities in the First Nine Months of FY 2024/25

No.	Name of the Health Facility	Approved Budget for the Facility	Actual Expenditure of the Facility	Absorption rate (%)
1.	Olenguruone Sub County Hospital	17,727,718	17,763,846	100
2.	Molo District Hospital	70,319,020	61,213,207	87
3.	Elburgon District Hospital	19,847,540	15,363,830	77
4.	P.G.H Annex	95,945,806	72,529,698	76
5.	P.G.H Nakuru	1,107,593,242	766,991,253	69
6.	Other Sub County Hospitals	65,417,699	45,443,670	69
7.	Gilgil Hospital	77,879,013	52,019,888	67
8.	Njoro Sub County Hospital	28,318,304	17,582,603	62
9.	Bahati Hospital	60,121,903	33,553,104	56
10.	Naivasha District Hospital	454,039,755	196,293,324	43
	Total	1,997,210,000	1,278,754,423	64

Source: Nakuru County Treasury

The Health Facility with the highest absorption rate was Olenguruone Sub County Hospital.

Development Expenditure

In the review period, the County reported spending Kshs.904.07 million on development programmes, representing a decrease of 58 per cent compared to a similar period in FY 2023/24, when the County spent Kshs.2.17 billion. Table 7 summarises 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	Expected Completion Date	Contract sum (Kshs)	Amount paid in the first Nine Months of FY 2024/25 (Kshs.)	Cumulative Expenditure as of 31st March 2025	Implementation status (%)
1	Lands, Physical Planning, Housing and Urban Development	Construction of Roads Footpaths, Non-Motorized Transport Facilities, Storm Water Drainage, High Mast Floodlights and Sewer Works	Lakeview, London/Hilton and Kwa Murogi Settlements	2023/24	227,965,839	199,080,022	199,080,022	87
2	Finance and Economic Planning	Construction of County Treasury Building	HQ	2024/25	1,107,500,000	100,907,022	100,907,022	9
3	Infrastructure	Construction of Bridges	Countywide	2024/25	321,699,888	89,534,823	89,534,823	28
4	County Assembly	Construction of Office Block, Parking and Associated Civil Works	HQ	2025/26	346,170,254	69,234,051	69,234,051	20
5	Education, Vocational Training, ICT and E-Government	Rehabilitation of Youth Polytechnics	HQ	2024/25	66,289,894	66,285,000	66,285,000	100
6	Health Services	Purchase of Medical and Dental Equipment	HQ	2024/25	190,000,000	51,306,571	51,306,571	27
7	Trade, Cooperatives, Tourism and Tourism	County Aggregation Centres and Industrial Park	Njoro	2025/26	464,221,150	47,552,537	98,579,920	21
8	Infrastructure	Grading & Murraming through the Imarisha Barabara program	Countywide	2024/25	46,867,625	32,895,782	32,895,782	70
9	Nakuru City	Construction of Afraha Stadium Phase 1	Nakuru City	2024/25	348,000,000	22,603,034	22,603,034	6

Source: Nakuru County Treasury

The County has reported 32 stalled development projects to date, with an estimated value of Kshs.265.45 million, of which Kshs.40.49 million has already been paid.

Budget Performance by Department

Table 8 summarises the approved budget allocation, expenditure and absorption rate by departments in the period under review.

Table 8: Nakuru County, Budget Allocation and Absorption Rate by Department

Department	Revised Gross Budget Allocation (Kshs. Million)		Exchequer Received (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor and Deputy Governor	382.92	20.47	122.65	5.46	100.94	5.46	82.3	100.0	26.4	26.7
Finance and Economic Planning	1,634.65	752.68	870.99	218.44	844.61	233.26	97.0	106.8	51.7	31.0
County Public Service Board	73.87	2.00	37.95	-	37.32	-	98.4	-	50.5	-
Health Services	7,138.48	1,479.00	3,108.98	26.62	4,053.48	87.32	130	328	57	6
Infrastructure	298.43	2,110.16	220.99	64.11	185.13	109.77	84	171	62	5
Naivasha Municipality	44.68	58.62	5.71	5.81	5.71	26.41	100	455	13	45
Office of the County Attorney	50.86	3.00	15.87	-	14.89	-	94	-	29	-
Nakuru City	85.88	63.51	22.78	-	22.31	-	98	-	26	-
Trade, Cooperatives, Tourism and Tourism	240.52	497.24	70.97	119.62	67.97	119.62	96	100	28	24
Agriculture, Livestock, Fisheries and Veterinary Services	459.97	822.12	266.64	36.48	229.39	33.49	86	92	50	4
Lands, Physical Planning, Housing and Urban Development	188.59	1,034.36	81.62	79.44	68.45	4.44	84	6	36	0.4
Water, Energy, Environment, Natural Resources and Climate Change	323.15	1,392.64	154.13	115.36	151.41	115.36	98	100	47	8
Public Service, Training and Devolution	796.53	46.80	488.33	-	430.31	-	88	-	54	-
Education, Vocational Training, ICT and E-Government	1,421.94	625.88	621.81	84.65	600.79	84.54	97	100	42	14
Youth, Culture, Gender, Sports and Social Services.	249.77	246.61	98.12	-	84.66	3.37	86	-	34	1.4
Gilgil Municipality	24.80	23.45	1.34	-	1.29	-	96	-	5	-
Molo Municipality	19.98	24.00	-	-	-	-	-	-	-	-
Total	13,435.04	9,202.53	6,188.89	755.97	6,898.67	823.04	111	109	51	9

Source: Nakuru County Treasury

Analysis of expenditure by departments shows that Naivasha Municipality recorded the highest absorption rate of development budget at 55 per cent. Department of Infrastructure had the highest percentage of recurrent expenditure to budget at 62 per cent. The Departments of Finance and Economic Planning, Health Services, Infrastructure and Naivasha Municipality have reported higher expenditure to the exchequer issues due to monies in Special Purpose Accounts (KDSP, KRB and UDG) and FIF (Health Services).

Budget Execution by Programmes and Sub-Programmes

Table 9 summarises the budget execution by programmes and sub-programmes in the period under review.

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

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor and Deputy Governor							
Administration, Planning & Support Services	Administration & Planning	108,072,340	20,467,176	28,897,396	5,460,350	27	27
	Personnel Services	136,718,550		72,042,122	0	53	0
	Sub Total	244,790,890	20,467,176	100,939,518	5,460,350	41	27
Management of County Affairs	County Executive Services	16,477,682	0	0	0	0	0
	Policy Direction & Coordination	84,609,245	0	0	0	0	0
	County Policing Services	4,685,548	0	0	0	0	0
	Leadership & Governance	3,123,698	0	0	0	0	0
	Sub Total	108,896,173	0	0	0	0	0
Coordination & Supervisory Services	Organization of County Business	21,427,738	0	0	0	0	0
	Special Programmes	7,809,246	0	0	0	0	0
	Sub Total	29,236,984	0	0	0	0	0
Finance and Economic Planning							
Administration, Planning and Support Services	Administration Services	867,009,727	407,597,813	415,843,956	112,734,923	48	28
	Personnel Services	503,861,030		376,117,160		75	0
	Sub Total	1,370,870,757	407,597,813	791,961,116	112,734,923	58	28
Public Finance Management	Budget Formulation Coordination and Management	116,918,535	0	32,967,825	0	28	0
	Resource Mobilization	53,599,404	13,800,000	8,521,770	2,910,000	16	21
	Internal Audit	15,432,885	0	1,432,045	0	9	0
	Procurement	12,790,172	0	1,090,700	0	9	0
	Public Finance and Accounting	14,991,459	0	2,058,914	0	14	0
	Debt Management	4,243,494	278,826,873	616,100	84,351,100	15	30

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	External Resource Mobilization	10,235,000	0	287,500	0	3	0
	Sub Total	228,210,949	292,626,873	46,974,854	87,261,100	21	30
Economic and Financial Policy Formulation and Management	Fiscal Planning	30,382,188	0	5,296,400	0	17	0
	Monitoring & Evaluation / Statistical Data Management	5,187,600	0	379,175	0	7	0
	KDSP Programme		52,455,220		33,263,916	0	63
	Sub Total	35,569,788	52,455,220	5,675,575	33,263,916	16	63
County Public Service Board							
Administration and Human Resource Planning	Administrative Services.	19,551,841	2,000,000	6,380,203	0	33	0
	Personnel Services	46,709,666	0	29,939,424	0	64	0
	Financial Services	1,900,000	0	375,000	0	20	0
	Sub Total	68,161,507	2,000,000	36,694,626	0	54	0
Human Resource Planning and Advisory Services	Human Resource Planning	4,000,000	0	142,500	0	4	0
	Provision of Human Resource Advisory Services	1,713,000	0	484,732	0	28	0
	Sub Total	5,713,000	0	627,232	0	11	0
Health Services							
Administration and Planning	Health Information System	5,700,000	0	0	0	0	0
	Governance and Leadership	726,360,884	0	134,226,273	0	18	0
	Human Resource Management	3,991,963,719	0	2,643,829,593	0	66	0
	Research and Development	875,000	0	0	0	0	0
	Health Infrastructure and Development	8,251,100	0	0	0	0	0
	Sub Total	4,733,150,703	0	2,778,055,867	0	59	0
Health Preventive and Promotive Services	Primary Health Care	21,673,325	54,023,166	0	738,040	0	1
	Environmental Health and Sanitation	1,075,000	0	0	0	0	0
	Human Resource	234,249,940	0	24,723,000	0	11	0
	Disease Surveillance and Emergency Response	1,000,000	0	0	0	0	0
	Health Promotive	1,900,000	0	0	0	0	0
	HIV Programme	2,300,000	0	0	0	0	0
	Nutrition	10,000,000	17,310,236	0	9,340,034	0	54
	Reproductive Health	2,700,000	0	0	0	0	0
	Immunization	6,000,000	0	0	0	0	0
Sub Total	280,898,265	71,333,402	24,723,000	10,078,074	9	14	

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Health Curative and Rehabilitative Services	Provision of Essential Health Services in all Levels	1,548,228,243	1,407,662,838	896,923,848	77,243,015	58	5
	Elimination of Communicable and Non-Communicable Diseases	1,700,000	0	0	0	0	0
	Human Resource	574,501,797	0	353,782,125	0	62	0
	Sub Total	2,124,430,040	1,407,662,838	1,250,705,973	77,243,015	59	5
Infrastructure							
Administration, Personnel and Financial Services	Administration Services	27,600,000	0	2,800,564	0	10	0
	Personnel Services	132,124,969	0	86,778,677	0	66	0
	Sub Total	159,724,969	0	89,579,240	0	56	0
Infrastructure Development and Maintenance	Construction, Rehabilitation & Maintenance Of Roads, Drainage & Bridges	10,382,785	2,095,570,970	0	109,774,603	0	5
	Rehabilitation & Maintenance of Transport Terminus	500,000	0	0	0	0	0
	Maintenance & Rehabilitation of County Buildings	2,120,000	1,550,000	0	0	0	0
	Street Lighting	125,700,000	13,043,030	95,550,000	0	76	0
	Sub Total	138,702,785	2,110,164,000	95,550,000	109,774,603	69	5
Naivasha Municipality							
Administration Planning and Support Services	Administration and Planning	15,429,127	0	1,009,497	0	7	0
	Personnel Services	14,072,662	0	4,268,921	0	30	0
	Financial Services		0	0	0	0	0
	Sub Total	29,501,789	0	5,278,418	0	18	0
Naivasha Municipal Services	Planning and Infrastructure	0	38,623,003	0	26,409,455	0	68
	Environmental Management and Sanitation	0	20,000,000	0	0	0	0
	Naivasha Social Services	8,176,530	0	296,000	0	4	0
	Tourism, Investment and Trade	7,000,000	0	135,800	0	2	0
	Sub Total	15,176,530	58,623,003	431,800	26,409,455	3	45
Office of the County Attorney							
Administration, Planning and Support Services	Administration Services	13,320,000	3,000,000	857,695	0	6	0
	Personnel Services	28,471,782	0	13,982,802	0	49	0
	Financial Services	600,000	0	0	0	0	0
	Sub Total	42,391,782	3,000,000	14,840,497	0	35	0
Provision of Advisory Services	Legal Advisory Services	8,472,474	0	50,000	0	1	0
	Sub Total	8,472,474	0	50,000	0	1	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Nakuru City							
Administration Planning and Support Services	City Administrative Services	34,832,848	0	3,402,932	0	10	0
	Personnel Services	33,209,942	0	18,607,884	0	56	0
	Financial Services	600,000	0	25,000	0	4	0
	Sub Total	68,642,790	0	22,035,816	0	32	0
Nakuru City Services.	Infrastructure Development and City Planning		63,511,691	0	0	0	0
	Nakuru City Environmental Management	824,495	0	50,000	0	6	0
	City Trade Markets and Investment	7,000,000	0	0	0	0	0
	Nakuru City Social Services	9,416,848	0	219,950	0	2	0
	Sub Total	17,241,343	63,511,691	269,950	0	2	0
Trade, Cooperatives, Tourism and Tourism							
Administration Planning and Support Services	Administration Services	19,472,370	0	3,944,200	0	20	0
	Personnel Services	114,721,792	0	57,468,237	0	50	0
	Sub Total	134,194,162	0	61,412,437	0	46	0
Cooperative Development and Management	Development and Marketing of Cooperatives	0	0	0	0	0	0
	SACCO Empowerment	25,000,000	0	0	0	0	0
	Cooperative Leadership and Governance	12,195,000	0	1,319,530	0	11	0
	Management of Housing and Investment Cooperatives	500,000	0	0	0	0	0
	Sub Total	37,695,000	0	1,319,530	0	4	0
Commerce and Enterprises	MSMES Development Services	33,970,000	0	1,111,800	0	3	0
	Industrialization and Investment	0	116,631,579	0	0	0	0
	Consumer Protection	3,600,000	0	425,000	0	12	0
	Promotion of Responsible Gaming	5,300,000	0	507,185	0	10	0
	Sub Total	42,870,000	116,631,579	2,043,985	0	5	0
Market Rehabilitation and Development	Market Development and Rehabilitation	0	380,610,384	0	119,620,839	0	31
	Market Service Delivery	4,830,000	0	1,093,653	0	23	0
	Sub Total	4,830,000	380,610,384	1,093,653	119,620,839	23	31
Promotion of Tourism and Markets	Promotion of Local Tourism	6,940,000	0	949,700	0	14	0
	Sub Total	6,940,000	0	949,700	0	14	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Alcoholic Drinks Control	Liquor Control	4,650,000	0	353,200	0	8	0
	Rehabilitation of Persons Dependent on Alcohol	300,000	0	0	0	0	0
	Sub Total	4,950,000	0	353,200	0	7	0
Management of County Bus Terminus	Management of County Bus Terminus	2,000,000	0	0	0	0	0
	Sub Total	2,000,000	0	0	0	0	0
Development of Socio0Cultural Diversity and Promotion of Responsible Gaming	Cultural Development Activities	7,040,000	0	797,000	0	11	0
	Socio0Cultural Development	0	0	0	0	0	0
	Sub Total	7,040,000	0	797,000	0	11	0
Agriculture, Livestock, Fisheries and Veterinary Services							
Administration	Administrative Services	26,753,623	175,066,226	5,118,014	30,488,107	19	17
	Human Resources Services	393,341,414	0	222,690,946	0	57	0
	Sub Total	420,095,037	175,066,226	227,808,959	30,488,107	54	17
Livestock Resource Management and Development	Livestock Production Productivity and Incomes	23,009,430	38,280,000	495,500	0	2	0
	SP 2.2: Livestock Output and Value Addition	0	11,802,360	0	0	0	0
	Livestock Extension Service Delivery	0	0	0	0	0	0
	Food Safety and Livestock Products Development	0	6,610,067	0	0	0	0
	Livestock Disease Management and Control	0	0	0	0	0	0
	Sub Total	23,009,430	56,692,427	495,500	0	2	0
Fisheries Development and Management	Aquaculture Development	0	0	0	0	0	0
	Development of Capture Fisheries Resources	0	0	0	0	0	0
	Fish Quality Assurance, Value Addition and Marketing	4,228,390	0	450,240	0	11	0
	Sub Total	4,228,390	0	450,240	0	11	0
Crop Development and Management	Agriculture Extension, Research and Training	0	0	0	0	0	0
	Crop Production and Food Security	12,640,248	590,357,858	640,260	3,000,000	5	1

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	Farm Land Utilization, Conservation, Mechanization Services and Climate Smart Agriculture	0	0	0	0	0	0
	Agribusiness Development and Marketing	0	0	0	0	0	0
	Agri-Nutrition	0	0	0	0	0	0
	Sub Total	12,640,248	590,357,858	640,260	3,000,000	5	1
Lands, Physical Planning, Housing and Urban Development							
Administration, Planning and Support Services	Administrative Services	36,304,099	0	7,264,876	0	20	0
	Personnel Services	111,457,581	0	61,186,673	0	55	0
	Sub Total	147,761,680	0	68,451,549	0	46	0
Land Use Planning and Survey	Land Use Planning	17,245,000	177,254,951	0	0	0	0
	Survey And Mapping	0	8,000,000	0	0	0	0
	Sub Total	17,245,000	185,254,951	0	0	0	0
Urban Development	Urban Institution Framework	14,600,000	4,964,411	0	2,000,000	0	40
	Development of Urban Infrastructure	0	844,140,203	0	0	0	0
	Sub Total	14,600,000	849,104,614	0	2,000,000	0	0
Housing and Estate Management	Maintenance of County Estates	8,985,000			2,442,400	0	0
	Sub Total	8,985,000	0	0	2,442,400	0	0
Water, Energy, Environment, Natural Resources and Climate Change							
Administration, Planning & Support Services	Administration Services	22,740,513	0	2,152,649	0	9	0
	Human Resource	247,900,174	0	148,274,810	0	60	0
	Financial Services	1,250,000	0	0	0	0	0
	Sub Total	271,890,687	0	150,427,459	0	55	0
Water and Sewerage Management	Water Services Provision	4,055,000	808,266,867	211,350	10,250,960	5	1
	Sewerage Services Provision	625,000	6,435,119	0	0	0	0
	Sub Total	4,680,000	814,701,986	211,350	10,250,960	5	1
Environmental Management	Pollution Control	0	0	0	0	0	0
	Solid Waste Management	5,477,500	0	55,350	0	1	0
	Regulation and Protection of Riparian Land	1,000,000	0	0	0	0	0
	Natural Resource Mapping and Management	1,000,000	0	0	0	0	0
	Sub Total	7,477,500	0	55,350	0	1	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Climate Change Resilience and County Energy Development	Climate Change Resilience	39,103,450	572,942,270	714,450	105,105,543	2	18
	County Energy Development	0	5,000,000	0	0	0	0
	Sub Total	39,103,450	577,942,270	714,450	105,105,543	2	18
Public Service, Training and Devolution							
Administration, Planning and Support Service	Administration Service	61,628,000	0	33,293,008	0	54	0
	Personal Service	687,123,413	0	371,201,495	0	54	0
	Financial Service	0	0	0	0	0	0
	Mainstream Workplace HIV/AIDS, Alcohol & Drug Abuse Control	1,183,876	0	639,560	0	54	0
	Rehabilitation/Construction of Sub County Offices	0	46,799,215	0	0	0	0
	Performance Contracting	11,784,998	0	6,366,555	0	54	0
	Sub Total	761,720,287	46,799,215	411,500,618	0	54	0
Human Resource Management and Development	Performance Appraisal System	11,784,998	0	6,366,555	0	54	0
	Staff Development Through Capacity Building and Training	4,006,047	0	2,164,168	0	54	0
	Sub Total	15,791,045	0	8,530,723	0	54	0
Civic Education & Public Participation	CoOrdination of Public and Special Community Programme	633,792	0	342,391	0	54	0
	Sub Total	633,792	0	342,391	0	54	0
Disaster Management and Humanitarian Assistance	Disaster Management and Humanitarian Assistance	18,384,904	0	9,931,992	0	54	0
	Sub Total	18,384,904	0	9,931,992	0	54	0
Education, Vocational Training, ICT and E0Government							
Administration, Planning and Support Services	Administration and Support Services	48,062,820	538,586,170	5,051,594	18,255,745	11	3
	Personnel Services	606,746,120	0	373,029,114	0	61	0
	Sub Total	654,808,940	538,586,170	378,080,707	18,255,745	58	3
Promotion of Early Childhood Education and Development	Promotion of Early Childhood	206,434,612	0	3,486,305	0	2	0
	Bursaries	453,743,981	0	165,034,700	0	36	0
	ECD Infrastructure Development	0	5,500,000	0	0	0	0
	Sub Total	660,178,593	5,500,000	168,521,005	0	26	0
Vocational Training	Vocational Training	85,022,834	0	53,047,696	0	62	0
	Vocational Training Infrastructure Development	0	78,789,894	0	66,285,000	0	84
	Sub Total	85,022,834	78,789,894	53,047,696	66,285,000	62	84

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Information and Communication Service	Public Communication and Media Services	9,376,665	3,000,000	831,600	0	9	0
	Sub Total	9,376,665	3,000,000	831,600	0	9	0
ICT Infrastructure Development and EOGovernment Services	Hardware and Software Platforms	0	0	0	0	0	0
	Network Infrastructure	12,549,794	0	311,800	0	2	0
	Sub Total	12,549,794	0	311,800	0	2	0
Youth, Culture, Gender, Sports and Social Services							
Administration, Planning and Support Services	Administration and Support Services	15,290,000	228,982,725	2,497,196	0	16	0
	Personnel Services	126,023,171	0	71,170,123	0	56	0
	Financial Services	550,000	0	0	0	0	0
	Sub Total	141,863,171	228,982,725	73,667,320	0	52	0
Gender Empowerment and Social Inclusivity	Gender Equality and Empowerment	5,010,000	0	260,700	0	5	0
	Social Inclusion and Empowerment	39,802,800	0	98,600	0	0	0
	Sub Total	44,812,800	0	359,300	0	1	0
Management and Development of Sports & Recreation	Development and Management of Sports Infrastructure	0	8,625,588	0	3,368,576	0	39
	Promotion of Sports Development and Recreation	57,826,503	0	10,384,850	0	18	0
	Sub Total	57,826,503	8,625,588	10,384,850	3,368,576	18	39
Youth Empowerment	Youth Empowerment	5,266,782	9,000,000	250,200	0	5	0
	Sub Total	5,266,782	9,000,000	250,200	0	5	0
Gilgil Municipality							
Administration Planning and Support Services	Administration and Planning	11,288,714	0	1,287,960	0	11	0
	Personnel Services	3,260,000	0	0	0	0	0
	Sub Total	14,548,714	0	1,287,960	0	9	0
Gilgil Municipal Services	Planning and Infrastructure Development	0	23,448,778	0	0	0	0
	Environmental Management	1,000,000	0	0	0	0	0
	Trade and Tourism	7,100,000	0	0	0	0	0
	Social Services	2,150,000	0	0	0	0	0
	Sub Total	10,250,000	23,448,778	0	0	0	0
Molo Municipality							
Administration Planning and Support Services	Administration and Planning	4,468,225	0	0	0	0	0
	Personnel Services	3,949,400	0	0	0	0	0
	Sub Total	8,417,625	0	0	0	0	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs)		Actual Expenditure (Kshs)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Molo Municipal Services	Planning and Infrastructure Development	0	24,000,000	0	0	0	0
	Environmental Management and Sanitation	0	0	0	0	0	0
	Trade and Tourism	7,000,000	0	0	0	0	0
	Social Services	4,566,000	0	0	0	0	0
	Sub Total	11,566,000	24,000,000	0	0	0	0
Grand Total	13,435,037,551	9,202,536,681	6,898,666,264	823,042,605	51	9	

Source: Nakuru County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: Vocational Training Infrastructure Development in the Department of Education, Vocational Training, ICT and E-Government at 73 per cent and Personnel Services in the Department of Infrastructure at 66 per cent of budget allocation.