



COUNTY GOVERNMENT OF NAKURU

COUNTY TREASURY

BUDGET IMPLEMENTATION REPORT QUARTER FOUR (Q4) FY2024/2025



JULY 2025

Revenue Performance

The County received Kshs.21.74 billion in revenues in the review period to fund its development and recurrent activities. This amount represented an increase of 6 per cent compared to the amount received in FY 2023/24 of Kshs.20.44 billion. The total revenue consisted of Kshs.13.67 billion from the equitable share of revenue raised nationally and Kshs.3.05 million from the Equalisation Fund. Other revenue streams included additional allocations from the national government and development partners, amounting to Kshs.506.15 million, as well as the own-source revenue (OSR) collection of Kshs.3.65 billion. Additionally, the County had a cash balance of Kshs.3.91 billion from FY 2023/24. The total OSR collection of Kshs.3.65 billion included Facilities Improvement Financing (FIF) of Kshs.1.80 billion, and Kshs.1.85 billion from other OSR sources. Table 1 summarises the total revenue available to the County Government during FY 2024/25.

Table 1: Nakuru County, Revenue Performance in FY 2024/25

S/No.	Revenue Category	Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	13,666,997,646	13,666,998,494	100
	Subtotal	13,666,997,646	13,666,998,494	100
B	Additional Allocations			
1.	Donor Grants (DANIDA)	16,136,250	12,909,000	80
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	51,228,732	34
4.	Conditional Grant for the provision of the fertiliser subsidy programme	234,883,209	0	0
5.	IFAD Conditional grant Kenya Livestock Commercialisation Project (KELCOP)	38,280,000	38,135,675	100
6.	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant	35,000,000	32,309,300	92
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	128,000,000	23
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	183,432,688	35

S/No.	Revenue Category	Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Budget Allocation (%)
Subtotal		1,947,143,086	506,146,974	26
C	Own Source Revenue			
14.	Ordinary Own Source Revenue	2,448,757,738	1,850,139,821	76
15.	Facility Improvement Fund (FIF)	1,997,210,000	1,797,785,103	90
Subtotal		4,445,967,738	3,647,924,924	82
D	Other Sources of Revenue			
16.	Unspent Balance from FY 2023/24	3,913,857,161	3,913,857,161	100
17.	Equalisation Fund	6,435,119	3,046,902	47
18.	County Allocation for 20% share of mineral Royalties	1,562	0	0
Sub-Total		3,920,293,842	3,916,904,063	100
Grand Total		23,980,402,312	21,737,974,455	91

Source: Nakuru County Treasury

During the year, the County generated Kshs.3.65 billion from its revenue sources, including FIF. This amount was an increase of 10 per cent compared to Kshs.3.32 billion realised in a similar period in FY 2023/24, and was 82 per cent of the annual target and 27 per cent of the equitable revenue share disbursed.

Table 2: Quarter 4 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	April 2024.25 Actual Collection	May 2024.25 Actual Collection	June 2024.25 Actual Collection	Sub Total Quarter 4 FY2024.25	Q4 Percentage Achievement	Total Collection FY2024.25	Percent age Achiev ement
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	40,566,293	7,635,276	15,458,746	63,660,315	34%	178,754,336	94%
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	19,932,500	13,171,500	6,042,070	39,146,070	27%	99,692,156	69%
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	17,060,336	5,312,365	28,632,221	51,004,922	40%	55,171,982	43%
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	2,724,321	2,154,864	22,451,135	27,330,320	112%	114,771,888	471%
5	County Park Fees	-	-	44,000	-	-	-	-	20,000	-	-	-	-	-	-	0%	64,000	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	7,695,630	8,122,030	6,065,127	21,882,787	24%	61,667,197	69%
7	House rent	56,516,290	349,610	476,530	105,300	126,120	201,420	270,460	309,770	289,000	196,140	233,290	512,240	258,288	1,003,818	2%	3,328,168	6%
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	3,428,450	3,600,328	3,509,565	10,538,343	20%	42,226,657	81%
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	17,468,320	12,758,359	7,072,377	37,299,056	22%	118,867,915	71%
10	Property tax (Plot & Landrates)	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	27,667,367	35,480,160	56,516,808	119,664,335	27%	283,736,784	64%
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	20,551,434	22,003,309	1,341,780	43,896,523	16%	216,271,894	79%
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	947,840	887,191	-	1,835,031	7%	10,103,375	39%
13	Trade Licences	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	56,541,446	36,116,466	26,158,811	118,816,723	24%	411,066,051	84%
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	19,684,957	19,426,941	18,948,586	58,060,484	19%	256,339,324	86%
	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	234,502,185	167,181,029	192,455,514	594,138,728	25%	1,852,061,728	78%
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	138,572,835	73,684,798	73,684,798	285,942,431	26%	1,052,933,684	95%
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	8,710,664	7,757,840	7,757,840	24,226,344	25%	96,756,042	101%
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	8,962,558	4,717,357	4,717,357	18,397,273	31%	51,950,377	86%
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	32,251,392	15,449,510	15,449,510	63,150,412	14%	259,443,736	57%
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	8,899,252	10,413,419	10,413,419	29,726,090	38%	81,745,979	105%
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	11,836,656	5,411,855	5,411,855	22,660,365	32%	83,873,572	119%
7	Olunguruone 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	1,345,247	2,563,920	2,563,920	6,473,087	37%	24,236,933	137%
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	2,123,377	1,550,203	1,550,203	5,223,783	26%	20,587,613	104%
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	1,342,274	886,980	886,980	3,116,234	15%	13,605,363	66%
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	5,533,322	1,887,460	1,887,460	9,308,242	33%	26,890,846	95%
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	2,645,903	1,364,319	1,364,319	5,374,541	49%	15,749,335	144%
12	Kabazi Sub	4,301,670	225,605	215,325	251,698	822,505	328,825	209,340	305,375	240,078	257,718	552,644	358,968	358,968	1,270,581	30%	4,127,050	96%

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	County Hospital																	
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	1,415,234	694,360	694,360	2,803,954	37%	8,659,277	115%
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	520,158	463,985	463,985	1,448,127	26%	6,390,977	115%
15	Bondeni 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	1,250,519	878,041	878,041	3,006,601	25%	10,733,159	88%
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	1,885,260	474,964	474,964	2,835,188	65%	5,823,791	134%
	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	227,847,295	128,557,979	128,557,979	484,963,253	24%	1,763,507,733	88%
	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	462,349,480	295,739,008	321,013,493	1,079,101,981	25%	3,615,569,461	83%

Source: Nakuru County Treasury

Borrowing by the County

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

Exchequers Approved

The Controller of Budget approved withdrawals of Kshs.15.59 billion from the CRF account in FY 2024/25, which comprised Kshs.3.57 billion (23 per cent) for development programmes and Kshs.12.03 billion (77 per cent) for recurrent programmes. Analysis of the recurrent exchequers released indicates that Kshs.6.83 billion was towards employee compensation and Kshs.5.20 billion for operations and maintenance expenditure.

The operations and maintenance exchequer analysis indicates that 10 per cent was for domestic travel and 1 per cent for foreign travel. The domestic travel exchequer amounted to Kshs.345.07 million for the County Executive. The foreign exchequer totalled Kshs.7.26 million for the County Executive. As of the closure of FY 2024/25, the County Government's cash balance in the CRF account was Kshs.2.88 billion.

County Expenditure Review

The County spent Kshs.15.97 billion on development and recurrent programmes in the reporting period. The expenditure represented 100 per cent of the total funds released by the CoB. It comprised Kshs.3.94 billion for development programmes and Kshs.12.03 billion for recurrent programmes. Expenditure on development programmes represented an absorption rate of 42 per cent, while recurrent expenditure represented 82 per cent of the annual recurrent expenditure budget.

Settlement of Pending Bills

The County reported pending bills totalling Kshs.1.45 billion as of 30th June 2024. The pending bills consisted of Kshs.1.25 billion for recurrent expenditures and Kshs.198.25 million for development expenditures.

During the year, the County Executive settled pending bills amounting to Kshs.272.41 million, comprising Kshs.119.74 million (44 per cent) for recurrent programmes and Kshs.152.66 million (56 per cent) for development programmes. Table 3 provides additional details of pending bills.

Table 3: Nakuru County Pending Bills as of 30 June 2025

	Pending Bills as of 1 July 2024 (Kshs.)	Settled Pending Bills in FY 2024/25 (Kshs.)	Pending bills incurred in FY 2024/25 (Kshs.)	Outstanding pending bills as of 30 June 2025 (Kshs.Mn)
County Executive				
Recurrent	1,253,109,846	119,744,068	1,717,082,474	2,850,448,252
Development	198,252,903	152,661,426	623,137,939	668,729,416
Total	1,451,362,749	272,405,494	2,340,220,413	3,519,177,668

Source: Nakuru County Treasury

Expenditure by Economic Classification

The County Executive incurred Kshs.5.97 billion on compensation of employees, Kshs.4.90 billion on operations and maintenance, and Kshs.3.84 billion on development activities as shown in Table 4.

Table 4: Nakuru County Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Revised Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)
	County Executive	County Executive	County Executive
Compensation of Employees	7,848,471,379	5,965,515,546	76
Operations and Maintenance	5,586,566,172	4,903,679,949	88
Development Expenditure	9,202,536,681	3,836,662,424	42
Total	22,637,574,232	14,705,857,919	65

Source: Nakuru County Treasury

Expenditure on Compensation of Employees

During the period under review, the expenditure on employee compensation totalled Kshs.6.47 billion. Therefore, the percentage of compensation of employees to revenue was 30 per cent. This expenditure on employee compensation shows a decrease compared to the Kshs.6.75 billion reported in FY 2023/24. Of this total, Kshs.3.39 billion related to the Health Sector employees, which accounted for 52 per cent of the overall employees' compensation. PE costs totalling Kshs.6.09 billion were processed through the Human Resource Information System (HRIS), while Kshs.381.34 million was processed through manual payroll, which accounted for 6 per cent of the total PE cost. The manual payroll comprised salaries for 63 staff not onboarded into the Human Resource Information System (HRIS), salaries for 1,325 casuals, top-up allowance for security personnel, gratuity remittances to pension schemes for staff on contract, and LAPTRUST/LAPFUND Pension Contributions.

County-Established Funds

Section 116 of the PFM Act 2012 allows County Governments to establish other public funds, subject to approval from the County Executive Committee and the County Assembly. The County allocated Kshs.1.30 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 million to the Emergency Fund (less than one 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 Nakuru County Established Funds in FY 2024/25

S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in FY 2024/25 (Kshs.)	Actual Expenditure in FY 2024/25 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of Financial Statements (Yes/No.)
County Executive Established Funds							
1.	Nakuru County Executive Mortgage (Staff) Scheme Fund	2018	35,000,000	35,000,000	29,900,000	306,000,000	Yes
2.	Nakuru County Executive (Staff) Car Loan Scheme Fund	2018	10,000,000	10,000,000	8,840,000	80,840,000	Yes
3.	Nakuru County Emergency Fund	2016	70,000,000	70,000,000	69,495,513	768,000,000	Yes
4.	Nakuru County Persons with Disability Fund	2018	27,500,000	0	0	55,000,000	Yes
5.	Nakuru County Bursary Fund	2014	453,743,981	452,807,481	413,035,449	1,967,138,356	Yes
6.	Nakuru County Climate Change Fund	2021	596,000,720	307,418,263	56,440,127	417,731,186	Yes
7.	Nakuru County Enterprise Fund	2020	25,000,000	25,000,000	15,143,528	50,000,000	Yes
8.	The Nakuru County Co-Operative Revolving Development Fund	2020	25,000,000	25,000,000	19,482,100	50,000,000	Yes
Total			1,242,244,701	925,225,744	612,336,717	3,694,709,542	

Source: Nakuru County Treasury

County Corporations

The County has 3 County Corporations, which were allocated Kshs.2.15 billion in FY 2024/25. Their total expenditure for the year amounted to Kshs.1.84 billion, as shown in Table 6.

Table 6: Performance of Nakuru County Corporations in FY 2024/25

S/No.	Name of the Corporation	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in FY 2024/25 (Kshs.)	Actual Expenditure in FY 2024/25 (Kshs.)	Cumulative Exchequer Issues to the Corporation since its inception (Kshs.)
1.	Nakuru Water and Sanitation Company	Water, Energy, Environment, Natural Resources and Climate Change	1,408,537,028	NIL	1,194,573,281
2.	Naivasha Water and Sanitation Company	Water, Energy, Environment, Natural Resources and Climate Change	311,035,082	NIL	249,386,424
3.	Nakuru Rural Water Company	Water, Energy, Environment, Natural Resources and Climate Change	425,831,589	NIL	397,037,424
	Total		2,145,403,699	NIL	1,840,997,129

Source: Nakuru County Treasury

Expenditure on Operations and Maintenance

Expenditure on domestic travel amounted to Kshs.225.24 for the County Executive. The County Executive's expenditure on foreign travel amounted to Kshs.8.65 million. Other types of expenditure under the operations and maintenance costs include Kshs.97.62 million on garbage collection and Kshs.24.91 million related to legal fees, dues, arbitration, and compensation payments.

Facility Improvement Financing

In FY 2024/25, the County reported collections of Kshs.1.80 billion as FIF, which was 90 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's regulations to operationalise the FIF Act of 2023 are at the draft stage and expected to be finalised before the end of the new FY. Health facilities were owed a combined total of Kshs.1.30 billion in the reporting period – Kshs.885.94 million by the Social Health Insurance Fund (SHIF) and outstanding debts of Kshs.412.86 million from the defunct National Health Insurance Fund (NHIF). A breakdown of the claims is presented in table 7 below.

Table 7: Nakuru County Health Facilities FIF Performance in FY2024/25

S/no	Level of Health Facility and number of facilities	SHIF/ SHA (Kshs.Million)			NHIF (Kshs.Million)
		Approved Claims	Claims Paid	Balance	Pending Debt
1	165 Level 2 Hospitals	11,367,700	7,240,762	4,126,938	0
2	38 Level 3 Hospitals	32,626,200	23,245,380	9,380,820	0
3	15 Level 4 Hospitals	432,626,852	35,528,107	397,098,745	224,542,297
4	1 Level 5 Hospital	1,049,000,356	573,671,166	475,329,190	188,320,343
	Total	1,525,621,108	639,685,415	885,935,693	412,862,640

Source: Nakuru County Treasury

In FY 2024/25, health facilities recorded approved claims from the Social Health Insurance Fund (SHIF) that totalled Kshs.1.53 billion, yet actual disbursements amounted to Kshs.639.69 million, resulting in an outstanding balance of Kshs.885.94 million. Further, the defunct National Health Insurance Fund (NHIF) still owes health facilities Kshs.412.86 million. These delays in disbursement continue to deprive facilities of critical financial resources needed to maintain essential health services. The expenditure by health facilities amounted to Kshs.1.79 billion, as shown in table 8 below.

Table 8: Health Facilities Expenditure Performance in FY 2024/25

No.	Level of Health Facility and number of facilities	Approved Budget for the Facilities (Kshs.)	Actual Expenditure of the Facilities (Kshs.)	Absorption rate (%)
1.	Bahati Hospital	60,121,903	51,991,146	86
2.	Bondeni Maternity	12,241,904	10,843,993	89
3.	Elburgon District Hospital	19,847,540	20,449,274	103
4.	Gilgil Hospital	77,879,013	79,502,613	102
5.	Kabazi Sub-County Hospital	4,301,670	4,056,427	94
6.	Keringet Sub-County Hospital	7,523,750	9,249,382	123
7.	Langalanga Hospital	10,911,498	15,531,168	142
8.	Mirugi Kariuki Sub-County Hospital	5,579,278	6,331,498	113
9.	Molo District Hospital	70,319,020	84,576,806	120
10.	Naivasha District Hospital	454,039,755	263,462,122	58
11.	Njoro Sub-County Hospital	28,318,304	26,715,734	94
12.	Olunguruone Sub-County Hospital	17,727,718	32,682,001	184
13.	P.G.H Annex	95,945,806	98,362,793	103
14.	P.G.H Nakuru	1,107,593,242	1,074,153,495	97
15.	Soin Sub County	4,338,249	6,032,116	139
16.	Subukia Sub-County Hospital	20,521,350	13,844,535	67
	Total	1,997,210,000	1,797,785,103	90

Source: Nakuru County Treasury

Development Expenditure

In the review period, the County reported spending Kshs.3.94 billion on development programmes, representing a decrease of 12 per cent compared to FY 2023/24, when the County spent Kshs.4.45 billion. Table 9 summarises the development projects with the highest expenditure in the reporting period. The decline in development expenditure was attributed to the delayed preparation of the Procurement Plans, which were done in the final quarter of the FY. This has resulted in lower absorption of the development budget.

Table 9: List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Expected Completion Date	Contract sum (Kshs)	Amount paid in FY 2024/25 (Kshs.)	Cumulative Expenditure as of 30 June 2025	Implementation status (%)
1	Finance and Economic Planning	Construction of County Treasury Building	HQ	November 2025	1,107,500,000	193,224,859	811,857,465	80
2	Trade, Cooperatives, Tourism and Tourism	County Aggregation Centres and Industrial Park	Njoro	June 2026	464,221,150	315,604,195	173,142,351	27
3	Nakuru City	Construction of Afraha Stadium Phase 1	Afraha Stadium	June 2025	348,000,000	23,034,546	22,860,115	99
5	Infrastructure	Grading and Graveling of Roads	Countywide	2024/25	309,378,510	228,962,122	169,536,787	100
6	Naivasha Municipality	Construction of Naivasha Market Phase 2	Naivasha Town	June 2025	263,863,581	13,948,813	263,825,946	100
7	Education, Vocational Training, ICT and E-Government	Construction and Equipping Of ECDE Classrooms and Toilets	Countywide	2024/25	207,173,204	186,586,743	161,067,015	100
8	Health Services	Upgrading of Molo Sub-County Hospital	HQ	2024/25	150,095,777	69,699,875	26,702,110	92
9	Water, Energy, Environment, Natural Resources and Climate Change	Drilling, Equipping and Solarisation of Boreholes	Countywide	2024/25	85,216,296	85,216,296	70,372,436	100
10	Lands, Physical Planning, Housing and Urban Development	Acquisition of various parcels of land for Development	Countywide	2024/25	74,850,780	69,180,000	69,180,000	100

Source: Nakuru County Treasury

Budget Performance by Department

Table 10 summarises the budget allocation, expenditure and absorption rate by departments in the period under review.

Table 10: Budget Allocation and Absorption Rate by Department

Department	Revised 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	304.80	5.46	247.36	5.46	81	100	65	27
Finance and Economic Planning	1,634.65	752.68	1,380.22	560.50	1,332.60	512.72	97	91	82	68
County Public Service Board	73.87	2.00	50.62	1.90	50.62	1.68	100	88	69	84
Health Services	7,138.48	1,479.00	5,521.55	482.45	5,937.98	531.63	108	110	83	36
Infrastructure	298.43	2,110.16	277.71	581.50	274.01	648.63	99	112	92	31
Naivasha Municipality	44.68	58.62	19.85	16.24	12.30	36.84	62	227	28	63
Office of the County Attorney	50.86	3.00	38.63	2.96	24.87	2.91	64	98	49	97
Nakuru City	85.88	63.51	48.20	22.98	44.37	45.84	92	199	52	72
Trade, Cooperatives, Tourism and Tourism	240.52	497.24	189.41	174.52	166.43	174.52	88	100	69	35
Agriculture, Livestock, Fisheries and Veterinary Services	459.97	822.12	406.98	248.83	331.11	248.83	81	100	72	30
Lands, Physical Planning, Housing and Urban Development	188.59	1,034.36	146.76	300.41	146.76	594.55	100	198	78	57
Water, Energy, Environment, Natural Resources and Climate Change	323.15	1,392.64	245.81	570.32	232.27	548.75	94	96	72	39
Public Service, Training and Devolution	796.53	46.80	674.13	19.24	614.47	18.05	91	94	77	39
Education, Vocational Training, ICT and E-Government	1,421.94	625.88	1,335.40	319.34	1,274.87	306.86	95	96	90	49
Youth, Culture, Gender, Sports and Social Services.	249.77	246.61	206.18	159.40	172.06	159.40	83	100	69	65
Gilgil Municipality	24.80	23.45	11.57	-	4.50	-	39	0	18	0
Molo Municipality	19.98	24.00	9.88	-	2.62	-	27	0	13	0
Total	13,435.04	9,202.53	10,867.69	3,466.04	10,869.19	3,836.67	100	110	82	42

Source: Nakuru County Treasury

Analysis of expenditure by departments shows that the Office of the County Attorney recorded the highest absorption rate of development budget at 97 per cent. The Department of Infrastructure had the highest recurrent absorption rate at 92 per cent, while the Naivasha Municipality had the lowest at 28 per cent. The departments of Health Services, Infrastructure, Naivasha Municipality, Nakuru City, Lands, Physical Planning, Housing, and Urban Development have reported higher expenditure to the exchequer due to funds in Special Purpose Accounts (RMLF, UDG, and KISIP) and FIF (Health Services).

Budget Execution by Programmes and Sub-Programmes

Table 11 summarises the budget execution by programmes and sub-programmes in the period under review.

Table 11: 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	41,044,029	5,460,350	38	27
	Personnel Services	136,718,550	-	128,249,069	-	94	0
	Sub Total	244,790,890	20,467,176	169,293,098	5,460,350	69	27
Management of County Affairs	County Executive Services	16,477,682	-	45,150	-	0	0
	Policy Direction & Coordination	84,609,245	-	70,000,000	-	83	0
	County Policing Services	4,685,548	-	-	-	0	0
	Leadership & Governance	3,123,698	-	-	-	0	0
	Sub Total	108,896,173	-	70,045,150	-	64	0
Coordination & Supervisory Services	Organisation of County Business	21,427,738	-	8,022,565	-	37	0
	Special Programmes	7,809,246	-	-	-	0	0
	Sub Total	29,236,984	-	8,022,565	-	27	0
Finance and Economic Planning							
Administration, Planning and Support Services	Administration Services	766,738,738	407,597,814	614,295,014	267,708,450	80	66
	Personnel Services	535,593,678	-	493,055,950	-	92	0
	Financial Services	45,000,000	-	45,000,000	-	100	
	Sub Total	1,347,332,416	407,597,814	1,152,350,963	267,708,450	86	66
Public Finance Management	Budget Formulation, Coordination, and Management	145,610,135	-	99,781,945	-	69	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	Resource Mobilization	54,151,004	13,800,000	30,904,302	2,910,000	57	21
	Internal Audit	14,460,260	-	7,454,434	-	52	0
	Procurement	12,002,672	-	6,743,510	-	56	0
	Public Finance and Accounting	16,200,650	-	10,603,532	-	65	0
	Debt Management	4,129,194	278,826,873	2,203,400	189,673,312	53	68
	External Resource Mobilisation	9,137,500	-	6,406,795	-	70	0
	Sub Total	255,691,415	292,626,873	164,097,918	192,583,312	64	66
Economic and Financial Policy Formulation and Management	Fiscal Planning	27,076,213		12,898,280		48	0
	Monitoring & Evaluation / Statistical Data Management	4,551,450	-	3,256,492	-	72	0
	KDSP Programme		52,455,220		52,431,945	0	100
	Sub Total	31,627,663	52,455,220	16,154,772	52,431,945	51	100
County Public Service Board							
Administration and Human Resource Planning	Administrative Services.	19,551,841	2,000,000	9,867,729	1,677,244	50	84
	Personnel Services	46,709,666	-	37,085,734	-	79	0
	Financial Services	1,900,000	-	1,581,331	-	83	0
	Sub Total	68,161,507	2,000,000	48,534,793	1,677,244	71	84
Human Resource Planning and Advisory Services	Human Resource Planning	4,000,000	-	1,056,100	-	26	0
	Provision of Human Resource Advisory Services	1,713,000	-	1,024,152	-	60	0
	Sub Total	5,713,000	-	2,080,252	-	36	0
Health Services							
Administration and Planning	Health Information System	5,700,000	-	3,245,767	-	57	0
	Governance and Leadership	726,360,884	-	488,185,691	-	67	0
	Human Resource Management	3,991,963,719	-	3,497,423,149	-	88	0
	Research and Development	875,000	-	645,525	-	74	0
	Health Infrastructure and Development	8,251,100	-	4,042,024	-	49	0
	Sub Total	4,733,150,703	-	3,993,542,156	-	84	0
Health Preventive and Promotive Services	Primary Health Care	21,673,325	54,023,166	6,419,516	47,045,705	30	87
	Environmental Health and Sanitation	1,075,000	-	1,008,070	-	94	0
	Human Resource	234,249,940	-	66,238,750	-	28	0
	Disease Surveillance and Emergency Response	1,000,000	-	802,400	-	80	0
	Health Promotive	1,900,000	-	893,530	-	47	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	HIV Programme	2,300,000	-	457,000	-	20	0
	Nutrition	10,000,000	17,310,236	-	13,179,193	0	76
	Reproductive Health	2,700,000	-	1,301,900	-	48	0
	Immunization	6,000,000	-	1,192,200	-	20	0
	Sub Total	280,898,265	71,333,402	78,313,365	60,224,899	28	84
Health Curative and Rehabilitative Services	Provision of Essential Health Services at all Levels	1,548,228,243	1,407,662,838	1,327,572,817	471,404,060	86	33
	Elimination of Communicable and Non- Communicable Diseases	1,700,000	-	-	-	0	0
	Human Resource	574,501,797	-	538,551,069	-	94	0
	Sub Total	2,124,430,040	1,407,662,838	1,866,123,886	471,404,060	88	33
Infrastructure							
Administration, Personnel and Financial Services	Administration Services	27,600,000	-	18,858,484	-	68	0
	Personnel Services	132,124,969	-	119,899,814	-	91	0
	Sub Total	159,724,969	-	138,758,298	-	87	0
Infrastructure Development and Maintenance	Construction, Rehabilitation & Maintenance Of Roads, Drainage & Bridges	10,382,785	2,095,570,970	9,546,711	648,628,939	92	31
	Rehabilitation & Maintenance of Transport Terminus	500,000	-	-	-	0	0
	Maintenance & Rehabilitation of County Buildings	2,120,000	1,550,000	-	-	0	0
	Street Lighting	125,700,000	13,043,030	125,700,000	-	100	0
	Sub Total	138,702,785	2,110,164,000	135,246,711	648,628,939	98	31
Naivasha Municipality							
Administration Planning and Support Services	Administration and Planning	15,429,127	-	3,660,730	-	24	0
	Personnel Services	14,072,662	-	6,413,300	-	46	0
	Financial Services	-	-	-	-	0	0
	Sub Total	29,501,789	-	10,074,030	-	34	0
Naivasha Municipal Services	Planning and Infrastructure	-	38,623,003	-	30,337,272	0	79
	Environmental Management and Sanitation	-	20,000,000	-	6,500,000	0	33
	Naivasha Social Services	8,176,530	-	1,434,760	-	18	0
	Tourism, Investment and Trade	7,000,000	-	790,712	-	11	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	Sub Total	15,176,530	58,623,003	2,225,472	36,837,272	15	63
Office of The County Attorney							
Administration, Planning and Support Services	Administration Services	13,320,000	3,000,000	5,264,565	2,907,049	40	97
	Personnel Services	28,471,782	-	18,959,580	-	67	0
	Financial Services	600,000	-	-	-	0	0
	Sub Total	42,391,782	3,000,000	24,224,145	2,907,049	57	97
Provision of Advisory Services	Legal Advisory Services	8,472,474	-	650,500	-	8	0
	Sub Total	8,472,474	-	650,500	-	8	0
Nakuru City							
Administration Planning and Support Services	City Administrative Services	34,832,848	-	14,164,322	-	41	0
	Personnel Services	33,209,942	-	28,415,295	-	86	0
	Financial Services	600,000	-	425,000	-	71	0
	Sub Total	68,642,790	-	43,004,617	-	63	0
Nakuru City Services.	Infrastructure Development and City Planning	-	63,511,691	-	45,836,383	0	72
	Nakuru City Environmental Management	824,495	-	225,000	-	27	0
	City Trade Markets and Investment	7,000,000	-	-	-	0	0
	Nakuru City Social Services	9,416,848	-	1,139,840	-	12	0
	Sub Total	17,241,343	63,511,691	1,364,840	45,836,383	8	72
Trade, Cooperatives, Tourism and Tourism							
Administration Planning and Support Services	Administration Services	19,472,370	-	9,462,742	-	49	0
	Personnel Services	114,721,792	-	83,093,014	-	72	0
	Sub Total	134,194,162	-	92,555,756	-	69	0
Cooperative Development and Management	Development and Marketing of Cooperatives	-	-	-	-	0	0
	SACCO Empowerment	25,000,000	-	25,000,000	-	100	0
	Cooperative Leadership and Governance	12,195,000	-	5,034,625	-	41	0
	Management of Housing and Investment Cooperatives	500,000	-	250,000	-	50	0
	Sub Total	37,695,000	-	30,284,625	-	80	0
Commerce and Enterprises	MSMES Development Services	33,970,000	-	29,547,145	-	87	0
	Industrialisation and Investment	-	116,631,579	-	116,631,579	0	100

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	Consumer Protection	3,600,000	-	1,784,275	-	50	0
	Promotion of Responsible Gaming	5,300,000	-	2,179,442	-	41	0
	Sub Total	42,870,000	116,631,579	33,510,862	116,631,579	78	100
Market Rehabilitation and Development	Market Development and Rehabilitation	-	380,610,384	-	57,889,624	0	15
	Market Service Delivery	4,830,000	-	2,800,521	-	58	0
	Sub Total	4,830,000	380,610,384	2,800,521	57,889,624	58	15
Promotion Of Tourism and Markets	Promotion of Local Tourism	6,940,000	-	2,916,444	-	42	0
	Sub Total	6,940,000	-	2,916,444	-	42	0
Alcoholic Drinks Control	Liquor Control	4,650,000	-	2,046,761	-	44	0
	Rehabilitation of Persons Dependent on Alcohol	300,000	-	-	-	0	0
	Sub Total	4,950,000	-	2,046,761	-	41	0
Management of County Bus Terminus	Management of County Bus Terminus	2,000,000	-	-	-	0	0
	Sub Total	2,000,000	-	-	-	0	0
Development of Socio-Cultural Diversity and Promotion of Responsible Gaming	Cultural Development Activities	7,040,000	-	2,315,251	-	33	0
	Socio-Cultural Development	-	-	-	-	0	0
	Sub Total	7,040,000	-	2,315,251	-	33	0
Agriculture, Livestock, Fisheries and Veterinary Services							
Administration	Administrative Services	26,753,623	175,066,226	18,505,710	103,039,700	69	59
	Human Resources Services	393,341,414	-	299,696,011	-	76	0
	Sub Total	420,095,037	175,066,226	318,201,721	103,039,700	76	59
Livestock Resource Management and Development	Livestock Production Productivity and Incomes	23,009,430	38,280,000	8,458,600	38,135,675	37	100
	Livestock Output and Value Addition	-	11,802,360	-	-	0	0
	Livestock Extension Service Delivery	-	-	-	-	0	0
	Food Safety and Livestock Products Development	-	6,610,067	-	6,610,060	0	100
	Livestock Disease Management and Control	-	-	-	-	0	0
	Sub Total	23,009,430	56,692,427	8,458,600	44,745,735	37	79
Fisheries Development and Management	Aquaculture Development	-	-	-	-	0	0
	Development of Capture Fisheries Resources	-	-	-	-	0	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	Fish Quality Assurance, Value Addition and Marketing	4,228,390	-	1,705,970	-	40	0
	Sub Total	4,228,390	-	1,705,970	-	40	0
Crop Development and Management	Agriculture Extension, Research and Training	-	-	-	-	0	0
	Crop Production and Food Security	12,640,248	590,357,858	2,738,950	101,046,710	22	17
	Farm Land Utilization, Conservation, Mechanization Services and Climate Smart Agriculture	-	-	-	-	0	0
	Agribusiness Development and Marketing	-	-	-	-	0	0
	Agri-Nutrition	-	-	-	-	0	0
	Sub Total	12,640,248	590,357,858	2,738,950	101,046,710	22	17
Lands, Physical Planning, Housing and Urban Development							
Administration, Planning and Support Services	Administrative Services	36,304,099	-	36,304,099	-	100	0
	Personnel Services	111,457,581	-	85,030,826	-	76	0
	Sub Total	147,761,680	-	121,334,925	-	82	0
Land Use Planning and Survey	Land Use Planning	17,245,000	177,254,951	17,245,000	83,034,103	100	47
	Survey And Mapping		8,000,000		3,115,470	0	39
	Sub Total	17,245,000	185,254,951	17,245,000	86,149,573	100	47
Urban Development	Urban Institution Framework	14,600,000	4,964,411	4,764,332	2,000,000	33	40
	Development of Urban Infrastructure	-	844,140,203	-	506,400,163	0	60
	Sub Total	14,600,000	849,104,614	4,764,332	508,400,163	33	60
Housing and Estate Management	Maintenance of County Estates	8,985,000	-	3,420,370	-	38	0
	Sub Total	8,985,000	-	3,420,370	-	38	0
Water, Energy, Environment, Natural Resources and Climate Change							
Administration, Planning & Support Services	Administration Services	22,740,513	-	8,957,581	-	39	0
	Human Resource	247,900,174	-	214,908,002	-	87	0
	Financial Services	1,250,000	-	-	-	0	0
	Sub Total	271,890,687	-	223,865,583	-	82	0
Water and Sewerage Management	Water Services Provision	4,055,000	808,266,867	1,188,316	335,439,234	29	42
	Sewerage Services Provision	625,000	6,435,119	-	-	0	0
	Sub Total	4,680,000	814,701,986	1,188,316	335,439,234	25	41

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Environmental Management	Pollution Control	-	-	-	-	0	0
	Solid Waste Management	5,477,500	-	3,606,713	-	66	0
	Regulation and Protection of Riparian Land	1,000,000	-	-	-	0	0
	Natural Resource Mapping and Management	1,000,000	-	-	-	0	0
	Sub Total	7,477,500	-	3,606,713	-	48	0
Climate Change Resilience and County Energy Development	Climate Change Resilience	39,103,450	572,942,270	3,606,713	213,312,720	9	37
	County Energy Development	-	5,000,000	-	-	0	0
	Sub Total	39,103,450	577,942,270	3,606,713	213,312,720	9	37
Public Service, Training and Devolution							
Administration, Planning and Support Service	Administration Service	61,628,000	-	31,887,886	-	52	0
	Personal Service	687,123,413	-	568,920,445	-	83	0
	Financial Service	-	-	-	-	0	0
	Mainstream Workplace HIV/AIDS, Alcohol & Drug Abuse Control	1,183,876	-	720,565	-	61	0
	Rehabilitation/Construction of Sub-County Offices	-	46,799,215	-	18,051,261	0	39
	Sub Total	749,935,289	46,799,215	601,528,896	18,051,261	80	39
Human Resource Management and Development	Performance Contracting	11,784,998	-	9,527,601	-	0	0
	Performance Appraisal System	11,784,998	-	-	-	0	0
	Staff Development Through Capacity Building and Training	4,006,047	-	2,980,523	-	74	0
	Sub Total	27,576,043	-	12,508,124	-	45	0
Civic Education & Public Participation	Coordination of Public and Special Community Programme	633,792	-	416,548	-	66	0
	Sub Total	633,792	-	416,548	-	66	0
Disaster Management and Humanitarian Assistance	Disaster Management and Humanitarian Assistance	18,384,904	-	15,780	-	0	0
	Sub Total	18,384,904	-	15,780	-	0	0
Education, Vocational Training, ICT and E-Government							
Administration, Planning and Support Services	Administration and Support Services	48,062,820	538,586,170	38,429,094	239,666,930	80	44
	Personnel Services	606,746,120	-	509,220,578	-	84	0
	Sub Total	654,808,940	538,586,170	547,649,671	239,666,930	84	44

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Promotion of Early Childhood Education and Development	Promotion of Early Childhood	206,434,612	-	205,954,808	-	100	0
	Bursaries	453,743,981	-	433,743,981	-	96	0
	ECD Infrastructure Development	-	5,500,000	-	-	0	0
	Sub Total	660,178,593	5,500,000	639,698,789	-	97	0
Vocational Training	Vocational Training	85,022,834	-	83,314,317	-	98	0
	Vocational Training Infrastructure Development	-	78,789,894	-	67,191,183	0	85
	Sub Total	85,022,834	78,789,894	83,314,317	67,191,183	98	85
Information and Communication Service	Public Communication and Media Services	9,376,665	3,000,000	2,934,999	-	31	0
	Sub Total	9,376,665	3,000,000	2,934,999	-	31	0
ICT Infrastructure Development and E-Government Services	Hardware and Software Platforms	-	-	-	-	0	0
	Network Infrastructure	12,549,794	-	1,272,152	-	10	0
	Sub Total	12,549,794	-	1,272,152	-	10	0
Youth, Culture, Gender, Sports and Social Services.							
Administration, Planning and Support Services	Administration and Support Services	15,290,000	228,982,725	8,982,733	143,286,385	59	63
	Personnel Services	126,023,171	-	93,779,051	-	74	0
	Financial Services	550,000	-	-	-	0	0
	Sub Total	141,863,171	228,982,725	102,761,784	143,286,385	72	63
Gender Empowerment and Social Inclusivity	Gender Equality and Empowerment	5,010,000	-	1,509,600	-	30	0
	Social Inclusion and Empowerment	39,802,800	-	19,976,736	-	50	0
	Sub Total	44,812,800	-	21,486,336	-	48	0
Management and Development of Sports & Recreation	Development and Management of Sports Infrastructure	-	8,625,588	-	7,831,385	0	91
	Promotion of Sports Development and Recreation	57,826,503	-	45,552,914	-	79	0
	Sub Total	57,826,503	8,625,588	45,552,914	7,831,385	79	91
Youth Empowerment	Youth Empowerment	5,266,782	9,000,000	2,255,649	8,280,341	43	92
	Sub Total	5,266,782	9,000,000	2,255,649	8,280,341	43	92
Gilgil Municipality							
Administration Planning and Support Services	Administration and Planning	11,288,714	-	4,503,692	-	40	0
	Personnel Services	3,260,000	-	-	-	0	0
	Sub Total	14,548,714	-	4,503,692	-	31	0

Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Gilgil Municipal Services	Planning and Infrastructure Development	-	23,448,778	-	-	0	0
	Environmental Management	1,000,000	-	-	-	0	0
	Trade and Tourism	7,100,000	-	-	-	0	0
	Social Services	2,150,000	-	-	-	0	0
	Sub Total	10,250,000	23,448,778	-	-	0	0
Molo Municipality							
Administration Planning and Support Services	Administration and Planning	4,468,225	-	2,620,900	-	59	0
	Personnel Services	3,949,400	-	-	-	0	0
	Sub Total	8,417,625	-	2,620,900	-	31	0
Molo Municipal Services	Planning and Infrastructure Development	-	24,000,000	-	-	0	0
	Environmental Management and Sanitation	-	-	-	-	0	0
	Trade and Tourism	7,000,000	-	-	-	0	0
	Social Services	4,566,000	-	-	-	0	0
	Sub Total	11,566,000	24,000,000	-	-	0	0
Grand Total		13,435,037,552	9,202,536,681	10,869,195,494	3,836,662,424	82	42

Source: Nakuru County Treasury