

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NAKURU

THE COUNTY TREASURY

COUNTY BUDGET REVIEW AND OUTLOOK PAPER 2025

OCTOBER 2025

© County Budget Review and Outlook Paper (CBROP) 2025

To obtain copies of the document, please contact;

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Nakuru, KENYA,

The document will be published after approval on County website: nakuru.go.ke

FOREWORD

The County Budget Review and Outlook Paper (CBROP) is prepared in accordance with the Public Finance Management Act, 2012, and the PFM (County Governments) Regulations, 2015. CBROP serves a critical role in the County budget process by reviewing both financial and non-financial performance and providing a basis for future budget planning, execution and reporting. As a statutory document, it informs the Sector reporting process and preparation of the County Fiscal Strategy Paper (CFSP) as needed to guide the medium-term budget cycle.

During the Financial Year 2024/25, the Revenues and expenditures experienced challenges that significantly affected overall performance. Total revenue amounted to Ksh. 21.8 billion, out of which Ksh. 13.66 billion was equitable share, Ksh. 0.6 billion being conditional grants, and Ksh. 3.6 billion being Own Source Revenue (including FIF). With a target of Ksh. 23.9 billion, this reflected a 9 percent underperformance. The underperformance was mainly attributed to the months long countrywide demonstrations that rocked the country on issues of Finance Bill 2024. Nakuru is one of the Counties that was heavily affected with the strikes with most of our major towns coming to a standstill during that period. Most of the County's revenue streams were affected.

During the FY 2024/2025, total expenditure stood at Ksh. 15.7 billion, against a revised target of Ksh. 23.9 billion. This reflected an achievement rate of 65 percent. Total recurrent expenditure stood at Ksh. 11.9 billion while development expenditure stood at Ksh 3.7 billion reflecting 82 percent and 40 percent execution rates respectively. Successful execution of priorities and projects in the development budget was significantly impacted by delays in approval of CARA after Finance Bill 2024 was rejected and returned to Senate, delays in approval of Additional Allocation Conditional Grants Bill, delays in exchequer releases, delays in procurement initiation, weak contract management and limited technical

capacity among County Government Agencies and Departments. Further, the burden of pending bills, unsustainable wage bill, unfavorable macroeconomic variability, and inability to meet contractual obligations continue to constrain the available fiscal space and pose significant risks to the medium-term fiscal performance.

The 2026/2027-2028/2029 Medium-Term Expenditure Framework (MTEF) will focus on the priorities outlined in the County Integrated Development Plan (CIDP) 2023-2027 while supporting the Bottom-Up Economic Transformation Agenda (BETA) as espoused in the Medium-Term Plan IV (MTP IV) for 2023-2027. Key areas of focus include strengthening revenue mobilization, enhancing service delivery through social and physical infrastructure investments, and leveraging on growth of productive sectors particularly agriculture. The fiscal strategy will emphasize sustainable development, aligning expenditure with economic realities while maintaining fiscal responsibility and discipline. Recent developments such as the inclusion of Level 2 and 3 facilities to benefit from SHA will necessitate the revision of the current budget to include the revenue targets of all the facilities.

The project implementation status by Departments indicated the need for Departments to optimize the available resources on need-based planning which will ensure the key projects are implemented to completion and subsequently operationalized.

S. IRIBE NJOGU
**COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE AND ECONOMIC PLANNING**

ACKNOWLEDGEMENT

The preparation of the CBROP 2025 is the third to be prepared under the current County Administration in further pursuit of The PFM Act of 2012 and the PFM (County) Regulations of 2015. The CBROP shows the details of the actual fiscal performance FY 2024/2025 compared to the budget appropriation for the year. This CBROP is part of the deliverables in the budget cycle under the 2026/2027-2028/2029 MTEF period.

The preparation and publication of this statutory document successfully was a result of consistent efforts from various parties in the County Government. I would like to acknowledge the County Executive Member for Finance & Economic Planning under whose leadership and direction this document was compiled. I would also like to recognize Accounting Officers and Chief Officers across all County Departments and Agencies for their coordination and co-operation in submission of necessary material information towards finalization of CBROP 2025.

The County Treasury Macro Working Group who include among others my colleague Chief Officers in Department of Finance and Economic Planning Samuel Ndegwa, and Dr. Victor Achoka Mwandale were instrumental in review and quality assessment of submitted materials and reports.

Finally, I wish to appreciate the core Technical Working Group under my supervision that worked tirelessly to put together this final CBROP 2025 led by Ag. Director Economic Planning & Budget Ms. Ashinah Wanga; Budget Officers CPA Rono Dennis and Mr. Sam Mwawasi; Economist/Statisticians Ms. Emma Angwenyi, Mr. Simon Wekesa, Mr. Paul Mwalenga, Mr. Dennis Onchomba and Mr. Geoffrey Gathogo.

CPA EVERLYNE B. KAKAI

CHIEF OFFICER

ECONOMIC PLANNING & REVENUE ADMINISTRATION

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ABBREVIATIONS AND ACRONYMS

AGPO	Access to Government Procurement Opportunities
AiA	Appropriation in Aid
ASDSP	Agricultural Sector Development Support Projects
BETA	Bottom-Up Economic Transformation Agenda
CARA	County Revenue Allocation Act
CARPS	Capacity Assessment and Rationalization Programme
CBET	Competency Based Education and Training
CBROP	County Budget Review and Outlook Paper
CDMS	County Debt Management strategy
CFSP	County Fiscal Strategy paper
CIFOMS	County Integrated Financial Operating Management Systems
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CRR	Cash Revenue Ratio
DORB	Division of Revenue Bill
e-GP	Electronic Government Procurement
FLLoCA	Fund Finance Locally-Led Climate Action Program
IMF	International Monetary Fund
KABDP	Kenya Agricultural Business Development Project
KDSP	Kenya Devolution Support programme
KISIP	Kenya Informal Settlement
KUSP	Kenya Urban Support Programme
KWS	Kenya Wildlife Service
MICE	Meetings, Incentives, Conferences & Exhibitions
MPC	Monetary Policy Committee
MIS	Management Information Systems
MSMEs	Micro Small & Medium Enterprises
MTRS	Medium Term Revenue Strategy
NARIGP	National Agriculture Rural Inclusive Growth Project
NAVCDP	National Agricultural Value Chain Development Project
OSR	Own Source Revenue
PBB	Program Based Budget
RMFLF	Road Maintenance Fuel Levy Fund
SDGs	Sustainable Development Goals
SHA	Social Health Authority
SRC	Salaries and Remuneration Commission
UACA	Urban Areas and Cities Act
UDG	Urban Development Grant
WHO	World Health Organization

LEGAL BASIS FOR THE PREPARATION AND PUBLICATION OF THE COUNTY BUDGET REVIEW AND OUTLOOK PAPER

The County Budget Review and Outlook Paper is prepared in accordance with Section 118 of the Public Financial Management Act, 2012. The law states that:

1. The County Treasury shall prepare and submit to County Executive committee for approval, by 30th September in each financial year, a County Budget Review and Outlook Paper which shall include:
 - a) Actual fiscal performance in the previous financial year compared to the budget
Appropriation for that year;
 - b) Updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal strategy paper
 - c) Information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the latest County Fiscal Strategy Paper; and
 - d) The reasons for any deviation from the financial objectives together with proposals to address the deviation and the time estimated to do so.
2. County Executive committee shall consider the County Budget Review and Outlook Paper with a view to approving it with or without amendments, not later than fourteen days after its submission.
3. Not later than seven days after the CBROP has been approved by Executive Committee, the County Treasury shall:
 - a) Submit the paper to the Budget and appropriation Committee of the County Assembly to be laid before the County assembly; and
 - b) Publish and publicise the paper not later than fifteen days after laying the Paper before County Assembly.

COUNTY GOVERNMENT FISCAL RESPONSIBILITY PRINCIPLES

In line with chapter 12 of the Constitution of Kenya, Section 107 of the Public Financial Management (PFM) Act, 2012

- 1) The County Government's recurrent expenditure shall not exceed the county government's total revenue
- 2) Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
- 3) The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County government revenue as prescribed by the regulations.
- 4) Over the medium term, the County government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
- 5) Public debt and obligations shall be maintained at a sustainable level as approved by County Government (CG)
- 6) Fiscal risks shall be managed prudently
- 7) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future

I. INTRODUCTION

Objectives of the County Budget Review and Outlook Paper (CBROP) 2025

1. The CBROP 2025 aims to provide a review of the County's financial and non-financial performance for the FY 2024/2025 as well as an analysis of how such results affect the County's financial objectives as outlined in the County Fiscal Strategy Paper (CFSP 2025) and the County fiscal responsibility principles adopted in the PFM Act 2012. The CFSP 2026 will firm up the fiscal framework, budget performance, medium-term projections, priorities, and sector ceilings.
2. The CBROP 2025 takes into consideration the recently observed economic developments and changes in the financial and economic environment with possible implications on the County fiscal outlook. The implication to the fiscal forecast as well as the national goals espoused in the Budget Policy Statement will be firmed up in CFSP 2026 in accordance with Section 117 of the PFM Act of 2012.
3. This CBROP provides preliminary sector ceilings which will guide the budget preparation process for the FY2026/27. The Sector ceilings are based on the overall resource envelope that is informed by fiscal projections as presented in Sections III & IV of this document. Sector ceilings in the CBROP 2025 are aligned to the County priorities, programmes and projects.
4. The CBROP 2025 has been categorized into four main sections:
 - i. Section II reviews the performance (financial and non-financial) for FY2024/2025, and compliance with the fiscal responsibility principles and discipline.
 - ii. Section III expounds on the recent economic developments and fiscal outlook.
 - iii. Section IV gives detailed resource allocation framework with projected preliminary sector budget ceilings.
 - iv. Section V provides the conclusion and next step(s).

II. REVIEW OF PERFORMANCE IN FY2024/2025

FY 2024/2025 Fiscal Performance

- During the period under review, the County Government was implementing a revised budget of Ksh. 23.9 billion. The total County receipts amounted to Ksh. 21.8 billion which included fiscal balances from FY 2023/2024. The County's total expenditure stood at Ksh. 15.7 billion against a revised target of Ksh. 23.9 billion. Overall budget execution rate was 65 percent with recurrent expenditure absorption rate of 82 percent while the development expenditure absorption rate stood at 40 percent.

Table 1: FY2024/2025 County Receipts and Expenditures

Revenue Source	Actual FY 2023/2024	Revised Estimates FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	% Achievement FY 2024/2025	%proportions of Total Receipts FY 2024/2025	Growth/ Decline %
Local Source Revenue	1,829,822,133	2,381,881,659	1,850,291,433	(531,590,226)	78%	8%	1%
Facility Improvement Fund	1,468,498,216	1,997,210,000	1,797,785,104	(199,424,896)	90%	8%	22%
Fiscal Balances	4,094,808,358	3,913,857,161	3,913,857,161	-	100%	18%	-4%
Grants (Conditional & Unconditional)	1,136,328,476	2,020,455,846	608,583,876	(1,411,871,970)	30%	3%	-46%
C.R.A Equitable Share	13,593,424,693	13,666,997,646	13,666,998,494	848	100%	63%	1%
TOTAL	22,122,881,876	23,980,402,312	21,837,516,068	(2,142,886,244)	91%	100%	-1%

Economic Classification	Actual FY 2023/2024	Revised Estimates FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Execution Rate FY 2024/2025	%proportions of Total Exp. FY 2024/2025	Growth/ Decline %
Compensation to Employees	7,103,639,259	8,289,915,443	7,098,067,698	1,191,847,744	86%	45%	0%
Operations and Maintenance	4,518,863,061	6,380,343,867	4,888,304,881	1,492,038,986	77%	31%	8%
Development	4,804,104,344	9,310,143,003	3,718,122,185	5,592,020,818	40%	24%	-23%
TOTAL	16,426,606,664	23,980,402,312	15,704,494,764	8,275,907,548	65%	65%	-4%

Source: County Treasury

Performance Of County Revenues

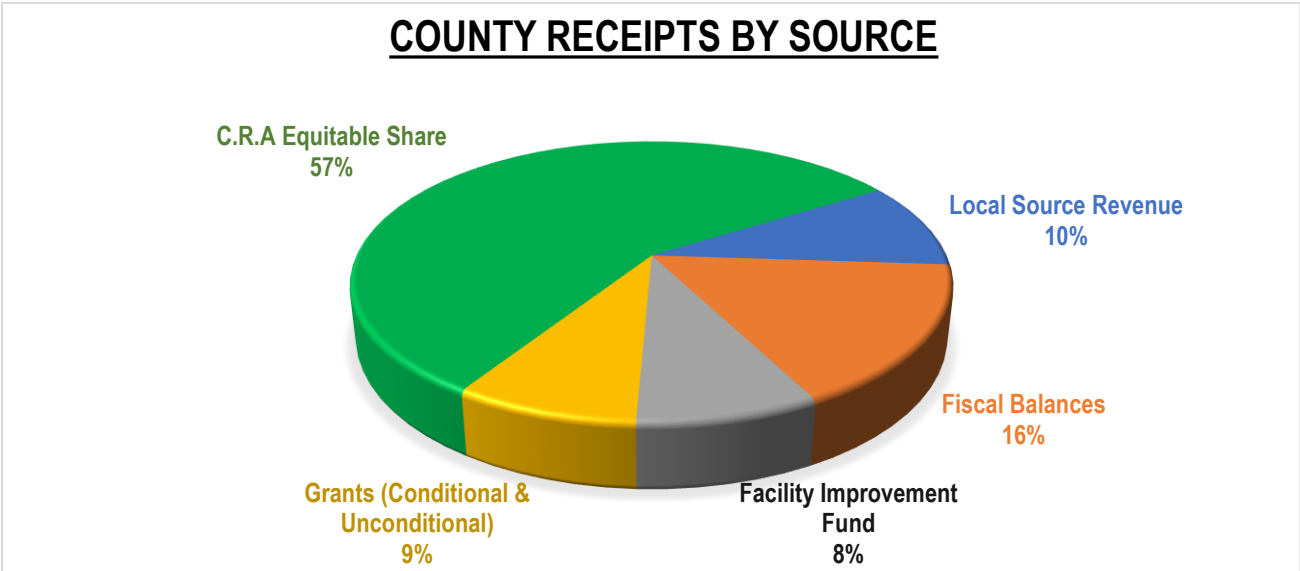
2. The total County revenues for the period under review amounted to Ksh. 21.8 billion against a budget estimate of Ksh. 23.9 billion thus representing an achievement rate of 91 percent. These included: equitable share of Ksh. 13.6 billion; Grants amounting to Ksh. 608 million; Own Source Revenue (OSR) totaling to Ksh. 3.6 billion which included Ksh. 1.7 billion as Facility Improvement Fund (FIF) and Ksh. 1.8 billion as local revenues; and fiscal balances from FY 2023/24 amounting to Ksh. 3.9 billion. Table 1, Table 2 and Figure 1 present the details of the county revenue performance.

Table 2: FY 2024/2025 County Revenue Performance

Revenue Source	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Revised Estimates FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	% Achievement FY 2024/2025	Annual Growth %	% of total Receipts
Local Source Revenue	2,280,000,000	1,611,062,682	2,400,000,000	1,829,822,133	2,381,881,659	1,850,291,433	(531,590,226)	78%	1%	8%
Facility Improvement Fund	1,889,099,425	1,519,361,043	1,700,000,000	1,468,498,216	1,997,210,000	1,797,785,104	(199,424,896)	90%	22%	8%
OSR Sub Total	4,169,099,425	3,130,423,725	4,100,000,000	3,298,320,350	4,379,091,659	3,648,076,537	(731,015,122)	83%	11%	17%
Fiscal Balances	3,915,012,915	3,915,012,915	4,094,808,358	4,094,808,358	3,913,857,161	3,913,857,161	-	100%	-4%	18%
Grants (Conditional & Unconditional)	688,569,677	647,009,409	1,522,298,462	1,136,328,476	2,020,455,846	608,583,876	(1,411,871,970)	30%	-46%	3%
C.R.A Equitable Share	13,026,116,323	13,026,116,323	13,593,424,693	13,593,424,693	13,666,997,646	13,666,998,494	848	100%	1%	63%
Exchequer Releases Sub Total	17,629,698,915	17,588,138,647	19,210,531,513	18,824,561,527	19,601,310,653	18,189,439,531	(1,411,871,122)	93%	-3%	83%
TOTAL	21,798,798,340	20,718,562,372	23,310,531,512	22,122,881,877	23,980,402,312	21,837,516,068	(2,142,886,244)	91%	-1%	100%

Source: County Treasury

Figure 1: County Receipts by Sources



Exchequer Releases

- 3. Total exchequer receipts for the FY 2024/2025 excluding the fiscal balances amounted to Ksh. 14.3 billion which comprised of Ksh. 13.6 billion equitable share and Ksh. 608 million grants. **Table 3** illustrates the exchequer releases performance/disbursement during the financial year under review.
- 4. Performance of budgeted conditional/unconditional grants was constrained by late enactment of the County Governments Additional Allocation Act 2025 which provides the specific grant amount the county will benefit from in the FY 2024/2025.
- 5. Notably, at the time the County Assembly was considering and approving the revised budget estimates FY 2024/2025 i.e. supplementary I budget FY 2024/2025 the said County Governments Additional Allocation bill 2025 had not been passed/assented and therefore some grants allocations were not captured in the budget thus some discrepancies between the Act 2025 allocation schedule and the budget estimates.
- 6. The grants which were affected included; Conditional Grant for the Provision of Fertilizer Subsidy Programme; County Allocation for Mineral Royalties; Basic

Salary Arrears for County Government Health Workers; Kenya Urban Support Project (KUSP) - Urban Development Grant; Kenya Agricultural Business Development Project (KABDP). Some had their allocations revised either downwards or upwards whereas others were completely expunged or introduced in the schedule. However, the changes will be reflected in the current budget FY 2025/2026.

Table 3: FY2024/2025 County Exchequer Releases

Revenue Source	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Revised Estimates FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	% Achievement FY 2024/2025
Balance in County Revenue Fund	3,915,012,915	3,915,012,915	4,094,808,358	4,094,808,358	3,913,857,161	3,913,857,161	-	100%
Donor Grants (DANIDA)	33,699,938	33,772,347	19,115,250	19,115,250	16,136,250	12,909,000	(3,227,250)	80%
World bank National Agricultural and Rural inclusive growth Projects (NARIGP)	187,911,173	151,586,967	5,000,000	4,261,826			-	
World Bank National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	67,192,729	200,000,000	198,946,385	151,515,152	51,228,732	(100,286,420)	34%
Conditional Grant for the Provision of Fertilizer Subsidy Programme			234,883,209	234,883,209	234,883,209	-	(234,883,209)	0%
Agricultural Sector Development Support Projects (ASDSP II) - Donor	5,252,658	5,252,658	583,629	583,629			-	
Agricultural Sector Development Support Projects (ASDSP II) - GoK			500,000	500,000			-	
IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)			34,800,000	31,903,688	38,280,000	38,135,675	(144,325)	100%
Conditional Grant - Kenya Livestock value chain support project			121,315,800	-			-	
Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant	3,534,474	3,534,474	-	-			-	
Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant					35,000,000	32,309,300	(2,690,700)	92%
Kenya Devolution Support Program (KDSP) II Level I					37,500,000	-	(37,500,000)	0%
Interest Earned in Nakuru City KUSP UDG Grant Account	40,533,136	40,533,136	3,200,000	3,200,000			-	
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA) County Climate Institutional Support (CCIS) (Level I)	22,000,000	22,000,000	11,000,000	11,000,000	11,000,000	-	(11,000,000)	0%
Conditional Allocation from a World Bank credit to Finance Locally-Led Climate Action Program, (FLLoCA)			188,211,085	188,211,086	188,211,085	-	(188,211,085)	0%
Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000	200,000,000	250,000,000	250,000,000	550,000,000	128,000,000	(422,000,000)	23%
Nutrition International Grant	15,000,000	12,498,800	12,500,000	5,000,000	5,000,000	7,500,000	2,500,000	150%
Conditional Allocation for Community Health Promoters (CHPs)					99,390,000	99,390,000	-	100%
Conditional Fund -Leasing of Medical Equipment	110,638,298	110,638,298	124,723,404	124,723,404			-	
Conditional Grant - Road Maintenance Levy Fund					527,595,811	183,432,688	(344,163,123)	35%
County Allocation for Court fines			1,948,197	-			-	
County Allocation for mineral Royalties			82,769	-	1,562	-	(1,562)	0%
Conditional grant from GoK for Aggregated Industrial Parks Programme			250,000,000	64,000,000	52,631,579	52,631,579	-	100%
Equalization Fund allocation (Soin Ward in Rongai)			6,435,119	-	6,435,119	3,046,902	(3,388,217)	47%
KTDA Tea Cess Revenue			58,000,000	-	66,876,079	33,444,040	(33,432,039)	50%
C.R.A Equitable Share	13,026,116,323	13,026,116,323	13,593,424,693	13,593,424,693	13,666,997,646	13,666,998,494	848	100%
TOTAL	17,629,698,915	17,588,138,647	19,210,531,513	18,824,561,527	19,601,310,653	18,222,883,571	(1,378,427,082)	93%

Source: County Treasury

Own Source Revenue Performance

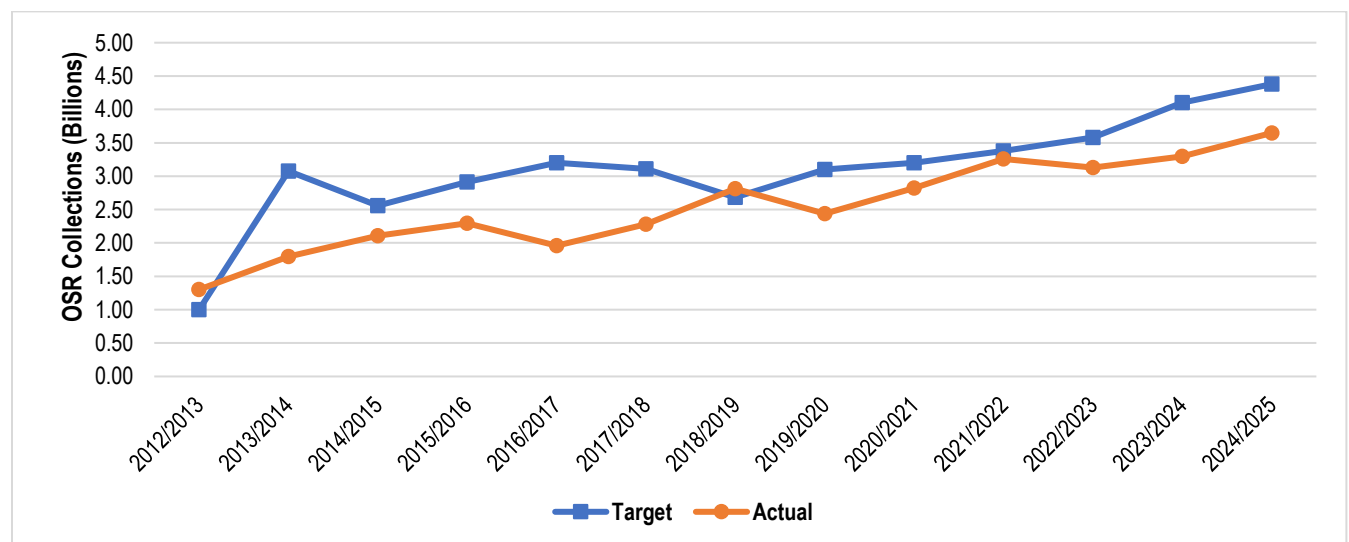
7. OSR collections amounted to Ksh. 3.6 billion which included Local Source Revenue (LSR) collection of Ksh. 1.8 billion and Facility Improvement Fund (FIF) collection amounting to Ksh. 1.7 billion. This was against a target of Ksh. 4.3 billion depicting an 83 percent achievement. **Table 4**, shows that FY 2024/2025 recorded the highest OSR collection since devolution.

Table 4: OSR Performance from FY2012/2013-2024/2025

FY	FIF		LSR		OSR		
	Target	Actual	Target	Actual	Target	Actual	% of Achievement
2012/2013	-	-	998,164,474	1,301,084,388	998,164,474	1,301,084,388	130%
2013/2014	522,000,000	424,485,122	2,554,738,273	1,372,049,460	3,076,738,273	1,796,534,582	58%
2014/2015	500,000,000	505,779,098	2,059,164,349	1,600,420,288	2,559,164,349	2,106,199,386	82%
2015/2016	550,000,000	514,680,179	2,361,149,689	1,780,654,967	2,911,149,689	2,295,335,146	79%
2016/2017	605,000,000	405,703,607	2,597,264,258	1,555,180,152	3,202,264,258	1,960,883,759	61%
2017/2018	611,050,000	597,551,764	2,500,000,000	1,682,970,850	3,111,050,000	2,280,522,614	73%
2018/2019	685,000,000	957,002,225	2,000,000,000	1,853,568,733	2,685,000,000	2,810,570,958	105%
2019/2020	1,000,000,000	1,085,902,884	2,100,000,000	1,354,763,813	3,100,000,000	2,440,666,697	79%
2020/2021	1,400,000,000	1,194,128,375	1,800,000,000	1,628,821,537	3,200,000,000	2,822,949,912	88%
2021/2022	1,400,000,000	1,551,625,289	1,980,000,000	1,707,447,685	3,380,000,000	3,259,072,974	96%
2022/2023	1,300,000,000	1,519,316,043	2,280,000,000	1,611,062,682	3,580,000,000	3,130,378,725	87%
2023/2024	1,700,000,000	1,468,498,216	2,400,000,000	1,829,822,133	4,100,000,000	3,298,320,350	80%
2024/2025	1,997,210,000	1,797,785,105	2,381,881,660	1,850,291,433	4,379,091,660	3,648,076,538	83%

Source: County Treasury

Figure 2: OSR Performance from FY 2012/2013 – 2024/2025



Local Source Revenues

8. Local source collection for the FY 2023/2024 amounted to 1.85 billion against an estimated target of 2.3 billion which translates to a 78 percent achievement. The achievement for the period is an increase from FY 2023/2024 which reported a total collection of Ksh. 1.82 billion indicating positive growth of 1 percent. The local source revenue contributed 51 percent of the total OSR collection.
9. During the period under review, Trade license at Ksh. 404 million (22 percent), Property tax at Ksh. 282 million (15 percent), Royalties Ksh. 255 million (14 percent) were the highest contributors to the local source revenue collected while House Rent Ksh. 1.5 million (0 percent), stock/slaughter house fees 8 million (0 percent) and Building approval Ksh. 40 million (2 percent) formed the least contributors.
10. With regard to the performance of individual local sources streams against their revised annual target, highest performance was registered in Cess Ksh 80 million (331 percent)- this was attributed to disbursement of KTDA Tea Cess conditional grant, Advertising Ksh 180 million (95 percent), and Royalties Ksh. 255 million (93 percent). On the contrary, House Rent Ksh 1.5 million (3 percent), Building approval Ksh. 40 million (32 percent), and Stock/Slaughter Fees Ksh 8.5 million (33 percent) were the least performing streams.
11. A comparative analysis of individual stream performance between the period under review and previous financial year 2023/2024 shows mixed performance in terms of growth and decline. Significant growth was registered in Cess (129 percent), Royalties (20 percent) and in Advertising (13 percent) while decline was recorded in House Rent (74 percent), Building Approval (42 percent) and Liquor Licensing (27 percent). **Table 5** illustrates the local source revenue performance per quarter in the FY 2023/2024.

Table 5: Local Sources Revenue Performance

Revenue Source	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Revised Estimates FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	% Achievement FY 2024/2025	% of Contribution FY 2024/2025	Growth/ Decline %
Cess	40,000,000	17,667,491	88,248,011	35,293,228	24,386,779	80,809,742	56,422,963	331%	4%	129%
Royalties	320,000,000	181,247,525	278,778,947	212,010,117	275,224,510	255,302,987	(19,921,523)	93%	14%	20%
Advertising	150,000,000	133,598,036	207,107,366	159,616,862	189,255,105	180,515,313	(8,739,792)	95%	10%	13%
Other Fees and Charges*	140,800,000	133,182,605	127,912,926	130,990,574	167,435,616	147,528,224	(19,907,392)	88%	8%	13%
Property tax (Plot rent and Land rates	490,000,000	299,846,895	413,193,600	265,935,172	442,481,857	282,589,098	(159,892,759)	64%	15%	6%
Market Fees	70,000,000	36,953,827	54,116,716	39,694,395	51,816,242	41,351,852	(10,464,390)	80%	2%	4%
Health fees and charges	100,000,000	62,852,524	87,265,516	58,575,132	89,894,811	59,341,193	(30,553,618)	66%	3%	1%
Trade License	400,000,000	368,530,455	460,800,000	432,030,600	488,706,021	404,396,649	(84,309,372)	83%	22%	-6%
Parking fees	292,200,000	244,301,240	288,843,283	269,481,939	298,481,378	246,816,947	(51,664,431)	83%	13%	-8%
Stock/ Slaughter fees	27,000,000	9,651,794	19,594,105	11,099,135	25,884,461	8,531,376	(17,353,085)	33%	0%	-23%
Liquor Licensing	100,000,000	55,491,224	220,929,095	138,327,082	144,648,239	100,568,570	(44,079,669)	70%	5%	-27%
Building Approval	100,000,000	59,338,984	119,357,811	70,759,337	127,150,350	40,961,251	(86,189,099)	32%	2%	-42%
House Rent	50,000,000	8,400,082	33,852,624	6,008,560	56,516,290	1,578,231	(54,938,059)	3%	0%	-74%
Total Local Sources	2,280,000,000	1,611,062,682	2,400,000,000	1,829,822,133	2,381,881,660	1,850,291,433	(531,590,227)	78%	100%	1%

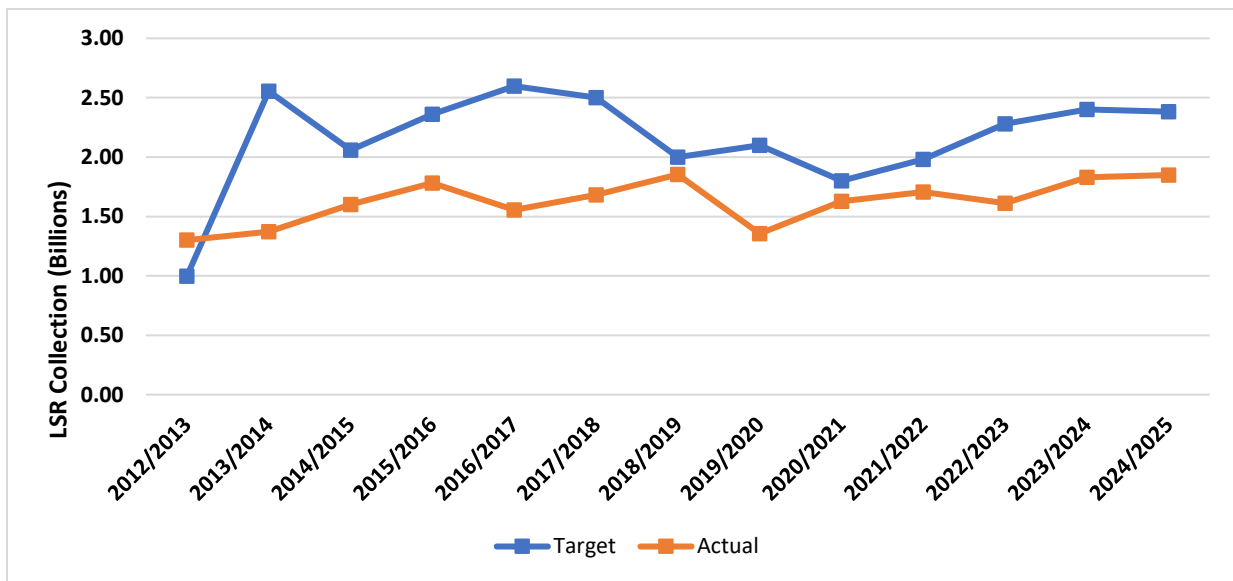
Source: County Treasury

* Other Fees and Charges include; County Park Fees, Bed occupancy fees, cooperative audit fees, mineral water-commercial charges fish trader licenses, fire inspection certificates, garbage/waste disposal fees, environmental certificates, impounding fees.

Table 6: LSR Performance from FY 2012/2013-2024/2025

Financial Year	Target	Actual	Variance	% Achievement
2012/2013	998,164,474	1,301,084,388	302,919,914	130%
2013/2014	2,554,738,273	1,372,049,460	-1,182,688,813	54%
2014/2015	2,059,164,349	1,600,420,288	-458,744,061	78%
2015/2016	2,361,149,689	1,780,654,967	-580,494,722	75%
2016/2017	2,597,264,258	1,555,180,152	-1,042,084,106	60%
2017/2018	2,500,000,000	1,682,970,850	-817,029,150	67%
2018/2019	2,000,000,000	1,853,568,733	-146,431,267	93%
2019/2020	2,100,000,000	1,354,763,813	-745,236,187	65%
2020/2021	1,800,000,000	1,628,821,537	-171,178,463	90%
2021/2022	1,980,000,000	1,707,447,685	-272,552,315	86%
2022/2023	2,280,000,000	1,611,062,682	-668,937,318	71%
2023/2024	2,400,000,000	1,829,822,133	-570,177,867	76%
2024/2025	2,381,881,660	1,850,291,433	-531,590,227	78%

Source: County Treasury

Figure 3: Local Source Revenue Performance from FY 2012/2013 – 2024/2025

Appropriation In Aid - (Facility Improvement Fund)

12. The total County Health Facilities collection, FIF for FY 2024/25, amounted to Ksh. 1.7 billion against an annual revised target of Ksh. 1.9 billion depicting 90 percent achievement. The FIF contributed to 49 percent of the total OSR collection.
13. The facilities which registered the highest achievement against the set revenue target include; Olenguruone Subcounty Hospital Ksh. 32 million (184 percent); Langalanga Hospital Ksh. 15 million (142 percent); Soin Sub County Hospital Ksh. 6 million (139 percent) and Keringet Sub County Hospital Ksh. 9 million (123 percent) and while Naivasha District Hospital Ksh. 263 million (58 percent); Subukia Subcounty Hospital Ksh. 13 million (67 percent); Bahati Hospital Ksh. 51 million (86 percent) and Bondeni Maternity Ksh 10 million (89 percent) registered the lowest achievement.
14. Rift Valley P.G.H Level V Ksh. 1.07 billion (60 percent), Naivasha Sub County Hospital Ksh. 263 million (15 percent), Rift Valley P.G.H Annex Ksh. 98 million (5 percent) contributed the highest while Kabazi Health Centre Ksh. 4 million (0 percent), Soin Sub County Hospital Ksh. 6 million (0 percent); Mirugi Kariuki Dispensary Hospital Ksh. 6 million (0 percent) and Keringet Sub County Hospital Ksh 9million (1 percent) registered the least contribution to total FIF collection.
15. A comparative analysis of individual facility performance between the period under review and previous financial year 2023/2024 showed growth in all streams except Naivasha Dist. Hospital which registered a decline of 9 percent. Significant growth was registered in Keringet Sub County Hospital (66 percent); Langalanga Hospital (65 percent); Soin Sub County Hospital (59 percent) and Molo Dist. Hospital (56 percent). **Table 7** illustrates the FIF collection per quarter in the FY 2024/2025.

Table 7: Appropriation in Aid Performance per Facility FY2024/2025

Facility	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Estimates FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	% Achievement FY 2024/2025	% of Contribution FY 2024/2025	Growth/Decline %
Keringet Subcounty Hospital	6,590,000	4,424,094	7,523,750	5,559,203	7,523,750	9,249,382	1,725,632	123%	1%	66%
Langalanga Hospital	11,500,560	8,705,576	9,762,919	9,391,929	10,911,498	15,531,168	4,619,670	142%	1%	65%
Soin Subcounty	17,185,550	3,990,945	4,338,249	3,802,934	4,338,249	6,032,116	1,693,867	139%	0%	59%
Molo Dist. Hospital	70,015,380	61,751,693	63,970,637	54,286,118	70,319,020	84,576,806	14,257,786	120%	5%	56%
Olenguruone Subcounty Hospital	29,085,400	15,610,943	15,861,642	22,226,914	17,727,718	32,682,002	14,954,284	184%	2%	47%
Bahati Hospital	63,158,180	43,988,358	57,121,903	37,021,127	60,121,903	51,991,146	(8,130,757)	86%	3%	40%
Mirugi Kariuki Subcounty Hospital	8,489,040	4,434,895	5,579,278	4,647,146	5,579,278	6,331,498	752,220	113%	0%	36%
P.G.H Nakuru	1,153,697,001	911,926,851	886,318,475	828,170,209	1,107,593,242	1,074,153,496	(33,439,746)	97%	60%	30%
Njoro Subcounty Hospital	28,999,300	24,944,657	25,337,430	21,310,814	28,318,304	26,715,734	(1,602,570)	94%	1%	25%
Gilgil Hospital	68,178,732	69,791,023	77,879,013	64,927,862	77,879,013	79,502,613	1,623,600	102%	4%	22%
P.G.H Annex	107,770,050	80,815,677	85,846,248	83,577,400	95,945,806	98,362,793	2,416,987	103%	5%	18%
Subukia Subcounty Hospital	16,399,410	11,219,894	19,224,026	12,020,486	20,521,350	13,844,535	(6,676,815)	67%	1%	15%
Kabazi Subcounty Hospital	5,090,532	2,768,126	4,301,670	3,535,357	4,301,670	4,056,427	(245,243)	94%	0%	15%
Elburgon Dist. Hospital	22,603,840	14,335,435	19,735,380	18,322,889	19,847,540	20,449,274	601,734	103%	1%	12%
Bondeni Maternity	21,262,750	10,061,795	10,953,282	9,903,607	12,241,904	10,843,994	(1,397,910)	89%	1%	9%
Naivasha Dist. Hospital	259,073,700	250,591,081	406,246,096	289,794,223	454,039,755	263,462,122	(190,577,633)	58%	15%	-9%
TOTAL	1,889,099,425	1,519,361,043	1,700,000,000	1,468,498,216	1,997,210,000	1,797,785,105	(199,424,895)	90%	100%	22%

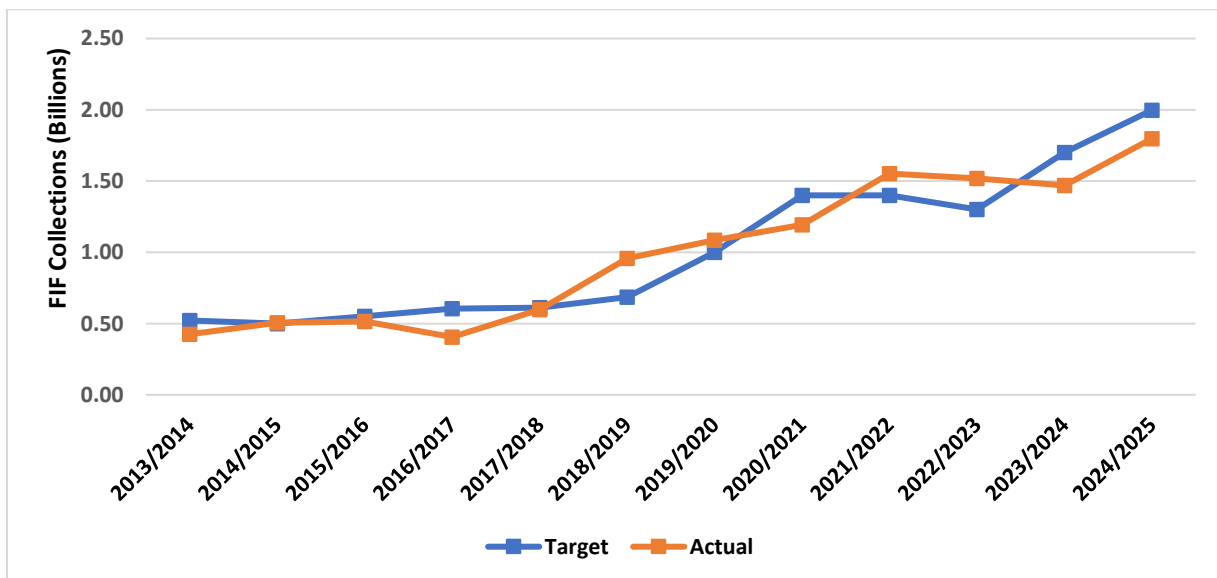
Source: County Treasury

Table 8: Facility Improvement Fund Performance from FY2013/2014 - 2024/2025

Financial Year	Target	Actual	Variance	% Achievement
2013/2014	522,000,000	424,485,122	-97,514,878	81%
2014/2015	500,000,000	505,779,098	5,779,098	101%
2015/2016	550,000,000	514,680,179	-35,319,821	94%
2016/2017	605,000,000	405,703,607	-199,296,393	67%
2017/2018	611,050,000	597,551,764	-13,498,236	98%
2018/2019	685,000,000	957,002,225	272,002,225	140%
2019/2020	1,000,000,000	1,085,902,884	85,902,884	109%
2020/2021	1,400,000,000	1,194,128,375	-205,871,625	85%
2021/2022	1,400,000,000	1,551,625,289	151,625,289	111%
2022/2023	1,300,000,000	1,519,316,043	219,316,043	117%
2023/2024	1,700,000,000	1,468,498,216	-231,501,784	86%
2024/2025	1,997,210,000	1,797,785,105	-199,424,895	90%

Source: County Treasury

Table 8 shows that FIF collection has had a positive annual growth over the years with the period under review FY 2024/2025 recording the highest collection.

Figure 4: FIF Performance From 2013/2014-2023/2024

County Expenditure Performance

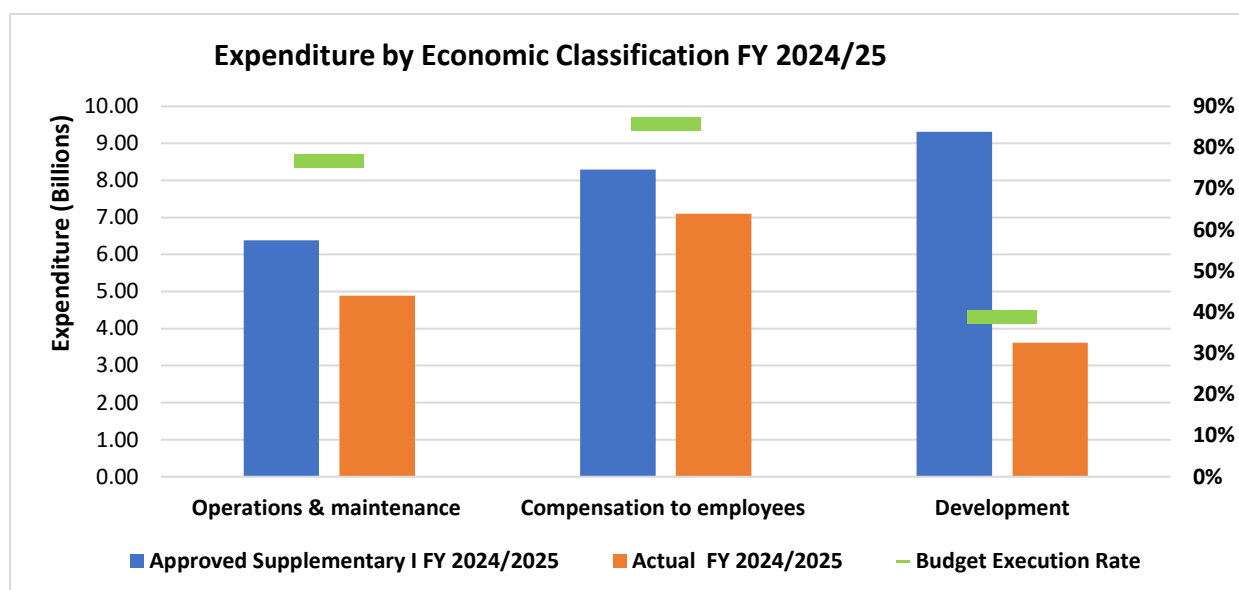
16. During the period under review, the County expenditure stood at Ksh. 15.7 billion against a revised target of Ksh. 23.9 billion depicting an underspending of Ksh. 8.2 billion translating to 65 percent absorption rate. Out of the expended amount Ksh. 14.4 billion was spent by the County executive while Ksh. 1.2 billion was spent by the County Assembly.
17. Relatively, the County Budget performance rate with regard to actual total county receipts of Ksh 21.8 billion and Ksh 15.7 billion expenditure shows an execution rate of 72 percent.
18. The recurrent expenditure amounted to Ksh. 11.9 billion against a target of Ksh. 14.6 billion depicting an underspending of Ksh. 2.6 billion and represents 82 percent budget absorption rate.
19. The development expenditure stood at Ksh. 3.7 billion against a target of Ksh. 9.3 billion depicting an underspending of Ksh. 5.5 billion and representing 40 percent absorption. **Table 9** shows the total County expenditure for FY 2024/2025 by economic classification:

Table 9: County Expenditure Performance FY2024/2025 by Economic Classification

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual Q1 FY 2024/2025	Actual Q2 FY 2024/2025	Actual Q3 FY 2024/2025	Actual Q4 FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure										
2100000 Compensation to Employees	7,488,457,510	7,103,639,259	8,289,915,443	1,773,966,027	1,742,276,859	1,789,434,374	1,792,390,439	7,098,067,698	1,191,847,744	86%
2200000 Use of goods and services	4,801,427,039	3,494,280,887	4,662,022,894	275,466,063	1,080,875,431	684,085,310	1,558,019,286	3,598,446,090	1,063,576,804	77%
2400000 Interest Payments	-	-	-	-	-	-	-	-	-	
2600000 Current grants and other Transfers	749,801,128	645,407,352	1,058,776,328	-	191,380,506	36,001,178	691,633,594	919,015,278	139,761,050	87%
2700000 Social Benefits	159,899,602	122,084,988	326,185,532	36,206,837	35,842,433	25,536,579	58,195,523	155,781,371	170,404,161	48%
3100000 Acquisition of Non-Financial Assets	258,676,404	168,121,836	220,274,000	861,185	14,521,432	18,249,903	73,708,509	107,341,029	112,932,971	49%
4100000 Acquisition of Financial Assets	170,643,000	88,968,000	113,085,112	-	-	-	107,721,112	107,721,112	5,364,000	95%
4500000 Disposal of Financial Assets	-	-	-	-	-	-	-	-	-	
Sub Total	13,628,904,682	11,622,502,323	14,670,259,310	2,086,500,112	3,064,896,661	2,553,307,343	4,281,668,464	11,986,372,579	2,683,886,731	82%
Capital Expenditure										
Non-Financial Assets	5,648,164,705	3,014,312,147	5,270,302,612	12,154,690	128,293,272	208,660,064	1,981,684,492	2,330,792,518	2,939,510,095	44%
Capital Transfers Govt. Agencies	4,033,462,126	1,789,792,198	4,039,840,390	19,136,582	302,318,295	142,100,174	923,774,617	1,387,329,667	2,652,510,723	34%
Sub Total	9,681,626,831	4,804,104,344	9,310,143,003	31,291,272	430,611,567	350,760,238	2,905,459,109	3,718,122,185	5,592,020,818	40%
Grand Total	23,310,531,513	16,426,606,667	23,980,402,312	2,117,791,383	3,495,508,228	2,904,067,580	7,187,127,572	15,704,494,764	8,275,907,549	65%

Source: County Treasury

Figure 5: County Expenditure by Economic Classification

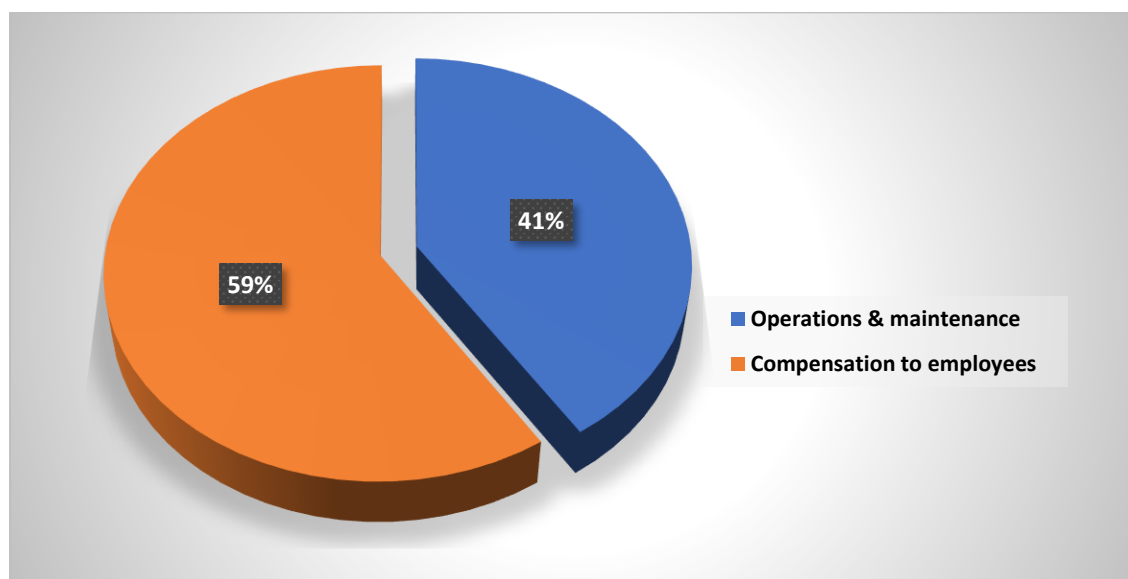


Recurrent Expenditure

20. During FY 2024/25 the County incurred Ksh. 11.9 billion as recurrent expenditure which represents a 76 percent of the total County expenditure.

Figure 6 shows the composition of recurrent expenditure in 2023/24.

Figure 6: Composition of Actual Recurrent Expenditure FY 2024/2025



a) Compensation to Employees

21. During the period under review the total expenditure incurred on compensation to employees amounted to Ksh. 7.0 billion, against a revised target of Ksh. 8.2 billion. This amount comprised of Ksh. 6.6 billion by the

County executive, and Ksh. 430 million by the County Assembly. The Compensation to employees' expenses contributed to 45 percent of the total actual County expenditure in the year under review. The amount expended on compensation decline by Ksh. 5.5 million, compared to FY 2023/24 which can be attributed to non-implementation of SRC salary increments by the COG.

22. County Departments and Entities still require additional staffing occasioned by natural attrition, ageing workforce, imbalanced staffing between the managerial, technical and supportive cadres among others. The staff establishment and County Organogram will address the issues gradually over the years.

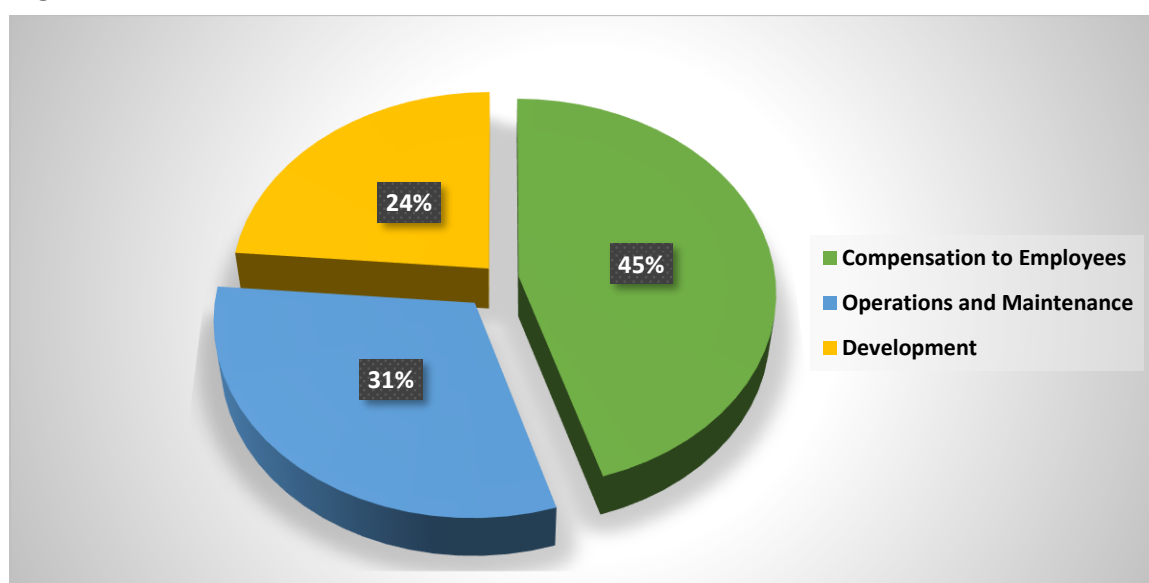
b) Operations and Maintenance Expenditure

23. The County expenditure on operation and maintenance amounted to Ksh. 4.8 billion against a target of Ksh. 6.3 billion contributing to 31 percent of total County expenditure during the period under review.
24. Operations and maintenance include; Use of good and services; Current grants and other transfers; Social benefits; Acquisition of non-financial assets; and Acquisition of financial assets. **Table 9** illustrates performance of each sub item against the revised budget estimates.

Development Expenditure

25. The development expenditure by the County's stood at Ksh. 3.7 billion against a target of Ksh. 9.3 billion. This represents an absorption of 40 percent, and an underspending of Ksh. 5.5 billion. The period under review reported a decline of 23 percent in absorption of capital expenditure by Ksh. 1.1 billion, from Ksh. 4.8 billion in the FY 2023/2024.
26. The development expenses contributed to 24 percent of the County expenditure in the year under review. Out of the Ksh. 3.7 billion, Ksh. 3.6 billion and Ksh. 99 million were expended by the County Executive and the County Assembly respectively.

Figure 7: Expenditure Proportion by Economic Classification



Departmental Expenditure Analysis

27. An analysis of total Departmental expenditure revealed that absorption was highest in the County Assembly (94 percent) followed by Department of Finance and Economic Planning (77 percent); Education, ICT, e-Government and Public Communication (77 percent); Health Services (75 percent) and Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance (75 percent) respectively;
28. The least absorption rate was recorded by Molo Municipality (6 percent); Gilgil Municipality (9 percent); Infrastructure (37 percent); Lands, Physical Planning, Housing and Urban Development (40 Percent); Agriculture, Livestock, Fisheries and Veterinary Services (46 Percent) and Water, Energy, Environment, Natural Resources and Climate Change (46 percent). The Departmental expenditure analysis is outlined in **Table 10**.
29. Implementation of the compensation to employee budget was largely effective (86 percent absorption) with most County departments recording high execution rates save for Naivasha Municipality and the Office of the County Attorney. Full Implementation of this budget was hampered by delayed recruitments and promotions.
30. While the implementation of the compensation to employee budget has been efficient, implementation of the development budget has been

largely weak (40 percent absorption). Furthermore, implementation of the O&M budget which supports service delivery and development has also been under absorbed (77 percent absorption) (as shown in **Figure 8** and **Table 10**). Absorption of the O&M and development budget was affected by the implementation challenges highlighted in this document. Annex VIII shows detailed Departmental performance by economic classification, programmes and sub programmes.

Figure 8: Budget Absorption by Department

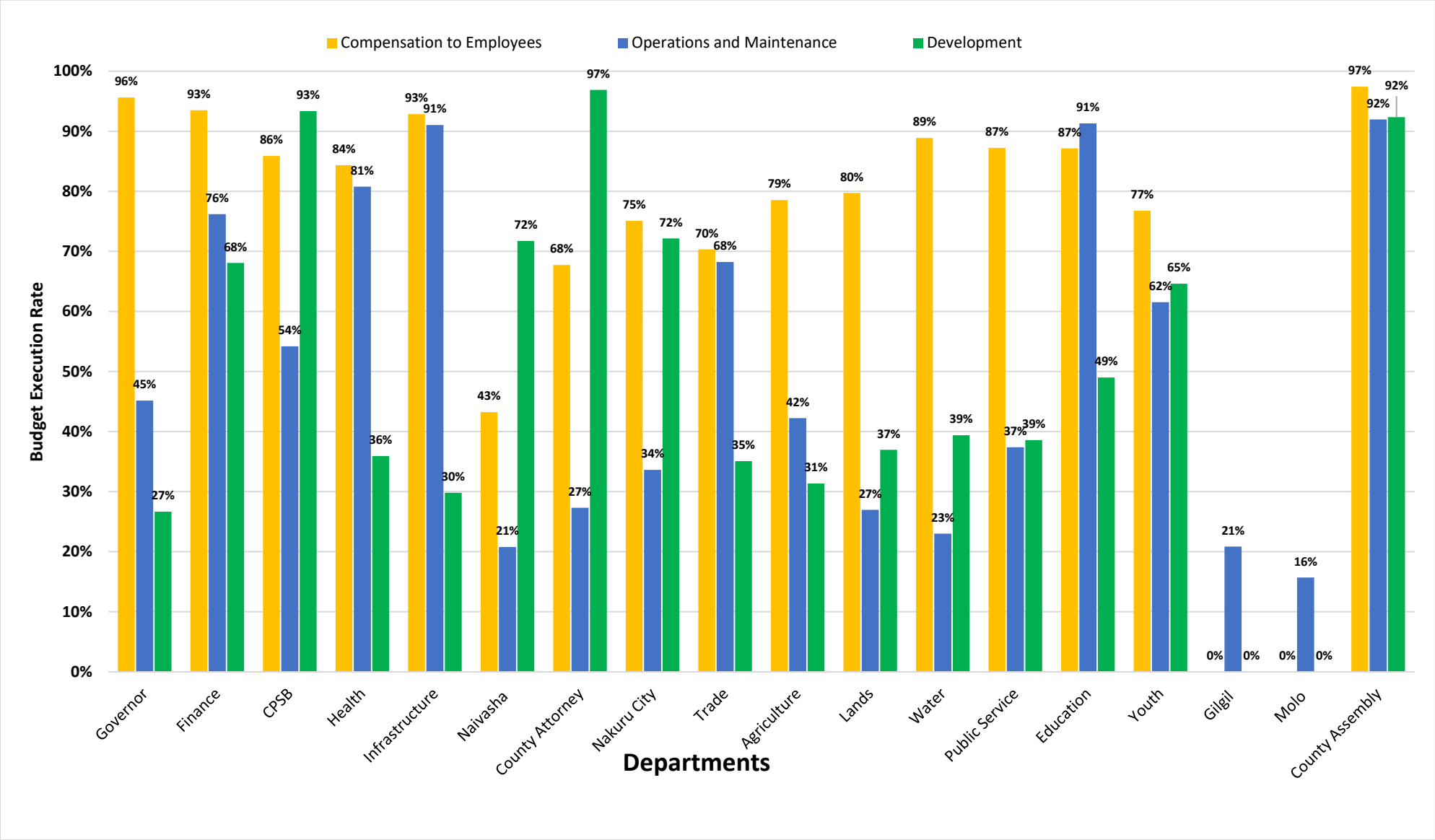


Table 10: Departmental Expenditure Performance

Vote Title	Compensation to Employees			Operations and Maintenance			Development			Total		
	Target	Actual	BER*	Target	Actual	BER*	Target	Actual	BER*	Target	Actual	BER*
Office of the Governor and Deputy Governor	136,718,549	130,722,773	96%	246,205,498	111,177,690	45%	20,467,176	5,460,350	27%	403,391,223	247,360,813	61%
County Treasury	503,861,030	471,053,639	93%	1,130,790,464	861,550,015	76%	752,679,906	512,303,358	68%	2,387,331,401	1,844,907,012	77%
County Public Service Board	40,093,400	34,436,680	86%	33,781,106	18,313,581	54%	2,000,000	1,867,244	93%	75,874,507	54,617,505	72%
Health Services	4,800,715,455	4,049,478,651	84%	2,337,763,552	1,888,500,757	81%	1,478,996,240	531,628,959	36%	8,617,475,248	6,469,608,366	75%
Infrastructure	126,827,421	117,737,942	93%	171,600,334	156,243,854	91%	2,110,164,000	629,058,688	30%	2,408,591,754	903,040,484	37%
Naivasha Municipality	13,421,090	5,801,688	43%	31,257,229	6,497,814	21%	58,623,003	42,056,317	72%	103,301,322	54,355,819	53%
Office of the County Attorney	27,161,503	18,401,815	68%	23,702,753	6,472,830	27%	3,000,000	2,907,049	97%	53,864,256	27,781,694	52%
Nakuru City	37,374,131	28,060,551	75%	48,510,002	16,308,906	34%	63,511,691	45,836,383	72%	149,395,824	90,205,840	60%
Trade, Cooperatives, Tourism and Culture	109,573,876	77,092,139	70%	130,945,286	89,338,081	68%	497,241,963	174,520,761	35%	737,761,125	340,950,981	46%
Agriculture, Livestock, Fisheries and Veterinary Services	376,804,651	295,979,854	79%	83,168,454	35,125,387	42%	822,116,511	257,789,456	31%	1,282,089,616	588,894,697	46%
Lands, Physical Planning, Housing and Urban Development	106,634,498	85,030,826	80%	81,957,182	22,100,231	27%	1,034,359,565	382,280,442	37%	1,222,951,245	489,411,499	40%
Water, Energy, Environment, Natural Resources and Climate Change	239,735,572	213,079,407	89%	83,416,065	19,187,919	23%	1,392,644,256	548,751,955	39%	1,715,795,893	781,019,281	46%
Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	635,413,454	554,241,510	87%	161,116,574	60,227,838	37%	46,799,215	18,051,261	39%	843,329,243	632,520,608	75%
Education, ICT, e-Government and Public Communication	567,291,891	494,514,548	87%	854,644,936	780,355,380	91%	625,876,064	306,858,113	49%	2,047,812,891	1,581,728,041	77%
Youth, Sports, Gender, Social Services and Inclusivity	120,330,458	92,383,128	77%	129,438,798	79,673,555	62%	246,608,313	159,398,111	65%	496,377,569	331,454,794	67%
Gilgil Municipality	3,200,000	-	0%	21,598,714	4,503,692	21%	23,448,778	-	-	48,247,492	4,503,692	9%
Molo Municipality	3,314,400	-	0%	16,669,225	2,620,900	16%	24,000,000	-	-	43,983,625	2,620,900	6%
County Executive	7,848,471,380	6,668,015,149	85%	5,586,566,172	4,158,198,431	74%	9,202,536,681	3,618,768,446	39%	22,637,574,233	14,444,982,026	64%
County Assembly	441,444,063	430,052,549	97%	793,777,695	730,106,450	92%	107,606,322	99,353,739	92%	1,342,828,080	1,259,512,737	94%
TOTAL	8,289,915,443	7,098,067,698	86%	6,380,343,867	4,888,304,881	77%	9,310,143,003	3,718,122,185	40%	23,980,402,312	15,704,494,764	65%

Source: County Departmental input

County Debt Management

31. The County Government is mandated to maintain sustainable debt levels as stipulated in section 107 of the Public Finance Management (PFM) Act, 2012. In line with Regulation 25 of the PFM regulations (County Government), total County public debt must not exceed 20 percent of the County's total revenue in a fiscal year. Debt servicing is classified as a non-discretionary expenditure and requires priority payment. Despite constantly maintaining a balanced budget, the County has continued to accumulate pending bills since the beginning of devolution, some of which were inherited from the defunct local authorities.
32. As of the end of FY 2024/2025, the total pending bill stock amounted to Ksh 3.67 billion, representing Ksh. 3.0 billion being for recurrent while Ksh. 668.7 million for development. In an effort to resolve this, the County allocated Ksh. 285 million for debt repayment.
33. During FY 2024/2025, the County accrued an additional Ksh. 634.7 million, representing approximately 17 percent of the total pending bills and 3 percent of FY 2024/2025 budget. Consequently, the total pending bill stock at the end of FY 2024/2025 stands at Ksh. 3.677 billion, exclusive of debts inherited from defunct local authorities. **Table 11** provides a breakdown of the components of the pending bills.

Table 11: Analysis of Pending Bills

Ageing Analysis (Amount in Ksh.)					
Category	Under one year	1-2 years	2-3 years	Over 3 years	Total
Recurrent					
<i>Recurrent Pending Bills (Goods & Services)</i>	343,224,926.80	1,382,515,146.44	241,759,122.76	994,418,677.70	2,961,917,873.70
<i>Recurrent Pending Bills (Salary Arrears and Statutory Deductions)</i>	3,520,612.50	5,464,530.90	130,094.15	213,270.00	9,328,507.55
<i>Recurrent Pending Bills (Staff Claims)</i>	22,700,378.40	13,270,680.00	853,424.00	355,481.00	37,179,963.40
Total Recurrent Pending Bills	369,445,917.70	1,401,250,357.34	242,742,640.91	994,987,428.70	3,008,426,344.65
Development Pending Bills	265,339,366.41	294,206,982.57	35,592,914.72	73,590,152.27	668,729,415.97
Total Pending Bills	634,785,284.11	1,695,457,339.91	278,335,555.63	1,068,577,580.97	3,677,155,760.62
% of Total	17%	46%	8%	29%	100%

Source: County Treasury

Non – Financial Performance

34. County Departments' key priority areas in the FY 2024/2025 as envisaged in the revised budget for FY 2024/2025 included; agricultural, livestock and fisheries productivity; Physical planning & housing; Infrastructural development; ICT services and e-government; health services in the county; access to quality education at the pre-primary level and vocational training; markets for trade and marketing of tourism sites in the county; sanitation, access to clear and safe water and a clean environment; Access to County public services & sharing of information to the public; and enhancing social services in the county.
35. The Department of Agriculture, Livestock, Fisheries and Veterinary Services supported livestock production by distributing improved breeds, establishing pastures, conserving fodder, licensing slaughterhouses, and vaccinating 181,798 animals. Climate-smart technologies were promoted, 3,259 dairy cattle registered, 41 flayers trained, procured and distributed one month old improved kienyeji chicks, procured and distributed 39 sheep to farmers groups, registered 3,259 new dairy cattle by the Kenya Livestock Stud Book KLSB, enhanced the licencing of slaughter houses up to 90 percent and vaccinated 181,798 number of livestock. Fisheries interventions included stocking 200,000 fingerlings, trained fish VCOs, procured 653 fishing gears and inspected 190 fishing vessels. Crop production was boosted through extension services, distribution of seedlings, seeds, and 41,750 bags of subsidized fertilizer benefiting 10,916 farmers, while 1,860 vulnerable farmers and 72 school groups received additional support. Farmers were also trained on post-harvest management, soil samples analyzed, and climate change adaptation practices.
36. The department of Lands, Physical Planning, Housing & Urban Development achieved various milestones which include: processing of 305 development applications; alternative dispute resolution in Kiambugo, New Game Mutukania & Langwenda settlements; cadastral survey of Olenguruone stadium, Nessuit market & Mauche market; purchased of 19 land parcels; validation of tenants inventory in Naivasha sub county, training of stakeholders on new building technologies and processing of all land related complaints. Further, digitalization of development application approval process was

successfully achieved through the County integrated financial operations management system (CIFOMS) platform, 305 development applications were processed including 210 building plans, 30 subdivisions, 53 change of user and 12 lease certificates.

37. Under the urban institutions the following milestones were achieved: Nakuru City implemented drainage rehabilitation, streetlight installation, and partnered in projects such as RESPIRA (air quality monitoring), Water as Leverage (climate resilience), and the HOT Photomapping Project for sustainable mobility planning. Gilgil Municipality advanced cabro paving and Molo Municipality oversaw project site handovers. Naivasha Municipality implemented extensive infrastructure, including development of an Integrated Solid Waste Management Plan, planted 250 trees, held citizen forums, and prepared the Lakeview Local Physical Development Plan.
38. The Department of infrastructure achieved significant milestones, including grading and gravelling of 1,338 km of roads, tarmacking 1.7 km, constructing 12 bridges, and developing 3.4 km of new drainage while maintaining 29.2 km of existing drainage. Other interventions included installation of 585 floodlights, establishment of 17 boda-boda sheds, and enhanced road safety measures.
39. The health sector milestones include: provision of 350 assistive devices, classification of 4,880 individuals with disabilities, and expanded rehabilitation services for over 5,000 children; Preventive health interventions included HPV self-testing training, Mpox response, maternal and child health referrals; full vaccination of 17 percent of adolescents aged 12–17 years against COVID-19; detection and reporting of 100 percent of disease outbreaks within 48 hours; 92 percent exclusive breastfeeding among children aged 0–6 months; a reduction of underweight cases among children under five to 4 percent; attainment of a 95 percent HIV viral suppression rate; diagnosis and treatment of 100 percent of TB patients; and the screening of 45 congregate groups for TB. Additionally, under Curative and Rehabilitative Services programme, milestones included the upgrading of three laboratories to ISO standards, the operationalization of one dental unit, the establishment of five GBV clinics, setting up of a functional ambulance dispatch centre, screening of 47 percent of women of reproductive age for cervical cancer, provision of oncology services to 6,968 patients, operationalization of two palliative care centres,

and diagnosis and linkage to care of 31,456 diabetes cases and 62,129 hypertension cases

40. The department of Education emphasized infrastructure development, teacher training, and learner support. Major achievements included: constructed & equipped 70 new ECDE classrooms; renovated 21 existing centres; constructed 44 learners' toilet blocks; constructed nine kitchens; installed nine water tanks across learning institutions; and equipped nine ECDE classrooms. The school feeding programme reached 65,951 learners across 1061 ECDE centres and trained 2642 teachers & 24 programme officers on CBC/EIDU-Tayari programs in partnership with EIDU-Tayari. Vocational training was equally strengthened, with 13 youth training officers recruited, 128 instructors and 15 sub-county officers trained on work planning and M&E, and one instructor trained on sign language interpretation.
41. Under the Department of Water, Environment, Energy, Natural Resources and Climate Change achieved notable progress, including drilling 14 boreholes, rehabilitating 75 water projects, and solarizing 17 boreholes. Three water pans were constructed, and 56 households connected to sewerage. Efforts in pollution control and climate change saw 635 people trained, 14 clean-up exercises held, and 379,446 trees planted. Further achievements included 214 EIAs reviewed, 27 climate actions completed under FLLoCA, maintenance of air quality sensors, and beautification of public spaces. Under Trade, Cooperatives, Tourism And Culture the department development of 29 enterprise plans; introduced digital systems in 13 cooperatives, one marketing partnership was established, MSMEs benefited from training & market linkages, constructed six markets and rehabilitated five markets.
42. County Treasury prioritized governance, financial management, and service delivery through the development of key policies, including the Asset and Liability Management Policy, Risk Management Policy, and Strategic Partnerships Policy. Its strategic plan reached 10 percent implementation, while the county treasury building achieved 90 percent completion. Staff capacity was enhanced through training in areas such as policy formulation, audits, procurement, revenue management, accrual accounting, and mental wellness. Accountability was institutionalized through performance contracts and annual work plans cascaded to Chief Officers and Directors. Additionally,

a service delivery survey and a statistical abstract awareness exercise were conducted to strengthen evidence-based planning.

43. The Department of public service, devolution, citizen engagement, disaster management and humanitarian assistance furnished sub-county offices, equipped the Enforcement Band with musical instruments, and extended psychosocial support to over 500 staff. Disaster preparedness was enhanced through acquisition of modern fire and rescue equipment, staff confirmations, inspections, and issuance of compliance certificates. Fire response capabilities were strengthened with additional personnel, safety inspections, and certification of premises.
44. The County Public Service Board cumulatively received 1,266 departmental individual recruitment requests, of which 1,205 were processed, while processing was still ongoing for the Departments of Agriculture, Youth and Public Service, Devolution, Citizen Engagement, Disaster Management, and Humanitarian Assistance. It also received 466 departmental promotion requests, with 360 meeting the requirements and approved, as processing continued for the Departments of Infrastructure, Education, Lands, and Public Service, Devolution, Citizen Engagement, Disaster Management, and Humanitarian Assistance. In addition, the Board received 190 staff re-designation requests, of which 149 were approved.
45. The Office of the Governor key achievements included: successful launch and implementation of two Rapid Result Initiatives to address project implementation bottlenecks; adoption of three policies by the cabinet; participation in at least five official intergovernmental forums, and the observation of five state functions within the county. The Office of the County Attorney digitized 100 percent of County legal records, engaged & supervised seven new legal pupils as an accredited pupillage centre, and actively participated in the review & finalization of bills, policies, and other legal documents submitted by departments. By the close of the fourth quarter, the office had recorded 287 closed cases, five dismissed cases, and 21 concluded cases, with only one case resolved through ADR, highlighting a significant gap in the implementation of ADR/AJS in the county.
46. The County Assembly on the other hand attended several site visits to oversight different county projects, Passed eight relevant legislations through Motions,

Petitions and Statements to enhance service delivery, trained all Honourable members and staff to enhance capacity building, enhanced public participation in budget making process and all other bills that was passed, Construction of 6 ward offices was done, Rehabilitation and maintenance of 3 office building was done and construction of underground parking/members offices is ongoing.

47. The Department Of Youth, Sports, Gender, Social Services and Inclusivity resolved all reported gender based violence cases, offered psychosocial support to GBV survivors, conducted nine teenage mentorship programmes on triple threat (i.e., HIV/AIDS, GBV and teenage pregnancy), fast tracked completion of Njoro drop-in rehabilitation centre, rescued & rehabilitated 10 street children, three elderly persons admitted at Alms House, trained young people on AGPO, ICT, & textile skills, supported **Sub-County GBV cluster meetings**, and trained **seven staff**. It distributed **2,900 sports equipment**, organized tournaments, and represented Nakuru at the KYISA games in Homa Bay.

Emerging Issues

Emerging issues during the review period included:

- a) **National Government Transfers:** Delays and fluctuations in national government transfer continue to disrupt implementation of County's critical projects/programmes which depend on timely disbursement of funds. The late enactment of the County Government Additional Allocation Bill hindered the release of conditional grants. Thus, this resulted to delayed implementation of priority service areas and slow progress of development outcomes.
- b) **Revenue Mobilization Constraints:** While Own Source Revenue (OSR) registered growth compared to the previous year, certain revenue streams such as property tax, house rent, and building approvals persistently underperformed. This highlighted structural weaknesses in revenue mobilization strategies, as well as the need for enhanced automation, compliance enforcement, and broadening of the revenue base.
- c) **Increasing Expenditure Demands:** There is growing pressure on the County budget due to demands for enhanced service delivery in sectors such as

healthcare, infrastructure, and education. Rising operational costs and wage demands further strains the budget, requiring careful balancing of priorities.

- d) **Pending Bills and Debt Management:** A growing concern for the County is the backlog of pending bills, which may create fiscal constraints. Addressing pending bills and managing County debt will be crucial to maintaining financial health and credibility.
- e) **Project Implementation Bottlenecks:** Several projects either stalled, remained in procurement, or progressed at a slow pace due to contractor inefficiencies, delayed disbursements, and capacity gaps in project management. These challenges contributed to low completion rates, especially in infrastructure and social sector programmes.
- f) **Climate Change and Environmental Concerns:** Nakuru County has been facing challenges related to climate change, including flooding. These environmental issues affect agriculture, food security, and infrastructure. This underscored the urgency of integrating climate resilience, environmental conservation, and sustainable urban planning into county development initiatives
- g) **Population Growth and Urbanization:** Rapid population growth and urbanization in Nakuru County have led to the need for formation of urban institutions. The rapid growth in the urban areas exerts pressure on infrastructure, housing, and social services. The budget outlook should address urban planning, upgrading of infrastructure, and sustainable resource allocation. Adequate planning and budgeting will be needed to manage urban expansion and avoid overburdening existing systems.
- h) **Stakeholder Participation and Inclusion Gaps:** Although public participation and stakeholder forums were conducted, the integration of citizen feedback into decision-making processes remained limited. This demonstrated the complexities in balancing diverse stakeholder interests while meeting the requirements by law for robust public participation. Inadequate stakeholder input may lead to dissatisfaction or challenges during project implementation.
- i) **Weaknesses in Data and Reporting Systems:** Inconsistencies, delays, and gaps in departmental submissions posed challenges to accurate reporting

and performance tracking. The absence of harmonized and real-time reporting frameworks limited effective monitoring and evidence-based decision-making.

- j) **Macroeconomic Environment:** The broader national and global economic environment, including factors like exchange rate fluctuations and international trade, can influence Nakuru's economic performance. This may affect both revenue projections and expenditure needs.

Challenges

Own Source Revenue (OSR)

- i. Weak legal, regulatory, and enforcement structures that limit effective mobilization and management of own-source revenue.
- ii. Delayed rollout of the updated valuation roll, undermining efficient collection of land rates.
- iii. Low compliance in remitting house rent payments, largely influenced by political interference.
- iv. Insufficient transport facilities for revenue operations, with many sub-counties lacking vehicles for collection, inspection, and monitoring activities.
- v. Limited community involvement in revenue processes, contributing to poor compliance and increased tax evasion.
- vi. Inadequate training of officers tasked with revenue collection and identification of new revenue sources. Weak internal control and auditing systems, leading to poor oversight of revenue collection and creating loopholes for some staff to spend funds at the source.

County Expenditure Performance (CEP)

- i. Insufficient allocation of funds for already planned projects in the approved FY 2024/2025 budget. In addition, budget cuts during the supplementary process and reprioritization of projects negatively affected the intended outcomes.
- ii. Prolonged and unnecessary delays in the procurement process.

- iii. Delayed release of exchequer funds from the national government hampers the execution of projects and programs, thereby affecting service delivery due to low absorption of available funds.
- iv. Escalating electricity costs: The County continues to incur high monthly bills as a result of using conventional streetlights, leading to frequent service disruptions caused by power disconnections by Kenya Power.
- v. Inadequate financing for prioritized activities and projects, resulting in non-implementation of some of the planned initiatives.
- vi. Inefficiencies in project implementation: Weak contract management has caused contractors to delay in completing several county projects. Furthermore, most payments to contractors were processed late in the financial year, leading to roll-over of development funds.
- vii. Absence of a County Audit Committee hindered the submission and implementation of internal audit reports as stipulated by law. Additionally, procurement of audit software was not realized due to limited budgetary provision.
- viii. Human resource challenges, including inadequate staffing levels and insufficient budget allocation for training and capacity building.

Recommendations

Own Source Revenue (OSR)

- i. The County Government to establish clear legal basis to raise funds through: taxes, fees, and other charges. These frameworks should specify the authority of County governments to impose taxes, fees, and charges for the services they provide.
- ii. Public participation be conducted regularly. This will play a vital role in helping the public to understand different taxes and levies, promoting compliance, and reducing tax evasion.
- iii. Fast-track implementation of the new valuation roll.
- iv. The County Government to establish clear revenue administration guidelines, ensuring full compliance with relevant legislation so as to serve as valuable tools for proper execution of revenue-related activities.

- v. The effectiveness of revenue mobilization is directly influenced by the training provided to county revenue personnel, as it enhances their understanding and performance of their assigned duties.
- vi. County governments to actively engage all sectors, stakeholders, and revenue payers when formulating revenue-raising measures and laws. This inclusive process would incorporate diverse perspectives and safeguard the interests of stakeholders. It fosters awareness, ownership, and reduces opposition to tax and fee payments, ultimately boosting compliance.
- vii. Addressed mobility challenges for collection, inspection and monitoring of revenue.

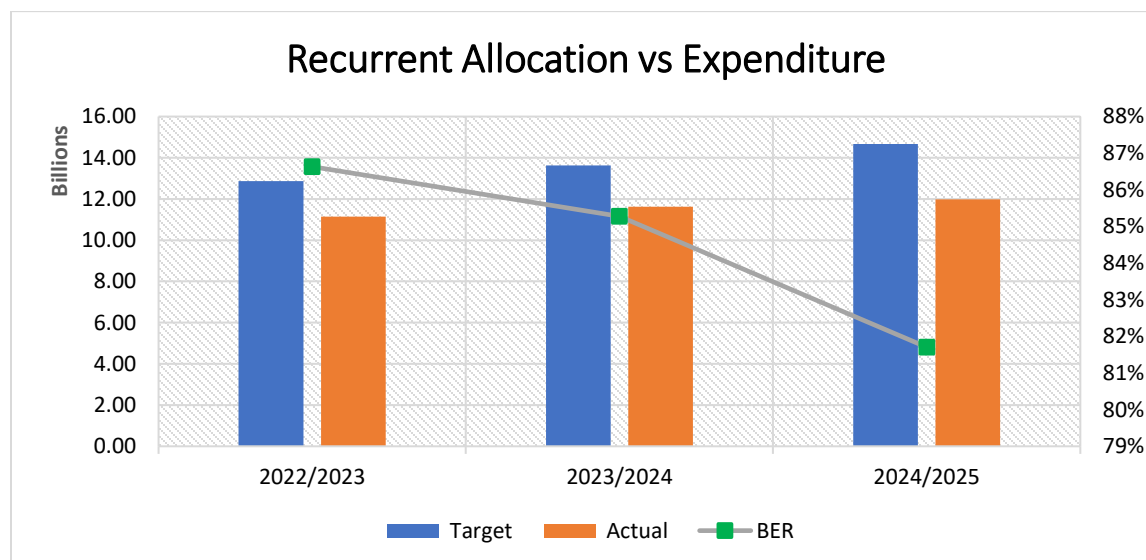
County Expenditure Performance (CEP)

- i. In order to enhance optimal absorption of funds in the County Government, there is need for the County Government to work closely with the National Government to ensure timely disbursement of funds.
- ii. Human Resource Management function should be strengthened through collaboration of County Departments and County Public Service Board in addressing gaps such as inadequate technical staff, succession management and capacity building of personnel.
- iii. Alternative energy sources need be explored to mitigate the impact of power interruptions and rising energy costs on service delivery.
- iv. There is need to fast track the acquisition/expansion of land and statutory approvals to ensure timely implementation of planned programmes and projects.
- v. There is need to sensitize County staff on adherence to laws and Regulations to reduce litigations which affect the implementation of programmes/projects.
- vi. The County needs to set up the Audit Committee to ensure proper execution of audit function.

Continuing In Fiscal Discipline and Responsibility Principles

48. Section 107 of the PFM Act 2012 and Section 25 of the PFM County Regulations prescribe the principles for fiscal discipline and responsibility. With regards to recurrent expenditure, the County Treasury allocated 61 percent of the budget towards recurrent expenditure during the period under review. This is in line with the principle that prescribes that recurrent allocation shall not exceed the County's revenue. However, the actual implementation showed a departure from the target with 76 percent being the recurrent expenditure based on the total expenditure.

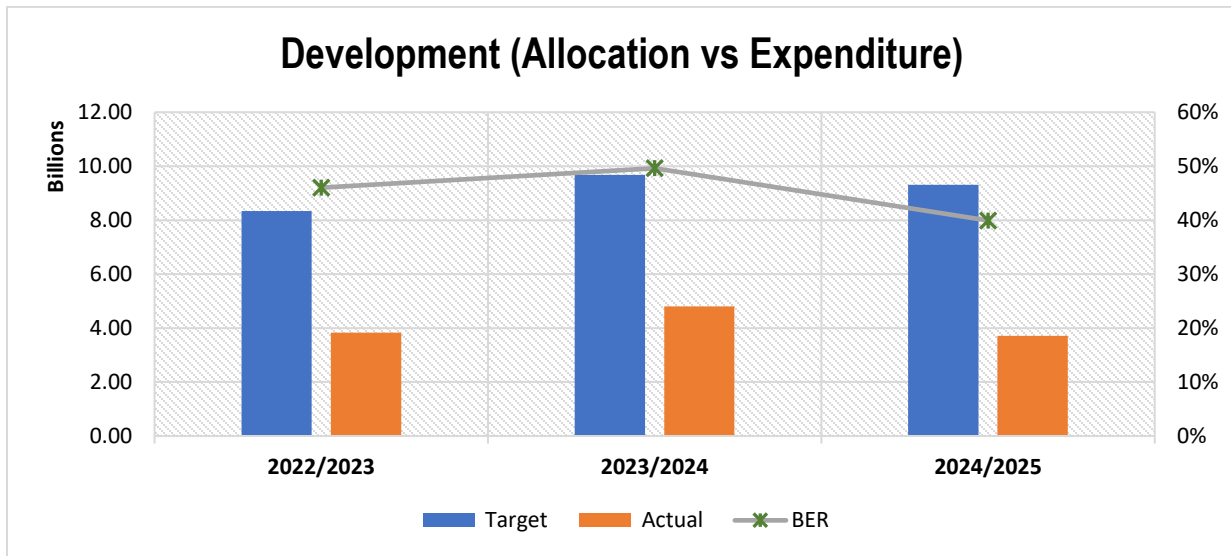
Figure 9: Recurrent Budget Allocation and Expenditure Trends



Source: County Treasury

49. The PFM laws also prescribe that a minimum of 30 percent of the budget be allocated towards development expenditure. During the period under review, the County Government allocated 39 percent towards development expenditure, thereby adhering with the PFM principle. There however was a below target expenditure (24 percent of the total County expenditure). Figure 10 shows the budget allocations and expenditures.

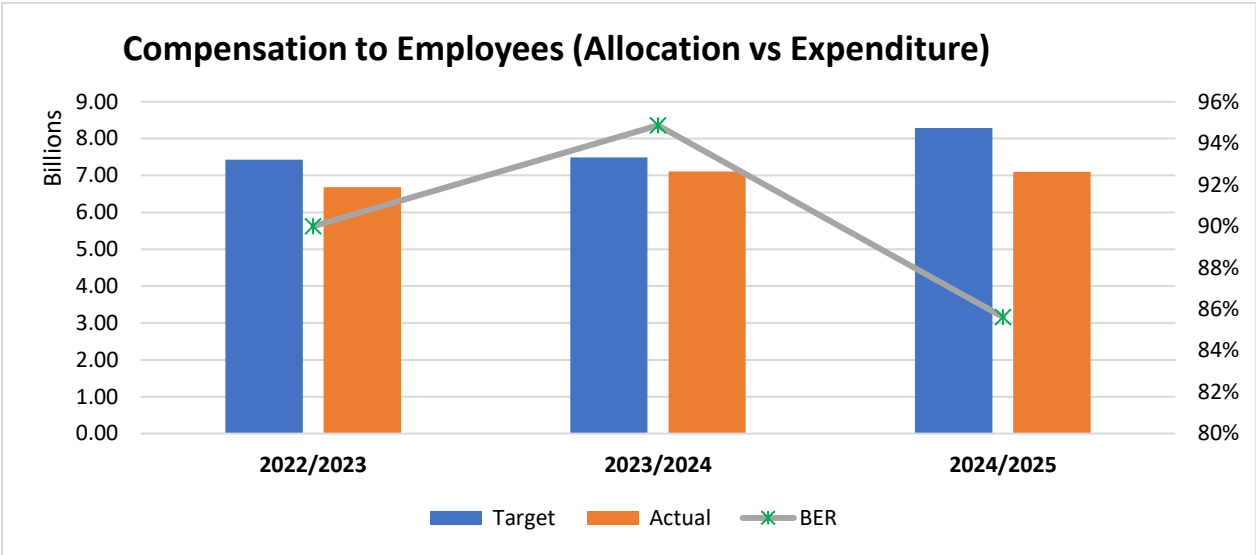
Figure 10: Development Allocation and Expenditure Trends



Source: County Treasury

50. The PFM further prescribes that expenditure on wages and benefits shall not exceed 35 percent of the total County expenditure. During the FY 2024/25, the County's actual expenditure on compensation to employees totaled 45 percent of the total County expenditure. This is a departure from the 35 percent allocated in the budget and way above the recommended PFM principal target and the allocations in the budget (shown in **Figure 911**). This is reflective of weaknesses in the implementation of development budget.

Figure 11: Trends of Allocations and Expenditures on Compensation to Employees



Source: County Treasury

- 51.The County Government in its commitment continues to maintain debt at sustainable levels as per the County Medium Term Strategy pursuant to Section 123 of the PFM Act. During the period under review, the County Government debt amounted to Ksh 3.6 billion in which the county will continue to monitor and encourage financial discipline across the departments this will reduce accumulation of pending bills. Newly acquired pending bills totaled Ksh 634 million (3 percent) of the budget.
52. Own Source Revenue performance for FY 2024/25 achieved 83 percent of the target. The County Government will continue to be more rational while projecting revenue while putting into consideration past revenue trends as well as mapping of new potential revenue streams.

III. RECENT ECONOMIC DEVELOPMENTS AND FISCAL OUTLOOK

Global Economic Performance

53. The Global Economic Performance according to the IMF's July 2025 **World Economic Outlook**, achieved a global growth rate of 3.3 percent in 2024 against a backdrop of modest global economic recovery (Table 12). Global growth is projected to pick up to 3.1 percent in 2026 from 3.0 percent in 2025 reflecting the positive impact of further easing of monetary policy as inflationary pressures subside, stronger domestic demand in emerging markets and developing economies, and a gradual recovery in global trade. Overall, the outlook suggests a cautiously optimistic rebound, though risks from geopolitical tensions, debt vulnerabilities, and climate-related shocks remain significant.

Table 12: Global Economic Performance

Economy	Growth (%)			
	Actual		Projections	
	2023	2024	2025	2026
World	3.5	3.3	3.0	3.1
Advanced Economies	1.8	1.8	1.5	1.6
<i>Of which: USA</i>	2.9	2.8	1.9	2.0
<i>Euro Area</i>	0.5	0.9	1.0	1.2
<i>Japan</i>	1.4	0.2	0.7	0.5
Emerging and Developing Economies	4.7	4.3	4.1	4.0
<i>Of which: China</i>	5.4	5.0	4.8	4.2
<i>India</i>	9.2	6.5	6.4	6.4
Sub-Saharan Africa	3.6	4.0	4.0	4.3
<i>Of which: South Africa</i>	0.8	0.5	1.0	1.3
<i>Nigeria</i>	2.9	3.4	3.4	3.2

Source: IMF World Economic Outlook, July 2025

54. In advanced economies, growth will remain modest at 1.5 percent in 2025 and 1.6 percent in 2026. Growth in the USA is projected to expand by 1.9 percent in 2025 and 2.0 percent in 2026, supported by resilient consumption and an expected easing of financial conditions, while the Euro Area is forecast to grow by 1.0 percent in 2025 and 1.2 percent in 2026, reflecting gains from lower inflation and improving real incomes but constrained by structural and geopolitical challenges.

55. Emerging Markets and Developing Economies are projected to grow moderately at 4.1 percent in 2025 and 4.0 percent in 2026. This growth is supported by stronger performance in South Asia and Sub-Saharan Africa, steady growth in Middle East and Central Asia, but slower momentum in China and Latin America. At the regional level, Sub-Saharan Africa is projected to grow steadily at 4.0 percent in 2025 and improve to 4.3 percent in 2026, reflecting gradual recovery across the region. The growth is supported by robust growth in non-resource-rich countries, increased private consumption, improving investments, and a decline in inflation. However, the outlook remains constrained by high debt levels, climate vulnerabilities, external risks from global trade tensions, commodity price fluctuations, and structural constraints.

Kenya's Economic Performance

GDP Growth

56. Kenya's economy has demonstrated remarkable resilience over the past three years, consistently growing at a pace that outperforms both the global and regional averages. This strength is rooted in deliberate policies and the benefits of a diversified economy. The economy has thus been able to withstand adverse impacts of domestic and external shocks. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, and mining and quarrying. Further, in the first quarter of 2025, the economy remained strong with a growth of 4.9 percent (Table 13). This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first quarter of 2025, with varied magnitudes across activities.

57. The primary sector grew by 6.2 percent in the first quarter of 2025 compared to a growth of 4.5 percent in the first quarter of 2024 (Table 13). This was as a result of the robust growth in the agriculture, forestry and fishing sub-sector and a recovery in the mining and quarrying sub-sector. Activities in the agriculture, forestry and fishing sub-sector expanded by 6.0 percent in the first quarter of 2025 compared to a growth of 5.6 percent in a similar quarter in 2024. This performance was driven by favorable weather conditions experienced in

most parts of the country involved in crop and animal production. This was evident in the significant increase in production of sugarcane, milk deliveries and increased coffee exports. The sub-sector's performance was further supported by improved external demand of cut flowers and vegetables. However, the sub-sector's performance was somewhat curtailed by a decline in tea production.

Table 13: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quarterly Growth Rates		
	2023	2024	2023 Q1	2024 Q1	2025 Q1
1. Primary sector	5.7	3.9	5.4	4.5	6.2
1.1. Agriculture, Forestry and Fishing	6.6	4.6	6.5	5.6	6.0
1.2. Mining and Quarrying	(6.5)	(9.2)	(10.6)	(16.1)	10.0
2. Secondary Sector (Industry)	2.6	1.5	2.1	1.5	2.6
2.1. Manufacturing	2.2	2.8	2.1	1.9	2.1
2.2. Electricity and Water supply	3.2	1.9	3.8	2.8	3.6
2.3. Construction	3.0	(0.7)	1.4	0.4	3.0
3. Tertiary sector (Services)	6.8	6.1	6.6	6.8	4.8
3.1. Wholesale and Retail trade	3.3	3.8	3.7	3.6	5.4
3.2. Accommodation and Restaurant	33.6	25.7	46.3	38.1	4.1
3.3. Transport and Storage	5.5	4.4	6.8	4.1	3.8
3.4. Information and Communication	10.3	7.0	10.4	9.2	5.8
3.5. Financial and Insurance	10.1	7.6	4.7	9.6	5.1
3.6. Public Administration	5.0	8.2	8.4	7.5	6.5
3.7. Others	6.1	5.2	5.7	5.8	4.4
of which: Professional, Admin & Support Services	9.4	9.4	8.6	9.4	4.6
Real Estate	7.3	5.3	6.6	6.9	5.3
Education	2.9	3.9	3.6	2.4	2.9
Health	4.5	6.3	4.8	5.4	4.8
Taxes less subsidies	3.2	4.4	2.7	2.9	5.7
Real GDP	5.7	4.7	5.4	4.9	4.9

Source: Draft Budget and Review Outlook Paper, 2025

58. The mining and quarrying sub-sector grew by 10.0 percent in the first quarter of 2025, which was an improvement from the contraction of 16.1 percent in the similar quarter in 2024. This reflected increased activity and renewed investment following a period of subdued performance in the previous year.
59. In the first quarter of 2025, the industry sector recorded a growth of 2.6 percent, improving from 1.5 percent in the same quarter of 2024. This growth was driven by improved performance across manufacturing, electricity and water supply, and construction.

60. The manufacturing sub-sector grew by 2.1 percent in the first quarter of 2025 compared to a growth of 1.9 percent in the first quarter of 2024. This growth was supported by manufacturing activities i.e., In food manufacturing, the sub-sector benefitted from strong increases in coffee auctions, milk deliveries, sugar production, and soft drinks output while Non-food manufacturing, with increased production in cement and galvanized sheets.
61. The electricity and water supply sub-sector grew by 3.6 percent, compared to 2.8 percent in the first quarter of 2024, largely due to a rise in total electricity generation. Renewable energy sources contributed significantly, with solar and wind generation increasing. Growth in the sub-sector was curtailed by an increase in thermal power generation while hydro and geothermal generation declined.
62. Construction sub-sector grew by 3.0 percent in the first quarter of 2025, up from 0.4 percent in the first quarter of 2024, driven by increased consumption of key inputs such as cement, iron and steel. However, imported bitumen volumes declined, suggesting a potential slowdown in road construction activities.
63. The services sector recorded a growth of 4.8 percent in the first quarter of 2025, a slowdown from the 6.8 percent growth posted in the corresponding quarter of 2024. The transportation and storage sub-sector expanded by 3.8 percent, slightly lower than the 4.1 percent growth in the first quarter of 2024, supported by increased land transport and port activities.
- Accommodation and food service sub-sectors grew by 4.1 percent in the first quarter of 2025, a slowdown, compared to a growth of 38.1 percent in the first quarter of 2024. The number of visitor arrivals via the two major airports, the Jomo Kenyatta International Airport (JKIA) and Moi International Airport (MIA) increased by 0.5 percent in the first quarter of 2025 compared to a 10.4 percent growth in the first quarter of 2024.
64. The information and communication sub-sector grew by 5.8 percent in the first quarter of 2025, compared to 9.2 percent growth in the corresponding quarter of 2024. This performance was supported by an increase in the volume of outgoing domestic voice traffic, use of domestic short messaging services and mobile money transactions. Similarly, the total utilized international bandwidth increased in the first quarter of 2025, mainly attributed to the launch of an additional internet service provider in the country.

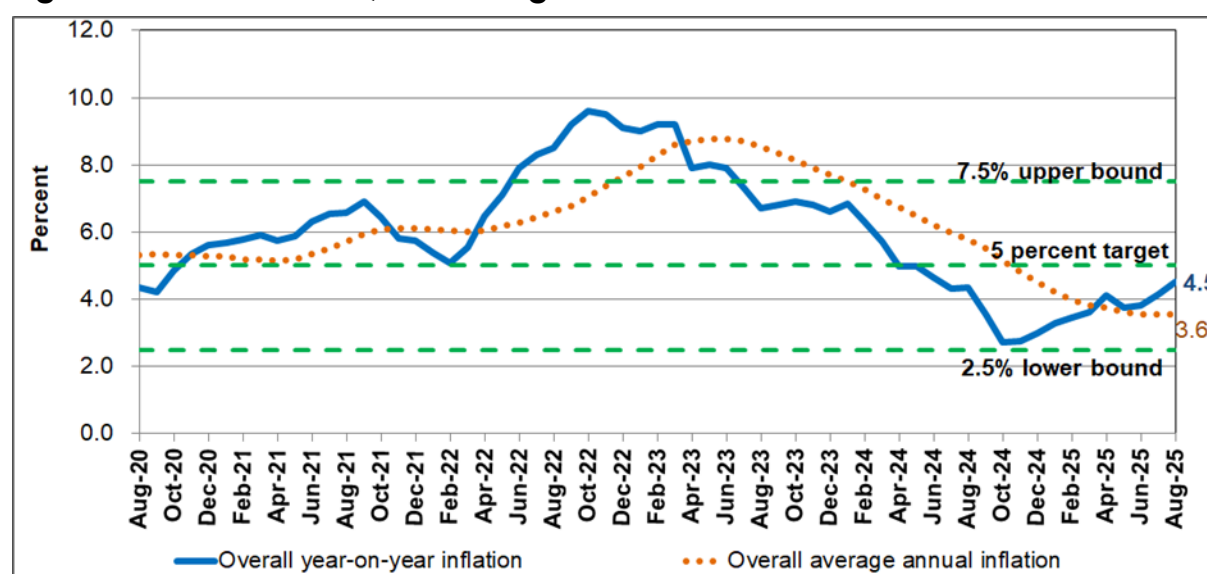
65. The financial and insurance sub-sector recorded a slower growth of 5.1 percent in the first quarter of 2025 compared to 9.6 percent growth in the corresponding quarter of 2024. Despite the overall slowdown, the sub-sector remained buoyed by increased activity in financial transactions and improved credit conditions.
66. Leading indicators of economic activity in the second and third quarters of 2025 point to improved performance. This performance will be driven by strong performance in agriculture, supported by favourable weather and increased access to subsidized inputs, alongside easing monetary policy aimed at boosting private sector credit. Key service sub-sectors such as tourism, Information Communication and Technology (ICT), and finance are anticipated to contribute significantly, with tourism rebounding and digital economy initiatives gaining momentum.
67. Construction is expected to have a strong growth boosted by increased activities in major public works due to repayments of pending bills. This is evident by the increase in consumption of cement, ballast and sand in the second quarter of 2025. Additionally, the ongoing works in affordable housing continue to attract investment and create jobs.

Inflation Rate

68. Overall year-on-year inflation declined and has remained below the mid-point of the policy target range of 5.0 ± 2.5 percent since June 2024. The year-on-year inflation was stable at 4.5 percent in August 2025 compared to 4.4 percent in August 2024 (Figure 12). The stable inflation has been supported by: abundant supply of food attributed to favorable weather conditions coupled with government interventions; lower fuel inflation attributed to the stability of the exchange rate; lower international oil prices; and the decline in non-core inflation reflecting impact of previous monetary policy tightening.
69. Core inflation increased to 3.0 percent in August 2025 from 2.2 percent in August 2024, largely driven by higher prices of processed food items. Core inflation is compiled from non-volatile commodities such as manufactured food items, health services, education services and ICT.
70. Non-core inflation decreased to 9.2 percent in August 2025 from 10.3 percent in August 2024, mainly on account of relatively lower energy prices. Non-core

Consumer Price Index (CPI) component is largely comprised of fresh vegetable farm produce, energy items and select transport components, which are predominantly driven by volatility in global energy prices and domestic weather conditions.

Figure 12: Inflation Rate, Percentage



Source: Draft Budget and Review Outlook Paper, 2025

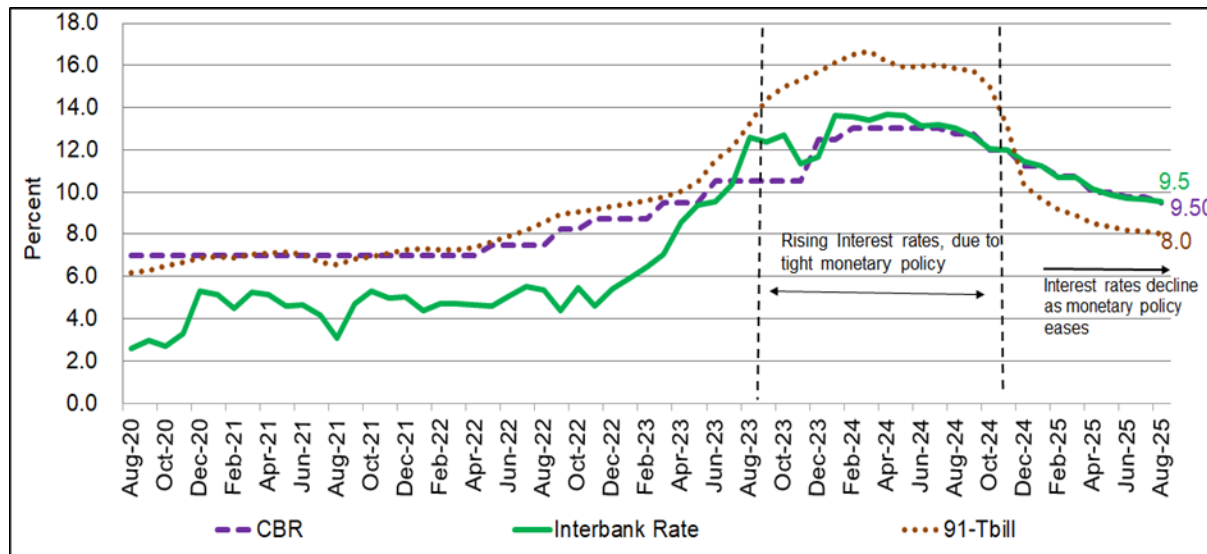
Interest Rates

71. The Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 9.5 percent in August 2025. This is meant to augment the previous policy actions aimed at stimulating lending by banks to the private sector and supporting economic activities. It also seeks to ensure that inflationary expectations remain firmly anchored and the exchange rate remains stable. In addition, the Cash Reserve Ratio (CRR) was reduced to 3.25 percent in February 2025 from 4.25 percent, to complement the lowering of the CBR and support lending to the private sector.

72. The short-term interest rates have declined in line with the easing of the monetary policy. The interbank rate declined to 9.5 percent in August 2025 compared to 13.0 percent in August 2024 and has remained within the prescribed corridor around the CBR (set at CBR ± 75 basis points). The 91-day

Treasury Bills rate declined to 8.0 percent in August 2025 from 15.9 percent in August 2024 (Figure 13). The 182-day Treasury Bills rate declined to 8.1 percent in August 2025 from 16.7 percent in August 2024 while the 364-day Treasury Bills also declined to 9.6 percent from 16.9 percent over the same period. The decrease in government domestic borrowing rates has led to lower debt servicing costs.

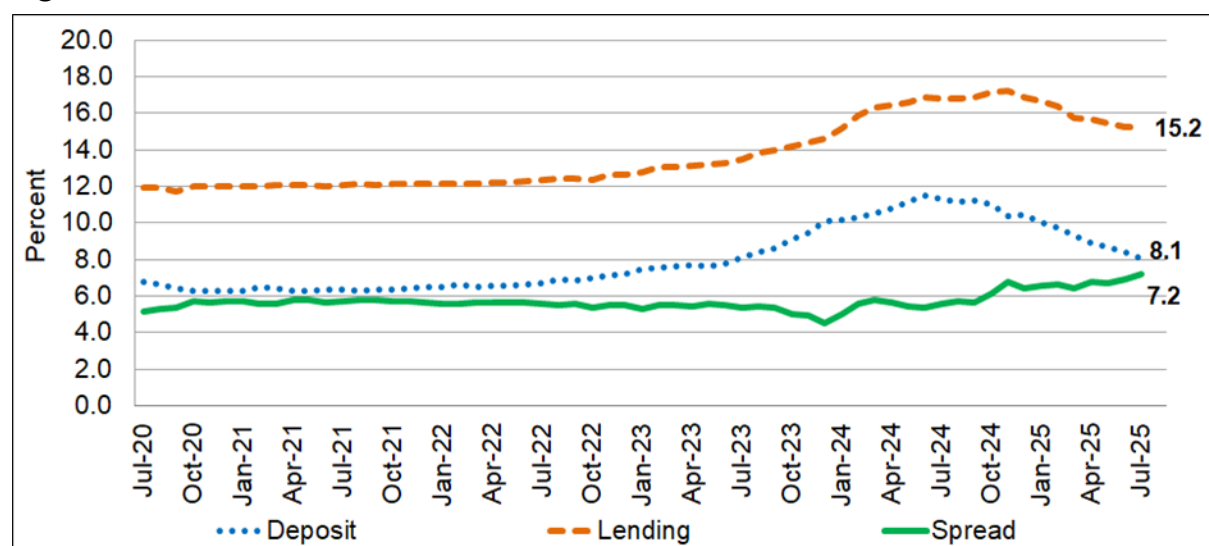
Figure 13: Short term Interest Rates, Percent



Source: Draft Budget and Review Outlook Paper, 2025

73. Commercial banks average lending and deposit rates decreased in the year to July 2025 in tandem with the easing of the monetary policy. The average lending rate decreased to 15.2 percent in July 2025 from 16.8 percent in July 2024 while the average deposit rate also decreased to 8.1 percent from 11.3 percent over the same period. Consequently, the average interest rate spread increased to 7.2 percent in July 2025 from 5.6 percent in July 2024 (Figure 14).

Figure 14: Commercial Bank Rates, Percent



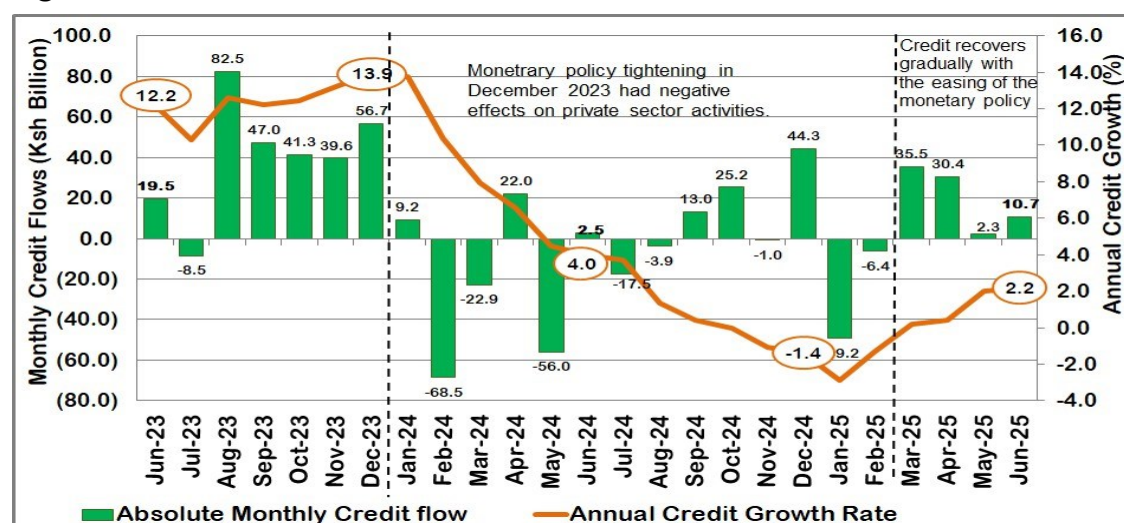
Source: Draft Budget and Review Outlook Paper, 2025

Private Sector Credit

74. Growth in private sector credit from the banking system recorded a growth of 2.2 percent in the year to June 2025 compared to a growth of 4.0 percent in the year to June 2024. This growth reflects improved demand in line with the declining lending interest rates, and dissipation of exchange rate devaluation effects on foreign currency denominated loans following the appreciation of the Shilling. Reduced credit growth was observed in finance and insurance, trade (imports), mining and quarrying, business services and private households.

75. The monthly (month on month) credit flows to the private sector improved to Ksh. 10.7 billion in June 2025 from Ksh. 2.5 billion in June 2024 (Figure 15). This is due to the easing of the monetary policy rate and the reduction of the CRR to lower the cost of funds for banks. Sustained demand particularly for working capital due to resilient economic activities and the implementation of the Credit Guarantee Scheme for the vulnerable MSMEs will continue to support private sector credit uptake.

Figure 15: Private Sector Credit

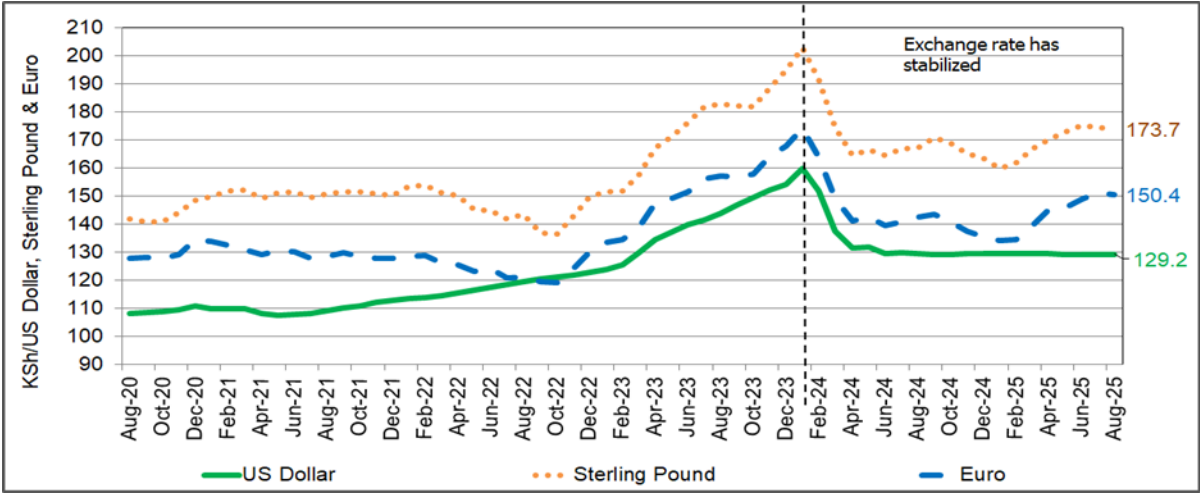


Source: Draft Budget and Review Outlook Paper, 2025

Kenya Shilling Exchange rate

76. The Kenya Shilling remained relatively stable against major international currencies. It stabilized against the US Dollar in August 2025, exchanging at an average of Ksh. 129.2 compared to Ksh. 129.3 in August 2024. However, the Shilling depreciated against the Sterling Pound and the Euro by 3.8 percent and 5.6 percent, respectively. The Sterling Pound exchanged at an average of Ksh. 173.7 in August 2025, up from Ksh. 167.3 in August 2024, while the Euro averaged Ksh. 150.4 compared to Ksh. 142.4 over the same period. Overall, the foreign exchange market remained well-supported by steady inflows from agricultural exports and diaspora remittances, which helped cushion the Shilling against excessive volatility (Figure 16).

Figure 16: Kenyan Shillings Exchange Rate



Source: Draft Budget and Review Outlook Paper, 2025

Medium Term Economic Outlook

77. Kenya's economic performance is projected to pick up in 2025 and 2026, with real GDP growth projected at around 5.3 percent. On the supply side, growth will be driven by resilient agriculture, steady services, and gradual improvement in industry. The agriculture sector will be driven by favourable weather conditions and productivity-enhancing government interventions. Linkages with other sub-sectors will boost the agro-processing industries, merchandise exports, as well as households' incomes.
78. The industrial sector is projected to pick up in the medium term due to the reduced cost of production and stable exchange rate. Notably, the construction sub-sector is expected to recover following the settlement of verified pending bills, which will facilitate the resumption of stalled projects, improve liquidity for contractors, and stimulate growth in associated sectors including manufacturing and materials supply.
79. Kenya's fast-growing services, including the financial sector and ICT, are projected to maintain momentum. Ongoing efforts by the government to promote eco-friendly tourism practices, expand community-based tourism, and invest in port facilities to promote cruise tourism, are expected to drive the growth of the hospitality sector in the medium term.
80. On the demand side, private consumption and investment are projected to maintain a steady pace supported by a conducive macroeconomic environment. Prudent monetary policy and lower inflation will support disposable incomes of households and firms. Moreover, remittance inflows to Kenya are projected to remain resilient and provide further support. Lower lending rates are expected to encourage increased private investment by making credit more affordable for businesses, thereby supporting expansion and job creation, while also boosting household consumption through easier access to loans, which can stimulate economic growth. Private investment will also be supported by improved business confidence, adherence to fiscal consolidation, and a stable exchange rate underpinned by prudent monetary policy and successful liability management. The privatization of state-owned assets is expected to boost private investment by attracting both foreign and domestic investors, improving enterprise efficiency, and freeing up public resources to support broader economic growth.

81. Growth of public consumption is projected to remain subdued, in line with the planned fiscal adjustment in the medium term. As a percentage of GDP recurrent expenditure is projected to decline, while development expenditure is projected to gradually pick up to support BETA. The Government also plans to mobilize funds for planned major infrastructural projects through PPPs and will enhance liquidity to the private sector by clearing pending bills particularly the approved payments related to the roads sector. The settlement of the road sector pending bills will be facilitated through a bond issued by the Kenya Roads Board.
82. Kenya's external balance is projected to remain stable in the medium term, supported by increasing exports as trade agreements are implemented, and global financial conditions ease further. Additionally, a projected robust growth in Kenya's key trading partners (Africa) and low international commodity prices will drive demand for Kenya's exports with resilience expected in agriculture. The removal of export tariffs by China and improved access to European Union markets are expected to boost Kenya's exports, increase foreign exchange earnings, and help improve the country's external balance.
83. An anticipated stabilization in global growth in the medium term is expected to support resilience in diaspora remittances as well as continued growth in tourism and transport receipts. The estimated recovery in service exports is expected to compensate for a decline in incomes following reduction in aid flows. A projected increase in domestic demand supported by stable exchange rate will drive import growth largely through imports of raw materials for the recovery in industrial growth and imports for household consumption.

County Fiscal Outlook (Revenue and Expenditure)

84. During the Medium-Term Expenditure Framework (MTEF) 2026/2027–2028/2029, the County's fiscal outlook will be guided by stability in the national macroeconomic environment, continued implementation of the CIDP 2023–2027, alignment to the Governor's Manifesto and key priorities outlined in the national Medium-Term Plan (MTP) IV and BETA agenda.
85. Total revenues for the fiscal year 2026/27 are projected at Ksh. 21.917 billion comprising of an equitable share of Ksh. 14.529 billion, conditional grants totaling Ksh. 2.594 billion and Own Source Revenues (OSR) estimated at Ksh. 4.793 billion. This represents a 6 percent growth compared to the CFSP 2025 revenue projection of Ksh. 20.71 billion.
86. County OSR will include Facility Improvement Fund (FIF) collections projected to amount to Ksh. 2.393 billion alongside local revenues estimated at Ksh. 2.4 billion. Revenue projections will remain conservative, factoring in past performance, reliefs, and prevailing macroeconomic conditions.
87. The County Government will strengthen revenue mobilization through a combination of administrative, policy, and reform measures designed to enhance efficiency, compliance, and sustainability. Key interventions include adoption of the valuation roll to broaden the property tax base, comprehensive revenue mapping and cadaster updates to identify and geo-tag all potential revenue sources, and digitization of OSR collection systems with integration to the e-Citizen platform and mobile payment solutions. In the health sector, consolidation of Facility Improvement Fund (FIF) accounts across facilities will improve compliance, transparency, and efficiency in collections, while additional FIF revenue is expected from operationalizing and equipping Level II to Level V health facilities.
88. Revenue enforcement and compliance will be strengthened through technology-driven tracking, audits, and field inspections, supported by capacity building of revenue staff under KDSP II technical assistance. Further, the County will modernize revenue legislation & by-laws, strengthen billing, receipting, reporting systems, and roll out citizen engagement frameworks to encourage voluntary compliance. To ensure accountability and continuous improvement, monitoring and evaluation (M&E) systems will be established to track revenue performance. Collectively, these measures are expected to

expand the revenue base, improve collection efficiency, and enhance fiscal sustainability over the medium term.

89. In FY 2026/27, total expenditure is projected at Ksh. 21.917 billion, comprising recurrent Ksh. 14.838 billion (67.7%) and development Ksh. 7.079 billion (32.3%). The County will continue to operate under the balanced budget principle, ensuring that total expenditures are fully financed by projected revenues and transfers in line with Section 107(2)(a) of the PFM Act, 2012.
90. The County will also pursue compliance with fiscal responsibility principles, including maintaining development expenditure at a minimum of 30 percent of total revenues, keeping the wage bill below 35 percent, restricting borrowing strictly to development financing, and prioritizing the settlement of pending bills to avoid arrears accumulation. In addition, transparency, accountability, and citizen participation will remain central to the budget process.
91. Notwithstanding these commitments, the County faces structural challenges in achieving the fiscal thresholds. The high inherited wage bill from devolved functions, alongside the anticipated operationalization of new service-related recruitments such as health workers, ECDE teachers, and enforcement staff, continues to exert upward pressure on personnel emoluments. The establishment of new county entities further compounds this challenge, limiting fiscal flexibility and constraining the share of resources.
92. In practice, since the law requires that at least 30 percent of total revenues be allocated to development expenditure, fiscal adjustment is often borne by the Operations and Maintenance (O&M) budget. This squeeze on O&M resources translates into reduced allocations for essential recurrent services, delayed maintenance of infrastructure, underfunding of extension & monitoring services, and constrained provision of utilities and administrative support across departments. Over time, sustained underfunding of O&M undermines service delivery efficiency, shortens the lifespan of capital investments, and generates hidden liabilities in the form of deferred maintenance, service backlogs, and higher future rehabilitation costs.
93. Since the law requires that at least 30 percent of total revenues be allocated to development expenditure, the fiscal adjustment is often borne by the Operations and Maintenance (O&M) budget. This squeeze on O&M resources

may translate into reduced allocations for essential recurrent, delayed maintenance of infrastructure, inadequate funding for extension services, and constrained provision of utilities and administrative support across departments. Over time, underfunding of O&M undermines service delivery efficiency, reduces the lifespan of capital investments, and creates hidden liabilities in the form of deferred maintenance and service backlogs.

94. To address these pressures, the County will rationalize staffing through payroll audits, redeployments, and gradual alignment of the workforce to service delivery needs. Recruitment will be guided by a medium-term staff replacement policy that prioritizes critical sectors such as health and education while freezing non-essential hiring. Performance-based contracting will be strengthened to enhance efficiency, while program-based budgeting will be used to ensure expenditures are directly linked to outputs and outcomes. Payroll and HR management systems will be automated to curb payroll leakages.
95. In addition, the County will implement a range of PFM reforms to enhance expenditure efficiency and fiscal discipline. These include the continued roll-out of the electronic Government Procurement (e-GP) system to improve transparency and reduce procurement costs, upgrading the IFMIS platform to strengthen budget execution and real-time reporting, and adopting cash management frameworks to align expenditures with predictable revenue inflows. Enhanced in-year fiscal reporting and monitoring, aligned to KDSP II requirements, will be undertaken through quarterly budget implementation reports and program performance reviews. Internal audit and control systems will also be strengthened to ensure value for money and compliance with financial regulations.
96. Over the medium term, these reforms, coupled with expenditure rationalization and pending bills clearance, are expected to create fiscal space for scaling up development spending, improving service delivery, and meeting the statutory fiscal responsibility requirements under the PFM Act. Absorption of development spending by the County government will be given centre focus in order to deliver the expected benefits to the citizens

Risk to Fiscal Outlook

While the economic and fiscal outlook is broadly positive, several risks could affect budget execution in FY 2026/27 and the medium term:

Exchange Rate Risks

97. The Kenya shilling has been broadly stable in 2025, trading around Ksh. 129.2 against the US dollar. Despite this stability, renewed depreciation or volatility induced by external shocks, could significantly increase the cost of imported goods such as fuel, Health products and technologies, ICT equipment, and construction inputs. A 5 percent depreciation would increase anticipated O&M and development cost by Ksh. XX million which will in turn force supplementary budgets or variations in capital projects, squeeze operations & maintenance (O&M) budgets, and delay implementation of planned programs.

98. Mitigation will include tighter procurement controls through e-GP, cost benchmarking, and reprioritization of O&M. In addition, the County will adopt framework contracts and forward purchasing for critical imports, strengthen cash management to align expenditures with predictable inflows, and establish a contingency reserve to cushion against shocks. Revenue mobilization reforms, including mapping, automation and valuation roll implementation, will also expand fiscal space to absorb exchange rate pressures. Where feasible, local sourcing of inputs will be prioritized to reduce forex exposure.

Inflation & Interest Rate Risks

99. Year-on-year inflation stood at 4.4 percent in August 2025, with core inflation rising from 2.2 percent in August 2024 to 3.0 percent in August 2025. In response, the Central Bank of Kenya lowered the Central Bank Rate (CBR) to 9.5 percent in August 2025, down from 13.0 percent in August 2024, easing monetary conditions to support growth. Despite this policy stance, inflation and interest rate risks remain if the current environment is not sustained. Higher input costs for suppliers and contractors could exert upward pressure on recurrent and development expenditures, leading to cost overruns, contract variations, and delays in project absorption during FY 2026/27. Over the medium term,

persistent inflationary pressures would erode fiscal space, increase pending bills, and constrain compliance with the fiscal responsibility principles under the PFM Act.

National Fiscal Tightness & Transfer Delays

100. While the equitable share for FY 2025/26 was set at Ksh. 14.3 billion, representing an increase from previous years, the timing, predictability, and sufficiency of transfers remain a significant fiscal risk. The national government has acknowledged past delays—particularly in the May–June disbursements—and committed to improvements, yet erratic release schedules continue to pose challenges. Cash-flow disruptions arising from delayed or reduced transfers could hamper timely payment of salaries and suppliers, delay implementation of capital projects, force roll-overs of development projects, and contribute to the accumulation of pending bills.
101. Over the medium term, persistent transfer uncertainty may constrain compliance with the fiscal responsibility principle requiring at least 30 percent of total expenditures to be allocated to development. While the County may meet this threshold on paper, delayed disbursements disrupt enabling activities such as procurement, site preparation, and contractor mobilization, causing cascading delays in project execution and absorption.

Own-Source Revenue (OSR) Performance Risk

102. The County projects growth in OSR and conditional grants over the MTEF period. However, OSR performance remains highly sensitive to macroeconomic conditions. A slowdown in national economic activity, contraction in business operations, or reduced household incomes would directly affect collections from fees, rates, permits, and market levies. In addition, persistent challenges in enforcement, compliance monitoring, and revenue administration capacity could exacerbate shortfalls. Sensitivity analysis indicates that if OSR collections in FY 2026/27 fall short by 10 percent, the County would face a revenue gap of about Ksh. 479 million, equivalent to 7 percent of the development budget. Without corrective measures the underperformance in lead to reduced fiscal flexibility, limited County's ability

to finance priority programmes, delayed project implementation and increased pending bills.

Climate & Weather-Related Shocks

103. Nakuru County has already experienced the fiscal and social impacts of climate extremes. In April 2024, the Mai Mahiu dam-burst caused fatalities and infrastructure damage, while nationwide floods in 2024 and volatile dry/wet seasons in 2025 underscored the elevated hydro-climate risk. Such shocks impose unplanned expenditures for emergency relief, health responses to disease outbreaks, and repair of damaged roads, drainage, and bridges. They also threaten agricultural performance, with droughts and floods disrupting food production, raising food prices, and straining household incomes. Over the medium term, these risks could increase pending bills and crowd out planned development spending unless resilience and adaptation measures are mainstreamed into the budget.

Policy & Mandate Shifts Without Commensurate Funding

104. National policy changes, including revisions to grant formulas, new mandates in health, agriculture, or the Roads Maintenance Levy Fund (RMLF), and adjustments in conditional grants, may not always be accompanied by full financing or clear timelines. This creates mismatches between County obligations and available resources. In such cases, Nakuru may be forced to re-prioritize or delay functions or divert OSR to fill funding gaps. Over the medium term, these risks could exacerbate wage bill pressures, reduce fiscal flexibility, and constrain compliance with the fiscal responsibility principle requiring at least 35 percent of revenues to be allocated to development expenditure.

Upside Potential

105. Despite these downside risks, there are potential upside scenarios. Accelerated implementation of structural reforms—including digitization of procurement through e-GP, automation of OSR collections via e-Citizen, consolidation of FIF accounts, and strengthened PFM systems under KDSP II—could enhance fiscal discipline, improve absorption, and expand fiscal space.

Expenditure rationalization and pending bills clearance would further restore budget credibility and stimulate local economic activity. A favourable global environment, marked by stable commodity prices, lower oil costs, and strong external demand, could also support higher-than-expected growth, improve Kenya's resilience and boost County revenues.

Risk Mitigation Measures

106. The County Government recognizes that the identified risks could undermine fiscal stability and service delivery. To mitigate these risks, the County will rely on the ongoing fiscal and expenditure reforms already outlined in the fiscal outlook section, including strengthened revenue administration, expenditure rationalization, and enhanced PFM systems.
107. In particular, the County will continue to deepen reforms in procurement, cash management, and fiscal reporting to safeguard budget credibility, while prioritizing the clearance of pending bills to restore liquidity and contractor confidence. Revenue mobilization will be anchored on the measures already adopted under the CIDP and KDSP II, aimed at broadening the tax base, digitizing collections, and improving compliance.
108. In addition, the County will mainstream climate resilience and disaster preparedness into planning and budgeting, while maintaining close coordination with the National Treasury and other intergovernmental forums to ensure predictable transfers and adequate financing of devolved functions.

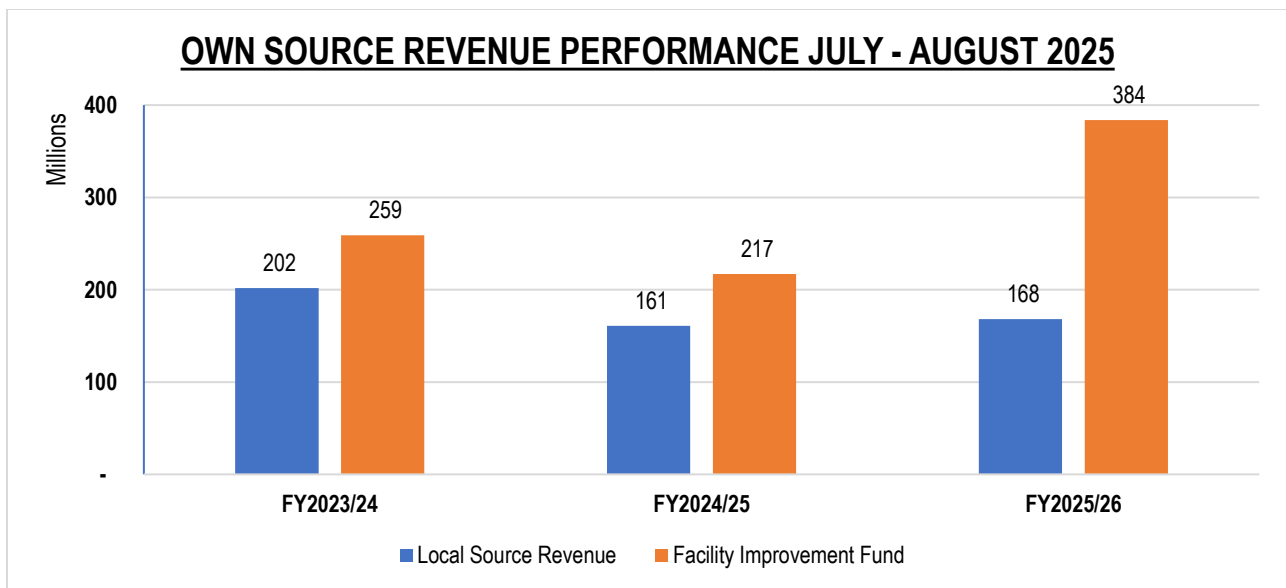
IV. RESOURCE ALLOCATION FRAMEWORK

Implementation of the Budget 2025/2026

109. The implementation of the FY 2025/2026 budget has experienced significant delays primarily due to the rollout of new e-GP platform combined with national fiscal uncertainties. These changes have caused temporary procurement freezes, undermining budget absorption and timely project implementation.
110. The County is facing expenditure pressures due to rolled over projects from FY2024/25, necessitating a revision of the budget to prioritize starting, continuation and completion of the rolled over projects. The County Annual Progress Review (C-APR) report 2025 revealed that approximately 41 percent of projects from FY 2024/25 were either still in progress or had yet to commence. This highlights the need for expedited implementation and completion to prevent the risk of accumulating project backlog, improve public perception and achieve value for money.
111. The total County Receipts for the first two months of the FY2025/2026 amounted to Ksh. 4.540 billion which comprised of provisional fiscal balance of Ksh. 1.670b (*Table 14*). Own source revenue (OSR) collected within the period amounted to Ksh. 551 million depicting a growth of 46 percent compared to a similar period in the FY2024/2025. Local revenue collection amounted to Ksh. 168m, a growth of 4 percent over a similar period in FY2024/25. FIF recorded the highest growth in collection for the period totaling to Ksh. 383 million, which is Ksh. 166 million (76 percent) higher compared to the collection of Ksh. 217 million in FY2024/25 (*Figure 17*).
112. Exchequer issues as at September amounted to Ksh. 2.318 billion, which is two tranches for the months of July and August. The County is yet to receive the September disbursement. However, compared to a similar period in FY2024/2025, the County had only received one disbursement of Ksh. 1.155 billion.

Table 14: Revenue Collection July - August 2025

Source	Actual (July - August 2024)	Actual (July - August 2025)	Target	BER	GROWTH
Fiscal Balances	1,005,000,000	1,670,702,716	1,670,702,716	100%	66%
Local Source Revenue	160,900,762	168,065,266	2,400,000,000	7%	4%
Facility Improvement Fund	217,146,079	383,793,367	2,175,903,913	18%	77%
Grants (Conditional & Unconditional)	-	-	1,834,845,573	0%	0%
C.R.A Equitable Share	1,155,441,099	2,318,106,685	14,315,950,029	16%	101%
Total	2,538,487,940	4,540,668,034	22,397,402,231	20%	79%

Figure 17: Revenue Collection July - August 2025 (FY2023/24 – FY2025/26)

113. To ensure seamless implementation of the FY 2025/26 budget and uphold fiscal discipline, the County's fiscal projections in the 2025 County Budget Review and Outlook Paper (CBROP) have been revised to reflect the fiscal outcomes of FY 2024/2025 and the anticipated national allocation.

114. To meet the revenue targets set in the FY 2025/2026 budget, the County Treasury will continue enhancing revenue collection efforts. These measures include automation of collection systems and stricter monitoring and supervision to seal revenue leakages and prevent losses through non-collection. (REAP).

Fiscal Policy for FY2026/27 and Medium-Term Budget

115. The fiscal policy for FY 2026/27 and the medium term will focus on implementing the County's priority programmes under the County Integrated Development Plan (CIDP) 2023-2027, while supporting the Bottom-Up Economic Transformation Agenda (BETA) as espoused in the Fourth Medium-Term Plan (MTP IV) 2023-2027. The national policy aims to slow the growth of public debt without compromising public service delivery, which may reduce the funds available for sharing between the national and county governments. Consequently, the County's fiscal policy will emphasize enhancing revenue mobilization, efficient expenditure management, and economic diversification to ensure sustainable development and service delivery.
116. Given the declining fiscal space occasioned by expected underperformance in national revenues, a slowdown in growth of most economic sectors (except agriculture), increased wage bill commitments due to collective bargaining agreements (CBAs), and counterpart funding requirements, the County will adopt a conservative fiscal stance.
117. Efficient expenditure management is a priority and thus the County will adopt zero-based budgeting to ensure that expenditures are justified and aligned with strategic priorities. Essential services and projects that align with both County strategic goals and national priorities will be prioritized. To achieve fiscal discipline, austerity measures will be implemented to reduce non-essential expenditures, particularly in administrative areas (O&M). The County will ensure the full operationalization of completed projects to maximize their benefits and enhance service delivery. This will be supported by transitioning to accrual accounting, which will improve financial transparency and accountability. Additionally, the implementation of e-GP system will enhance transparency and ensure value for money in procurement processes.
118. To strengthen revenue mobilization, the County will implement tax reforms to broaden the tax base and improve compliance. This will be complemented by optimizing non-tax revenue streams through comprehensive mapping of County revenue sources to realize their full potential. Leveraging technology

will be crucial in enhancing revenue collection mechanisms and reducing tax evasion.

119. In response to sectoral challenges, the County will focus on supporting and diversifying the agricultural sector through investments in value addition and improved market access. Economic diversification will be further encouraged by supporting small and medium enterprises (SMEs) and promoting sectors with growth potential.

FY 2026/2027 Fiscal projections

120. The total revenue including the equitable share, conditional grants and County own source revenue (including FIF) is projected at Ksh 21.917 billion for the FY 2026/27. The County will continue implementing a balanced budget thus the County Government's total expenditure is projected to be Ksh 21.917 billion in the FY 2026/27.

Revenue Projections

121. The total revenue including Appropriation-in-Aid (AiA) is projected at Ksh. 21.917 billion during the FY 2026/27. This depicts a marginal decline of 2 percent from the Approved Budget 2025/26. Equitable share is projected at Ksh. 14.529 billion (66 percent). Conditional grants expected during the fiscal year amount to Ksh. 2.594 billion (11 percent), OSR including FIF is projected at Ksh. 4.793 billion (22 percent) with FIF at Ksh. 2.393 billion and Local Revenue projected at Ksh. 2.4 billion. This revenue projection is underpinned by the ongoing reforms in policy and revenue administration including automation of revenues, enhanced revenue mobilization across the County and full adoption of the valuation roll to boost revenues. Summaries of County revenue forecast over the medium-term period have been presented in Annex I of this document.

Expenditure Projections

122. The total County expenditure for FY 2026/27 is projected to total Ksh 21.917 billion of which Ksh 14.838 billion will be for recurrent expenditure while Ksh 7.079 billion is development expenditure.

123. Compensation to employees will account for 37 percent of the total County budget at approximately Ksh 8.104 billion. However, this proportion of the County wage bill is above the required level of 35 percent of total revenues as stipulated in Section 25 of the PFM (County Government Regulations) 2015. The actual personnel allocations will be firmed up after finalization of the County personnel budget. Implementation of the health Worker's CBA agreement, without commensurate funding from the National coffers is also likely to result in a surge to the wage bill.
124. Allocation for other recurrent expenditures will account for 30.7 percent of the total budget. An emergency allocation of Ksh. 70 million has been provided for under Office of the Governor to cater for County contingencies pursuant to Section 110 of the PFM Act 2012. An amount of Ksh. 143.8 million has also been provided for in the Department of Education and Vocational Training for Vocation Training Centres capitation (This includes matching funding in development of Ksh. 66.2 million). An allocation of Ksh. 50 million has also been provided for as Enterprise Fund to advance loans to SMEs and Cooperatives.
125. The County allocation for development expenditure will account for 32.3 percent in FY 2026/27 total budget. Total County development expenditure is projected at Ksh. 7.079 billion. Conditional grants will amount to Ksh. 3.091 billion which include Ksh. 240 million for Kenya Informal Settlement Improvement Programme (KISIP), Roads Maintenance Fuel Levy Fund (RMFLF) amounting to Ksh. 657 million and Ksh 37.5 million from the second Kenya Devolution Support Program (KDSP II) institutional strengthening grant. Further, the County is poised to benefit from a substantial service delivery grant during FY 2026/27 upon meeting all the Minimum Access Conditions and Minimum Performance Conditions as provided for in the Program Operational Manual and Program Appraisal Document for the second KDSP. Other Conditional grants include Ksh. 231 million from NAVCDP, Ksh. 188 million in FLoCCA, KELCOP grant amounting to Ksh. 60.5 million, KABDP grant amounting to Ksh. 10.9 million, KUSP grant projected at Ksh. 706.6 million and County Health Promoters (CHPs) National Government stipend allocation of Ksh. 99.39 million.
126. Development allocation for Nakuru City, Naivasha Municipality, Gilgil Municipality and Molo Municipality has been capped at Ksh. 70 million, Ksh. 60

million, Ksh. 55 million, and Ksh. 50 million, respectively from exchequer releases for programmes and projects within the four Entities.

127. The Nakuru County Revenue Allocation Act, 2018 provides that an allocation of not less than 45 percent of development expenditure excluding conditional grants be allocated towards ward-based projects. The proposed allocation to the 55 Wards in FY 2026/2027 has been set at Ksh. 1.65 billion which translates to 49.2 percent of the equitable share of development expenditure. The expenditure allocations are available in Annexes III to V.

128. Going forward, and in view of the limited resources, MTEF budgeting will entail adjusting non-priority expenditures to cater for the priority sectors. Prioritization will be based on criteria such as the impact on public service delivery, value for money, relevance to community needs, return on investment, alignment with the County Integrated Development Plan (CIDP), and the governor's and national political aspirations.

Medium Term Revenue Strategy

129. The County Treasury has implemented key measures to optimize revenue collection. Recently, the County established revenue mobilization teams and progressively automated revenue streams in the County Integrated Financial Operations Management System (CIFOMS). The introduction of a unified license has enabled increased collections of fire inspection fee, liquor, and trade license. Additionally, the County has advanced automation of revenue collection – health facilities revenue increased due to automation of billing and cashless payment options—in major revenue streams. Alongside these initiatives, the County has emphasized capacity building and maintained strong political commitment to keep revenue mobilization a top priority.
130. Building on these efforts, the County Treasury has rolled out additional strategies to further enhance revenue collection. Recognizing the importance of data-driven approach revenue management, the County will conduct detailed analyses of taxpayer behavior, payment patterns, and revenue trends. Ultimately, this proactive data-driven approach will help identify gaps, prevent revenue loss, and improve financial performance in the medium term.
131. The County aims to strengthen its relationships with citizens to enhance compliance and revenue consistency. Through promoting transparent communication and effective public service delivery will foster trust and loyalty, leading to higher and consistent taxpayer compliance. To support this, the County will ensure that information on charges, payment terms, due dates, and methods is clearly communicated while promptly addressing inquiries to maintain positive relationships.
132. Technology remains central to the County's revenue strategy. Plans include expanding the use of automation tools, citizen relationship management (CRM) systems, and online payment platforms to streamline collection processes. This technological enhancement will reduce administrative overhead, improve data accuracy, and offer citizens a convenient way to fulfil their tax obligations.
133. The County will review and optimize tariff and pricing models for services, including market fees, parking, and slaughter fees. Customizing these models based on economic conditions and engaging stakeholders will ensure a

balanced approach that maximizes revenue without overburdening taxpayers.

134. To further streamline revenue collection, the County will standardize internal processes, including billing, invoicing, and payment reconciliation. Implementing reliable financial systems and training revenue officers will enhance operational efficiency, minimize errors, and accelerate collections.
135. Acknowledging the challenges related to revenue collection in some areas, the County will consider outsourcing specific revenue streams to professional agencies as permitted by Section 160 of the Public Finance Management (PFM) Act 2012. This strategy allows the County to benefit from specialized expertise, particularly in areas that present complex collection challenges.
136. To promote timely compliance, the County will introduce targeted incentives such as early payment discounts and penalty waivers. Additionally, a recognition system for top taxpayers and collectors will be established, promoting a culture of compliance and reinforcing positive behavior.

FY 2026/27 and Medium-term Budget Framework

137. The FY 2026/27 budget and the medium-term framework will be anchored on the priorities of the County Integrated Development Plan for the 2023-2027. The focus is on realizing the following strategies: Carrying forward ongoing projects/programmes; Post Covid-19 social economic recovery strategy & provision of social safety nets; Leveraging on growth in productive sectors of the economy including agriculture, trade, manufacturing and services; Mainstreaming/integration of cross cutting issues in development planning; Promotion of access to integrated, quality and affordable healthcare services; Enhancing governance, transparency & accountability as well as efficiency and effectiveness in delivery of public good; Creating enabling environment for promoting private sector growth and faster growth of MSMEs; Expansion and operationalization of County physical and social infrastructure.

Criteria for Resource Allocation

138. These priorities are expected to propel the County to achieve the transformative development agenda. The County Government will continue to allocate resources towards its development needs with adherence to the fiscal responsibility principle and further ensuring budget credibility. The following criteria will serve as a guide for allocating resources;

- i. Linkage of programmes with the National government agenda of Bottom-Up Economic Transformation Agenda priorities;
- ii. Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030;
- iii. Objectives of the CIDP 2023-2027, ADP 2026/2027, Integrated Development plans for Urban Areas as well as alignment to the county's development agenda including the Governor's manifesto.
- iv. Completion of ongoing projects, operationalization of complete projects and payment of verified pending bills;
- v. Core mandates of the respective county entities;
- vi. Cost effectiveness, efficiency and sustainability of the programme;

139. The table below (*Table 15*) provides the projected expenditure ceilings for the MTEF 2026/27-2028/29, classified by Sectors for actualization of the

strategies aforementioned. The fiscal policy for FY 2026/27 and the medium term will focus on implementing the County's priority programmes outlined in the County Integrated Development Plan (CIDP) 2023-2027, while supporting the Bottom-Up Economic Transformation Agenda (BETA) as espoused in the Medium-Term Plan IV (MTP IV) for 2023-2027. The national policy aims to slow the growth of public debt without compromising public service delivery, which may reduce the funds available for sharing between the National and County Governments. Consequently, the County's fiscal policy will emphasize enhancing revenue mobilization, efficient expenditure management, and economic diversification to ensure sustainable development and service delivery.

Medium Term Sector Ceilings FY2026/2027 - 2028/2029

Table 15: Medium Term Sector Ceilings FY2026/2027 - 2028/2029

	SECTOR		APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS	PROJECTIONS		% of Total Expenditure (CBROP)		
				2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
1	Agriculture Rural and Urban Development	Sub Total	2,705,074,000	2,685,887,310	2,954,476,041	3,249,923,645	12.3%	12.3%	12.3%
		Recurrent Gross	850,826,079	980,044,884	1,078,049,372	1,185,854,309	6.6%	6.6%	6.6%
		Development Gross	1,854,247,921	1,705,842,426	1,876,426,669	2,064,069,335	24.1%	24.1%	24.1%
2	Education	Sub Total	1,650,989,931	1,420,692,415	1,562,761,657	1,719,037,823	6.5%	6.5%	6.5%
		Recurrent Gross	1,408,732,497	1,264,069,728	1,390,476,701	1,529,524,371	5.8%	5.8%	5.8%
		Development Gross	242,257,434	156,622,688	172,284,956	189,513,452	0.7%	0.7%	0.7%
3	Social Protection, Culture and Recreations	Sub Total	356,813,308	315,857,645	347,443,410	382,187,751	1.4%	1.4%	1.4%
		Recurrent Gross	308,674,920	213,181,712	234,499,884	257,949,872	1.0%	1.0%	1.0%
		Development Gross	48,138,388	102,675,933	112,943,526	124,237,879	0.5%	0.5%	0.5%
4	Energy, Infrastructure and ICT	Sub Total	1,552,764,687	1,249,964,815	1,374,961,297	1,512,457,426	5.7%	5.7%	5.7%
		Recurrent Gross	303,030,238	425,472,437	468,019,680	514,821,648	1.9%	1.9%	1.9%
		Development Gross	1,249,734,449	824,492,379	906,941,616	997,635,778	3.8%	3.8%	3.8%
5	Environment Protection, Water and Natural Resources	Sub Total	967,338,099	743,266,487	817,593,135	899,352,449	3.4%	3.4%	3.4%
		Recurrent Gross	238,146,531	281,604,419	309,764,861	340,741,347	1.3%	1.3%	1.3%
		Development Gross	729,191,568	461,662,068	507,828,275	558,611,102	2.1%	2.1%	2.1%
6	General Economics and Commercial Affairs	Sub Total	415,130,650	349,849,386	384,834,325	423,317,757	1.6%	1.6%	1.6%
		Recurrent Gross	197,067,492	231,610,462	254,771,508	280,248,659	1.1%	1.1%	1.1%
		Development Gross	218,063,158	118,238,924	130,062,816	143,069,098	0.5%	0.5%	0.5%
7	Health	Sub Total	8,571,220,843	7,788,157,120	8,566,972,832	9,423,670,116	35.5%	35.5%	35.5%
		Recurrent Gross	6,951,896,533	7,002,192,272	7,702,411,500	8,472,652,649	31.9%	31.9%	31.9%
		Development Gross	1,619,324,310	785,964,848	864,561,333	951,017,466	3.6%	3.6%	3.6%
8	Public Administration and National/ International Relations	Sub Total	6,178,070,713	7,363,758,518	8,100,134,369	8,910,147,806	33.6%	33.6%	33.6%
		Recurrent Gross	4,666,497,582	4,439,926,699	4,883,919,368	5,372,311,305	20.3%	20.3%	20.3%
		Development Gross	1,511,573,131	2,923,831,819	3,216,215,001	3,537,836,501	13.3%	13.3%	13.3%
	TOTAL	Total Recurrent Gross	14,924,871,872	14,838,102,613	16,321,912,874	17,954,104,161	67.7%	67.7%	67.7%
		Total Development Gross	7,472,530,359	7,079,331,084	7,787,264,192	8,565,990,612	32.3%	32.3%	32.3%
		GRAND TOTAL	22,397,402,231	21,917,433,697	24,109,177,066	26,520,094,773	100%	100%	100%

V. CONCLUSION AND NEXT STEP

140. The medium-term framework and fiscal projection in the CBROP 2025 have been revised from those of the CFSP 2025 estimates taking into account the fiscal outcome of the FY2024/25. The CBROP 2025 forms the basis for the development of the 2026 CFSP that will detail the progress in the implementation of the priority policies and strategies of the County as outlined in the CIDP 2023-2027, preparation of FY 2026/27 and medium-term budget will be guided by the budget calendar as outlined in the County Treasury circular on guidelines for preparation of financial 2026/2027 and the medium-term budget.
141. Considering the constrained fiscal space, the County will adopt zero-Based budgeting approach to guide in the prioritization and allocation of scarce resources to projects and programs in the FY2026/27. Therefore, County Departments are required to reevaluate all the existing or planned programmes, projects, and activities to be funded in FY 2026/27.
142. Sector Working Groups are expected to prioritize essential spending and focus on interventions that improve the livelihoods, create employment opportunities, support business recovery such as MSMES, and drive overall County economic growth. The preliminary sector ceilings provided for the FY 2026/27 will be firmed up in the 2026 CFSP.

ANNEXES

ANNEX I: County Government of Nakuru Operations FY2026/2027 - 2028/2029

REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	CBROP PROJECTIONS	PROJECTIONS		ANNUAL GROWTH	% GROWTH		
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029		2026/27	2027/28	2028/29
Property tax (Plot rent and Land rates)	265,935,172	282,589,098	326,593,517	335,661,783	369,227,962	406,150,758	9,068,266	2.8%	10.0%	10.0%
Trade License	432,030,600	404,396,649	523,203,060	530,762,767	583,839,044	642,222,949	7,559,707	1.4%	10.0%	10.0%
Market Fees	39,694,395	41,351,852	54,415,204	54,415,204	59,856,724	65,842,397	-	0.0%	10.0%	10.0%
Building Approval	70,759,337	40,961,251	127,075,934	72,354,740	79,590,214	87,549,235	(54,721,194)	-43.1%	10.0%	10.0%
Cess	35,293,228	80,809,742	73,529,323	80,810,830	88,891,913	97,781,104	7,281,507	9.9%	10.0%	10.0%
Royalties	212,010,117	255,302,987	291,201,012	314,829,739	346,312,713	380,943,984	23,628,727	8.1%	10.0%	10.0%
Stock/Slaughter fees	11,099,135	8,531,376	26,994,375	13,311,468	14,642,615	16,106,877	(13,682,906)	-50.7%	10.0%	10.0%
House Rent	6,008,560	1,578,231	30,600,856	7,444,918	8,189,410	9,008,351	(23,155,938)	-75.7%	10.0%	10.0%
Advertising	159,616,862	180,515,312	205,961,686	220,353,427	242,388,770	266,627,647	14,391,741	7.0%	10.0%	10.0%
Parking fees	269,481,939	246,816,947	316,948,194	335,761,871	369,338,058	406,271,863	18,813,677	5.9%	10.0%	10.0%
Liquor Licensing	138,327,082	100,568,570	163,832,708	150,825,585	165,908,144	182,498,958	(13,007,123)	-7.9%	10.0%	10.0%
County Park Fees	179,000	-	196,900	50,000	55,000	60,500	(146,900)	100.0%	10.0%	10.0%
Health fees and charges	58,575,132	59,341,193	95,752,325	95,752,325	105,327,557	115,860,313	-	0.0%	10.0%	10.0%
Other Fees and Charges	130,811,574	147,528,224	163,694,907	187,665,343	206,431,878	227,075,065	23,970,436	14.6%	10.0%	10.0%
Sub Total Local Sources	1,829,822,133	1,850,291,433	2,400,000,000	2,400,000,000	2,640,000,000	2,904,000,000	0	0.0%	10.0%	10.0%
Bahati Hospital	37,021,127	51,991,146	66,721,411	73,393,552	80,732,907	88,806,198	6,672,141	10.0%	10.0%	10.0%
Bondeni Maternity	9,903,607	10,843,994	16,477,784	18,125,562	19,938,118	21,931,930	1,647,778	10.0%	10.0%	10.0%
Elburgon District Hospital	18,322,889	20,449,274	22,057,190	24,262,909	26,689,200	29,358,120	2,205,719	10.0%	10.0%	10.0%
Gilgil Hospital	64,927,862	79,502,613	82,041,250	90,245,375	99,269,913	109,196,904	8,204,125	10.0%	10.0%	10.0%
Kabazi Sub County Hospital	3,535,357	4,056,427	5,244,442	5,768,886	6,345,775	6,980,352	524,444	10.0%	10.0%	10.0%
Keringet Sub County Hospital	5,559,203	9,249,382	8,985,550	9,884,105	10,872,516	11,959,767	898,555	10.0%	10.0%	10.0%
Langalanga Hospital	9,391,929	15,531,168	11,500,000	12,650,000	13,915,000	15,306,500	1,150,000	10.0%	10.0%	10.0%
Mirugi Kariuki Sub County Hospital	4,647,146	6,331,498	6,967,320	7,664,052	8,430,457	9,273,503	696,732	10.0%	10.0%	10.0%
Molo District Hospital	54,286,118	84,576,806	95,902,290	105,492,518	116,041,770	127,645,947	9,590,228	10.0%	10.0%	10.0%
Naivasha District Hospital	289,794,223	263,462,122	454,039,755	499,443,731	549,388,104	604,326,915	45,403,976	10.0%	10.0%	10.0%
Njoro Sub County Hospital	21,310,814	26,715,734	29,500,304	32,450,334	35,695,367	39,264,904	2,950,030	10.0%	10.0%	10.0%
Olunguruone Sub County Hospital	22,226,914	32,682,002	26,000,000	28,600,000	31,460,000	34,606,000	2,600,000	10.0%	10.0%	10.0%
P.G.H Annex	83,577,400	98,362,793	125,000,000	137,500,000	151,250,000	166,375,000	12,500,000	10.0%	10.0%	10.0%
P.G.H Nakuru	828,170,209	1,074,153,496	1,199,132,308	1,319,045,540	1,450,950,094	1,596,045,103	119,913,232	10.0%	10.0%	10.0%
Soin Sub County	3,802,934	6,032,116	4,848,632	5,333,495	5,866,845	6,453,529	484,863	10.0%	10.0%	10.0%
Subukia Sub County Hospital	12,020,486	13,844,535	21,485,677	23,634,245	25,997,670	28,597,436	2,148,568	10.0%	10.0%	10.0%
Sub Total FIF (AiA)	1,468,498,216	1,797,785,105	2,175,903,913	2,393,494,304	2,632,843,734	2,896,128,108	217,590,391	10.0%	10.0%	10.0%
SUB TOTAL (AIA & Local Sources)	3,298,320,350	3,648,076,537	4,575,903,913	4,793,494,304	5,272,843,734	5,800,128,108	217,590,391	4.8%	10.0%	10.0%

REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	CBROP PROJECTIONS	PROJECTIONS		ANNUAL GROWTH	% GROWTH		
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029		2026/27	2027/28	2028/29
Balance in County Revenue Fund	4,094,808,358	3,913,857,161	1,670,702,716	-				0.0%	0.0%	0.0%
Donor Grants (DANIDA)	19,115,250	12,909,000	23,583,750	-	-	-	(23,583,750)	-100.0%	#DIV/0!	#DIV/0!
Kenya Devolution Support Program (KDSP) II Level I			37,500,000	37,500,000	41,250,000	45,375,000	-	0.0%	0.0%	0.0%
Kenya Devolution Support Program (KDSP) II Level II			352,500,000	352,500,000	387,750,000	426,525,000	-	100.0%	10.0%	10.0%
World Bank National Agricultural Value Chain Development Project (NAVCDP)	198,946,385	51,228,732	151,515,152	231,250,000	254,375,000	279,812,500	79,734,848	52.6%	10.0%	10.0%
World Bank National Agricultural and Rural inclusive growth Projects (NARIGP)	4,261,826			-	-	-	-	0.0%	0.0%	0.0%
Conditional Grant for the provision of fertilizer subsidy programme	234,883,209			-	-	-	-	#DIV/0!	0.0%	0.0%
Agricultural Sector Development Support Projects (ASDSP II)	1,083,629			-	-	-	-	0.0%	0.0%	0.0%
IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)	31,903,688	38,135,675	38,280,000	60,550,000	66,605,000	73,265,500	22,270,000	58.2%	0.0%	0.0%
Conditional Grant - Kenya Agricultural Business Development Project (KABDP)			10,918,919	10,918,919	12,010,811	13,211,892	-	100.0%	10.0%	10.0%
Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant			671,683,509	671,683,509	738,851,860	812,737,046	-	100.0%	10.0%	10.0%
Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant		32,309,300	35,000,000	35,000,000	38,500,000	42,350,000	-	0.0%	0.0%	0.0%
Interest Earned in Nakuru City KUSP UDG Grant Account	3,200,000			-	-	-	-	0.0%	0.0%	0.0%
World Bank Grant Finance Locally-Led Climate Action Program, (FLLoCA) - County Climate Institution Support (CCIS) Level I	11,000,000		11,000,000	-	-	-	(11,000,000)	-100.0%	0.0%	0.0%
World Bank Grant Financing Locally-Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant	188,211,086		188,211,085	188,211,085	207,032,194	227,735,413	-	0.0%	10.0%	10.0%
Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	250,000,000	128,000,000	100,000,000	240,000,000	264,000,000	290,400,000	140,000,000	140.0%	10.0%	10.0%
Nutrition International Grant	5,000,000	7,500,000	10,000,000	10,000,000	11,000,000	12,100,000	-	0.0%	0.0%	0.0%
Conditional Fund -Leasing of Medical Equipment	124,723,404			-	-	-	-	0.0%	0.0%	0.0%
Conditional Allocation for Community Health Promoters (CHPs)		99,390,000	99,390,000	99,390,000	109,329,000	120,261,900	-	100.0%	10.0%	10.0%
Conditional grant from GoK for Aggregated Industrial Parks Programme (CAIPs)	64,000,000	52,631,579	105,263,158	-	-	-	(105,263,158)	0.0%	0.0%	0.0%
Conditional Grant - Road Maintenance Levy Fund		183,432,688		657,629,816	723,392,798	795,732,077	657,629,816	#DIV/0!	10.0%	10.0%

REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	CBROP PROJECTIONS	PROJECTIONS		ANNUAL GROWTH	% GROWTH		
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029		2026/27	2027/28	2028/29
Equilisation Fund Allocation		3,046,902		-	-	-	-	0.0%	0.0%	0.0%
C.R.A Equitable Share	13,593,424,693	13,666,998,494	14,315,950,029	14,529,306,064	15,982,236,670	17,580,460,337	213,356,035	1.5%	0.0%	0.0%
SUB TOTAL	18,824,561,527	18,189,439,531	17,821,498,318	17,123,939,393	18,836,333,332	20,719,966,665	973,143,791	5.5%	10.0%	10.0%
GRAND TOTAL	22,122,881,877	21,837,516,068	22,397,402,231	21,917,433,697	24,109,177,066	26,520,094,773	(479,968,534)	-2.14%	10.0%	10.0%
Allocation For Ward Projects										
Total Development Budget			7,472,530,359	7,079,331,084	7,787,264,192	8,565,990,612	(393,199,275)	-5.3%	10.0%	10.0%
<i>Less Development Grants</i>			2,216,875,455	3,091,139,039	3,400,252,943	3,740,278,238	874,263,584	39.4%	10.0%	10.0%
<i>Debt Resolution</i>			610,000,000	400,000,000	440,000,000	484,000,000	(210,000,000)	-34.4%	10.0%	10.0%
<i>Ongoing Projects</i>			1,587,155,376		-	-	(1,587,155,376)	0.0%	0.0%	0.0%
<i>Nakuru City, Naivasha, Gilgil & Molo Municipalities</i>			219,786,105	235,000,000	258,500,000	284,350,000	15,213,895	6.9%	10.0%	10.0%
Equitable Allocation			2,838,713,422	3,353,192,045	3,688,511,249	4,057,362,374	514,478,622	18.1%	10.0%	10.0%
<i>County Assembly HQ Development</i>			250,000,000	100,000,000	110,000,000	121,000,000	(150,000,000)	-60.0%	10.0%	10.0%
<i>Flagship HQ development</i>			938,713,422	1,603,192,045	1,763,511,249	1,939,862,374	664,478,622	70.8%	10.0%	10.0%
45% of Equitable Allocation for Ward Projects			1,650,000,000	1,650,000,000	1,815,000,000	1,996,500,000	-	0.0%	10.0%	10.0%
				49.2%						
Expenditure:										
Current Expenditure:										
Compensation to Employees			8,407,281,640	8,104,552,134	8,915,007,347	9,806,508,082	(302,729,507)	-3.6%	10.0%	10.0%
Operations and Maintenance			4,227,252,961	4,317,640,894	4,749,404,984	5,224,345,482	90,387,933	2.1%	10.0%	10.0%
Current Grants And Other Transfers			2,290,337,271	2,415,909,585	2,657,500,543	2,923,250,597	125,572,314	5.5%	10.0%	10.0%
Sub Total:			14,924,871,872	14,838,102,613	16,321,912,874	17,954,104,161	(86,769,260)	-0.6%	10.0%	10.0%
Capital Expenditure:										
Acquisition Of Non-Financial Assets			4,645,654,903	1,938,192,045	2,132,011,249	2,345,212,374	(2,707,462,859)	-58.3%	10.0%	10.0%
Capital Grants To Governmental Agencies			2,826,875,455	3,491,139,039	3,840,252,943	4,224,278,238	664,263,584	23.5%	10.0%	10.0%
Other Development (Ward Allocation)			-	1,650,000,000	1,815,000,000	1,996,500,000	1,650,000,000	100.0%	10.0%	10.0%
Sub Total:			7,472,530,359	7,079,331,084	7,787,264,192	8,565,990,612	(393,199,275)	-5.3%	10.0%	10.0%
Grand Total:			22,397,402,231	21,917,433,697	24,109,177,066	26,520,094,773	(479,968,534)	-2.1%	10.0%	10.0%
DEFICIT/ SURPLUS				-						
PERCENT OF TOTAL BUDGET										
Current Expenditure:			66.8%	67.7%	67.7%	67.7%				
Capital Expenditure:			33.2%	32.3%	32.3%	32.3%				

ANNEX II: Trend in Growth of Equitable Share of Revenue

EXCHEQUER RECEIPTS TRENDS	ALLOCATION	GROWTH	% GROWTH
2013/2014 (Base Year)	5,936,875,619	5,936,875,619	100%
2014/2015	7,082,152,961	1,145,277,342	19%
2015/2016	8,116,330,943	1,034,177,982	15%
2016/2017	8,757,624,645	641,293,702	8%
2017/2018	9,271,400,000	513,775,355	6%
2018/2019	9,451,400,000	180,000,000	2%
2019/2020	10,476,150,000	1,024,750,000	11%
2020/2021	10,476,150,000	-	0%
2021/2022	13,026,116,323	2,549,966,323	24%
2022/2023	13,026,116,323	-	0%
2023/2024	13,593,424,693	567,308,370	4%
2024/2025	13,666,998,494	73,573,801	1%
2025/2026 (CARA 2025)	14,315,950,029	648,951,535	5%
2026/2027 (BROP 2025 Projected)	14,529,306,064	213,356,035	2%

ANNEX III: Total Expenditure Sector Ceilings for the Period 2026/2027 - 2028/2029

	SECTOR	SUB SECTOR	PRELIMINARY ACTUAL EXPENDITURE FY2024/2025	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
						2027/2028	2028/2029
1	Agriculture Rural and Urban Development						
1.1		Agriculture, Livestock, Fisheries and Veterinary Services					
		Compensation to Employees	295,979,854	314,715,337	329,028,479	361,931,327	398,124,460
		Operations & Maintenance	35,125,387	167,238,554	160,710,894	176,781,983	194,460,182
		Development Gross	257,789,456	363,188,759	448,328,986	493,161,885	542,478,073
		Sub Total	588,894,697	845,142,650	938,068,359	1,031,875,195	1,135,062,715
1.2		Lands, Physical Planning, Housing and Urban Development					
		Compensation to Employees	85,030,826	47,928,807	49,468,167	54,414,983	59,856,482
		Operations & Maintenance	22,100,231	75,253,511	125,378,898	137,916,787	151,708,466
		Development Gross	382,280,442	187,516,731	350,829,931	385,912,924	424,504,217
		Sub Total	489,411,499	310,699,049	525,676,995	578,244,695	636,069,164
1.3		Nakuru City					
		Compensation to Employees	28,060,551	64,224,459	70,348,147	77,382,961	85,121,258
		Operations & Maintenance	16,308,906	48,927,956	63,969,418	70,366,360	77,402,996
		Development Gross	45,836,383	497,561,244	311,806,063	342,986,670	377,285,337
		Sub Total	90,205,840	610,713,659	446,123,628	490,735,991	539,809,590
1.4		Naivasha Municipality					
		Compensation to Employees	5,801,688	22,427,277	22,565,372	24,821,909	27,304,100
		Operations & Maintenance	6,497,814	36,767,670	53,986,120	59,384,732	65,323,205
		Development Gross	42,056,317	473,757,464	278,968,824	306,865,706	337,552,277
		Sub Total	54,355,819	532,952,412	355,520,315	391,072,347	430,179,581
1.5		Gilgil Municipality					
		Compensation to Employees	-	14,510,817	15,589,390	17,148,329	18,863,162
		Operations & Maintenance	4,503,692	27,414,440	45,500,000	50,050,000	55,055,000
		Development Gross	-	187,437,617	169,186,197	186,104,816	204,715,298
		Sub Total	4,503,692	229,362,874	230,275,587	253,303,145	278,633,460
1.6		Molo Municipality					
		Compensation to Employees	-	7,000,000	8,000,000	8,800,000	9,680,000
		Operations & Maintenance	2,620,900	24,417,251	35,500,000	39,050,000	42,955,000
		Development Gross	-	144,786,105	146,722,425	161,394,668	177,534,135
		Sub Total	2,620,900	176,203,356	190,222,425	209,244,668	230,169,135
	SUB TOTAL (SECTOR)		1,229,992,447	2,705,074,000	2,685,887,310	2,954,476,041	3,249,923,645

	SECTOR	SUB SECTOR	PRELIMINARY ACTUAL EXPENDITURE FY2024/2025	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
						2027/2028	2028/2029
2	Education						
2.1		Education					
		Compensation to Employees	494,514,548	622,433,072	665,618,600	732,180,460	805,398,506
		Operations & Maintenance	631,220,742	662,911,774	481,165,391	529,281,930	582,210,123
		Development Gross	182,682,368	138,450,638	47,452,613	52,197,874	57,417,661
		Sub Total	1,308,417,657	1,423,795,484	1,194,236,603	1,313,660,263	1,445,026,290
2.2		Vocational Training					
		Compensation to Employees	-	-	-	-	-
		Operations & Maintenance	117,489,005	123,387,651	117,285,737	129,014,311	141,915,742
		Development Gross	122,743,245	103,806,796	109,170,075	120,087,083	132,095,791
		Sub Total	240,232,250	227,194,447	226,455,812	249,101,394	274,011,533
	SUB TOTAL (SECTOR)		1,548,649,907	1,650,989,931	1,420,692,415	1,562,761,657	1,719,037,823
3	Social Protection, Culture and Recreation						
3.1		Youth, Sports, Gender, Social Services and Inclusivity					
		Compensation to Employees	92,383,128	51,461,012	55,581,498	61,139,648	67,253,613
		Operations & Maintenance	79,673,555	249,780,226	145,100,214	159,610,235	175,571,259
		Development Gross	159,398,111	48,138,388	90,675,933	99,743,526	109,717,879
		Sub Total	331,454,794	349,379,625	291,357,645	320,493,410	352,542,751
3.2		Culture					
		Compensation to Employees	-	-	-	-	-
		Operations & Maintenance	4,466,904	7,433,682	12,500,000	13,750,000	15,125,000
		Development Gross	-	-	12,000,000	13,200,000	14,520,000
		Sub Total	4,466,904	7,433,682	24,500,000	26,950,000	29,645,000
	SUB TOTAL (SECTOR)		335,921,698	356,813,308	315,857,645	347,443,410	382,187,751
4	Energy, Infrastructure and ICT						
4.1		Infrastructure					
		Compensation to Employees	117,737,942	92,295,138	100,847,970	110,932,767	122,026,044
		Operations & Maintenance	156,243,854	177,500,669	275,937,964	303,531,761	333,884,937
		Development Gross	629,058,688	1,249,734,449	798,129,816	877,942,798	965,737,077
		Sub Total	903,040,484	1,519,530,255	1,174,915,751	1,292,407,326	1,421,648,058

	SECTOR	SUB SECTOR	PRELIMINARY ACTUAL EXPENDITURE FY2024/2025	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
						2027/2028	2028/2029
4.2		ICT, e-Government and Public Communication					
		Compensation to Employees	-	-	-	-	-
		Operations & Maintenance	31,645,633	33,234,432	48,686,502	53,555,152	58,910,667
		Development Gross	1,432,500	-	26,362,563	28,998,819	31,898,701
		Sub Total	33,078,133	33,234,432	75,049,064	82,553,971	90,809,368
	SUB TOTAL (SECTOR)		936,118,617	1,552,764,687	1,249,964,815	1,374,961,297	1,512,457,426
5	Environment Protection, Water and Natural Resources						
5.1		Water, Energy, Environment, Natural Resources and Climate Change					
		Compensation to Employees	213,079,407	169,213,369	170,146,532	187,161,185	205,877,303
		Operations & Maintenance	19,187,919	68,933,162	111,457,887	122,603,676	134,864,044
		Development Gross	548,751,955	729,191,568	461,662,068	507,828,275	558,611,102
		Sub Total	781,019,281	967,338,099	743,266,487	817,593,135	899,352,449
	SUB TOTAL (SECTOR)		781,019,281	967,338,099	743,266,487	817,593,135	899,352,449
6	General Economics and Commercial Affairs						
6.1		Trade, Cooperatives, Tourism					
		Compensation to Employees	77,092,139	65,377,799	70,720,565	77,792,621	85,571,883
		Operations & Maintenance	84,871,177	131,689,693	160,889,898	176,978,887	194,676,776
		Development Gross	174,520,761	218,063,158	118,238,924	130,062,816	143,069,098
		Sub Total	336,484,077	415,130,650	349,849,386	384,834,325	423,317,757
	SUB TOTAL (SECTOR)		336,484,077	415,130,650	349,849,386	384,834,325	423,317,757
7	Health						
7.1		Health Services					
		Compensation to Employees	4,049,478,651	4,722,287,327	4,246,834,195	4,671,517,614	5,138,669,376
		Operations & Maintenance	1,888,500,757	2,229,609,206	2,755,358,077	3,030,893,885	3,333,983,274
		Development Gross	531,628,959	1,619,324,310	785,964,848	864,561,333	951,017,466
		Sub Total	6,469,608,366	8,571,220,843	7,788,157,120	8,566,972,832	9,423,670,116
	SUB TOTAL (SECTOR)		6,469,608,366	8,571,220,843	7,788,157,120	8,566,972,832	9,423,670,116

	SECTOR	SUB SECTOR	PRELIMINARY ACTUAL EXPENDITURE FY2024/2025	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
						2027/2028	2028/2029
8	Public Administration and National/ International Relations						
8.1		Office of the Governor and Deputy Governor					
		Compensation to Employees	130,722,773	105,369,861	122,429,826	134,672,809	148,140,090
		Operations & Maintenance	111,177,690	251,705,497	280,705,497	308,776,047	339,653,651
		Development Gross	5,460,350	15,000,000	30,000,000	33,000,000	36,300,000
		Sub Total	247,360,813	372,075,358	433,135,323	476,448,856	524,093,741
8.2		County Treasury					
		Compensation to Employees	471,053,639	301,869,692	305,398,814	335,938,695	369,532,565
		Operations & Maintenance	861,550,015	1,099,309,071	795,274,938	874,802,432	962,282,676
		Development Gross	512,303,358	855,188,403	2,350,129,633	2,585,142,596	2,843,656,856
		Sub Total	1,844,907,012	2,256,367,167	3,450,803,385	3,795,883,724	4,175,472,096
8.3		Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance					
		Compensation to Employees	554,241,510	1,249,705,686	1,300,049,376	1,430,054,313	1,573,059,745
		Operations & Maintenance	60,227,838	244,798,162	236,257,237	259,882,961	285,871,257
		Development Gross	18,051,261	385,384,728	437,702,186	481,472,405	529,619,645
		Sub Total	632,520,608	1,879,888,576	1,974,008,799	2,171,409,679	2,388,550,646
8.4		County Public Service Board					
		Compensation to Employees	34,436,680	45,114,412	50,203,268	55,223,594	60,745,954
		Operations & Maintenance	18,313,581	47,550,000	56,050,000	61,655,000	67,820,500
		Development Gross	1,867,244	3,000,000	3,000,000	3,300,000	3,630,000
		Sub Total	54,617,505	95,664,412	109,253,268	120,178,594	132,196,454
8.5		Office of the County Attorney					
		Compensation to Employees	18,401,815	23,627,797	24,002,158	26,402,374	29,042,611
		Operations & Maintenance	6,472,830	35,949,795	60,328,004	66,360,805	72,996,885
		Development Gross	2,907,049	3,000,000	3,000,000	3,300,000	3,630,000
		Sub Total	27,781,694	62,577,592	87,330,162	96,063,179	105,669,496

	SECTOR	SUB SECTOR	PRELIMINARY ACTUAL EXPENDITURE FY2024/2025	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
						2027/2028	2028/2029
8.6		County Assembly					
		Compensation to Employees	430,052,549	487,719,778	497,719,778	547,491,756	602,240,931
		Operations & Maintenance	730,106,450	773,777,830	711,507,802	782,658,582	860,924,440
		Development Gross	99,353,739	250,000,000	100,000,000	110,000,000	121,000,000
		Sub Total	1,259,512,737	1,511,497,608	1,309,227,580	1,440,150,338	1,584,165,372
	SUB TOTAL (SECTOR)		4,066,700,370	6,178,070,713	7,363,758,518	8,100,134,369	8,910,147,806
	TOTAL	Total Compensation to Employees	7,098,067,698	8,407,281,640	8,104,552,134	8,915,007,347	9,806,508,082
		Total Operations & Maintenance	4,888,304,881	6,517,590,232	6,733,550,479	7,406,905,527	8,147,596,079
		Total Development Gross	3,718,122,185	7,472,530,359	7,079,331,084	7,787,264,192	8,565,990,612
		GRAND TOTAL	15,704,494,764	22,397,402,231	21,917,433,697	24,109,177,066	26,520,094,773

ANNEX IV: Total Recurrent Expenditure Ceilings for the Period 2026/2027 - 2028/2029

VOTE	Source of Funding	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
				2027/2028	2028/2029
Office of the Governor and Deputy Governor	Gross Allocation	357,075,358	403,135,323	443,448,856	487,793,741
	Local Revenue	31,578,289	36,644,886	40,309,374	44,340,312
	Emergency Fund	70,000,000	70,000,000	77,000,000	84,700,000
	CRA Equitable Share	255,497,069	296,490,438	326,139,482	358,753,430
County Treasury	Gross Allocation	1,401,178,764	1,100,673,752	1,210,741,128	1,331,815,240
	Local Revenue	84,722,699	72,124,113	79,336,524	87,270,176
	Medical & Motor Vehicle Insurance	340,000,000	360,000,000	396,000,000	435,600,000
	Common Use Items Consolidated	235,972,409	-	-	-
	Mortgage & Car loan	55,000,000	85,000,000	93,500,000	102,850,000
	CRA Equitable Share	685,483,656	583,549,640	641,904,604	706,095,064
County Public Service Board	Gross Allocation	92,664,412	106,253,268	116,878,594	128,566,454
	Local Revenue	10,193,085	11,687,859	12,856,645	14,142,310
	CRA Equitable Share	82,471,326	94,565,408	104,021,949	114,424,144
Health	Gross Allocation	6,951,896,533	7,002,192,272	7,702,411,500	8,472,652,649
	Local Revenue	529,248,407	515,632,984	567,196,282	623,915,911
	AIA	1,740,723,131	1,914,795,443	2,106,274,988	2,316,902,486
	User Foregone Fees	38,723,265	38,723,265	42,595,592	46,855,151
	Level 5 Grant	261,710,982	261,710,982	287,882,081	316,670,289
	CHP's Grant from GoK	99,390,000	99,390,000	109,329,000	120,261,900
	CRA Equitable Share	4,282,100,748	4,171,939,598	4,589,133,557	5,048,046,913
Infrastructure	Gross Allocation	269,795,806	376,785,935	414,464,528	455,910,981
	Local Revenue	29,677,539	41,446,453	45,591,098	50,150,208
	CRA Equitable Share	240,118,267	335,339,482	368,873,430	405,760,773
Naivasha Municipality	Gross Allocation	59,194,948	76,551,491	84,206,640	92,627,304
	Local Revenue	6,030,194	8,420,664	9,262,730	10,189,003
	KUSP UIG Grant	4,375,000	-	-	-
	CRA Equitable Share	48,789,753	68,130,827	74,943,910	82,438,301

VOTE	Source of Funding	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
				2027/2028	2028/2029
Office of the County Attorney	Gross Allocation	59,577,592	84,330,162	92,763,179	102,039,496
	Local Revenue	6,553,535	9,276,318	10,203,950	11,224,345
	CRA Equitable Share	53,024,057	75,053,845	82,559,229	90,815,152
Nakuru City	Gross Allocation	113,152,415	134,317,565	147,749,321	162,524,253
	Local Revenue	11,965,516	14,774,932	16,252,425	17,877,668
	KUSP UIG Grant	4,375,000	-	-	-
	CRA Equitable Share	96,811,899	119,542,633	131,496,896	144,646,585
Trade, Cooperatives, Tourism and Culture	Gross Allocation	204,501,174	244,110,462	268,521,508	295,373,659
	Local Revenue	16,995,129	21,352,151	23,487,366	25,836,103
	Enterprise Fund	50,000,000	50,000,000	55,000,000	60,500,000
	CRA Equitable Share	137,506,045	172,758,311	190,034,143	209,037,557
Agriculture, Livestock, Fisheries and Veterinary Services	Gross Allocation	481,953,890	489,739,373	538,713,311	592,584,642
	Local Revenue	53,014,928	53,871,331	59,258,464	65,184,311
	CRA Equitable Share	428,938,962	435,868,042	479,454,847	527,400,331
Lands, Physical Planning, Housing and Urban Development	Gross Allocation	123,182,318	174,847,064	192,331,771	211,564,948
	Local Revenue	11,625,055	15,383,177	16,921,495	18,613,644
	KUSP UIG Grant	17,500,000	35,000,000	38,500,000	42,350,000
	CRA Equitable Share	94,057,263	124,463,887	136,910,276	150,601,304
Water, Energy, Environment, Natural Resources and Climate Change	Gross Allocation	238,146,531	281,604,419	309,764,861	340,741,347
	Local Revenue	24,986,118	30,976,486	34,074,135	37,481,548
	FLLoCA CCIS	11,000,000	-	-	-
	CRA Equitable Share	202,160,413	250,627,933	275,690,726	303,259,799
Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	Gross Allocation	1,494,503,848	1,536,306,613	1,689,937,274	1,858,931,001
	Local Revenue	158,620,423	163,218,727	179,540,600	197,494,660
	KDSP II Grant + Counterpart	52,500,000	52,500,000	57,750,000	63,525,000
	CRA Equitable Share	1,283,383,425	1,320,587,885	1,452,646,674	1,597,911,341

VOTE	Source of Funding	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
				2027/2028	2028/2029
Education, ICT, e-Government and Public Communication	Gross Allocation	1,441,966,930	1,312,756,230	1,444,031,853	1,588,435,038
	Local Revenue	83,777,635	93,661,297	103,027,427	113,330,169
	Bursary & Scholarship	416,062,172	195,000,000	214,500,000	235,950,000
	School Feeding Programme	198,000,000	200,000,000	220,000,000	242,000,000
	VTC Matching Funding	66,289,894	66,289,894	72,918,883	80,210,772
	CRA Equitable Share	677,837,229	757,805,039	833,585,543	916,944,097
Youth, Sports, Gender, Social Services and Inclusivity	Gross Allocation	301,241,238	200,681,712	220,749,884	242,824,872
	Local Revenue	24,523,536	16,024,988	17,627,487	19,390,236
	Sports & Disability Allocation	78,300,000	55,000,000	60,500,000	66,550,000
	CRA Equitable Share	198,417,702	129,656,724	142,622,396	156,884,636
Gilgil Municipality	Gross Allocation	41,925,257	61,089,390	67,198,329	73,918,162
	Local Revenue	4,130,528	6,719,833	7,391,816	8,130,998
	KUSP UIG Grant	4,375,000	-	-	-
	CRA Equitable Share	33,419,729	54,369,557	59,806,513	65,787,164
Molo Municipality	Gross Allocation	31,417,251	43,500,000	47,850,000	52,635,000
	Local Revenue	2,974,648	4,785,000	5,263,500	5,789,850
	KUSP UIG Grant	4,375,000	-	-	-
	CRA Equitable Share	24,067,603	38,715,000	42,586,500	46,845,150
County Assembly	Gross Allocation	1,261,497,608	1,209,227,580	1,330,150,338	1,463,165,372
	Local Revenue	138,764,737	133,015,034	146,316,537	160,948,191
	CRA Equitable Share	1,122,732,871	1,076,212,546	1,183,833,801	1,302,217,181
SUB TOTAL		14,924,871,872	14,838,102,613	16,321,912,874	17,954,104,161

ANNEX V: Total Development Expenditure Ceilings for the Period 2026/2027 - 2028/2029

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
				2027/2028	2028/2029
Office of the Governor and Deputy Governor	Gross Allocation	15,000,000	30,000,000	33,000,000	36,300,000
	Local Revenue	1,650,000	3,300,000	3,630,000	3,993,000
	CRA Equitable Share	13,350,000	26,700,000	29,370,000	32,307,000
County Treasury	Gross Allocation	855,188,403	2,350,129,633	2,585,142,596	2,843,656,856
	Local Revenue	67,670,724	33,014,260	36,315,686	39,947,254
	Debt Resolution	240,000,000	400,000,000	440,000,000	484,000,000
	Ward Allocation	-	1,650,000,000	1,815,000,000	1,996,500,000
	Conditional Grant	-	-	-	-
	CRA Equitable Share	547,517,679	267,115,373	293,826,911	323,209,602
County Public Service Board	Gross Allocation	3,000,000	3,000,000	3,300,000	3,630,000
	Local Revenue	330,000	330,000	363,000	399,300
	CRA Equitable Share	2,670,000	2,670,000	2,937,000	3,230,700
Health	Gross Allocation	1,619,324,310	785,964,848	864,561,333	951,017,466
	Local Revenue	117,124,912	20,361,455	22,397,601	24,637,361
	AIA	435,180,783	478,698,861	526,568,747	579,225,622
	DANIDA	23,583,750	-	-	-
	Nutrition Int. Grant	10,000,000	10,000,000	11,000,000	12,100,000
	Level 5 Grant	85,787,850	112,161,850	123,378,035	135,715,838
	CRA Equitable Share	947,647,015	164,742,683	181,216,951	199,338,646
Infrastructure	Gross Allocation	1,249,734,449	798,129,816	877,942,798	965,737,077
	Local Revenue	106,946,599	15,455,000	17,000,500	18,700,550
	RMLF Grant	277,492,641	657,629,816	723,392,798	795,732,077
	CRA Equitable Share	865,295,209	125,045,000	137,549,500	151,304,450
Naivasha Municipality	Gross Allocation	473,757,464	278,968,824	306,865,706	337,552,277
	Local Revenue	23,975,591	6,600,000	7,260,000	7,986,000
	KUSP UDG	255,797,548	218,968,824	240,865,706	264,952,277
	CRA Equitable Share	193,984,325	53,400,000	58,740,000	64,614,000

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
				2027/2028	2028/2029
Office of the County Attorney	Gross Allocation	3,000,000	3,000,000	3,300,000	3,630,000
	Local Revenue	330,000	330,000	363,000	399,300
	CRA Equitable Share	2,670,000	2,670,000	2,937,000	3,230,700
Nakuru City	Gross Allocation	497,561,244	311,806,063	342,986,670	377,285,337
	Local Revenue	23,648,350	7,700,000	8,470,000	9,317,000
	KUSP UDG	282,576,241	241,806,063	265,986,670	292,585,337
	CRA Equitable Share	191,336,653	62,300,000	68,530,000	75,383,000
Trade, Cooperatives, Tourism and Culture	Gross Allocation	218,063,158	130,238,924	143,262,816	157,589,098
	Local Revenue	12,408,000	14,326,282	15,758,910	17,334,801
	CAIPs Grant	105,263,158	-	-	-
	CRA Equitable Share	100,392,000	115,912,642	127,503,907	140,254,297
Agriculture, Livestock, Fisheries and Veterinary Services	Gross Allocation	363,188,759	448,328,986	493,161,885	542,478,073
	Local Revenue	17,872,216	16,017,107	17,618,818	19,380,700
	NAVCDP	151,515,152	231,250,000	254,375,000	279,812,500
	KELCOP	38,280,000	60,550,000	66,605,000	73,265,500
	KABDP	10,918,919	10,918,919	12,010,811	13,211,892
	CRA Equitable Share	144,602,472	129,592,960	142,552,256	156,807,481
Lands, Physical Planning, Housing and Urban Development	Gross Allocation	187,516,731	350,829,931	385,912,924	424,504,217
	Local Revenue	9,626,840	12,191,292	13,410,422	14,751,464
	KISIP II	100,000,000	240,000,000	264,000,000	290,400,000
	CRA Equitable Share	77,889,891	98,638,639	108,502,502	119,352,753
Water, Energy, Environment, Natural Resources and Climate Change	Gross Allocation	729,191,568	461,662,068	507,828,275	558,611,102
	Local Revenue	47,204,060	10,611,448	11,672,592	12,839,852
	Climate Change Mitigation Prog	111,852,663	176,983,277	194,681,605	214,149,765
	FLLoCA CCRI	188,211,085	188,211,085	207,032,194	227,735,413
	CRA Equitable Share	381,923,760	85,856,258	94,441,884	103,886,072

VOTE	SOURCE OF FUNDING	APPROVED ESTIMATES FY2025/2026	CBROP CEILINGS 2026/2027	PROJECTIONS	
				2027/2028	2028/2029
Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	Gross Allocation	385,384,728	437,702,186	481,472,405	529,619,645
	Local Revenue	42,392,320	9,372,240	10,309,465	11,340,411
	KDSP II Level II Grant	352,500,000	352,500,000	387,750,000	426,525,000
	CRA Equitable Share	342,992,408	75,829,946	83,412,940	91,754,234
Education, ICT, e-Government and Public Communication	Gross Allocation	242,257,434	182,985,250	201,283,775	221,412,153
	Local Revenue	18,119,468	11,599,528	12,759,480	14,035,428
	Vocational Inst. Grant	77,535,000	77,535,000	85,288,500	93,817,350
	CRA Equitable Share	146,602,966	93,850,723	103,235,795	113,559,374
Youth, Sports, Gender, Social Services and Inclusivity	Gross Allocation	48,138,388	90,675,933	99,743,526	109,717,879
	Local Revenue	5,295,223	9,974,353	10,971,788	12,068,967
	CRA Equitable Share	42,843,165	80,701,580	88,771,738	97,648,912
Gilgil Municipality	Gross Allocation	187,437,617	169,186,197	186,104,816	204,715,298
	Local Revenue	5,954,069	6,050,000	6,655,000	7,320,500
	KUSP UDG	133,309,720	114,186,197	125,604,816	138,165,298
	CRA Equitable Share	48,173,828	48,950,000	53,845,000	59,229,500
Molo Municipality	Gross Allocation	144,786,105	146,722,425	161,394,668	177,534,135
	Local Revenue	15,926,472	5,500,000	6,050,000	6,655,000
	KUSP UDG	-	96,722,425	106,394,668	117,034,135
	CRA Equitable Share	128,859,633	44,500,000	48,950,000	53,845,000
County Assembly	Gross Allocation	250,000,000	100,000,000	110,000,000	121,000,000
	Local Revenue	27,500,000	11,000,000	12,100,000	13,310,000
	CRA Equitable Share	222,500,000	89,000,000	97,900,000	107,690,000
SUB TOTAL		7,472,530,359	7,079,331,084	7,787,264,192	8,565,990,612

ANNEX VI: Sector Composition and Sector Working Groups for MTEF Budget 2026/2027 - 2028/2029

CLASSIFICATION OF FUNCTIONS OF GOVERNMENT (COFOG)	SECTOR	SECTOR COMPOSITION
General Public Services	Public Administration and National / International Relations	Office of the Governor and Deputy Governor
		County Public Service Board
		Finance and Economic Planning
		Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance
		Office of the County Attorney
		County Assembly
Social Protection, Recreation and Culture	Social Protection, Culture & Recreation	Youth, Sports, Gender, Social Services and Inclusivity
		Culture
Education	Education	Education
		Vocational Training
Economic Affairs	Agriculture Rural and Urban Development	Agriculture, Livestock, Fisheries and Veterinary Services
		Lands, Physical Planning, Housing and Urban Development
		Nakuru City
		Naivasha Municipality
		Gilgil Municipality
		Molo Municipality
	General Economics & Commercial Affairs	Trade, Cooperatives and Tourism
	Energy Infrastructure and ICT	Infrastructure
		ICT, e-Government and Public Communication
Environment Protection	Environment Protection Water and Natural Resources	Water, Energy, Environment, Natural Resources and Climate Change
Health	Health	Health Services
Macro Working Group	Macro Working Group	Department of Finance and Economic Planning

ANNEX VII: Nakuru County Budget Calendar for the FY2026/2027

	ACTIVITY	RESPONSIBILITY	DEADLINE
1	Performance Review and Strategic Planning	County Treasury	July-Aug 2025
	1.1 Develop strategic plans	Departments	"
	1.2 Prepare Annual Development Plans	"	"
	1.3 Expenditure review	"	"
	1.4 Finalization of Annual Work plans	"	"
2	Develop and Issue County Budget Guidelines	County Treasury	30 th Aug 2025
3	Annual Development Plan submitted to County Assembly	County Treasury	30 th Aug 2025
4	Launch of Sector Working Groups	County Treasury	Sept. 2025
5	The 2025/2026 Supplementary Budget		
	5.1 Develop and issue guidelines on the 2025/26 Supplementary Budget	County Treasury	Sept. 2025
6	Determination of Fiscal Framework	Macro Working Group	18 th Sept. 2025
	6.1 Estimation of Resource Envelop	County Treasury	"
	6.2 Determination of policy priorities	"	"
	6.3 Preliminary Resource allocation to Sectors, Assembly & Sub Counties	"	"
	6.4 Draft County Budget Review and Outlook Paper 2025 (CBROP)	"	19 th Sept. 2025
	6.5 Submission and approval by County Executive Committee	"	30 th Sept. 2025
	6.6 Tabling of CBROP 2025 to County Assembly	"	7 th Oct. 2025
	6.7 Capacity building on MTEF Programme Based Budget and Sector Reports	"	Oct-25
7	Preparation of County Budget Proposals	Line Ministries	
	7.1 Draft Sector Reports	Sector Working Group	21 st Oct. 2025
	7.2 Submission of Draft Sector Reports to County Treasury	Sector Working Group	28 th Oct. 2025
	7.3 Review of draft Sector Reports Proposals	Macro Working Group	10 th - 14 th Nov. 2025
8	Stakeholders/Public Engagements	Treasury/Departments	Nov. 2025
9	Draft Budget Estimates/ County Fiscal Strategy Paper (CFSP)	Macro Working Group / Departments	
	9.1 Preparation and consolidation of County Personnel Budget	PSM/County Treasury	12 th - 16 th Jan. 2026
	9.2 Sector Public Hearing and Public Participation on finalization of CFSP 2026	Macro Working Group	26 th - 30 th Jan. 2026
	9.3 Submission of Draft Budget Estimates and Final Sector Reports	Departments	30 th Jan. 2026
	9.4 Submission of Draft CFSP & Debt Paper 2026 to County Executive Committee for approval	County Treasury	20 th Feb. 2026
	9.5 Submission of CFSP 2026 to County Assembly for approval	County Treasury	27 th Feb. 2026
	9.6 Submission of Debt Management Strategy Paper to County Assembly for approval	County Treasury	27 th Feb. 2026
	9.7 Consideration and approval of the CFSP 2026 by the County Assembly within 14 days after submission	County Assembly	13 th March. 2026

	ACTIVITY	RESPONSIBILITY	DEADLINE
10	Preparation and approval of Final Departments' Programme Budgets		
	10.1 Issue final guidelines on preparation of FY 2026/27 County Budget	County Treasury	20 th March 2026
	10.2 Public Participation on the MTEF Budget proposal and identification of Ward based projects	County Treasury	23 rd – 27 th March 2026
	10.3 Submission of Departmental Budget proposals to County Treasury	Line Departments	31 st March 2026
	10.4 Consolidation of the Departmental Budget Estimates and uploading to IFMIS Hyperion System	County Treasury	1 st - 10 th April 2026
	10.5 Submission of Original Budget Estimates for County Government to County Executive	County Treasury	15 th April 2026
	10.6 Submission of Original Budget Estimates for County Government to County Assembly	County Treasury	30 th April 2026
	10.7 Review of Original Budget Estimates by Departmental Committees	County Assembly	May 2026
	10.8 Report on Original Budget by Budget and Appropriations Committee (County Assembly)	County Assembly	30 th May 2026
11	11.1 Preparation of Annual Cashflow	County Treasury	1 st - 5 th June 2026
	11.2 Submission of Annual Cashflow to Controller of Budget	County Treasury	12 th June 2026
	11.3 Submission of Appropriation Bill to County Assembly	County Treasury	17 th June 2026
	11.4 Resolution of County Assembly on Estimates and Approval	County Treasury	23 rd June 2026
	11.5 Budget Statement	County Treasury	24 th June 2026
	11.6 Appropriation Bill Passed	County Assembly	30 th June 2026

ANNEX VIII: Departmental Expenditure Performance FY2024/2025 by Economic Classification, Programme & Sub Programme
4561: Office of the Governor and Deputy Governor

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	96,318,668	92,331,661	136,718,549	130,722,773	5,995,777	96%
2200000 Use of goods and services	141,133,650	104,667,999	134,966,092	29,766,142	105,199,950	22%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	87,100,000	70,000,000	85,500,000	70,000,000	15,500,000	82%
2700000 Social Benefits	13,619,326	1,440,801	17,813,108	11,411,549	6,401,559	64%
3100000 Acquisition of Non-Financial Assets	4,100,000	4,000,000	7,926,298	-	7,926,298	0%
4100000 Acquisition of Financial Assets			-	-	-	
4500000 Disposal of Financial Assets			-	-	-	
Sub Total	342,271,644	272,440,461	382,924,047	241,900,463	141,023,585	63%
Capital Expenditure						
Non-Financial Assets	143,899,504	139,764,341	20,467,176	5,460,350	15,006,826	27%
Capital Transfers Govt. Agencies			-	-		
Sub Total	143,899,504	139,764,341	20,467,176	5,460,350	15,006,826	27%
Grand Total	486,171,148	412,204,802	403,391,223	247,360,813	156,030,411	61%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1: Administration and Planning	96,591,647	35,226,492	61,365,155	36%
SP 1.2: Personnel Services	154,531,657	137,893,053	16,638,605	89%
Total Expenditure of Programme 1	251,123,304	173,119,545	78,003,760	69%
Programme 2: Management Of County Affairs				
SP 2.1: County Executive Services	13,863,514	796,119	13,067,396	6%
SP 2.2: Policy Direction and Coordination	95,795,041	70,000,000	25,795,041	73%
SP 2.3: County Policing Services	4,834,054	3,445,150	1,388,904	71%
SP 2.4 Leadership and Governance	3,222,703	-	3,222,703	0%
Total Expenditure of Programme 2	117,715,312	74,241,269	43,474,044	63%
Programme 3: Coordination and Supervisory Services				
SP 3.1: Organization of County Business	26,495,850	-	26,495,850	0%
SP 3.2: Special Programmes	8,056,757	-	8,056,757	0%
Total Expenditure of Programme 3	34,552,607	-	34,552,607	0%
Total Expenditure of Vote	403,391,223	247,360,813	156,030,410	61%

4562: Finance and Economic Planning

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	522,361,668	488,793,022	503,861,030	471,053,639	32,807,392	93%
2200000 Use of goods and services	1,200,118,283	802,997,136	952,967,534	741,858,255	211,109,279	78%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	1,800,000	-		-	-	
2700000 Social Benefits	22,935,418	21,979,848	34,732,647	22,002,311	12,730,336	63%
3100000 Acquisition of Non-Financial Assets	150,740,975	107,319,891	98,090,282	52,689,449	45,400,833	54%
4100000 Acquisition of Financial Assets	90,000,000	60,000,000	45,000,000	45,000,000	-	100%
4500000 Disposal of Financial Assets		-	-	-	-	
Sub Total	1,987,956,344	1,481,089,896	1,634,651,494	1,332,603,654	302,047,840	82%
Capital Expenditure						
Non-Financial Assets	461,031,527	374,262,762	421,397,814	270,618,450	150,779,364	64%
Capital Transfers Govt. Agencies	404,867,671	304,634,357	331,282,093	241,684,908	89,597,185	73%
Sub Total	865,899,198	678,897,119	752,679,906	512,303,358	240,376,548	68%
Grand Total	2,853,855,543	2,159,987,015	2,387,331,401	1,844,907,012	542,424,388	77%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1: Administration Services	1,174,336,552	882,003,464	292,333,089	75%
SP 1.2: Personnel Services	535,593,678	493,055,950	42,537,728	92%
SP 1.3: Financial Services	45,000,000	45,000,000	-	100%
Total Expenditure of Programme 1	1,754,930,230	1,420,059,413	334,870,817	81%
Programme 2: Public Finance Management				
SP 2.1: Budget Formulation Coordination And Management	145,610,135	99,781,945	45,828,190	69%
SP 2.2: Resource Mobilization	67,951,004	33,814,302	34,136,701	50%
SP 2.3: Internal Audit	14,460,260	7,454,434	7,005,826	52%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
SP 2.4: Procurement	12,002,672	6,743,510	5,259,162	56%
SP 2.5: Public Finance and Accounting	16,200,650	10,603,532	5,597,119	65%
SP 2.6: Debt Management	282,956,066	191,456,364	91,499,703	68%
SP 2.7: External Resource Mobilization	9,137,500	6,406,795	2,730,705	70%
Total Expenditure of Programme 2	548,318,287	356,260,882	192,057,406	65%
Programme 3: Economic and Financial Policy Formulation and Management				
SP 3.1: Fiscal Planning	27,076,213	12,898,280	14,177,933	48%
SP 3.2: Monitoring & Evaluation / Statistical Data Management	4,551,450	3,256,492	1,294,958	72%
SP 3.3: KDSP Programme	52,455,220	52,431,945	23,275	100%
Total Expenditure of Programme 3	84,082,883	68,586,717	15,496,167	82%
Total Expenditure of Vote	2,387,331,401	1,844,907,011	542,424,389	77%

4563: County Public Service Board

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	34,199,957	34,161,115	40,093,400	34,436,680	5,656,720	86%
2200000 Use of goods and services	31,617,412	22,686,576	26,964,841	13,529,311	13,435,530	50%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers		-		-	-	
2700000 Social Benefits	5,795,656	5,602,496	6,616,265	4,784,270	1,831,995	72%
3100000 Acquisition of Non-Financial Assets	3,710,000	2,980,797	200,000	-	200,000	0%
4100000 Acquisition of Financial Assets				-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	75,323,025	65,430,984	73,874,507	52,750,261	21,124,246	71%
Capital Expenditure						
Non-Financial Assets	3,000,000	2,939,632	2,000,000	1,867,244	132,756	93%
Capital Transfers Govt. Agencies	-			-		
Sub Total	3,000,000	2,939,632	2,000,000	1,867,244	132,756	93%
Grand Total	78,323,025	68,370,616	75,874,507	54,617,505	21,257,002	72%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration and Human Resource Planning				
SP 1.1 Administrative Services.	23,276,841	13,141,304	10,135,537	56%
SP 1.2 Personnel Services.	46,709,666	39,220,949	7,488,717	84%
SP 1.2 Financial Services	175,000	175,000	-	100%
Total Expenditure of Programme 1	70,161,507	52,537,253	17,624,254	75%
Programme 2: Human Resource Planning and Advisory Services				
SP 2.1. Human Resource Planning	4,000,000	1,056,100	2,943,900	26%
SP 2.2. Provision of Human Resource Advisory Services	1,713,000	1,024,152	688,848	60%
Total Expenditure of Programme 2	5,713,000	2,080,252	3,632,748	36%
Total Expenditure of Vote	75,874,507	54,617,505	21,257,002	72%

4565: Health Services

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	4,289,153,871	4,126,809,853	4,800,715,455	4,049,478,651	751,236,805	84%
2200000 Use of goods and services	1,956,175,564	1,354,339,117	2,180,359,732	1,815,492,208	364,867,524	83%
2400000 Interest Payments		-		-		
2600000 Current grants and other Transfers	950,000	-	625,000	545,080	79,920	87%
2700000 Social Benefits	22,757,238	15,962,390	114,329,491	52,734,317	61,595,174	46%
3100000 Acquisition of Non-Financial Assets	30,888,452	18,043,448	42,449,329	19,729,152	22,720,177	46%
4100000 Acquisition of Financial Assets				-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	6,299,925,125	5,515,154,808	7,138,479,008	5,937,979,408	1,200,499,600	83%
Capital Expenditure						
Non-Financial Assets	810,849,256	233,639,929	855,034,270	369,857,438	485,176,832	43%
Capital Transfers Govt. Agencies	842,195,326	226,707,849	623,961,971	161,771,521	462,190,449	26%
Sub Total	1,653,044,582	460,347,778	1,478,996,240	531,628,959	947,367,281	36%
Grand Total	7,952,969,707	5,975,502,586	8,617,475,248	6,469,608,366	2,147,866,882	75%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration and Planning				
SP 1.1: Health Information System	11,800,000	3,245,767	8,554,233	28%
SP 1.2: Governance and Leadership	720,743,733	488,185,691	232,558,042	68%
SP 1.3: Human Resource Management	4,029,026,658	3,497,423,149	531,603,510	87%
SP 1.4: Research and Development	3,500,000	645,525	2,854,475	18%
SP 1.5: Health Infrastructure and Development	9,800,000	4,042,024	5,757,976	41%
Total Expenditure Prog 1	4,774,870,391	3,993,542,156	781,328,235	84%
Programme 2: Health Preventive and Promotive Services				
SP 2.1: Primary Health Care	741,523,655	53,465,221	688,058,434	7%
SP 2.2: Environmental Health and Sanitation	2,100,000	1,008,070	1,091,930	48%
SP 2.3: Human Resource	225,039,940	66,238,750	158,801,190	29%
SP 2.4: Disease Surveillance and Emergency Response	1,000,000	802,400	197,600	80%
SP 2.5: Health Promotive	1,000,000	893,530	106,470	89%
SP 2.6: HIV Programme	2,000,000	457,000	1,543,000	23%
SP 2.7: Nutrition	28,810,236	13,179,193	15,631,043	46%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
SP 2:8 Reproductive Health	1,250,000	1,250,000	-	100%
SP 2:9 Immunization	2,000,000	1,244,100	755,900	62%
Total Expenditure Prog 2	1,004,723,831	138,538,264	866,185,567	14%
Programme 3: Health Curative and Rehabilitative Services				
SP 3:1: Provision of Essential Health Services in all levels	2,174,602,677	1,798,976,878	375,625,799	83%
SP 3.2: Elimination of communicable and non-communicable diseases	2,300,000	-	2,300,000	0%
SP 3:3: Human Resource	660,978,348	538,551,069	122,427,279	81%
Total Expenditure Prog 3	2,837,881,025	2,337,527,947	500,353,079	82%
Total Expenditure of Vote	8,617,475,248	6,469,608,366	2,147,866,881	75%

4567: Infrastructure

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	137,731,014	117,297,661	126,827,421	117,737,942	9,089,479	93%
2200000 Use of goods and services	217,502,695	185,961,232	164,302,785	153,698,116	10,604,669	94%
2400000 Interest Payments		-		-		
2600000 Current grants and other Transfers		-		-	-	
2700000 Social Benefits	5,174,052	5,022,611	5,297,549	2,161,872	3,135,676	41%
3100000 Acquisition of Non-Financial Assets	4,975,000	807,557	2,000,000	383,866	1,616,135	19%
4100000 Acquisition of Financial Assets				-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	365,382,761	309,089,061	298,427,754	273,981,796	24,445,959	92%
Capital Expenditure						
Non-Financial Assets	1,107,600,482	687,530,735	1,149,265,373	490,473,283	658,792,090	43%
Capital Transfers Govt. Agencies	601,124,756	173,241,314	960,898,627	138,585,405	822,313,222	14%
Sub Total	1,708,725,238	860,772,049	2,110,164,000	629,058,688	1,481,105,312	30%
Grand Total	2,074,107,998	1,169,861,110	2,408,591,754	903,040,484	1,505,551,270	37%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Personnel and Financial services				
SP 1.1 Administration Services	27,600,000	18,835,271	8,764,729	68%
SP 1.2 Personnel Services	132,124,969	119,899,814	12,225,156	91%
Total Expenditure of Programme 1	159,724,969	138,735,085	20,989,885	87%
Programme 2: Infrastructure development and maintenance				
SP 2.1. Construction, Rehabilitation & Maintenance of Roads, Drainage & Bridges	2,105,953,754	638,605,399	1,467,348,355	30%
SP 2.2. Rehabilitation & Maintenance of Transport Terminus	500,000	-	500,000	0%
SP 2.3 Maintenance & Rehabilitation of County Buildings	3,670,000	-	3,670,000	0%
SP 2.4 Installation, Rehabilitation & Maintenance of Lighting Infrastructure	138,743,031	125,700,000	13,043,031	91%
Total Expenditure of Programme 2	2,248,866,785	764,305,399	1,484,561,386	34%
Total Expenditure of Vote	2,408,591,754	903,040,484	1,505,551,271	37%

4578: Naivasha Municipality

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	10,522,365	5,534,887	13,421,090	5,801,688	7,619,402	43%
2200000 Use of goods and services	25,499,400	8,502,914	21,505,657	5,572,992	15,932,665	26%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers		-	7,000,000	-	7,000,000	0%
2700000 Social Benefits	520,264	66,960	651,572	611,612	39,960	94%
3100000 Acquisition of Non-Financial Assets	1,525,000	220,400	2,100,000	313,210	1,786,790	15%
4100000 Acquisition of Financial Assets				-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	38,067,028	14,325,161	44,678,319	12,299,502	32,378,817	28%
Capital Expenditure						
Non-Financial Assets	36,757,450	18,765,750	38,021,694	21,457,578	16,564,116	56%
Capital Transfers Govt. Agencies	100,813,391	81,746,992	20,601,309	20,598,739	2,570	100%
Sub Total	137,570,841	100,512,742	58,623,003	42,056,317	16,566,686	72%
Grand Total	175,637,869	114,837,903	103,301,322	54,355,819	48,945,503	53%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administration and Planning	15,429,127	3,660,730	11,768,397	24%
SP 1.2 Personnel Services	14,072,662	6,413,300	7,659,362	46%
SP 1.3 Financial Services		-		
Total Expenditure of Programme 1	29,501,789	10,074,030	19,427,759	34%
Programme 2: Naivasha Municipal Services				
SP 2.1. Planning And Infrastructure	38,623,003	35,556,316	3,066,687	92%
SP 2.2. Environmental Management and Sanitation	20,000,000	6,500,000	13,500,000	33%
SP 2.3. Naivasha Social Services	8,176,530	1,434,760	6,741,770	18%
SP 2.4. Tourism, Investment and Trade	7,000,000	790,712	6,209,288	11%
Total Expenditure of Programme 2	73,799,533	44,281,788	29,517,745	60%
Total Expenditure of Vote	103,301,322	54,355,818	48,945,504	53%

4579: Office of the County Attorney

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	18,020,337	7,249,607	27,161,503	18,401,815	8,759,688	68%
2200000 Use of goods and services	34,281,764	22,054,990	20,265,881	5,178,438	15,087,443	26%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers		-		-	-	
2700000 Social Benefits	926,286	27,060	1,310,280	557,765	752,514	43%
3100000 Acquisition of Non-Financial Assets	3,600,920	518,390	2,126,592	736,627	1,389,965	35%
4100000 Acquisition of Financial Assets				-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	56,829,307	29,850,047	50,864,256	24,874,645	25,989,611	49%
Capital Expenditure						
Non-Financial Assets	4,000,000	3,757,950	3,000,000	2,907,049	92,951	97%
Capital Transfers Govt. Agencies			-	-	-	
Sub Total	4,000,000	3,757,950	3,000,000	2,907,049	92,951	97%
Grand Total	60,829,307	33,607,997	53,864,256	27,781,694	26,082,562	52%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, planning and support services.				
SP 1.1: Administration Services	16,320,000	8,221,614	8,098,386	50%
SP 1.2: Personnel Services	28,471,782	18,959,580	9,512,203	67%
SP 1.3: Financial Services	600,000	-	600,000	0%
Total Expenditure of Programme 1	45,391,782	27,181,194	18,210,588	60%
Programme 2: Provision of Advisory Services				
SP 2.1: Legal Advisory Services	8,472,473	600,500	7,871,973	7%
Total Expenditure of Programme 2	8,472,473	600,500	7,871,973	7%
Total Expenditure of Vote	53,864,256	27,781,694	26,082,562	52%

4580: Nakuru City

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	26,866,894	21,357,005	37,374,131	28,060,551	9,313,580	75%
2200000 Use of goods and services	26,494,418	19,885,517	36,682,848	13,811,307	22,871,541	38%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	3,771,545	-	7,000,000	-	7,000,000	0%
2700000 Social Benefits	763,276	350,460	752,659	354,744	397,915	47%
3100000 Acquisition of Non-Financial Assets	3,075,000	206,200	4,074,495	2,142,855	1,931,640	53%
4100000 Acquisition of Financial Assets				-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	60,971,133	41,799,182	85,884,133	44,369,457	41,514,676	52%
Capital Expenditure						
Non-Financial Assets	73,516,125	52,758,774	40,477,145	22,976,268	17,500,877	57%
Capital Transfers Govt. Agencies	348,454,876	294,595,535	23,034,546	22,860,115	174,431	99%
Sub Total	421,971,001	347,354,309	63,511,691	45,836,383	17,675,308	72%
Grand Total	482,942,133	389,153,490	149,395,824	90,205,840	59,189,984	60%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Nakuru City Administration Planning and Support				
SP 1.1 City Administrative Services	34,832,848	14,164,322	20,668,525	41%
SP 1.2 Personnel Services	33,209,943	28,415,295	4,794,648	86%
SP 1.3 Financial Services	600,000	425,000	175,000	71%
Total Expenditure of Programme 1	68,642,790	43,004,617	25,638,173	63%
Programme 2: Nakuru City Services				
SP 2.1 Infrastructure Development and City Planning	63,511,691	45,836,383	17,675,308	72%
SP 2.2 Nakuru City Environmental Management	824,495	225,000	599,495	27%
SP 2.3 City Trade Markets and Investments	7,000,000	-	7,000,000	0%
SP 2.4 Nakuru City Social Services	9,416,848	1,139,840	8,277,008	12%
Total Expenditure of Programme 2	80,753,034	47,201,223	33,551,811	58%
Total Expenditure of Vote	149,395,824	90,205,840	59,189,984	60%

4581: Trade, Cooperatives, Tourism and Culture

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	67,994,197	67,679,837	109,573,876	77,092,139	32,481,737	70%
2200000 Use of goods and services	72,004,898	55,679,855	71,697,370	36,553,455	35,143,915	51%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	64,033,063	50,000,000	50,000,000	50,000,000	-	100%
2700000 Social Benefits	2,890,748	1,826,072	5,147,916	1,538,967	3,608,949	30%
3100000 Acquisition of Non-Financial Assets	2,250,000	584,000	4,100,000	1,245,660	2,854,341	30%
4100000 Acquisition of Financial Assets	10,000,000			-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	219,172,906	175,769,764	240,519,162	166,430,220	74,088,942	69%
Capital Expenditure						
Non-Financial Assets	431,116,592	326,001,051	380,610,384	57,889,182	322,721,202	15%
Capital Transfers Govt. Agencies	250,000,000		116,631,579	116,631,579	(0)	100%
Sub Total	681,116,592	326,001,051	497,241,963	174,520,761	322,721,202	35%
Grand Total	900,289,498	501,770,815	737,761,125	340,950,981	396,810,144	46%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administration Services	19,472,370	14,528,481	4,943,890	75%
SP 1.2 Personnel Services	114,721,792	78,080,276	36,641,516	68%
Total Expenditure of Programme 1	134,194,162	92,608,756	41,585,406	69%
Programme 2: Co-Operative Development and Management				
SP 2.1: Development and Marketing of Cooperatives	-	-	-	
SP 2.2: Sacco Empowerment	25,000,000	25,000,000	-	100%
SP 2.3: Cooperative Leadership and Governance	12,195,000	5,034,625	7,160,375	41%
SP 2.4: Management of Housing and Investment Cooperatives	500,000	250,000	250,000	50%
Total Expenditure of Programme 2	37,695,000	30,284,625	7,410,375	80%
Programme 3: Commerce and Enterprise				
SP 3.1: MSMEs Development Services	150,601,579	146,178,724	4,422,855	97%
SP 3.2: Industrialization and Investment		-	-	
SP 3.3: Consumer Protection	3,600,000	1,784,275	1,815,725	50%
SP 3.4: Promotion Of Responsible Gaming	5,300,000	2,179,442	3,120,558	41%
Total Expenditure of Programme 3	159,501,579	150,142,441	9,359,138	94%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 4: Development and Management of Markets				
SP 4.1: Market Development and Rehabilitation	380,610,384	57,889,182	322,721,202	15%
SP 4.2: Market Service Delivery	4,830,000	2,125,521	2,704,479	44%
Total Expenditure of Programme 4	385,440,384	60,014,703	325,425,681	16%
Programme 5: Tourism Promotion and Marketing				
SP 5.1: Promotion of County Tourism	6,940,000	2,916,444	4,023,556	42%
Total Expenditure of Programme 5	6,940,000	2,916,444	4,023,556	42%
Programme 6: Alcoholics Drinks Control				
SP 6.1: Liquor Control	4,650,000	2,046,761	2,603,239	44%
SP 6.2: Rehabilitation of Persons Dependent on Alcohol	300,000	-	300,000	0%
Total Expenditure of Programme 6	4,950,000	2,046,761	2,903,239	41%
Programme 7: Management of County Bus Terminus				
SP 7.1: Management of County Bus Terminus	2,000,000	622,000	1,378,000	31%
Total Expenditure of Programme 7	2,000,000	622,000	1,378,000	31%
Programme 8: Promotion of Heritage and Socio-Cultural Diversity				
SP 8.1: Promotion and Preservation of Cultural Heritage	7,040,000	2,315,250	4,724,750	33%
SP 8.2: Socio-Cultural Development	-	-	-	
Total Expenditure of Programme 7	7,040,000	2,315,250	4,724,750	33%
Total Expenditure of Vote	737,761,125	340,950,981	396,810,144	46%

4582: Agriculture, Livestock, Fisheries and Veterinary Services

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	367,568,364	310,765,088	376,804,651	295,979,854	80,824,797	79%
2200000 Use of goods and services	94,269,628	75,444,100	65,999,801	31,409,230	34,590,571	48%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers		-		-	-	
2700000 Social Benefits	5,700,088	5,700,088	16,536,763	3,716,157	12,820,606	22%
3100000 Acquisition of Non-Financial Assets	715,750	-	631,890	-	631,890	0%
4100000 Acquisition of Financial Assets	7,000,000	7,000,000		-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	475,253,830	398,909,276	459,973,105	331,105,241	128,867,864	72%
Capital Expenditure						
Non-Financial Assets	300,540,260	165,987,135	247,786,553	162,925,049	84,861,504	66%
Capital Transfers Govt. Agencies	753,754,059	479,578,736	574,329,958	94,864,407	479,465,551	17%
Sub Total	1,054,294,319	645,565,871	822,116,511	257,789,456	564,327,055	31%
Grand Total	1,529,548,149	1,044,475,147	1,282,089,616	588,894,697	693,194,919	46%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1: Administrative Services	201,824,848	121,883,349	79,941,499	60%
SP 1.2: Human Resources Services	393,341,414	299,696,011	93,645,403	76%
Total Expenditure of Programme 1	595,166,262	421,579,360	173,586,902	71%
Programme 2: Livestock Resource Management and Development				
SP 2.1: Livestock Production Productivity and Incomes	38,280,000	38,135,675	144,325	100%
SP 2.2: Livestock Output and Value Addition	11,802,360	8,458,600	3,343,760	72%
SP 2.3: Knowledge and Skills in Livestock Production and Management	10,241,790	-	10,241,790	0%
SP 2.4: Food Safety and Livestock Products Development	6,610,067	6,610,060	7	100%
SP 2.5: Livestock Disease Management and Control	13,377,352	-	13,377,352	0%
Total Expenditure of Programme 2	80,311,569	53,204,335	27,107,234	66%
Programme 3: Fisheries Development				
SP 3.1: Aquaculture Development	-	-	-	
SP 3.2: Sustainable Utilization of Inland Capture Fisheries Resources	-	-	-	
SP 3.3: Fish Quality Assurance, Value Addition and Marketing	4,481,390	1,705,970	2,775,420	38%
Total Expenditure of Programme 3	4,481,390	1,705,970	2,775,420	38%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 4: Crop Development and Management				
SP 4.1: Agriculture Extension, Research and Training	2,437,402	-	2,437,402	0%
SP 4.2: Crop Production and Food Security	596,799,414	112,405,032	484,394,382	19%
SP 4.3: Farm Land utilization, Conservation, Mechanization Services and Climate Smart Agriculture	-	-		
SP 4.4: Agribusiness Development and Marketing	1,462,441	-	1,462,441	0%
SP 4.5: Agri-Nutrition	1,431,138	-	1,431,138	0%
Total Expenditure of Programme 4	602,130,395	112,405,032	489,725,363	19%
Total Expenditure of Vote	1,282,089,616	588,894,697	693,194,919	46%

4583: Lands, Physical Planning, Housing and Urban Development

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	92,089,789	80,744,142	106,634,498	85,030,826	21,603,672	80%
2200000 Use of goods and services	38,007,132	30,246,795	49,124,099	13,578,468	35,545,631	28%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	13,534,474	10,869,045	7,000,000	-	7,000,000	0%
2700000 Social Benefits	2,863,288	1,168,557	4,823,083	375,888	4,447,195	8%
3100000 Acquisition of Non-Financial Assets	29,022,685	21,501,940	18,010,000	8,145,875	9,864,125	45%
4100000 Acquisition of Financial Assets	7,075,000		3,000,000	-	3,000,000	
4500000 Disposal of Financial Assets				-	-	
Sub Total	182,592,367	144,530,478	188,591,680	107,131,057	81,460,623	57%
Capital Expenditure						
Non-Financial Assets	158,441,427	39,615,764	190,219,362	88,140,239	102,079,123	46%
Capital Transfers Govt. Agencies	450,000,000	175,000,000	844,140,203	294,140,203	550,000,000	35%
Sub Total	608,441,427	214,615,764	1,034,359,565	382,280,442	652,079,123	37%
Grand Total	791,033,794	359,146,242	1,222,951,245	489,411,499	733,539,746	40%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administrative Services	36,304,099	22,100,232	14,203,867	61%
SP 1.2 Personnel services	111,457,581	85,030,826	26,426,755	76%
Total Expenditure of Programme 1	147,761,680	107,131,058	40,630,622	73%
Programme 2: Land Use Planning and Survey				
SP 2.1. Land Use Planning	194,499,951	81,297,550	113,202,401	42%
SP 2.2. Survey and Mapping	8,000,000	-	8,000,000	0%
Total Expenditure of Programme 2	202,499,951	81,297,550	121,202,401	40%
Programme 3: Urban Development				
SP 3.1. Urban Institution Framework	19,564,411	-	19,564,411	0%
SP 3.2. Development of Urban Infrastructure	844,140,203	294,140,203	550,000,000	35%
Total Expenditure of Programme 3	863,704,614	294,140,203	569,564,411	34%
Programme 4: Housing and Estates Management				
SP 4.1. Maintenance of County Estates	8,985,000	6,842,689	2,142,311	76%
SP 4.2. Housing Research and Development	-	-	-	
SP 4.3. Development of affordable housing and housing infrastructure	-	-	-	
Total Expenditure of Programme 4	8,985,000	6,842,689	2,142,311	76%
Total Expenditure of Vote	1,222,951,245	489,411,500	733,539,745	40%

4584: Water, Energy, Environment, Natural Resources and Climate Change

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	242,222,821	221,794,291	239,735,572	213,079,407	26,656,165	89%
2200000 Use of goods and services	58,339,523	17,581,662	48,743,013	17,130,479	31,612,534	35%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	27,722,083	4,554,098	23,058,450	84,100	22,974,350	0%
2700000 Social Benefits	4,419,424	1,300,521	8,164,603	1,874,370	6,290,233	23%
3100000 Acquisition of Non-Financial Assets	5,250,000	1,238,335	3,450,000	98,970	3,351,030	3%
4100000 Acquisition of Financial Assets				-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	337,953,851	246,468,907	323,151,637	232,267,326	90,884,311	72%
Capital Expenditure						
Non-Financial Assets	1,181,930,019	598,081,201	913,974,044	318,844,165	595,129,879	35%
Capital Transfers Govt. Agencies	227,959,127		478,670,212	229,907,790	248,762,422	48%
Sub Total	1,409,889,146	598,081,201	1,392,644,256	548,751,955	843,892,301	39%
Grand Total	1,747,842,997	844,550,108	1,715,795,893	781,019,281	934,776,612	46%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration planning & support services				
SP 1.1 Administration Services	23,490,513	13,579,036	9,911,477	58%
SP 1.2 Human Resource	247,900,174	214,953,777	32,946,397	87%
SP 1.3 Financial Services	500,000	-	500,000	0%
Total Expenditure of Programme 1	271,890,687	228,532,813	43,357,874	84%
Programme 2: Water and Sewerage Management				
SP 2.1 Water Services Provision	818,756,986	318,938,965	499,818,021	39%
SP 2.2 Sewerage Services Provision	625,000	-	625,000	0%
Total Expenditure of Programme 2	819,381,986	318,938,965	500,443,021	39%
Programme 3: Environmental Management				
SP 3.1 Pollution Control	-	-	-	
SP 3.2 Solid Waste Management	5,477,500	3,606,713	1,870,787	66%
SP 3.3 Regulation and Protection of Riparian Land	1,000,000	-	1,000,000	0%
SP 3.4 Natural Resource Mapping and Management	1,000,000	-	1,000,000	0%
Total Expenditure of Programme 3	7,477,500	3,606,713	3,870,787	48%
Programme 4: Climate change resilience and energy development				
SP 4.1: Climate Change Resilience/Forestry	612,045,720	229,940,790	382,104,930	38%
SP 4.2: County Energy Development	5,000,000	-	5,000,000	0%
Total Expenditure of Programme 4	617,045,720	229,940,790	387,104,930	37%
Total Expenditure of Vote	1,715,795,893	781,019,281	934,776,612	46%

4585: Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	556,513,298	538,790,727	635,413,454	554,241,510	81,171,944	87%
2200000 Use of goods and services	51,489,767	21,750,744	53,272,615	24,808,233	28,464,382	47%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	29,000,000	20,510,367	59,500,000	21,611,277	37,888,724	36%
2700000 Social Benefits	13,023,942	6,646,320	32,417,959	5,050,440	27,367,519	16%
3100000 Acquisition of Non-Financial Assets	1,476,042	1,135,298	15,926,000	8,757,888	7,168,112	55%
4100000 Acquisition of Financial Assets	15,000,000			-	-	
4500000 Disposal of Financial Assets	-			-	-	
Sub Total	666,503,050	588,833,456	796,530,028	614,469,347	182,060,680	77%
Capital Expenditure						
Non-Financial Assets	39,352,925	17,781,670	46,799,215	18,051,261	28,747,954	39%
Capital Transfers Govt. Agencies	-			-		
Sub Total	39,352,925	17,781,670	46,799,215	18,051,261	28,747,954	39%
Grand Total	705,855,975	606,615,126	843,329,243	632,520,608	210,808,634	75%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1 Administration, Planning and Support service				
SP 1.1 Administration service	787,387,883	590,563,019	196,824,864	75%
Total Expenditure of Programme 1	787,387,883	590,563,019	196,824,864	75%
Programme 2: Coordination of County Civic Education and Public Participation				
SP 2.1. Civic Education and Public Participation	725,000	543,770	181,230	75%
Total Expenditure of Programme 2	725,000	543,770	181,230	75%
Programme 3: Co-ordination of County Laws enforcement and Compliance				
SP 3.1: County Laws Enforcement and Compliance	4,985,000	3,738,890	1,246,110	75%
Total Expenditure of Programme 3	4,985,000	3,738,890	1,246,110	75%
Programme 4: Co-ordination of County Human Resource and Performance Management				
SP 4.1: Staff Training and Development	4,000,000	3,000,112	999,888	75%
SP 4.2: Performance Management	8,980,080	6,735,312	2,244,768	75%
SP 4.3: Coordination of Workplace Special Programmes	2,000,000	1,500,056	499,944	75%
Total Expenditure of Programme 4	14,980,080	11,235,481	3,744,599	75%
Programme 5: Co-ordination of Disaster Management and Humanitarian Assistance				
SP 5.1. Disaster Management and Humanitarian Assistance	35,251,280	26,439,450	8,811,830	75%
Total Expenditure of Programme 5	35,251,280	26,439,450	8,811,830	75%
Total Expenditure of Vote	843,329,243	632,520,609	210,808,633	75%

4586: Education, ICT, e-Government and Public Communication

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	489,883,546	476,147,347	567,291,891	494,514,548	72,777,344	87%
2200000 Use of goods and services	161,666,308	112,823,746	89,556,431	45,124,118	44,432,313	50%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	444,799,963	444,799,963	722,008,875	720,525,232	1,483,643	100%
2700000 Social Benefits	20,135,059	16,837,160	39,454,230	14,706,030	24,748,200	37%
3100000 Acquisition of Non-Financial Assets	6,533,000	884,400	3,625,400	-	3,625,400	0%
4100000 Acquisition of Financial Assets	3,000,000			-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	1,126,017,876	1,051,492,616	1,421,936,827	1,274,869,928	147,066,899	90%
Capital Expenditure						
Non-Financial Assets	561,480,638	175,097,472	559,586,170	240,573,113	319,013,057	43%
Capital Transfers Govt. Agencies	54,292,920	54,287,415	66,289,894	66,285,000	4,894	100%
Sub Total	615,773,558	229,384,887	625,876,064	306,858,113	319,017,951	49%
Grand Total	1,741,791,433	1,280,877,503	2,047,812,891	1,581,728,041	466,084,851	77%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration and Planning Services.				
SP 1.1 Administration.	586,648,990	278,293,888	308,355,102	47%
SP 1.2 Personnel services.	606,746,121	509,220,578	97,525,543	84%
Total Expenditure of Programme 1	1,193,395,111	787,514,465	405,880,646	66%
Programme 2: Promotion of Early Childhood Education and Development				
SP 2.1 Promotion of Early Childhood Education.	226,434,612	205,954,808	20,479,804	91%
SP 2.2 Bursaries.	433,743,981	433,743,981	-	100%
SP 2.3 ECD Infrastructure development.	5,500,000	-	5,500,000	0%
Total Expenditure of Programme 2	665,678,593	639,698,789	25,979,804	96%
Programme 3: Vocational Training and Skills Upgrading				
SP 3.1: Skills Upgrading in Vocational Training	85,022,834	83,116,453	1,906,381	98%
SP 3.2 Vocational Development.	78,789,894	67,191,183	11,598,711	85%
Total Expenditure of Programme 3	163,812,728	150,307,636	13,505,092	92%
Programme 4: Information and communication services				
SP 4.1 Public Communication and Media Services.	12,376,665	2,934,999	9,441,666	24%
Total Expenditure of Programme 4	12,376,665	2,934,999	9,441,666	24%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 5: ICT Infrastructure Development and e-Government Services.				
SP 5.1: Network Infrastructure	-	-	-	
SP 5.2: Hardware and Software Platforms	-	-	-	
SP 5.3: e-Government Services	12,549,794	1,272,152	11,277,642	10%
Total Expenditure of Programme 5	12,549,794	1,272,152	11,277,642	10%
Total Expenditure of Vote	2,047,812,891	1,581,728,041	466,084,851	77%

4587: Youth, Sports, Gender, Social Services and Inclusivity

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	112,638,805	91,589,440	120,330,458	92,383,128	27,947,330	77%
2200000 Use of goods and services	86,495,439	61,931,321	39,987,082	21,195,326	18,791,756	53%
2400000 Interest Payments		-		-	-	
2600000 Current grants and other Transfers	77,090,000	44,673,879	83,084,003	56,249,590	26,834,413	68%
2700000 Social Benefits	2,901,762	2,683,964	5,692,713	2,228,639	3,464,074	39%
3100000 Acquisition of Non-Financial Assets	3,935,000	2,463,000	675,000	-	675,000	0%
4100000 Acquisition of Financial Assets	7,600,000			-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	290,661,006	203,341,603	249,769,256	172,056,683	77,712,573	69%
Capital Expenditure						
Non-Financial Assets	195,189,181	96,474,984	246,608,313	159,398,111	87,210,202	65%
Capital Transfers Govt. Agencies	-			-		
Sub Total	195,189,181	96,474,984	246,608,313	159,398,111	87,210,202	65%
Grand Total	485,850,187	299,816,587	496,377,569	331,454,794	164,922,775	67%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support services				
SP 1.1 Administration and Support Services	244,272,725	151,437,615	92,835,110	62%
SP 1.2 Personnel Services	126,023,171	94,610,554	31,412,617	75%
SP 1.3 Financial Services	550,000	-	550,000	0%
Total Expenditure of Programme 1	370,845,896	246,048,169	124,797,727	66%
Programme 2: Gender Empowerment and Social Inclusivity				
SP 2.1 Gender Equality and Empowerment	5,010,000	1,509,600	3,500,400	30%
SP 2.2 Social Inclusion and Empowerment	39,802,800	19,976,736	19,826,064	50%
Total Expenditure of Programme 2	44,812,800	21,486,336	23,326,464	48%
Programme 3: Management and Development of sports and Recreation				
SP 3.1 Development and Management of sports infrastructure	8,625,588	7,831,385	794,203	91%
SP 3.2 Promotion of sports Development and Recreation	57,826,503	45,552,914	12,273,589	79%
Total Expenditure of Programme 3	66,452,091	53,384,299	13,067,792	80%
Programme 4: Youth Empowerment				
SP 4.1 Youth Empowerment	14,266,782	10,535,990	3,730,792	74%
Total Expenditure of Programme 4	14,266,782	10,535,990	3,730,792	74%
Total Expenditure of Vote	496,377,569	331,454,794	164,922,775	67%

4588: Gilgil Municipality

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	-		3,200,000	-	3,200,000	0%
2200000 Use of goods and services	4,690,000	1,855,888	13,075,000	4,503,692	8,571,308	34%
2400000 Interest Payments				-	-	
2600000 Current grants and other Transfers			7,000,000	-	7,000,000	0%
2700000 Social Benefits	-		60,000	-	60,000	0%
3100000 Acquisition of Non-Financial Assets	310,000		1,463,714	-	1,463,714	0%
4100000 Acquisition of Financial Assets	-			-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	5,000,000	1,855,888	24,798,714	4,503,692	20,295,022	18%
Capital Expenditure						
Non-Financial Assets	-	-	23,448,778	-	23,448,778	0%
Capital Transfers Govt. Agencies				-		
Sub Total	-	-	23,448,778	-	23,448,778	0%
Grand Total	5,000,000	1,855,888	48,247,492	4,503,692	43,743,800	9%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administration and Planning	11,288,714	4,503,692	6,785,022	40%
SP 1.2 Personnel Services	3,260,000	-	3,260,000	0%
Total Expenditure of Programme 1	14,548,714	4,503,692	10,045,022	31%
Programme 2: Gilgil Municipal Services				
S.P 2.1: Planning and Infrastructure Development	23,448,778	-	23,448,778	0%
S.P 2.2: Environmental Management	1,000,000	-	1,000,000	0%
S.P 2.3: Trade and Tourism	7,100,000	-	7,100,000	0%
S.P 2.4: Social Services	2,150,000	-	2,150,000	0%
Total Expenditure of Programme 2	33,698,778	-	33,698,778	0%
Total Expenditure of Vote	48,247,492	4,503,692	43,743,800	9%

4589: Molo Municipality

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	-		3,314,400	-	3,314,400	0%
2200000 Use of goods and services	4,650,000	-	8,709,225	2,620,900	6,088,325	30%
2400000 Interest Payments				-		
2600000 Current grants and other Transfers			7,000,000	-	7,000,000	0%
2700000 Social Benefits	-		635,000	-	635,000	0%
3100000 Acquisition of Non-Financial Assets	350,000	-	325,000	-	325,000	0%
4100000 Acquisition of Financial Assets	-			-	-	
4500000 Disposal of Financial Assets				-	-	
Sub Total	5,000,000	-	19,983,625	2,620,900	17,362,725	13%
Capital Expenditure						
Non-Financial Assets	-	-	24,000,000	-	24,000,000	0%
Capital Transfers Govt. Agencies				-		
Sub Total	-	-	24,000,000	-	24,000,000	0%
Grand Total	5,000,000	-	43,983,625	2,620,900	41,362,725	6%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: Administration, Planning and Support Services				
SP 1.1 Administration and Planning	5,761,469	2,620,900	3,140,569	45%
SP 1.2 Personnel Services	3,949,400	-	3,949,400	0%
Total Expenditure of Programme 1	9,710,869	2,620,900	7,089,969	27%
Programme 2: Molo Municipal Services				
S.P 2.1: Planning and Infrastructure Development	24,000,000	-	24,000,000	0%
S.P 2.2: Environmental Management and Sanitation		-		
S.P 2.3: Trade and Tourism	7,000,000	-	7,000,000	0%
S.P 2.4: Social Services	3,272,756	-	3,272,756	0%
Total Expenditure of Programme 2	34,272,756	-	34,272,756	0%
Total Expenditure of Vote	43,983,625	2,620,900	41,362,725	6%

4573: County Assembly

	Revised Estimates FY 2023/2024	Actual FY 2023/2024	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Current Expenditure						
2100000 Compensation to Employees	424,371,917	422,593,577	441,444,063	430,052,549	11,391,514	97%
2200000 Use of goods and services	596,991,157	595,871,296	683,842,888	622,615,419	61,227,469	91%
2400000 Interest Payments		-	-	-	-	
2600000 Current grants and other Transfers		-	-	-	-	
2700000 Social Benefits	35,473,778	35,469,682	31,749,695	31,672,440	77,255	100%
3100000 Acquisition of Non-Financial Assets	6,218,580	6,218,181	13,100,000	13,097,478	2,522	100%
4100000 Acquisition of Financial Assets	30,968,000	21,968,000	65,085,112	62,721,112	2,364,000	96%
4500000 Disposal of Financial Assets				-	-	
Sub Total	1,094,023,432	1,082,120,736	1,235,221,758	1,160,158,999	75,062,759	94%
Capital Expenditure						
Non-Financial Assets	139,459,318	81,852,997	107,606,322	99,353,739	8,252,583	92%
Capital Transfers Govt. Agencies	-			-		
Sub Total	139,459,318	81,852,997	107,606,322	99,353,739	8,252,583	92%
Grand Total	1,233,482,750	1,163,973,733	1,342,828,080	1,259,512,737	83,315,342	94%

Programme/Sub-programme	Approved Supplementary I FY 2024/2025	Actual FY 2024/2025	Variance On Annual Target FY 2024/2025	Budget Execution Rate
Programme 1: General Administration and Planning				
SP 1.1 Administration and Planning	568,737,517	536,137,285	32,600,231	94%
SP 1.2 Personnel Services	181,646,562	178,819,514	2,827,048	98%
Total Expenditure of Programme 1	750,384,079	714,956,800	35,427,279	95%
Programme 2: County Legislation and Oversight				
SP 2.1: Legislation and Oversight	592,444,001	544,555,938	47,888,063	92%
Total Expenditure of Programme 2	592,444,001	544,555,938	47,888,063	92%
Total Expenditure of Vote	1,342,828,080	1,259,512,738	83,315,342	94%