

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYAMIRA

**THE SECOND SUPPLEMENTARY PROGRAMME
BASED BUDGET**

2023/2024

COUNTY VISION AND MISSION

VISION

“To be an epitome of excellence in delivery of devolution services”

MISSION

“To improve the welfare and economic well-being of the people of Nyamira County through formulation and implementation of development initiatives from the grassroots.”

FOREWORD

The County Government of Nyamira 2023/2024 Second Revised Programme Based Budget (PBB) has been prepared in line with the provisions of Section 135 of the Public Finance Management Act, 2012.

The Budget Estimates have been generated based on the County Fiscal Strategy Paper 2023 which took into consideration the equitable share from the national government, local revenue, conditional grants from other international bodies. The budget is guided by specified strategic priorities and policy goals of Nyamira County. The Budget outlines key priority programmes to be funded in 2023/2024 and provides projected estimates in the medium term with clearly defined priority objectives, outcomes, expected outputs, and performance indicators for each programme.

The County's budget implementation performance has been affected by emerging issues including procurement challenges and own revenue shortfalls. The County Government will continue to put in place mechanisms that will help overcome these challenges by strengthening capacities in e-procurement and own revenue collection.

The 2023/2024 Budget Supplementary Estimates lays the foundation for economic prosperity of the County by setting out priority areas and consequently high impact programs and projects indicated in the County Integrated Development Plan (CIDP) 2023-2027. Implementations of these programs are therefore expected to accelerate development in the County. The Budget estimates also took into consideration the views of the public and interested persons, or groups, obtained through public participation across the County.

Regards

DR. GEOFFREY MORARA NYAKOE

COUNTY EXECUTIVE COMMITTEE MEMBER,

DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

These supplementary Estimates have been developed through a consultative process involving key departmental stakeholders, citizen and the political class. The development process was coordinated by the County Executive Committee for Finance, ICT and Economic Planning and involved a team of County Economists/Budgeting Officers from the Economic Planning and Budgeting Directorate. Their unwavering commitment and teamwork is duly acknowledged. I also express my appreciation to all the CECs and County Chief Officers for the invaluable contributions and support that they provided during the several forums for drafting of this document. Special thanks go to His Excellency the Governor for His leadership and guidance in the development of this crucial document.

I also take this opportunity to thank all our partners for their invaluable contribution, either through direct or indirect support especially towards the realization of this PBB. The successful implementation of this budget will be a major step towards achieving the County vision as spelt out in the County Integrated Development Plan 2023-2027.

DR. CPA ASENATH MAOBE
COUNTY CHIEF OFFICER,
ECONOMIC PLANNING, RESOURCES MOBILIZATION AND ICT

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CHAPTER ONE

1.0 SECOND SUPPLEMENTARY PROGRAMME BASED BUDGET 2023/2024

OVERVIEW

1.1 OVERVIEW

Public Finance is key to successful implementation of all government policies. In the public sector budget preparation, Programme Based Budget (PBB) approach has been found to be the most appropriate in making public financial management results oriented.

A budget “Programme” is a main division within a department’s budget that funds a clearly defined set of objectives based on the services or functions within the department’s legislative and other mandates. It also constitutes a management unit established within a department responsible for the delivery of that defined set of services and functions. A “sub-programme” is a constituent part of a programme, that defines the services and/or activities which contribute to the achievement of the objective(s) of the programme of which it forms a part. Some of the defined services or activities could include key projects identified by a department. A program structure is underpinned by program template setting out programs and program objectives, performance indicators, annual and forward year output and outcome targets, consolidation of capital and recurrent expenditures.

The aim of using the Programme based approach in budgeting includes;

- (i) To enhance programme outcomes through an accountability framework;
- (ii) To make the use of budget resources more transparent by use of performance information to set targets and priorities by departments;
- (iii) To ensure allocation of funds in the budget is linked to achievement of the county’s development aspirations in an effective and efficient manner;
- (iv) Gives decision makers a clearer understanding of the relationship among policies, programs, resources and results;
- (v) Linking resource allocation to proposed development interventions as captured in the County Integrated Development Plan (CIDP 2023-2027) and actual results;

Performance information is a critical factor in successful programme budgeting and requires continuous refinement. It is also fundamental to realizing government's strategic and policy priorities and it encourages accountability within government institutions.

The County fiscal policy strategy recognizes that available resources are scarce and hence the need to focus on the County government's priority programs. It will therefore focus on maintaining a strong revenue effort, containing growth of total expenditures while ensuring a shift in the composition of expenditure from recurrent to capital expenditures and ensuring a significant shift in resource allocation towards CIDP priority (social and economic) sectors.

The FY 2023/2024 revised budget is sector based majorly borrowing from the National Government classification of functions. The County Treasury Circular 1/2022 outlined the guidelines to be observed in the preparation of the County budget under the Medium Term Expenditure Framework. The County Fiscal Strategy Paper 2023 (CFSP) and County Integrated Development Plan 2023-2027 (CIDP) have informed its contents as approved by the County Assembly.

1.2 LEGAL FRAMEWORK AND GUIDING PRINCIPLES FOR SECOND SUPPLEMENTARY PROGRAMME BASED BUDGET 2023/2024

The 2023/2024 second revised Budget Estimates have been prepared in compliance with the provision of Chapter twelve of the Constitution and Section 135 of the PFM Act 2012. The fiscal responsibility principles contained in the PFM Act, 2012, Section 107 have been adhered to in preparing the budget so as to ensure prudence and transparency in the management of public resources. It is expected that in approving this supplementary budget the Article 131 of the PFM Act 2012 and its regulation of 39 must be adhered to particularly whereas the variation of the budget shall not be more or less than one percent of the total provision in a vote.

The 2023 County Fiscal Strategy Paper (CFSP) also informed the estimates and County Integrated Development Plan (CIDP) as approved by the County Assembly. The Annual Development Plan (ADP) 2023/2024 also guided the preparation process.

1.3 PUBLIC PARTICIPATION/ SECTOR HEARINGS AND INVOLVEMENT OF STAKEHOLDERS

In accordance to Article 201 of the Kenyan Constitution and Section 117 of the Public Finance Management Act, 2012, Public participation provides an all-inclusive avenue for identifying and prioritizing Government programmes, Projects and activities under the budget process by key stakeholders and the public. Various stakeholders were consulted in the preparation of the Nyamira County Fiscal Strategy Paper 2023. As from 13th to 17th February 2023 Sectors (Departmental) hearings were held and their respective submissions on their key priority areas captured, these included the key Stakeholders in the County as well.

Additionally, the Sub Counties and the Ward Administrators have been very instrumental in ensuring full representation of the citizenry in mobilization of the residents during the public participation process. The residents, stakeholders and the civil societies among others presented their memorandums and gave their critical contributions on the key priority areas as captured in the 2023 Nyamira County Fiscal Strategy Paper. The consultations and hearings started with the Annual Development Plan 2023/24 conducted on 27th to 30th September 2022, Sector Working Groups hearings Conducted as from 13th to 17th February 2023 and CFSP public participation conducted on 21st to 22nd February 2023. A draft fiscal strategy paper was compiled and circulated to the Executive committee members for their input and adoption before onward transmission to the County Assembly for approval.

The CFSP, 2023 has been linked by CBROP 2022, Budget Policy Statement 2023, Sector Working Group Reports 2023, CFSP Public Participation report 2023. The County Fiscal Strategy Paper is equally aligned with the County Integrated Development Plan 2023-2027 and Annual Development Plan, 2023/24. The county Treasury conducted the feedback on the budget estimates which shows the public participation (which was also published in the Daily) was conducted on **Thursday 20th and Friday 21st April 2023** at the following venues listed here below.

Table 1: Shows evidence of the public participation venues and dates in the County

SUB-COUNTY	DATES	WARDS	VENUES	TIME
Borabu	20 th April 2023	Nyansiongo	Borabu CDF Hall	8.00am-5.00pm
	20 th April 2023	Mekenene	Chebilat Market	8.00am-5.00pm
	20 th April 2023	Esise	Esise Divisional Grounds	8.00am-5.00pm
	20 th April 2023	Kiabonyoru	Getare Chiefs Camp	8.00am-5.00pm
Masaba North	20 th April 2023	Rigoma	Rigoma Market.	8.00am-5.00pm
	20 th April 2023	Gachuba	Girango co-operative soc.	8.00am-5.00pm
	20 th April 2023	Gesima	Ritongo Youth Polytechnic	8.00am-5.00pm
Manga	20 th April 2023	Manga	Manga Social Hall	8.00am-5.00pm
	20 th April 2023	Magombo	Magombo Market	8.00am-5.00pm
	20 th April 2023	Kemera	Old Kemera Market	8.00am-5.00pm
Nyamira North	21 st April 2023	Ekerenyo	Ekerenyo Youth Hall	8.00am-5.00pm
	21 st April 2023	Bomwagamo	Itibo Chiefs Camp	8.00am-5.00pm
	21 st April 2023	Magwagwa	Magwagwa F. C. Societies	8.00am-5.00pm
	21 st April 2023	Bokeira	Keborora Grounds	8.00am-5.00pm
	21 st April 2023	Itibo	Itibo Market	8.00am-5.00pm
Nyamira South	21 st April 2023	Bosamaro	MCAs Office Ground	8.00am-5.00pm
	21 st April 2023	Bonyamatuta	MCAs office Ground	8.00am-5.00pm
	21 st April 2023	Nyamaiya	Nyamaiya ACC Ground	8.00am-5.00pm
	21 st April 2023	Bogichora	MCAs office Ground	8.00am-5.00pm
	21 st April 2023	Township	KIE Hall	8.00am-5.00pm

A copy of the proposed budget estimates (popular version) was forwarded to the Ward offices or could be downloaded from the website www.nyamira.go.ke and the written memorandum submitted to the ward/sub-county administrator's offices or through email info@nyamira.go.ke. The County Government also encouraged the general public to use the toll free number (800720176) during working hours on 20th and 21st April 2023.

1.4 RISKS TO REVENUE COLLECTION AND BUDGET IMPLEMENTATION

- *Volatility of the political environment and changing political priorities:* Operating in a political system may pose implementation challenges as political scenarios changes and its unpredictability becomes a major risk in the operationalization of the policies and programs planned in the medium term.
- *Causus fortuitous:* Natural calamities also pose the greatest risk to the county's development agenda. The most common disasters include disease outbreaks for both livestock and human especially the Covid 19, conflicts, landslide, gulley erosion, lightning, flooding and drought. These calamities can delay programs or lead to collapse of projects. Without proper contingency plans, funds meant for other programs can be redirected to mitigate against the effects of disasters.
- *Cash flow Fluctuations and Unpredictability:* Internal revenue flow is unpredictable due to fluctuations on a month to month basis. Same applies to equitable share from the national government. The release of the equitable share from the national government has not been regular and budgeting as well as planning for the funds becomes cumbersome thus leading to delays in commencement and completion of projects.
- *Inflation Rates:* High Inflation rate might destabilize the budgets thus inflating the cost of the projects. This is more pronounced for projects and programmes that rolls over for more than one financial year.
- *Delay in the passage of division of revenue bill.* The revenue act normally is passed after the County has passed its appropriation act.

1.5 MEMORANDUM TO AMMEND THE ANNUAL DEVELOPMENT PLAN 2023/2024, COUNTY FISCAL STRATEGY PAPER 2023 AND THE GENERAL GUIDELINES:

1.5.1 Memorandum to amend the approved Planning Documents

The County Treasury is in recognizance that the adjustments made in the revised estimates may not be in line with the approved Annual Development Plan 2023/2024 and the County Fiscal Strategy Paper 2023. The County Assembly therefore approved the adjustments broadly classified to the effect as follows;

- The outcome of the projected Revenues
- Adjustments of the expenditure
- The shifts in the financial principles
- And the major shifts in the priority interventions

1.5.2 General guidelines

The revised budget estimates 2023/2024 have observed the following guidelines:

- Fiscal responsibility principles such as development ratio to recurrent of 30% to 70% are keenly observed.
- The Governor's Office, County Attorney and the Public Service Board are considered within the current ceiling of the executive as spelt out in the CARA 2023.
- The County has observed the revised CARA on additional allocation of 2023.
- The County Assembly ratified and approved the reallocations made so far in the county vote lines and within programmes as provided in section 152 (2) of the Public Finance Management Act 2012.

1.6 THE BASIS FOR THE SECOND REVISED BUDGET ESTIMATES 2023/2024

The second Supplementary Programme Based Budget 2023/2024 draws its legal backing from Chapter twelve of the Constitution and Section 135 of the PFM Act 2012. The following are the justifications for the Second Supplementary Budget 2023/2024;

Revenue adjustments

- 1) Reduction of the allocation towards the World Bank Loan for National and Rural Inclusive Growth Project from Ksh. 150,000,000 to Ksh. 100,000,000 as a result of CARA 2024
- 2) A reduction of the allocation towards the National agricultural Value Chain Development project (NAVCDP) from Ksh. 250,000,000 to Ksh. 200,000,000 as a result of CARA 2024

- 3) A reduction of the allocation towards the Kenya Urban support program (KUSP UDG) from Ksh. 35,000,000 to nil as per CARA 2024
- 4) A reduction of the allocation towards the Kenya Urban support program (KUSP UIG) from Ksh. 24,678,864 to nil as per CARA 2024
- 5) An increase towards allocation of the County Climate Resilience Support (CCRS) - World Bank has been increased from Ksh. 136,000,000 to Ksh. 162,210,133 based on the assessment criteria for the intergovernmental agreement as specified in section 5(6)(m) of the CARA 2024
- 6) An increase in Own Source Revenue (OSR) from other departments by Ksh.62,000,000

Expenditure adjustments

- 1) Adjustments in conditional grants as explained on the revenue adjustments
- 2) Additional Ksh. 117,000,000 for compensation to employees due to salary adjustments as per the SRC circular, health workers promotions, housing levy, NSSF, Health cover etc.
- 3) Other interventional shifts

CHAPTER TWO

2.0 THE SECOND REVISED BUDGET FRAMEWORK FOR 2023/2024 FY

2.1 THE REVISED REVENUE FRAMEWORK

The total second revised estimated revenue for the FY 2023/2024 Budget amounts to Kshs. 7,282,175,903 comprising of Kshs. 457,000,000 Ksh. 5,334,198,486; 204,105,761; 230,000,000; Ksh. 965,812,428 and Ksh. 91,059,228 for Own Source Revenue (OSR), equitable share, Opening Balances (Exchequer), Health facility improvement fund (FIF), conditional grants and opening balances (Conditional Grants respectively). The equitable share will finance 73% of the total budget; Opening balances (Conditional Grants) will Finance 1% of the total Budget; Conditional grants will fund 15% of the total budget; the Opening balances (Exchequer) will finance 3% of the total budget while the locally mobilized revenue will fund 4% of the total County Annual Budget. Included in the total revenue is the Health sector Health Improvement Fund (FIF) totaling to Ksh 230,000,000 which will fund the County Budget at 4%.

Conditional grants comprise of Ksh 8,778,000/- for DANIDA, Ksh. 162,210,133 for County Climate Resilience Support (CCRS), Kenya Climate change (World Bank Grant), Ksh.531,293

for Agricultural Sector Development Support Programme. Ksh. 100,000,000, for World Bank Loan for National and Rural inclusive growth project, Ksh. 250,000,000 for Aggregated Industrial Park Programme, Ksh. 11,000,000 for County Climate Institutional Support (CCIS), Ksh. 112,082,214 for Kenya Informal Settlement Improvement Project, Ksh. 28,647,360 for Livestock Value Chain Support Project- GOK, Ksh. 200,000,000 for National Agricultural Value Chain Development Project (NAVCDP); Ksh, 92,563,428 for Conditional grant for Provision of fertilizer subsidy Programme-GOK.

The opening balances from 2022/2023 totals to Ksh. 295,164,989 which include Ksh. 10,805,915 for Kenya Urban Support Programme UDG, Ksh. 44,312,300 for Kenya Devolution Support Programme II, Ksh. 11,000,000 for Nyamira County Climate Change (CCF) (SPA), Ksh. 163 for Fuel Levy Roads Maintenance Fund, Ksh. 9,442,110 for DANIDA Ksh. 14,223,901 for Universal Health Care Project, Ksh. 19,041 for Development of youth polytechnics, Ksh. 1,255,798 for Kenya Urban Support Programme (UIG) and Ksh.204,105,761 for pending bills.

Table 2: Summary of Revenue Envelope

GFS CODING	REVENUE SOURCES	PRINTED ESTIMATES	1st Revised	2nd Revised	VARIANCE
		2023/2024	2023/2024	2023/2024	
9910201	Equitable share	5,334,198,486	5,334,198,486	5,334,198,486	0
9910201	Unspent Balances	430,000,000	204,105,761	204,105,761	0
Various	Own Source Revenue (other department)	280,000,000	315,000,000	377,000,000	62,000,000
Various	Own Source Revenue (Municipality)	65,000,000	80,000,000	80,000,000	0
	FIF (Health Facility Improvement Fund)	230,000,000	230,000,000	230,000,000	0
	Sub- Total	6,339,198,486	6,163,304,247	6,225,304,247	62,000,000
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS					
1320101	World Bank for Loan for National and Rural Inclusive Growth Project	150,000,000	150,000,000	100,000,000	-50,000,000
1320101	Kenya Urban Support Programme (KUSP UDG)	0	35,000,000	0	-35,000,000
	Kenya Urban Support Programme (KUSP UIG)	0	24,678,864	0	-24,678,864
1320101	World Bank grant (THSUC)	0	0	0	0
1540701	DANIDA	8,778,000	8,778,000	8,778,000	0
1320101	Agricultural Support Development Support Programme	531,293	531,293	531,293	0

1540701	Kenya Devolution Support Programm Level II	0	0		0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0		0
	Aggregated Industrial Park Programme	100,000,000	250,000,000	250,000,000	0
	County Climate Institutional Support (CCIS)- World Bank	11,000,000	11,000,000	11,000,000	0
	County Climate Resilience Support (CCRS)- World Bank	136,000,000	136,000,000	162,210,133	26,210,133
	Kenya Informal Settlement Improvement Project	19,440,308	112,082,214	112,082,214	0
	Livestock Value Chain Support Project-GoK	28,647,360	28,647,360	28,647,360	0
	National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	250,000,000	200,000,000	-50,000,000
	Conditional Grant for Provision of Fertilizer Subsidy Programme-GoK	92,563,428	92,563,428	92,563,428	0
	Sub-total	796,960,389	1,099,281,159	965,812,428	-133,468,731
UNSPENT BALANCES FOR GRANTS					
1320101	NARIGP	181,161,414	0	0	0
1320101	ASDSP II	4,781,637	0	0	0
	Nyamira County Roads Maintenance Levy Fund	0	163	163	0
	THS US (SPA)	0	14,223,901	14,223,901	0

	KUSP UIG	1,145,356	1,255,798	1,255,798	0
	KUSP UDG	1,194,559	10,805,915	10,805,915	0
	Village Polytechnic Grants	0	19,041	19,041	0
	KDSP(SPA)	0	44,312,300	44,312,300	0
1540701	Nyamira Primary Health Care(DANIDA)	0	9,442,110	9,442,110	0
	Nyamira County Climate Change(CCF) (SPA)	11,000,000	11,000,000	11,000,000	0
	Sub-total Grants Opening Balances	199,282,966	91,059,228	91,059,228	0
	TOTAL REVENUE	7,335,441,841	7,353,644,634	7,282,175,903	-71,468,731

Table 3: Details of Grants by Departments

Vote code	Department	Printed estimates	1st revised estimates	2nd revised estimates	Variance
5260		2023/2024	2023/2024	2023/2024	
5261	County Assembly	0	0	0	0
5262	County Executive	0	0	0	0
5264	Crop Development	493,094,721	493,094,721	393,094,721	-100,000,000
5265	Environment, Water, Energy & Natural Resources	147,000,000	147,000,000	173,210,133	26,210,133
5267	Health Services	8,778,000	8,778,000	8,778,000	0
5268	Land, Physical Planning, Housing and Urban Development	19,440,308	112,082,214	112,082,214	0

5271	Trade, Tourism and Co-operatives Development	100,000,000	250,000,000	250,000,000	0
5275	Nyamira Municipality	0	59,678,864	0	-59,678,864
5278	Livestock and Fisheries services	28,647,360	28,647,360	28,647,360	0
	TOTAL	796,960,389	1,099,281,159	965,812,428	-133,468,731

Table 4: Details of the Local Revenue Streams per Departments

SOURCE/DPTS	Printed Estimate	1st Revised Estimates	2nd Revised Estimates	Variance
	2023/2024	2023/24	2023/24	
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING				
Market Dues	0	0	0	0
Matatu Park & reg fee/stickers	38,805,944	43,656,687	43656687	0
Daily Parking	0	0	0	0
Imprest Surrender	14,125,271	15,890,930	15890930	0
Administrative Fee	29,258,435	32,915,739	32915739	0
General Services/Periodick stickers	27,159	30,554	30554	0
Sub totals	82,216,810	92,493,910	92,493,910	0
DEPARTMENT OF LANDS, HOUSING AND URBAN DEVELOPMENT				
Build Plan & Approval	5,869,748	6,603,467	6,603,467	0
I/Plot Rent	116,661	131,244	131,244	0
Plot Rent	1,890,387	2,126,685	2,126,685	0
Lands Survey	710,512	799,326	799,326	0
Physical Planning	4,227,307	4,755,720	35,755,720	31,000,000
Land Rates	17,485,935	19,671,677	19,671,677	0
Advertisement Charges	5,091,049	5,727,430	5,727,430	0

Market stall Rent	4,207,413	4,733,340	4,733,340	0
Daily Parking	22,496,536	25,308,603	25,308,603	0
Sub totals	62,095,547	69,857,492	100,857,492	31,000,000
DEPARTMENT OF WATER, ENVIRONMENT AND NATURAL RESOURCES				
Building material cess	22,826,133	25,679,400	25,679,400	0
Sub totals	22,826,133	25,679,400	25,679,400	0
DEPARTMENT OF YOUTH, GENDER, CULTURE, SPORTS AND SOCIAL SERVICES				
Liquor Licensing	16,949,155	19,067,799	19,067,799	0
Registration fees for social services	11,460	12,893	12,893	0
Sub totals	16,960,615	19,080,692	19,080,692	0
DEPARTMENT OF HEALTH SERVICES				
Public Health	7,850,587	8,831,910	8,831,910	0
Sub totals	7,850,587	8,831,910	8,831,910	0
DEPARTMENT OF TRADE, TOURISM AND COOPERATIVES				
Market Dues	45,264,900	50,923,013	50,923,013	0
S.B.P	24,139,652	27,157,109	27,157,109	0
S.B.P Appl.	1,055,455	1,187,387	1,187,387	0
Trade, Weights & Measures	3,177,709	3,574,923	3,574,923	0
Sub totals	73,637,716	82,842,431	82,842,432	0
EDUCATION AND VOCATIONAL SERVICES				
SBP Private schools/vocational institutions	1,547,083	1,740,468	1,740,468	0
Sub totals	1,547,083	1,740,468	1,740,468	0
DEPARTMENT OF ROADS, TRANSPORT AND PUBLIC WORKS				
Public Works approvals	252,118	283,633	283,633	0
Sub totals	252,118	283,633	283,633	0
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT				
cattle movement permit	2,001,467	2,251,650	2,251,650	0
Cattle Fee	6,355,647	7,150,100	7,150,100	0
Slaughter Fee	16,044	18,050	18,050	0

Veterinary	3,498,757	3,936,102	3,936,102	0
Agricultural cess	724,836	815,441	31,815,441	31,000,000
fish permits	0	0	0	0
Sub totals	12,596,751	14,171,345	45,171,343	31,000,000
PUBLIC SERVICE MANAGEMENT				
Motor bike stickers	16,640	18,720	18,720	0
Sub totals	16,640	18,720	18,720	0
GRAND TOTALS	280,000,000	315,000,000	377,000,000	62,000,000

Table 5: Details of own source revenue from the Nyamira Municipality

REVENUE SOURCES	Printed Estimates	1st Revised Estimate	Variance
	2023/2024	2023/24	
Market stall Rent	224,189	275,925	51,736
Daily Parking	2,679,560	3,297,920	618,360
Build Plan & Approval	1,413,746	1,739,995	326,249
I/Plot Rent	69,732	85,824	16,092
Plot Rent	945,718	1,163,961	218,243
Lands & Survey	148,202	182,402	34,200
Phys Planning	1,324,938	1,630,693	305,755
Land Rates	23,386,151	28,782,955	5,396,804
Advertisement Charges	18,731,949	23,054,706	4,322,757
Water, sanitation and irrigation fees	50,340	61,957	11,617
Garbage collection fees	796,636	980,475	183,839
Building material Cess	1,043,956	1,284,869	240,913
Adverts/promotional fees	0	0	-
Liquor	252,883	311,241	58,358

Registration fees /Renewal	5,724	7,045	1,321
Public Health	0	0	-
Market Dues	384,050	472,677	88,627
S.B.P	10,093,822	12,423,166	2,329,344
S.B.P Appl.	170,001	209,232	39,231
Trade, Weights & Measures	238,973	294,121	55,148
SBP Private schools/vocational institutions	372,463	458,411	85,953
App. fee for private schools/vocational institutions	0	0	-
Public Works approvals	100,174	123,291	23,117
cattle movement permit	116,874	143,845	26,971
Cattle Fee	788,028	969,881	181,853
Slaughter Fee	6,587	8,107	1,520
Veterinary	584,671	719,595	134,924
Agricultural Cess	1,054,881	1,298,315	243,434
fish permits	587.1666667	723	136
Storage charges, penalties, fines	15,169	18,670	3,500
TOTAL	65,000,000	80,000,000	15,000,000

Table 6: Details of other revenue sources per departments

Department	Printed Estimates		Printed Estimates	1st Revised	2nd Revised	Variation
	Unspent Balances	FIF	2023/2024	2023/2024	2023/2024	
County Assembly	0	0	0	0	0	0
County Executive	0	0	0	0	0	0
Economic Planning, Resources mobilization and ICT	0	0	0	0	0	0
Finance and Economic Planning.	430,000,000	0	430,000,000	254,105,761	254,105,761	0

Crop development	0	0	0	0	0	0
Livestock an fisheries service	0	0	0	0	0	0
Environment, Water, Energy & Natural Resources	0	0	0	0	0	0
Education & Youth empowerment	0	0	0	0	0	0
Medical Services	0	230,000,000	230,000,000	230,000,000	230,000,000	0
Primary Health	0	0	0	0	0	0
Land, Physical Planning, Housing and Urban Development	0	0	0	0	0	0
Transport & Public Works,	0	0	0	0	0	0
Trade, Tourism and Co-operatives Development	0	0	0	0	0	0
Youth, Gender, Culture and Social Services	0	0	0	0	0	0
County Public Service Board	0	0	0	0	0	0
Public Service Management	0	0	0	0	0	0
Nyamira Municipality	0	0	0	0	0	0
County Attorney	0	0	0	0	0	0
TOTAL	430,000,000	230,000,000	660,000,000	484,105,761	484,105,761	0

2.2 THE EXPENDITURE FRAMEWORK FOR 2023/2024 FY

Expenditure is broadly classified into development and recurrent. Recurrent expenditure is further classified into *compensation to employees* and *operations and maintenance*. In this context funds can either be recurrent or development depending on the nature of the intervention in the Programme Based Budget. Tables 9 and 10 shows details in both recurrent and development Expenditure

Table 7: Shows summary and details of both recurrent and development allocations per department

Code	Department	1st Revised	2nd revised	Variation
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5261	County Assembly	944,979,149	914,979,149	-30,000,000
5262	Governor's Office	394,872,825	394,872,825	0
5276	County Attorneys	8,149,000	8,149,000	0
5263	Finance and Accounting Services	279,532,587	296,656,722	17,124,135
5277	Economic Planning, Resources Mobilization and ICT	297,403,499	312,714,287	15,310,788
5264	Agriculture Crop Development	570,599,502	428,036,074	-142,563,428
5278	Livestock and Fisheries Services	154,045,397	125,398,037	-28,647,360
5265	Water, Environment, Mineral and Natural Resources	354,412,430	398,750,285	44,337,855
5266	Education and Vocational Training	574,139,886	574,139,886	0
5267	Medical Services	864,579,369	914,230,981	49,651,612
5279	Primary Healthcare	1,085,818,328	1,087,818,328	2,000,000
5268	Lands Housing and Urban Development	303,137,689	306,241,657	3,103,968
5270	Roads, Transport and Public Works	300,721,460	317,599,224	16,877,764
5271	Trade, Cooperative and Tourism Development	565,926,359	574,643,951	8,717,592
5272	Youth, Gender, Sports and Culture	96,521,929	98,521,929	2,000,000
5273	County Public Service Board	58,172,860	58,172,860	0
5274	Public Service Management	315,101,088	346,498,295	31,397,207
5275	Nyamira Municipality Board	185,531,277	124,752,413	-60,778,864
	GRAND TOTAL	7,353,644,634	7,282,175,903	-71,468,731

Table 8: Economic classification for 2023/2024 budget

	1 st Revised Estimate 2023/24	2nd Revised Estimate 2023/24	Variation
Current Expenditure	4,983,929,618	5,126,961,542	143,031,924
Compensation to Employee	3,099,838,932	3,099,838,932	0
Use of Goods and Service	998,835,298	998,835,298	0
Social benefits	350,612,678	350,612,678	0
Current Transfers/Grants	92,701,356	92,701,356	0
Other Recurrent	224,104,554	224,104,554	0
Emergency fund	10,000,000	10,000,000	0

Car and Mortgage Fund(assembly)	25,000,000	25,000,000	0
Education Fund	133,218,112	133,218,112	0
Other operating expenses (Bills)	49,618,688	49,618,688	0
Capital Expenditure	2,369,715,016	2,155,214,361	-214,500,655
Acquisition of Non-Financial Asset	1,659,535,296	1,659,535,296	0
Capital Grants and other transfers	562,736,627	562,736,627	0
Other development	7,956,000	7,956,000	0
Health Improvement Fund	69,000,000	69,000,000	0
Other operating expenses (Bills)	70,487,093	70,487,093	0
Total Expenditure	7,353,644,634	7,282,175,903	-71,468,731

1. Second Revised Recurrent Expenditure 2023/2024

Recurrent expenditure is estimated at Ksh. 5,126,961,542 representing 70% of the total budget. The recurrent expenditure comprises of operations and maintenance and social contributions as illustrated in the following tabulations.

Table 9: Shows details of recurrent Interventions per department for the budget 2023/2024

RECURRENT BUDGET ESTIMATES FY 2023/2024				
Sub Program	Description	Recommended Revised Estimates 1	Recommended Estimates II	Variations
GRAND TOTAL	Departments and Programmes	4,983,929,618	5,126,961,542	143,031,924
5261000000 COUNTY ASSEMBLY	Department Total	746,578,493	746,578,493	0
101015260	General administration and support services	411,705,708	411,705,708	0
	Payment of salaries and wages	-	-	0
	Payment of utilities, Bills and other operations	-	-	0

	Office operations, purchases and routine maintenance	-	-	0
	Capacity Building of departmental staff	-	-	0
	Meetings and Workshop	-	-	0
	Devolution conference	-	-	0
	Subscription to professional bodies	-	-	0
708015260	Oversight and Committees management services	23,206,500	23,206,500	0
709025260	Legislation and Representation Services	311,666,285	311,666,285	0
5262000000 GOVERNORS OFFICE		394,872,825	394,872,825	0
701015260	General administration support services	348,100,945	348,100,945	0
	Payment of salaries and wages	179,933,929	179,933,929	0
	Payment of utilities, Bills and other operations	55,434,837	55,434,837	0
	Office operations, purchases and routine maintenance	22,676,711	22,676,711	0
	Capacity Building of departmental staff	11,308,000	11,308,000	0
	Meetings and Workshop	64,350,000	64,350,000	0
	Devolution conference	13,166,667	13,166,667	0
	Subscription to professional bodies	1,230,801	1,230,801	0
7010025262	County Results and Delivery Support Services	14,171,880	14,171,880	0
	Preparation of annual work plans, strategic plan, procurement plan	891,400	891,400	0
	Participate in budget making process	887,000	887,000	0
	Review of performance management framework	2,240,000	2,240,000	0
	Development of departmental project sustainability reports	6,086,480	6,086,480	0

	participation in Performance management systems	4,067,000	4,067,000	0
7010075262	Advisory, Liaison, Communication Support Services	12,600,000	12,600,000	0
	Production of county publications (magazines and brochures)	3,107,500	3,107,500	0
	Media &Public relation	5,702,600	5,702,600	0
	Economic, political and legal support services	1,989,900	1,989,900	0
	Co-ordination of the County Liaison services	1,800,000	1,800,000	0
706025260	Coordination and Management of County Executive Affairs and Support Services	20,000,000	20,000,000	0
	Convening on the executive committee	1,590,000	1,590,000	0
	Attending intergovernmental meetings, forums and summits	1,638,000	1,638,000	0
	Economic block meetings	4,000,000	4,000,000	0
	Devolution conference	12,772,000	12,772,000	0
5276000000 COUNTY ATTORNEYS	Department Total	5,149,000	5,149,000	0
701005276	General administration and support services	1,049,000	1,049,000	0
	Payment of salaries and wages	-	-	0
	Payments of utilities and Bills (electricity, water, renewal of license, newspapers, Catering, courier)	540,000	540,000	0
	office operation purchases and routine maintenance	509,000	509,000	0
702005276	Legal, Governance, Legal Training and Integrity Affairs Management and Support Services	4,100,000	4,100,000	0
	Court Attendance	400,000	400,000	0

	establishment and maintenance of county attorney library and e-legal resource center	500,000	500,000	0
	editing, Revision of county law in Kenya legislative database	400,000	400,000	0
	development of legislative tracker system	400,000	400,000	0
	gazettement and publication	500,000	500,000	0
	legal training	500,000	500,000	0
	Development of integrity codes, and ethics in county public service	500,000	500,000	0
	legal literacy and legal awareness	500,000	500,000	0
	Legal Fee	-	-	0
	Enforcement and prosecution of county laws	400,000	400,000	0
5263000000	Department Total	164,733,194	181,857,329	17,124,135
FINANCE AND ACCOUNTING SERVICES				
701005260	General administration policy planning support services	50,198,800	60,322,935	10,124,135
	The department will pay salaries and wages to 312 staffs in post.	34,071,600	40,195,735	6,124,135
	The department will provide social contributions to 312 staff in post	9,176,000	9,176,000	0
	The department will pay 9 utilities and bills	251,200	251,200	0
	Maintenance of 21 office assets and other inventories	1,000,000	1,000,000	0
	County Legal Fees	3,000,000	3,000,000	0
	The department will train and capacity build 30 staffs and other committee members	2,700,000	6,700,000	4,000,000
701035260	Supply chain management support services	8,414,006	9,414,006	1,000,000
	Preparation of the procurement plans to 13 entities	3,914,006	3,914,006	0

	Evaluation of tenders for 13 entities	600,000	600,000	0
	Conduct market survey	3,400,000	4,400,000	1,000,000
	Training of the staffs on tendering process	500,000	500,000	0
704015260	Accounting services	95,319,688	100,319,688	5,000,000
	Review of financial statements	5,700,000	5,700,000	0
	Car Loan & Mortgage	25,000,000	25,000,000	0
	Emergency Fund	10,000,000	10,000,000	0
	Pending Bills	49,618,688	49,618,688	0
	Processing payments, reporting, and provision of the financial advisory services	5,001,000	10,001,000	5,000,000
704025260	Audit services	10,800,700	11,800,700	1,000,000
	Special audit and value for money audit	7,800,700	7,800,700	0
	Audit Committee	-	1,000,000	0
	Risk management	3,000,000	3,000,000	0
5277000000 ECONOMIC PLANNING, RESOURCES MOBILIZATION AND ICT	Department Total	262,403,499	277,714,287	15,310,788
701005260	General administration policy planning support services	171,604,393	171,604,393	0
	Payments of Salaries and other Wages	157,414,298	157,414,298	0
	Social benefits	12,024,000	12,024,000	0
	Payments of Utilities and Bills	261,200	261,200	0
	General office purchase	1,354,000	1,354,000	0
	Maintenance of office assets and other inventories	550,895	550,895	0
	Policy planning support services	-	-	0
	Exchange Tour (International Travel)	-	-	0

702005260	Economic Planning, Budget Formulation and Coordination support services	42,289,106	47,299,894	5,010,788
	Training and Capacity Building of Staffs and Other Committee Members	2,700,000	2,700,000	0
	Dissemination of Budget information in all sub counties	-	-	0
	Develop County Statistical Abstract and Updating the County Profile	5,000,000	5,000,000	0
	Preparation of the Strategic Plans	2,000,000	2,000,000	0
	Preparation of the Public Participation Regulation on Planning and budgeting and amendment of the other funds Acts and Regulations (Education support fund, FIF, Emergency Fund and Car and mortgage fund)	3,000,000	3,000,000	0
	County documentation and information services	2,190,106	2,190,106	0
	Launch of sector Plans and CIDP	1,250,000	1,250,000	0
	Consultancy services for the preparation of the Hand book indicator	1,000,000	1,000,000	0
	Consultancy services for the review of the CIDP 2018-2022 and its strategic plans	1,500,000	1,500,000	0
	Preparation of the planning and budgeting co-ordination policy	1,500,000	1,500,000	0
	CBEF Meetings	4,000,000	4,000,000	0
	Preparation of the Annual Development Plan 2024/2025	8,149,000	8,149,000	0
	Preparation of the County Budget Review Outlook Paper 2023	1,500,000	1,500,000	0
	Preparation of the county fiscal strategy paper and debt management paper 2024	3,000,000	3,000,000	0
	Preparation of the Programme Based Budget 2024/2025	5,500,000	10,510,788	5,010,788

702025260	Reporting, Monitoring and Evaluation Support Services	1,800,000	1,800,000	0
	Monitoring and evaluation of all county projects	745,000	745,000	0
	Capacity Building of Staff	365,000	365,000	0
	Stakeholders review conferences	210,000	210,000	0
	Produce Quarterly Progress Reports of CIDP	-	-	0
	Preparation of the Monitoring and Evaluation Policy and indicator hand book	480,000	480,000	0
705005260	Resource mobilization	39,600,000	49,600,000	10,000,000
	Actual revenue collection and enforcement at the mapped sources	7,410,000	7,410,000	0
	Revenue Administration Cost	21,600,000	29,600,000	8,000,000
	Training and Capacity Building	3,848,000	3,848,000	0
	Preparation of revenue Bills	-	2,000,000	0
	Revenue co-ordination, supervision, and inspection	3,742,000	3,742,000	0
	Realtime Monitoring of Revenue through Point of Sales, IOT Lines and Revenue Mobile Application	1,000,000	1,000,000	0
	Information Dissemination, Sensitization and publicization of the Nyamira County Finance Act 2023	2,000,000	2,000,000	0
504005260	Information, communication and technology	7,110,000	7,410,000	300,000
	Training and Capacity building of ICT staffs	850,000	850,000	0
	Development of ICT Policy	1,860,000	2,160,000	300,000
	Maintenance of Computers, Software and Servers	4,000,000	4,000,000	0
	E- Learning (Training of youths on Digital Ajira)	400,000	400,000	0
5264000000 AGRICULTURE CROP DEVELOPMENT	Department Total	69,473,488	69,473,488	0

101015260	General administration policy and planning support services	48,681,488	48,681,488	0
	Payments of Salaries and other Wages	43,845,489	43,845,489	0
	Social contribution	2,849,707	2,849,707	0
	Payments of Utilities and Bills	174,000	174,000	0
	General office purchases	40,000	40,000	0
	Maintenance of office assets and other inventories	1,254,602	1,254,602	0
	Preparation of Budget and other Policy documents (ADP, CBROP, SECTOR PLANS, CFSP and PBBS)	285,000	285,000	0
	Agriculture Bills prepared and submitted to county assembly	232,690	232,690	0
102015260	Crop, Agribusiness and land development services	18,142,000	18,142,000	0
	Value Chain Sacco Formation	15,000,000	15,000,000	0
	Extension staff skill & competence developed	151,000	151,000	0
	Motor vehicle/ motor cycles serviced & maintained	740,000	740,000	0
	Boards, committee, conference, stakeholder for a & seminars	200,000	200,000	0
	Participate in annual workplan & budgeting	340,000	340,000	0
	Participate in agricultural shows, trade fairs & exhibitions	180,000	180,000	0
	Farmer trainings & extension services provision	602,000	602,000	0
	Mainstream cross-cutting issues (youth in agriculture, climate change, drug & substance abuse, hiv/aids) in agricultural extension	396,000	396,000	0
	Monitoring, evaluation & reporting of departmental projects/programs & activities	443,000	443,000	0
	Pest & disease, surveillance, forecasting & control	90,000	90,000	0

103005264	Irrigation, Drainage and Water Storage Development Support Services	2,650,000	2,650,000	0
	Participatory monitoring and evaluation quarterly	880,000	880,000	0
	Capacity building on irrigation farmers on wetland management and drainage infrastructure development	622,000	622,000	0
	Development of irrigation, drainage and water storage policies and bills developed	1,063,000	1,063,000	0
	Participate in Directorate Budget Making	85,000	85,000	0
R5278000000 LIVESTOCK AND FISHERIES SERVICES	Department Total	110,898,037	110,898,037	0
101015260	General administration policy and planning support services	100,936,037	100,936,037	0
	Payments of Salaries and other Wages	92,812,929	92,812,929	0
	Social contribution	6,136,817	6,136,817	0
	Payments of Utilities and Bills	174,000	174,000	0
	General office purchases	40,000	40,000	0
	Maintenance of office assets and other inventories	1,254,601	1,254,601	0
	Preparation of Budget and other Policy documents (ADP, CBROP, SECTOR PLANS, CFSP and PBBS)	285,000	285,000	0
	Agriculture Bills prepared and submitted to county assembly	232,690	232,690	0
103015260	Fisheries development and promotion support services	3,500,000	3,500,000	0
	support of Extension Services	1,242,000	1,242,000	0
	Motor vehicle/ motor cycles serviced & maintained	100,000	100,000	0
	Purchase of office cleaning materials	60,000	60,000	0
	Farmers quality services	180,000	180,000	0

	Staff training on new technologies and promotion Courses	138,000	138,000	0
	Disseminate policies and directorate planning	700,000	700,000	0
	Farmers institutions and trainings	200,000	200,000	0
	Promote Co management of fisheries resources	505,000	505,000	0
	Monitoring and evaluation	220,000	220,000	0
	Participate in annual workplan & budgeting	155,000	155,000	0
104015260	Coordination and Management of Livestock Policies and Programmes	2,962,000	2,962,000	0
	support of Extension Services	702,000	702,000	0
	Maintenance of office assets and other inventories	1,260,000	1,260,000	0
	Capacity Building of staff on modern technologies/	1,000,000	1,000,000	0
104025260	Animal Health Diseases and Meat inspection support services	3,500,000	3,500,000	0
	Capacity building	1,232,000	1,232,000	0
	Safety gears	322,000	322,000	0
	Capacity building on Meat inspection	1,200,000	1,200,000	0
	general office operation	80,000	80,000	0
	Maintenance of office assets and other inventories	666,000	666,000	0
5265000000 WATER, ENVIRONMENT, MINERAL AND NATURAL RESOURCES	Department Total	100,312,430	114,440,152	14,127,722
1001015260	General administration policy planning support services	72,062,430	78,690,152	6,627,722
	Payment of salaries and wages	65,435,901	72,063,623	6,627,722
	Payments of utilities and Bills (electricity, water, telephone, newspapers, Catering, courier, Drivers' license)	1,782,529	1,782,529	0

	Fuel and lubricants	4,500,000	4,500,000	0
	General office purchases	344,000	344,000	0
1003015260	Water supplies and management services	2,000,000	3,500,000	1,500,000
	Feasibility Studies in establishment of Rural Water Company	2,000,000	2,000,000	0
	Office Furniture & ICT Equipment	-	1,500,000	0
	Borehole Drilling/Development and other water works	-	-	0
1004015260	Environment and natural resources	4,000,000	4,000,000	0
	Feasibility Studies in establishment of Solid Waste Management Plants	4,000,000	4,000,000	0
	County environment strategy	-	-	0
100505265	Climate change mitigation and adaptation measures	13,650,000	13,650,000	0
	Climate change mitigation and adaptation measures	-	-	0
	Grant Administration/Operational Costs	2,650,000	2,650,000	0
	Financially led climate action programme -Unspent Balances	-	-	0
	Climate Change Grant (CCIG)	11,000,000	11,000,000	0
1002035260	Energy and Mineral Resources Services	8,600,000	14,600,000	6,000,000
	Feasibility Studies in Mining	1,000,000	7,000,000	6,000,000
	Payment of electricity bills for Streetlights in all 20 Wards	5,000,000	5,000,000	0
	Payment of electricity bills	1,000,000	1,000,000	0
	Installation and maintenance of street lights	1,600,000	1,600,000	0
5266000000 EDUCATION AND VOCATIONAL TRAINING	Department Total	523,839,886	523,839,886	0

501005260	General administration policy planning support services	378,075,141	378,075,141	0
	Payment of wages and salaries	333,904,939	333,904,939	0
	Payment to social contributions (Gratuity, pensions and training levy	41,717,454	41,717,454	0
	Payment of utilities and Bills (Electricity, water, telephone, legal fee and catering)	592,744	592,744	0
	General office operations (Stationery, cleaning materials, boards and office cabinets)	490,004	490,004	0
	Maintenance of office assets and inventories (Fuels, M/V Maintenance etc)	500,000	500,000	0
	Preparation and adoption of bills policies and plans.	552,000	552,000	0
	Capacity building of 5 staffs on management (SMC,SLDP)	198,000	198,000	0
	Workshops and meetings	120,000	120,000	0
502005260	ECDE and CCC management support services	3,500,500	3,500,500	0
	Curriculum implementation (Instructional support and play materials)	1,338,000	1,338,000	0
	Quality assurance and standards	1,141,000	1,141,000	0
	Capacity building	321,500	321,500	0
	General office operations	700,000	700,000	0
503005260	Vocational development education training management services	142,264,245	142,264,245	0
	Youth Polytechnique operations (Payment of casual workers, Payment of bills and utilities, monitoring and evaluation)	2,636,000	2,636,000	0
	Administrative Support to Education Fund	2,500,000	2,500,000	0
	Curriculum implementation (Instructional support and play materials)	3,262,004	3,262,004	0

	Quality assurance and standards	629,088	629,088	0
	Education support Fund (Scholarships, Bursaries and sponsorships)	133,218,112	133,218,112	0
	Village polytechnic grant Unspent balances	19,041	19,041	0
5267000000 MEDICAL SERVICES	Department Total	773,355,468	823,007,080	49,651,612
4010065267	General administration policy planning support services	509,900,468	559,552,080	49,651,612
	Salaries and wages	335,415,275	385,066,887	49,651,612
	Social contributions	173,323,776	173,323,776	0
	Payment of utilities and Bills	283,776	283,776	0
	Planning and Budgeting	443,821	443,821	0
	Monitoring and Evaluation	433,820	433,820	0
402005260	Medical support services services	261,000,000	261,000,000	0
	Hospital Services (Health Facility Improvement Fund)	161,000,000	161,000,000	0
	Provide essential health products in hospitals (Medical Drugs)	100,000,000	100,000,000	0
404005267	Health products and technologies support services	2,455,000	2,455,000	0
	Facilities stocked with essential medicines and medical supplies (EMMS) annually at L4s and L5s	655,000	655,000	0
	Maintenance of medical equipment	500,000	500,000	0
	Supportive supervision to Hospitals	800,000	800,000	0
	Quarterly progress meetings	500,000	500,000	0
R5279000000 PRIMARY HEALTHCARE	Department Total	1,044,118,328	1,044,118,328	0
401005279	General administration policy planning support services	1,009,094,540	1,009,094,540	0
	Payment of salaries and wages	1,008,544,399	1,008,544,399	0
	Payment of utilities	550,141	550,141	0

401009999	promotive and preventive health services	33,523,788	33,523,788	0
	Nutrition services	512,958	512,958	0
	Diseases surveillance and control	3,561,250	3,561,250	0
	TB Control interventions	420,000	420,000	0
	HIV Aids Control interventions	285,000	285,000	0
	Malaria Control interventions	541,470	541,470	0
	Environmental Health, water and sanitation interventions	442,500	442,500	0
	Grants DANIDA Support to primary health facility	8,778,000	8,778,000	0
	Contribution towards DANIDA Support	8,778,000	8,778,000	0
	DANIDA Unspent balances	9,442,110	9,442,110	0
	Community level awareness	142,500	142,500	0
	Continuous sessions for adolescence	340,000	340,000	0
	Conduct behavior change	280,000	280,000	0
	Loan to KMTC Students	-	-	0
401015260	Health administration & policy planning; monitoring and evaluation and support services	1,500,000	1,500,000	0
	Budgeting and Planning	500,000	500,000	0
	Monitoring & evaluation	1,000,000	1,000,000	0
5268000000 LANDS HOUSING AND URBAN DEVELOPMENT	Department Total	132,526,075	146,130,043	13,603,968
101005260	General administration policy planning support services	118,426,075	122,030,043	3,603,968
	Payment of wages and salaries	98,878,801	102,482,769	3,603,968
	Payment to social contributions (Gratuity, pensions and training levy	11,626,440	11,626,440	0
	General office purchases	496,559	496,559	0

	Maintenance of office furniture and equipment	162,834	162,834	0
	Payment of utilities and Bills (Electricity, water, telephone and catering etc)	800,000	800,000	0
	Fuel for Motor Vehicle	4,500,000	4,500,000	0
	Legal Fee	100,000	100,000	0
	Feasibility Studies for Part Development Plans	1,500,000	1,500,000	0
	Training and capacity building of staff	361,441	361,441	0
105005260	Physical planning and surveying support services	8,100,000	18,100,000	10,000,000
	Survey and demarcation of government land	8,100,000	18,100,000	10,000,000
106015260	Urban development and housing support services	2,500,000	2,500,000	0
	Operationaization of KISIP Grant	1,000,000	1,000,000	0
	Preparation of the Urban areas management Act	1,500,000	1,500,000	0
107015260	Land management and administration services	3,500,000	3,500,000	0
	conflict resolution on land matters	3,500,000	3,500,000	0
5270000000 ROADS, TRANSPORT AND PUBLIC WORKS	Department Total	106,121,297	122,999,061	16,877,764
201005260	General administration policy planning support services	84,021,297	100,899,061	16,877,764
	Payment of wages and salaries	77,558,405	94,436,169	16,877,764
	payment to social contributions (Gratuity, pensions, NSSF and NITA)	2,506,073	2,506,073	0
	Payment of utilities and Bills (Electricity, water, telephone, newspapers, professional bodies and catering)	542,000	542,000	0
	General office purchases (Stationery, cleaning materials, fuel etc)	231,569	231,569	0

	Maintenance of office assets and inventories	100,000	100,000	0
	Fuel for Motor Vehicle	2,500,000	2,500,000	0
	Training and capacity building of staffs and Other Stakeholders	500,000	500,000	0
	Preparation of Bills & Policies: (Strategic Plan 23/24, Disaster Risk Management Bill &Nyamira County Mechanical Transport Fund Policy)	83,250	83,250	0
202025260	Road's development and management support programme	16,100,000	16,100,000	0
	meetings and workshops	1,100,000	1,100,000	0
	Motor Vehicle insurance cover	15,000,000	15,000,000	0
	Roads Survey	-	-	0
202045260	Public works and disaster management support services	2,500,000	2,500,000	0
	Emergency operations	1,000,000	1,000,000	0
	Preparation of BQs	1,500,000	1,500,000	0
202035260	Transport and mechanical support services	3,500,000	3,500,000	0
	Maintenance of Motor vehicle	3,500,000	3,500,000	0
5271000000 TRADE, COOPERATIVE AND TOURISM DEVELOPMENT	Department Total	48,426,359	55,143,951	6,717,592
301015260	General administration policy planning support services	26,004,015	32,721,607	6,717,592
	Payment of wages and salaries	23,684,265	30,401,857	6,717,592
	Payment of utilities and Bills (Rents, Water, Refurbishments, Electricity)	1,530,800	1,530,800	0
	Capacity Building of staff	220,000	220,000	0
	preparation of budget and planning documents	310,000	310,000	0

	formulation of tourism development bill, cooperative development bill, traders loan regulations, Market managements policy	258,950	258,950	0
302015260	Cooperative promotion	3,300,000	3,300,000	0
	Capacity building of cooperative societies leader	500,000	500,000	0
	Carrying out cooperative supervisions	300,000	300,000	0
	Fuel for Motor vehicle	2,000,000	2,000,000	0
	Cooperative Enterprise Development Fund	500,000	500,000	0
304015271	Industrialization and small and macro-enterpriser support services	6,110,000	6,110,000	0
	renovation and refurbishment	500,000	500,000	0
	procuring tools and equipment	610,000	610,000	0
	Industrial Park manangement fee	5,000,000	5,000,000	0
302025260	Trade development and promotion	11,568,444	11,568,444	0
	Traders Capacity Building	324,000	324,000	0
	Business regulation and Revenue Generation	1,030,000	1,030,000	0
	Market management	340,000	340,000	0
	Traders Loan scheme follow ups and recoveries	200,000	200,000	0
	Loans to traders (Revolving Fund)	8,348,044	8,348,044	0
	Trade fair and Exhibitions	326,400	326,400	0
	Maitainance of the existing markets	1,000,000	1,000,000	0
305005271	Weights and Measures Support Services	1,443,900	1,443,900	0
	Training of Traders and consumers	97,500	97,500	0
	Calibrations of Weights and Measures working standards	646,400	646,400	0
	carry out impromptu inspection of traders premises	200,000	200,000	0

	Establishment of weights and measures workshop	500,000	500,000	0
303015260	Tourism development, promotion and management	-	-	#VALUE!
5272000000 YOUTH, GENDER, SPORTS AND CULTURE	Department Total	70,621,929	72,621,929	2,000,000
701015260	General administration and policy planning	53,341,929	53,341,929	0
	Payment of wages and salaries	50,347,929	50,347,929	0
	Payment of utilities and Bills (Rents and Electricity)	2,994,000	2,994,000	0
902035260	Cultural development and promotion heritage	5,000,000	5,000,000	0
	Liquor Licensing and control	500,000	500,000	0
	Monthly cultural activities and festivals	4,500,000	4,500,000	0
904005272	Gender and Social support services	1,310,000	1,310,000	0
	Celebration of international/national days (women, African girl child, and PLWDs, GBV, SGBV, etc)	410,000	410,000	0
	sensitization on gender- based violence	400,000	400,000	0
	sensitization of women and girls on life and basic book keeping skills	500,000	500,000	0
905005272	Youth affairs development and promotion support services	1,500,000	3,500,000	2,000,000
	sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide per ward	420,000	420,000	0
	Supply of Sporting Equipment	-	2,000,000	0
	(Youth mentorship) organize training/ capacity building programmes on youth entrepreneurship and booking keeping per ward	530,000	530,000	0

	Preparation of the youth policy	550,000	550,000	0
902015260	Promotion and development of Sports	9,470,000	9,470,000	0
	Sporting Equipment and Materials	5,000,000	5,000,000	0
	Tap, nurture and develop young talents (Kiendege Talent Academy)	470,000	470,000	0
	Carry out sports activities in and outside the county [KICOSCA, KYISA, ATHLETICS, NYAMIRA GREAT RUN etc]	4,000,000	4,000,000	0
5273000000 COUNTY PUBLIC SERVICE BOARD	Department Total	58,172,860	58,172,860	0
1001005260	General administration policy planning support services	58,172,860	58,172,860	0
	Payment of wages and salaries	40,266,578	40,266,578	0
	Payment of utilities and Bills (Electricity, water, telephone, posta, proffessional bodies, rent, gas and catering)	3,456,400	3,456,400	0
	General office operatioins (Stationery, cleaning materials, fuel etc)	4,086,358	4,086,358	0
	Maintainance of office assets and inventories	1,801,854	1,801,854	0
	Capacity Building of the CPSB members and Secretariat staff	2,655,000	2,655,000	0
	Training of CPSB members and secretariat	660,500	660,500	0
	Participate in workshops and meetings (Domestic)	940,000	940,000	0
	Participate in and meetings (Foreign)-Exchange Programmes	1,489,570	1,489,570	0
	settlement of court cases	2,500,000	2,500,000	0
	Sensitization of values and principles	316,600	316,600	0

5274000000 PUBLIC SERVICE MANAGEMENT	Department Total	307,101,088	338,498,295	31,397,207
101005260	County administration and field co-ordination support services	226,128,088	253,525,295	27,397,207
	Payment of salaries and wages	196,345,696	223,742,903	27,397,207
	Payments to social contributions (NITA, NSSF, Pension)	18,526,392	18,526,392	0
	Payments of utilities and Bills (electricity, water, telephone, newspapers, Catering, courier)	1,086,000	1,086,000	0
	Office operation purchases (Stationery, computer accessories etc)	1,650,000	1,650,000	0
	Preparation of the departmental strategic plan	500,000	500,000	0
	Intergovernmental relations (Public Holidays)	5,500,000	5,500,000	0
	Preparation and adoption of Bills Policies and Plans e.g 1.Administration policy 2.communication policy 3.Enforcementand compliance policy 4.Public participation and civic education policy 5.Record management policy 6.Code of conduct 7.Health and safety p	400,000	400,000	0
	Support to administrative field coordination at sub county and ward level	2,000,000	2,000,000	0
	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	120,000	120,000	0
710005260	Human resource development management support services	73,198,000	77,198,000	4,000,000
	Medical Cover (Health Insurance)	50,000,000	50,000,000	0
	Internship Programme	7,000,000	7,000,000	0
	Training and capacity building	11,000,000	15,000,000	4,000,000

	Mental wellness & Counselling Unit established	500,000	500,000	0
	Verification of the County staff certificates	2,000,000	2,000,000	0
	Continuous professional development of staff (SMC, SLADP)	1,000,000	1,000,000	0
	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	30,000	30,000	0
	Legal Fee	500,000	500,000	0
	Development and review of staff establishment's, staffing plans and structure, determine optimal staffing levels, undertake skill gap analysis, undertake payroll audit, undertake business process re-engineering	1,000,000	1,000,000	0
	Performance Management	168,000	168,000	0
101005260	Security enforcement and compliance support services	2,200,000	2,200,000	0
	Training and capacity building of the enforcement officers	1,000,000	1,000,000	0
	General office purchases (Furniture and uniforms)	1,000,000	1,000,000	0
	participation in law enforcement and compliance	200,000	200,000	0
710005260	Special Programmes	500,000	500,000	0
	Coordination and Implementation of County Special Projects/Programs	500,000	500,000	0
702005274	Corporate communication	2,075,000	2,075,000	0
	Printing and publications	1,000,000	1,000,000	0
	Field coordination (Profiling projects)	415,000	415,000	0
	Membership to professional bodies	10,000	10,000	0
	Actively involving in vulnerable and the marginalized	100,000	100,000	0
	Co-ordination and management of Public participation	200,000	200,000	0

	Handling public complains	150,000	150,000	0
	Public access to information	200,000	200,000	0
701005260	Public Participation and Civic education support services	3,000,000	3,000,000	0
	Public Participation	1,000,000	1,000,000	0
	Civic education	2,000,000	2,000,000	0
5275000000 NYAMIRA MUNICIPALITY BOARD	Department Total	65,225,362	41,446,498	-23,778,864
101005260	General administration and support services	56,225,362	32,446,498	-23,778,864
	Payment of salaries and wages	10,836,965	10,836,965	0
	Payment of casuals	2,300,000	2,300,000	0
	Payments of utilities and Bills (electricity, water, renewal of license, newspapers, Catering, courier)	221,950	221,950	0
	General office operations (Computers, cleaning materials, uniforms, safety gears, stationery)	5,807,217	5,807,217	0
	Conference facilities	800,000	800,000	0
	Daily Subsistence allowances	820,000	820,000	0
	Transport refunds	2,400,000	2,400,000	0
	Refined fuels	3,300,000	3,300,000	0
	Board Meetings	1,000,000	700,000	-300,000
	Maintenance of office assets and inventories (Rent, Computer maintenance etc)	1,270,000	1,270,000	0
	Training and Capacity Building of Staffs and Other Committee Members	610,000	610,000	0
	induction of board members	433,000	433,000	0
	KUSP (UIG) Unspent Balances	1,255,798	1,255,798	0
	Kenya Urban Support Programme (KUSP UIG)	24,678,864	0	-24,678,864
	preparation of municipality spatial plans	491,568	1,691,568	1,200,000

106005275	Municipal infrastructure and disaster management supports services	5,500,000	5,500,000	0
	Garbage Collection	5,500,000	5,500,000	0
100405275	Environment and social support services	3,500,000	3,500,000	0
	Disaster managements services	3,500,000	3,500,000	0
	GRAND TOTAL	4,983,929,618	5,126,961,542	143,031,924

Table 10: Shows summary and details of recurrent expenditure for the budget 2023/2024

CODE	DEPARTMENT	RECURRENT		VARIATIONS
		RECOMMENDED REVISED I	RECOMMENDED REVISED II	
5261	County Assembly	746,578,493	746,578,493	0
5262	Governor's Office	394,872,825	394,872,825	0
5276	County Attorneys	5,149,000	5,149,000	0
5263	Finance and Accounting Services	164,733,194	181,857,329	17,124,135
5277	Economic Planning, Resources Mobilization and ICT	262,403,499	277,714,287	15,310,788
5264	Agriculture Crop Development	69,473,488	69,473,488	0
5278	Livestock and Fisheries Services	110,898,037	110,898,037	0
5265	Water, Environment, Mineral and Natural Resources	100,312,430	114,440,152	14,127,722
5266	Education and Vocational Training	523,839,886	523,839,886	0
5267	Medical Services	773,355,468	823,007,080	49,651,612
5279	Primary Healthcare	1,044,118,328	1,044,118,328	0

5268	Lands Housing and Urban Development	132,526,075	146,130,043	13,603,968
5270	Roads, Transport and Public Works	106,121,297	122,999,061	16,877,764
5271	Trade, Cooperative and Tourism Development	48,426,359	55,143,951	6,717,592
5272	Youth, Gender, Sports and Culture	70,621,929	72,621,929	2,000,000
5273	County Public Service Board	58,172,860	58,172,860	0
5274	Public Service Management	307,101,088	338,498,295	31,397,207
5275	Nyamira Municipality Board	65,225,362	41,446,498	-23,778,864
	GRAND TOTAL	4,983,929,618	5,126,961,542	143,031,924

Table 11 shows summary and details of social contribution

Department	1st revised Estimates	2nd revised Estimates	variations
	2023/2024	2023/2024	
County Assembly	41,672,144	41,672,144	0
County Executive	7,898,424	7,898,424	0
County Attorney	-	0	
Finance and accounting services	9,176,000	9,176,000	0
Economic Planning, Resources Mobilization and ICT	12,024,000	12,024,000	-
Agriculture Crop Development	2,849,707	2,849,707	-
Livestock and fisheries services	6,136,817	6,136,817	-
Environment, Water, Energy & Natural Resources	6,287,433	6,287,433	0
Education & Vocational Training	41,717,454	41,717,454	0
Medical services	173,323,776	173,323,776	0
primary healthcare	-	0	

Land, Physical Planning, Housing and Urban Development	11,626,440	11,626,440	0
Transport & Public Works,	2,506,073	2,506,073	0
Trade, Tourism and Co-operatives Development	4,665,916	4,665,916	0
Youth, Gender, Culture and Social services	7,089,840	7,089,840	0
County Public Service Board	5,112,262	5,112,262	0
Public Service Management	18,526,392	18,526,392	0
Nyamira Municipality	-	0	0
Total	350,612,678	350,612,678	0

Table 12: Shows Details of the compensation to Employees

Vote No	Department	1st Revised Estimates	2nd Revised Estimates	Variations
		2023/2024		
5261	County Assembly	347,941,534	347,941,534	0
5262	County Executive	179,933,929	179,933,929	0
5276	County attorney	0	0	0
5263	Finance and accounting services	32,671,947	33,508,182	836,235
5277	Economic Planning, Resources Mobilization and ICT	156,152,208	157,414,298	1,262,090
5264	Agriculture crop Development	42,664,178	43,845,489	1,181,311
5278	Livestock and fisheries services	91,876,892	92,812,929	936,037
5265	Environment, Water, Energy & Natural Resources	64,484,611	65,435,901	951,290
5266	Education & Vocational Training	328,935,068	333,904,939	4,969,871
5267	Medical Services	328,714,807	335,415,275	6,700,468
5279	Primary Healthcare	1,002,450,181	1,008,544,399	6,094,218
5268	Land, Physical Planning, Housing and Urban Development	97,272,305	98,878,801	1,606,496
5270	Transport & Public Works,	77,379,911	77,558,405	178,494

5271	Trade, Tourism and Co-operatives Development	23,339,950	23,684,265	344,315
5272	Youth, Gender, Culture and Social services	49,615,984	50,347,929	731,945
5273	CPSB	40,266,578	40,829,996	563,418
5274	Public Service Management	195,192,866	196,345,696	1,152,830
5275	Nyamira Municipality	12,945,983	13,136,965	190,982
	Total	3,071,838,932	3,099,538,932	27,700,000

Table 13 shows details of Conditional grants in recurrent expenditure

Vote No	Department	Printed Estimates	1st revised Estimates	2nd Revised Estimates	Variance
		2023/2024	2023/2024	2023/2024	
5261	County Assembly	-	-	-	-
5262	County Executive	-	-	-	-
5263	Finance and Accounting	-	-	-	-
5264	Agriculture Crop Development	-	-	-	-
5265	Environment, Water, Energy & Natural Resources	11,000,000	11,000,000	11,000,000	-
5266	Education & Vocational Training	-	-	-	-
5267	Medical Services				
5268	Land, Physical Planning, Housing and Urban Development	-	-	-	-
5270	Transport & Public Works	-	-	-	-
5271	Trade, Tourism and Co-Operatives Development	-	-	-	-
5272	Youth, Gender, Culture and Social Services	-	-	-	-
5273	County Public Service Board	-	-	-	-
5274	Public Service Management	-	-	-	-
5275	Nyamira Municipality	1,145,355	25,934,662	1,255,798	-24,678,864
5276	County Attorney	-	-	-	-

5277	Economic Planning, Resources Mobilization and ICT	-	-	-	-
5278	Livestock and Fisheries Services	-	-	-	-
5279	Primary Health Care	8,778,000	18,220,110	18,220,110	-
	Total	12,145,355	55,154,772		-24,678,864

Table 14: Shows summary and details of the Funds allocation per department

Vote No	Department	Printed Estimates	1st revised Estimates	2nd Revised Estimates	Variance
		2023/2024	2023/2024	2023/2024	
5261	County Assembly	0	0	0	0
5262	County Executive	0	0	0	0
5263	Finance and Accounting	30,000,000	35,000,000	35,000,000	0
5264	Agriculture Crop Development	0	0	0	0
5265	Environment, Water, Energy & Natural Resources	0	0	0	0
5266	Education & Vocational Training	133,218,112	133,218,112	133,218,112	0
5267	Medical Services	161,000,000	161,000,000	161,000,000	0
5268	Land, Physical Planning, Housing and Urban Development	0	0	0	0
5270	Transport & Public Works	0	0	0	0
5271	Trade, Tourism and Co-Operatives Development	0	0	0	0
5272	Youth, Gender, Culture and Social Services	0	0	0	0
5273	County Public Service Board	0	0	0	0
5274	Public Service Management	0	0	0	0
5275	Nyamira Municipality	0	0	0	0
5276	County Attorney	0	0	0	0
5277	Economic Planning, Resources Mobilization and ICT	0	0	0	0
5278	Livestock and Fisheries Services	0	0	0	0

5279	Primary Health Care	0	0	0	0
	Total	324,218,112	329,218,112	329,218,112	0

Table 15: Shows summary and details of operations and maintenance allocation to each department

Vote No	Department	Printed Estimate	1st revised Estimates	2nd Revised Estimates	Variance
		2023/2024	2023/2024	2023/2024	2023/2024
5261	County Assembly	334,872,785	334,872,785	334,872,785	0
5262	County Executive	214,938,896	214,938,896	214,938,896	0
5263	Finance and Accounting	169,542,906	122,049,012	133,049,012	11,000,000
5264	Agriculture Crop Development	22,778,292	22,778,292	22,778,292	0
5265	Environment, Water, Energy & Natural Resources	40,376,529	34,876,529	42,376,529	7,500,000
5266	Education & Vocational Training	14,980,340	14,999,381	14,999,381	0
5267	Medical Services	43,616,417	103,616,417	103,616,417	0
5268	Land, Physical Planning, Housing and Urban Development	13,920,834	22,020,834	32,020,834	10,000,000
5270	Transport & Public Works	23,556,819	26,056,819	26,056,819	0
5271	Trade, Tourism and Co-Operatives Development	20,394,050	24,742,094	24,742,094	0
5272	Youth, Gender, Culture and Social Services	9,774,000	20,274,000	22,274,000	2,000,000
5273	CPSB	17,906,282	17,906,282	17,906,282	0
5274	Public Service Management	113,229,000	92,229,000	96,229,000	4,000,000
5275	Nyamira Municipality	23,799,091	52,088,397	28,309,533	- 23,778,864
5276	County Attorney	5,149,000	5,149,000	5,149,000	0

5277	Economic Planning, Mobilization and Ict Resources	77,525,095	92,965,201	108,275,989	15,310,788
5278	Livestock and Fisheries Services	11,948,291	11,948,291	11,948,291	0
5279	Primary Health Care	23,131,819	35,573,929	35,573,929	0
	Total	1,181,440,446	1,249,085,159	1,275,117,083	26,031,924

2.2.2 Development Expenditure 2023/2024 second supplementary

The total development expenditure amounts to Ksh. 2,155,214,361 translating to 30% of the total budget. The development expenditure includes Capital projects, development conditional grants for departments of Agriculture, Livestock and Fisheries development; Environment, Water, Mining and Energy and Nyamira Municipality.

Table 16: Shows List and details of Development Projects for F/Y 2023/2024

Sub Progr am	Description	LOCATION	Printed Estimates	1st Revised Estimates 2023/2024	2nd Revised Estimates 2023/2024	VARIANCE
5261000000 COUNTY ASSEMBLY		Departmental Total	218,400,656	198,400,656	168,400,656	-30,000,000
52601 0101	General administration and support services	Programme Total	218,400,656	198,400,656	168,400,656	-30,000,000
	Completion of the County Assembly Head Quarters	Flagship- Headquarters	125,626,722	105,626,722	70,026,722	-35,600,000
	Completion of Bomwagamo Ward Office	Bomwagamo Ward Office		-	5,600,000	5,600,000
	Pending Bills	Flagship- Headquarters	41,773,934	41,773,934	41,773,934	-

	Installation of Solar in the 20 Ward offices	Flagship Ward Offices	16,000,000	16,000,000	16,000,000	-
	Construction of the Speakers Residence Phase II	Flagship-Headquarters	35,000,000	35,000,000	35,000,000	-
70902 5260	Legislation and Representation Services	Programme Total	-	-	-	-
5262000000 GOVERNORS OFFICE		Departmental Total	-			-
70101 5260	General administration support services	Programme Total	-	-	-	-
70602 5260	Coordination and Management of County Executive Affairs and Support Services	Programme Total	-	-	-	-
5276000000 COUNTY ATTORNEY		Departmental Total	-	3,000,000	3,000,000	-
70100 5276	General administration and support services	Programme Total	-			-
70200 5276	Legal, Governance, legal training and constitutional affairs support services	Programme Total	-	3,000,000	3,000,000	-
	Automation of Legislation	Flagship - HQ	-	3,000,000	3,000,000	-
D5263000000 FINANCE AND ACCOUNTING SERVICES		Departmental Total	251,000,000	114,799,393	114,799,393	-
70100 5260	General administration policy planning support services	Programme Total	-	-	-	-
70103 5260	Supply chain management support services	Programme Total	-	-	-	-

70401 5260	Accounting services	Programme Total	251,000,00 0	114,799,39 3	114,799,3 93	-
	Pending Bills	Flagship- Headquarters	251,000,00 0	70,487,093	70,487,09 3	-
	KDSP (PA)	Flagship - Magwagwa Pyschiatric	-	44,312,300	44,312,30 0	-
70402 5260	Audit services	Programme Total	-	-	-	-
D5277000000 ECONOMIC PLANNING, RESOURCES MOBILIZATION AND ICT		Departmental Total	30,000,000	35,000,000	35,000,00 0	-
70100 5260	General administration policy planning support services	Programme Total	-	-	-	-
	Policy planning support services	Programme Total	-	-	-	-
70200 5260	Economic Planning, Budget Formulation and Coordination support services	Programme Total	2,000,000	2,000,000	2,000,000	-
	County Information and Documetation Centre	Flagship- Headquarters	2,000,000	2,000,000	2,000,000	-
70202 5260	Reporting, Monitoring and Evaluation Support Services	Programme Total	6,000,000	6,000,000	6,000,000	-
	Project Vehicle for monitoring and evaluation of Projects	Flagship- Headquarters	6,000,000	6,000,000	6,000,000	-
70500 5260	Resource mobilization	Programme Total	9,000,000	14,000,000	14,000,00 0	-
	Revenue enhancement (Surveilance)	Flagship - HQ	-	5,000,000	5,000,000	-

	Revenue Infrastructure & Maintenance (Networking)	Flagship - HQ	4,000,000	4,000,000	4,000,000	-
	Revenue Booths	Flagship - HQ	2,000,000	2,000,000	2,000,000	-
	Revenue Spikes-Locally fabricated	Flagship - HQ	1,000,000	1,000,000	1,000,000	-
	Revenue Gadgets	Flagship - HQ	2,000,000	2,000,000	2,000,000	-
50400 5260	Information, communication and technology	Programme Total	13,000,000	13,000,000	13,000,000	-
	Completion and Equipping of the ICT Hub	Flagship - HQ	10,000,000	10,000,000	10,000,000	-
	Construction of DATA Centre	Flagship - HQ	3,000,000	3,000,000	3,000,000	-
D5264000000 CROP DEVELOPMENT		Departmental Total	707,459,187	501,126,014	358,562,586	-142,563,428
52601 0101	General administration policy and planning support services	Programme Total	-	-	-	-
52601 0201	Crop, Agribusiness and land development services	Programme Total	687,069,065	501,126,014	348,562,586	-152,563,428
	Fertilizer Subsidy Programme-GoK	Flagship-Countywide	92,563,428	92,563,428	40,000,000	-52,563,428
	National Agricultural Value Chain Development Project (NAVCDP)	Flagship-Countywide	250,000,000	250,000,000	200,000,000	- 50,000,000
	NARIGP/NAVCDP	Flagship-Countywide	150,000,000	150,000,000	100,000,000	-50,000,000

	NARIGP Unspent Balances	Flagship-Countywide	181,161,414	-	-	-
	ASDSP II	Flagship-Countywide	2,531,293	2,531,293	2,531,293	-
	ASDSP II Unspent Balances	Flagship - Countywide	4,781,637	-	-	-
	Contribution towards NARIGP	Flagship-Countywide	2,000,000	2,000,000	2,000,000	-
	Contribution toward ASDSP	Flagship-Countywide	531,293	531,293	531,293	-
	Purchasing of soil scanner	Flagship-Countywide	1,200,000	1,200,000	1,200,000	-
	Demonstration materials	Flagship-Countywide	1,300,000	1,300,000	1,300,000	-
	Buying of crafted avocado seedling	Gachuba	1,000,000	1,000,000	1,000,000	-
52641 0300	Irrigation, Drainage And Water Storage Development Support Services	Programme Total	20,390,122	-	10,000,000	10,000,000
	Nyabomite-Bombo-Bokimori Irrigation Scheme	Flagship – Countywide	20,390,122	-	10,000,000	10,000,000
D5278000000 LIVESTOCK AND FISHERIES SERVICES		Departmental Total	45,147,360	43,147,360	14,500,000	-28,647,360
52601 0101	General administration policy and planning support services	Programme Total	-	-	-	-
52601 0301	Fisheries development and promotion support services	Programme Total	5,000,000	3,000,000	3,000,000	-
	Farmers trained on all Value Chains	Flagship – Countywide	5,000,000	3,000,000	3,000,000	-

52601 0401	Coordination and Management of Livestock Policies and Programmes	Programme Total	29,147,360	29,147,360	500,000	- 28,647,360
	Livestock Value Chain Support Project-GoK	Flagship-Countywide	28,647,360	28,647,360	-	-28,647,360
	Registration of farmers	Flagship – Countywide	500,000	500,000	500,000	-
52601 0402	Animal health diseases and meat inspection support services	Programme Total	11,000,000	11,000,000	11,000,000	-
	Artificial Insemination Service	Flagship – Countywide	6,000,000	6,000,000	6,000,000	
	Animal Health and Welfare Management Services	Flagship – Countywide	3,000,000	3,000,000	3,000,000	
	Meat Inspection and Safety Services	Flagship – Countywide	2,000,000	2,000,000	2,000,000	
5265000000 WATER, ENVIRONMENT, MINERAL AND NATURAL RESOURCES		Departmental Total	251,100,000	254,100,000	284,310,133	30,210,133
52601 00101	General administration policy planning support services	Programme Total	-	-	-	-
52601 00301	Water supplies and management services	Programme Total	44,100,000	53,100,000	57,100,000	4,000,000
	Tonga water project	Nyamaiya	-	3,000,000	3,000,000	-
	Spring Protection	Itibo	800,000	800,000	800,000	-
	Ramba Phase II Project: Borehole & Equipping & Mega Water TANK	Bogichora	3,000,000	6,000,000	6,000,000	-
	Spring protection across the ward	Bokeira	1,600,000	1,600,000	1,600,000	-

	Spring Protection(5)	Bomwagamo	1,000,000	1,000,000	1,000,000	-
	Rirumi/Nyageita Water Project - Rehabilitation, Distribution Line Network/Kiosks	Bonyamatuta	3,200,000	3,200,000	3,200,000	-
	Water Springs Protection Across Ekerenyo Ward	Ekerenyo	1,000,000	1,000,000	1,000,000	-
	Drilling of Kiamogake Borehole	Ekerenyo	-	3,000,000	3,000,000	-
	Distribution of water from Matunwa Dam	Esise	5,000,000	5,000,000	5,000,000	-
	Rehabilitation of existing boreholes Across Gachuba Ward	Gachuba	1,000,000	1,000,000	1,000,000	-
	Spring Protection Across Gachuba Ward	Gachuba	1,000,000	1,000,000	1,000,000	-
	Borehole at Entanda and Repair of Kemera Water Project	Kemera	3,000,000	3,000,000	3,000,000	-
	Bore hole at Nyankongo	Kiabonyoru	3,000,000	3,000,000	3,000,000	-
	Rehabilitation and water distribution at Nyambaria, Nyamwanga, Riamachana, Nyamanagu and Bogwendo boreholes	Magombo	4,000,000	4,000,000	4,000,000	-
	Spring protection Across Magombo Ward	Magombo	500,000	500,000	500,000	-
	Gesure water project Distribution	Manga	3,000,000	3,000,000	3,000,000	-
	Spring protection across the Mekenene ward	Mekenene	3,500,000	3,500,000	3,500,000	-

	Marara and Bugo Water Distribution	Nyamaiya	1,000,000	1,000,000	1,000,000	-
	Spring protection across Nyansiongo ward	Nyansiongo	1,500,000	1,500,000	1,500,000	-
	Rehabilitation of water springs across the ward	Rigoma	2,000,000	2,000,000	2,000,000	-
	Drilling and Equipping of Sengeru Water Project borehole	Flagship	5,000,000	5,000,000	5,000,000	-
	Nyankongo Borehole	Bogichora		-	4,000,000	4,000,000
52601 00401	Environment and natural resources	Programme Total	5,000,000	-	-	-
	Acquisition of Dumping sites	Flagship - Major towns	5,000,000	-	-	-
NO COD E	Climate change mitigation and adaptation measures	Programme Total	181,000,000	192,000,000	218,210,133	26,210,133
	Financially led climate action programme - Unspent Balances	Flagship-Countywide	-	11,000,000	11,000,000	-
	Climate Change Intervention (Contribution)	Flagship-Countywide	45,000,000	45,000,000	45,000,000	-
	Climate Change Intervention (Grant)	Flagship-Countywide	136,000,000	136,000,000	162,210,133	26,210,133
52601 00203	Energy and Mineral Resources Services	Programme Total	21,000,000	9,000,000	9,000,000	-
	Street Lighting Programme	Flagship	20,000,000	6,000,000	6,000,000	-
	Street Lights Across Kemera Ward	Kemera	1,000,000	1,000,000	1,000,000	-
	Street Lights Across Bokeira Ward	Bokeira	-	2,000,000	2,000,000	-

5266000000 EDUCATION AND VOCATIONAL TRAINING		Departmental Total	52,300,000	50,300,000	50,300,000	0	-
50100	General administration	Programme Total	-	-	-	-	-
5260	policy planning support services						
50200	ECDE and CCC management support services	Programme Total	46,800,000	46,800,000	46,800,000	0	-
	Construction of ECDE Class	Bokeira	3,200,000	3,200,000	3,200,000		-
	ECDE Classes at Nyabisimba/Kebirigo	Bonyamatuta	3,200,000	3,200,000	3,200,000		-
	Ensinyo ECDE Class	Esise	3,500,000	3,500,000	3,500,000		-
	Kenyoro ECDE Class	Esise	3,500,000	3,500,000	3,500,000		-
	Construction of ECDE Classes	Gachuba	3,500,000	3,500,000	3,500,000		-
	Construction of ECDE Classes at Risa Primary	Gesima	3,000,000	3,000,000	3,000,000		-
	Construction of ECDE Classes at Ritibo Primary	Gesima	3,000,000	3,000,000	3,000,000		-
	Kenyoro Primary School ECDE classes	Itibo	3,200,000	3,200,000	3,200,000		-
	ECDE Classes at Kiendege Primary	Kemera	3,500,000	3,500,000	3,500,000		-
	Construction of ECDE Class Nyabikommu	Kiabonyoru	3,500,000	3,500,000	3,500,000		-
	Esamba ECDE Class	Magwagwa	3,500,000	3,500,000	3,500,000		-
	Marara ECDE Class	Nyamaiya	3,500,000	3,500,000	3,500,000		-
	Construction of ECDE Classes	Nyansiongo	3,500,000	3,500,000	3,500,000		-

	Construction of ECDE Class at Bundo primary School	Township	3,200,000	3,200,000	3,200,000	-
50300 5260	Vocational development education training management services	Programme Total	5,500,000	3,500,000	3,500,000	-
	Etono Polytechnic	Bomwagamo	3,000,000	3,000,000	3,000,000	-
	Renovation of Nyakoria Vocational Training Centre	Bosamaro	500,000	500,000	-	-500,000
	Renovation of Toilet at Bigege VTC	Bosamaro		-	500,000	500,000
	Getare VTC	Itibo	-	-	-	-
	Construction of a Workshop at Mwancha Polytechnic	Ekerenyo	2,000,000	-	-	-
	Misambi VTC Hostels	Magwagwa	-	-	-	-
D5267000000 MEDICAL SERVICES		Departmental Total	73,000,000	91,223,901	91,223,901	-
40100 5267	General administration policy planning support services		-	-	-	-
40200 5260	Medical support services services	Programme Total	73,000,000	91,223,901	91,223,901	-
	Nyamwetureko eye hospital	Flagship - Bonyamatuta	-	5,000,000	5,000,000	-
	Mortuary at Manga Sub-County Hospital	Manga	1,000,000	-	-	-
	Landscaping and Access Pavements at the Doctors Plaza	Flagship-Countywide	3,000,000	3,000,000	3,000,000	-

	THS US (SPA) Unspent balances	Flagship - Countywide	-	14,223,901	14,223,901	-
	Health Facility Improvement Fund (FIF)	Flagship-Countywide	69,000,000	69,000,000	69,000,000	-
40400 5267	Health products and technologies support services	Programme Total	-			-
5279000000 PRIMARY HEALTHCARE		Departmental Total	42,200,000	41,700,000	43,700,000	2,000,000
NO COD E	General administration policy planning support services	Programme Total	-	-	-	-
40100 9999	promotive and preventive health services	Programme Total	42,200,000	41,700,000	43,700,000	2,000,000
	Construction of Dispensary at Sakwa	Bokeira	4,000,000	5,000,000	5,000,000	-
	Construction of Etono Health Centre Maternity Wards	Bomwagamo	5,000,000	5,000,000	5,000,000	-
	Ensakia Health OPD	Esise	-	4,000,000	4,000,000	-
	Completion of Industrial Park Health Facility	Flagship	5,000,000	5,000,000	7,000,000	2,000,000
	Completion of Nyaigesa Health Centre	Nyamaiya	1,900,000	1,900,000	1,900,000	-
	Construction of Toilet, refurbishing and equipping of Nyabonge Dispensary	Itibo	1,000,000	5,000,000	5,000,000	-
	Isicha Health Centre Staff house and Fencing	Kiabonyoru	2,500,000	2,500,000	2,500,000	-
	Gisage staff house	Magwagwa	5,000,000	-	-	-

	Completion of Nyamokenye Staff House	Nyamaiya	2,000,000	2,000,000	2,000,000	-
	Construction of toilet at Rikenye Dispensary	Rigoma	600,000	600,000	600,000	-
	Completion of Rigoma Siara Dispensary	Flagship	-	3,500,000	3,500,000	-
	Construction of OPD at Biticha Morera Dispensary	Rigoma	3,200,000	3,200,000	3,200,000	-
	Construction of Nyangoso health centre	Township	4,000,000	4,000,000	4,000,000	-
	Upgrading of Nyamaiya Municipality Health Center to Sub-County Hospital (Construction and Completion of Maternity Wards and Kitchen)	Flagship	8,000,000	-	-	-
40101 5260	Health administration & policy planning; monitoring and evaluatiuon and support services	Programme Total	-	-	-	-
5268000000 LANDS HOUSING AND URBAN DEVELOPMENT		Departmental Total	156,380,373	170,611,614	160,111,614	-10,500,000
10100 5260	General administration policy planning support services	Programme Total	-	-	-	-
10500 5260	Physical planning and surveying support services	Programme Total	10,240,065	10,240,065	10,240,065	-
	Preparation of the County Spatial Plan 2023-2033	Flagship-HQ	10,240,065	10,240,065	10,240,065	-

10601 5260	Urban development and housing support services	Programme Total	125,140,308	139,371,549	128,871,549	-10,500,000
	Bodaboda shades	Bokeira	600,000	600,000	600,000	-
	Opening and maintaining of backstreets & drainage within Nyamira Urban Centres	Flagship	10,000,000	2,089,335	2,089,335	-
	Backstreet Opening, Grading and Gravelling: Magwagwa	Magwagwa		5,000,000	5,000,000	-
	Completion of County Headquarter	Flagship-HQ	60,000,000	60,000,000	50,000,000	-10,000,000
	Rehabilitation of Gachuba and Moturumesi markets	Gachuba	2,000,000	2,000,000	2,000,000	-
	Construction of Bodaboda Sheds in Gachuba Ward	Gachuba	-	-	-	-
	Construction of Boda boda Sheds at Kemera and Esaba markets	Kemera	500,000	500,000	500,000	-
	Opening of back streets at Chepilat	Mekenene	5,000,000	5,000,000	5,000,000	-
	Construction of governors residence	Flagship - Nyachururu	20,000,000	3,000,000	-	-3,000,000
	Backstreet Opening, Grading and Gravelling: Nyansiongo/Kijauri - Kijauri Roche	Nyansiongo	3,000,000	3,000,000	3,000,000	-
	Construction of Bodaboda and Roadside Sheds in Rigoma Ward	Rigoma	1,200,000	1,200,000	1,200,000	-
	Construction of deputy governor's residence	Flagship - Sironga	3,000,000	2,500,000	-	-2,500,000

	Boda boda shed	Township	400,000	400,000	400,000	-
	Opening and maintenance (murraming) of back streets	Township	-	2,000,000	2,000,000	-
	County Contribution to KISIP	Flagship		-	5,000,000	5,000,000
	Kenya Informal Settlement Improvement Project	Flagship	19,440,308	52,082,214	52,082,214	-
10701 5260	Land management and administration services	Programme Total	21,000,000	21,000,000	21,000,000	-
	Opening, installation and relocation of streetlights and maintainance of backstreets in Keroka	Flagship-Keroka	1,000,000	1,000,000	1,000,000	-
	Preparation of the Valuation Roll	Flagship-Headquarters	20,000,000	20,000,000	20,000,000	-
5270000000 ROADS, TRANSPORT AND PUBLIC WORKS		Departmental Total	181,100,000	194,600,163	194,600,163	-
20100 5260	General administration policy planning support services	Programme Total	-	-	-	-
20202 5260	Roads development and managemennt support programme	Programme Total	176,100,000	189,600,163	189,600,163	-
	Grading and Gravelling of Roads Sironga Stage – Kebacha – Ramba Tea Buying Centre (3 kms)	Bogichora	3,500,000	3,500,000	3,500,000	-
	Grading and Gravelling of Roads Nyamatoki – Nyamasembe – Nyaramba – Nyaisa	Bogichora	3,500,000	3,500,000	3,500,000	-

Grading and Gravelling of Roads Kenyambi OPD-Rianyatego RD	Bogichora	-	3,500,000	3,500,000	-
Grading and Gravelling of Roads Mabundu SDA – Nyabomite – Bonyagwoka – Bundo – Marindi (4 kms)	Bogichora	3,500,000	3,500,000	3,500,000	-
Opening and murraming of roads and purchase of murram	Bokeira	6,300,000	6,300,000	6,300,000	-
Opening and murraming of Matongo Dip to Enchoro Pry	Bokeira	-	4,000,000	4,000,000	-
1.Kiomachingi - Embonga 2.Mageri - Mabariri - Etono 3.Kiabiraa - Nyangoso	Bomwagamo	3,000,000	3,000,000	3,000,000	-
Opening and murraming of Omokonge- Nyamiacho-Kiobe Road	Bomwagamo	-	3,000,000	3,000,000	-
Construction of a bridge Riondiba bridge	Bomwagamo	3,000,000	3,000,000	3,000,000	-
Grading and Murraming of Kenyerere TBC - Nyainogu-Riontegi-Gucha TBC Rd	Bonyamatuta	2,000,000	2,000,000	2,000,000	-
Mobamba Pry Junction- Nyamonyo- Nyakemincha TBC road	Bonyamatuta	2,000,000	2,000,000	2,000,000	-
Grading and Murraming of Kabatia-Nyangweta-Kiambere	Bonyamatuta	2,000,000	2,000,000	2,000,000	-
Opening of Turning point - Kianyabongere- Keera road	Bonyamatuta	2,600,000	2,600,000	2,600,000	-
Gesero - Sirate- Nyachogochogo SDA	Bosamaro	4,000,000	4,000,000	4,000,000	-

	Ikobe – Gesicha	Bosamaro	3,000,000	3,000,000	3,000,000	-
	Gesero-Ndururumo-Riamoti	Bosamaro	4,000,000	4,000,000	4,000,000	-
	Riamoti-Kegogi Road	Bosamaro	2,500,000	2,500,000	2,500,000	-
	Maagonga - Nyamatimbo-Egetare	Ekerenyo	3,000,000	3,000,000	3,000,000	-
	Ekegogi -Nyangundo-Eshima	Ekerenyo	3,000,000	3,000,000	3,000,000	-
	Riagetugi Box Culvert	Ekerenyo	1,500,000	1,500,000	1,500,000	-
	Gesura TBC-Ensoko TBC-Maranatha	Ekerenyo	2,300,000	2,300,000	2,300,000	-
	Ikonge Pry-Nyaora Dip	Ekerenyo	1,800,000	1,800,000	1,800,000	-
	Acquisition of Murram,Gradding and murraming of roads across Gachuba	Gachuba	6,500,000	6,500,000	6,500,000	-
	Centre Ritibo - Junction Mosobeti	Gesima	3,000,000	3,000,000	3,000,000	-
	Gradding and Murraming of; Nyaboraire Etibu/Nyaboraire	Gesima	3,000,000	3,000,000	3,000,000	-
	Esani Risa-Riamoni	Gesima	3,000,000	3,000,000	3,000,000	-
	Grading, Murraming, Culverting of Roads	Itibo	10,000,000	10,000,000	10,000,000	-
	Omogonchoro-Ri'Orwoba	Kemera	2,000,000	2,000,000	2,000,000	-
	Omotanganyekakia - Momoma - Magogo (Opening)	Kemera	2,000,000	2,000,000	2,000,000	-

Riakiabuso - riontita - (Opening) and Purchase of Murrum	Kemera	2,000,000	2,000,000	2,000,000	-
Opening, Grading and Gravelling of Roads across the ward	Kiabonyoru	6,000,000	6,000,000	6,000,000	-
Acquisition of Murram for Roads	Magombo	1,000,000	1,000,000	1,000,000	-
Opening, Grading and Gravelling of Roads across the ward	Magombo	7,500,000	7,500,000	7,500,000	-
Bisembe - Nyamage - Kebuye - Kenyere-Ngong	Magwagwa	4,000,000	4,000,000	4,000,000	-
Grading and Gravelling of Borioba-Kiomanga SDA-Esamba Market-Lynpark Academy	Magwagwa	-	3,000,000	3,000,000	-
Rikuruma-Gitwebe-Morembe	Magwagwa	3,500,000	3,500,000	3,500,000	-
Enamba Borecho - Nyambiri - Moromba Society - Omobondo (CID)road (4km)	Manga	4,000,000	4,000,000	4,000,000	-
Ritibo - Esamba SDA - Rioroti- Nyamare pri-Riamotari road.	Flagship	5,000,000	5,000,000	5,000,000	-
Riamaranga- Nyamwoga- Riantiana-Riomwamba road	Flagship	5,000,000	5,000,000	5,000,000	-
Nyaramba - Kebabe - Ikonge Road	Flagship	5,000,000	5,000,000	5,000,000	-
Gesore Buying Centre-Bomondo Bridge - Rienchogu - Nyairicha Road	Flagship	5,000,000	5,000,000	5,000,000	-

	Emonga-Monsore(Chief's Camp) 3km	Manga	3,000,000	3,000,000	3,000,000	-
	Nyaikuro-Etanki-Ogango SDA-Kirwanda - Edip	Manga	2,500,000	2,500,000	2,500,000	-
	Omogwa - Omosocho - Riamaranga- Gesonso (FCS) -Riamaranga Bridge-St.Marys Ekerubo road (1.5km)	Manga	2,500,000	2,500,000	2,500,000	-
	Gradding and murraming of roads	Mekenene	6,000,000	6,000,000	6,000,000	-
	Grading and Gravelling of Roads	Nyamaiya	5,500,000	5,500,000	5,500,000	-
	Opening, Grading and Gravelling of Roads across the ward	Nyansiongo	7,000,000	7,000,000	7,000,000	-
	Improvement of Rigoma Ward roads through grading, gravelling, compaction and culverts installation	Rigoma	8,000,000	8,000,000	8,000,000	-
	Gradding and Murraming of roads	Township	7,600,000	7,600,000	7,600,000	-
	Roads maintainance levy fund	Countywide	-	163	163	-
20204 5260	Public works and disaster management support services	Programme Total	-	-	-	-
20203 5260	Transport and mechanical support services	Programme Total	5,000,000	5,000,000	5,000,000	-
	Construction of the Mechanical Workshop	Flagship- Headquarters	5,000,000	5,000,000	5,000,000	-

5271000000 TRADE, CO- OPERATIVE AND TOURISM DEVELOPMENT		Departmental Total	316,500,00 0	517,500,00 0	519,500,0 00	2,000,000
30101 5260	General administration policy planning support services	Programme Total	-	-	-	-
30201 5260	Cooperative promotion	Programme Total	3,000,000	3,000,000	3,000,000	-
	Install and Operationalize milk coolers and training of cooperative Mgmt of;1.Manga 2.Raitigo 3.Kineni	Esise	3,000,000	3,000,000	3,000,000	-
30401 5271	Industrialisation ans small and macro entprisres support services	Programme Total	300,000,00 0	500,000,00 0	500,000,0 00	-
	County Contribution to Industrial Park Grant	Flagship	200,000,00 0	250,000,00 0	250,000,0 00	-
	Industrial Park Grant	Flagship	100,000,00 0	250,000,00 0	250,000,0 00	-
30202 5260	Trade development and promotion	Programme Total	8,500,000	14,500,000	16,500,00 0	2,000,000
	Market Shades at Bonyunyu & Toilets	Bogichora	1,500,000	1,500,000	3,500,000	2,000,000
	Mama Mboga Shade - Kemera, Omogonchoro, Esaba	Kemera	2,000,000	2,000,000	2,000,000	-
	Keroka Market Ablution Block	Flagship	-	4,000,000	4,000,000	-
	Rehabilitation of Magombo Market Toilets (Equipping of borehole)	Magombo	2,000,000	2,000,000	2,000,000	-

	Miruka Market Drainage and Water Connection	Nyamaiya	1,000,000	1,000,000	1,000,000	-
	Canaan Market Fencing & Toilets	Nyamaiya	2,000,000	2,000,000	2,000,000	-
	Nyabite Market	Flagship	-	2,000,000	2,000,000	-
30500 5271	Weights and Measures Support Services	Programme Total	-	-	-	-
30301 5260	Tourism development, promotion and management	Programme Total	5,000,000	-	-	-
	Protection of major tourist sites like Keera falls, Manga Ridge, Kiabonyoru Hills	Flagship-County wide	5,000,000	-	-	-
5272000000 YOUTH, GENDER, SPORTS AND CULTURE		Departmental Total	27,900,000	25,900,000	25,900,000	-
70101 5260	General administration and policy planning	Programme Total	-	-	-	-
90203 5260	Cultural development and promotion heritage	Programme Total	10,000,000	8,000,000	8,000,000	-
	Manga Museum/cultural - Rehabilitation and refurbishment	Flagship-Manga	4,000,000	5,000,000	5,000,000	
	Construction of County Library	Flagship-Township	6,000,000	3,000,000	3,000,000	
90400 5272	Gender and Social support services	Programme Total	-	-	-	-
90500 5272	Youth affairs development and promotion support services	Programme Total	-	-	-	-
90201 5260	Promotion and development of Sports	Programme Total	17,900,000	17,900,000	17,900,000	-

	Levelling primary play ground at Nyachogochogo primary school	Bosamaro	1,000,000	1,000,000	1,000,000	-
	Levelling of Gekendo and Kiamogake Playfields	Ekerenyo	400,000	400,000	400,000	-
	Construction of Manga Stadium Football Pitch and Running Track	Flagship-Manga	3,500,000	3,500,000	3,500,000	-
	Construction of Nyamaiya Stadium	Flagship-Nyamaiya	7,500,000	7,500,000	7,500,000	-
	Construction of Omokirondo sports talent academy	Flagship-Nyankono	5,000,000	5,000,000	5,000,000	-
	Acquisition and Distribution of Sporting Equipment	Mekenene	500,000	500,000	500,000	-
5273000000 COUNTY PUBLIC SERVICE BOARD		Departmental Total	-	-	-	-
10010 05260	General administration policy planning support services	Programme Total	-	-	-	-
5274000000 PUBLIC SERVICE MANAGEMENT		Departmental Total	13,000,000	8,000,000	8,000,000	-
10100 5260	County administration and field co-ordination support services	Programme Total	8,000,000	8,000,000	8,000,000	-
	Construction of sub county offices	Flagship	8,000,000	8,000,000	8,000,000	
71000 5260	Human resource development management support services	Programme Total	-	-	-	-

10100 5260	Security enforcement and compliance support serces	Programme Total	5,000,000	-	-	-
	Purchase of security gadgets	Flagship-Headquarters	5,000,000	-	-	-
71000 5260	Special Programmes	Programme Total	-			-
70100 5260	Cooperate communiacation, public participation and civic education support services	Programme Total	-			-
5275000000 NYAMIRA MUNICIPALITY BOARD		Departmental Total	89,981,942	120,305,915	83,305,915	- 7,000,000
10100 5260	General administration and support services	Programme Total		-	-	-
10600 5275	Municipal infrastructure and disaster management supports services	Programme Total	82,194,559	117,805,915	80,805,915	- 37,000,000
	Fire Station - Septic Tank, Slab, Mechanical and Electrical works	Flagship-Municipality	10,000,000	7,000,000	3,000,000	- 4,000,000
	KUSP (UDG) Unspent Balances	Flagship-Municipality	1,194,559	10,805,915	10,805,915	-
	Kenya Urban Support Programme (KUSP UDG)	Flagship-Municipality	-	35,000,000	-	-35,000,000
	Improvement of Roads to bitumen standards within the Municipality through KURA Partnership to improve connectivity to the Referall Hospital and connected health facilities	Flagship-Municipality	50,000,000	50,000,000	50,000,000	-

	Street lights	Flagship-Municipality	14,000,000	8,000,000	10,000,000	2,000,000
	Laying of Cabros KMTC-Nyamira Referral Hospital Mortuary	Flagship-Municipality	7,000,000	7,000,000	7,000,000	
10040 5275	Environment and social support services	Programme Total	7,787,383	2,500,000	2,500,000	-
	Dumping sites/landfill excavation at Nkora	Flagship-Municipality	5,287,383	-	-	-
	Access Road to Nyamira Municipality Dumping Site at Kemasare	Flagship-Municipality	2,500,000	2,500,000	2,500,000	
	GRAND TOTAL	GRAND TOTAL	2,455,469,518	2,369,715,016	2,155,214,361	-214,500,655

Table 17: Shows summary and details of development 2023/2024

Department	Printed Estimates	1st revised estimate	2nd Revised Estimates	Varian ce
	2023/2024	2023/2024	2023/2024	2023/2024
County Assembly	218,400,656	198,400,656	168,400,656	-30,000,000
County Executive	0	0	0	0
Finance and Planning	251,000,000	114,799,393	114,799,393	0
Crops development	707,459,187	501,126,014	358,562,586	-142,563,428
Environment, Water, Energy & Natural Resources	251,100,000	254,100,000	284,310,133	30,210,133
Education & Vocational Training	52,300,000	50,300,000	50,300,000	0
Medical Services	73,000,000	91,223,901	91,223,901	0

Land, Physical Planning, Housing and Urban Development	156,380,373	170,611,614	160,111,614	- 10,500,000
Transport & Public Works,	181,100,000	194,600,163	194,600,163	0
Trade, Tourism and Co-Operatives Development	316,500,000	517,500,000	519,500,000	2,000,000
Youth, Gender, Culture and Social Services	27,900,000	25,900,000	25,900,000	0
County Public Service Board	0	0	0	0
Public Service Management	13,000,000	8,000,000	8,000,000	0
Nyamira Municipality	89,981,942	120,305,915	83,305,915	- 37,000,000
County Attorney	0	3,000,000	3,000,000	0
Economic Planning, Resources Mobilization and ICT	30,000,000	35,000,000	35,000,000	0
Livestock and Fisheries Services	45,147,360	43,147,360	14,500,000	- 28,647,360
Primary Healthcare	42,200,000	41,700,000	43,700,000	2,000,000
Total	2,455,469,518	2,369,715,016	2,155,214,361	- 214,500,655

Table 18: Shows summary of and details of the Capital projects 2023/2024

Department	Printed estimate	1 st revised	2nd Revised	Varia
	2023/2024	2023/2024	2023/2024	2023/2024
County Assembly	218,400,656	198,400,656	162,800,656	-3
County Executive	0	0	0	
Finance and Accounting Services	0	0	0	
Economic Planning, resources mobilization and ICT	30,000,000	35,000,000	35,000,000	

Crop development	23,890,122	8,031,293	8,031,293	
Livestock and fisheries services	0	14,500,000	14,500,000	
Environment, Water, Energy & Natural Resources	70,100,000	96,100,000	96,100,000	
Education & Vocational Training	52,300,000	50,300,000	50,300,000	
Medical services	4,000,000	8,000,000	8,000,000	
Primary Health	0	41,700,000	43,700,000	
Land, Physical Planning, Housing and Urban Development	156,380,373	58,529,400	58,029,400	
Transport & Public Works,	181,100,000	194,600,000	194,600,000	
Trade, Tourism and Co-operatives Development	16,500,000	17,500,000	19,500,000	
Youth, Gender, Culture and Social services	27,900,000	25,900,000	25,900,000	
County Public Service Boards	0	0	0	
Public Service Management	13,000,000	8,000,000	8,000,000	
Nyamira Municipality	89,981,942	74,500,000	72,500,000	-
Total	853,553,093	831,061,349	205,831,949	-3

Table 19: Shows summary of and details of the Conditional Grants 2023/2024

Vote code	Department	Printed estimates	1st revised	2nd Revised	Variance
5260		2023/2024	2023/2024	2023/2024	
5261	County Assembly	0	0	0	0
5262	County Executive	0	0	0	0
5263	Finance and Accounting Services	0	0	0	0
5264	Crops development	493,094,721	493,094,721	393,094,721	-100,000,000
5265	Environment, Water, Energy & Natural Resources	147,000,000	147,000,000	173,210,133	26,210,133
5266	Education & Youth empowerment	0	0	0	0
5267	Medical Services	0	0	0	0
5268	Land, Physical Planning, Housing and Urban Development	19,440,308	112,082,214	112,082,214	0
5270	Transport & Public Works,	0	0	0	0
5271	Trade, Tourism and Co-operatives Development	100,000,000	250,000,000	250,000,000	0

5272	Youth, Gender, Culture and Social services	0	0	0	0
5273	County Public Service Board	0	0	0	0
5274	Public Service Management	0	0	0	0
5275	Nyamira Municipality	0	35,000,000	0	- 35,000,000
5276	County Attorney	0	0	0	0
5277	Economic Planning, Resources mobilization and ICT	0	0	0	0
5278	Livestock and Fisheries Services	28,647,360	28,647,360	0	-28,647,360
5279	Primary Health services	0	0	0	0
	TOTAL	788,182,389	1,065,824,295	875,823,640	- 190,000,655

Table 22: Shows summary of and details of the Funds 2023/2024

Department	Printed Estimates	1st Revised Estimates	2nd Revised Estimates	Va
	2023/2024	2023/2024	2023/2024	
County Assembly	0	0	0	
Finance and planning	0	0	0	
Economic Planning, Resources mobilization and ICT	0	0	0	
Agriculture, Livestock and Fisheries	0	0	0	
Livestock an fisheries	0	0	0	
Environment, Water, Energy & Natural Resources	0	0	0	
Education & Vocational Training	0	0	0	
Medical Services	69,000,000	69,000,000	69,000,000	
Primary Health services	0	0	0	
Land, Physical Planning, Housing and Urban Development	0	0	0	
Transport & Public Works,	0	0	0	
Trade, Tourism and Co-operatives Development	0	0	0	

Youth, Gender, Culture and Social services	0	0	0	
Public Service Management	0	0	0	
Nyamira Municipality	0	0	0	
County Attorney	0	0	0	
Total	69,000,000	69,000,000	69,000,000	

CHAPTER THREE

3.0 VOTE NO: 5261000000

3.1 VOTE TITLE –THE COUNTY ASSEMBLY

3.2 VISION

To be the most effective County Assembly that fulfill its constitutional mandate.

3.3 MISSION

To promote equitable and sustainable social, political and economic development through effective resource utilization and inclusive participation in representation, facilitating development and legislation.

3.4 STRATEGIC OBJECTIVES

PROGRAMME	OBJECTIVES
P.1 General Administration, Policy Planning & Support Services	To provide effective and efficient to support services for effective execution of technical mandates of the County Assembly
P.2 Oversight	To strengthen the capacity of members to effectively advocate for good governance and ensure that there is value for money allocated to each County Department
P.3 Legislation and Representation	To strengthen capacity of Members of the County Assembly to make appropriate laws to govern operations of the County and proper representation

3.5 CONTEXT FOR BUDGET INTERVENTION:

3.5.1 Expenditure trends

In the financial year 2022/2023, the department has been allocated Kshs. 833,070,587 where Kshs. 608,070,587 will go towards recurrent expenditure and Kshs. 225,000,000 will fund development expenditure. The allocations are expected to deliver the outputs as explained in part of this context.

In the 1st Revised estimate financial year 2023/2024, the County Assembly has been allocated a total of Ksh. 944,979,149 where Ksh.746,578,493 is recurrent and Ksh.198,400,656 is development.

In the 2nd Revised estimate financial year 2023/2024, the County Assembly has been allocated a total of Ksh. 914,979,149 where Ksh.746,578,493 is recurrent and Ksh.168,400,656 is development.

3.5.2 The major achievements under infrastructure in the MTEF Period

- Construction of car park, perimeter wall and Gate House to the County Assembly.
- Construction of the modern offices and committee rooms
- Septic Tank, Water Tank & Ablution Block.
- Installation Indoor of Air Conditioner Unit.
- Construction of the County Assembly Headquarters

3.5.3 Constraints and challenges in budget implementation and how they are being addressed

No.	Challenges/Milestones	Way Forward
1	Delayed exchequer releases	The County Treasury should ensure compliance with the disbursement requirements
2	Inadequate capacity and skills	Department should employ enough staffs and train them on budget execution
3	Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
4	Weak Vote book management	County Treasury to ensure strict budget execution by strengthening vote books controls
5	Delays in preparation of the cash flow projections and procurement plans	County Treasury to ensure timely preparation and submission of the said plans.

3.5.4 Major Services/Outputs to be provided in MTEF period 2023/2024

The major Services/outputs to be provided in the FY 2023/2024 are:

- Payment Of 223 Staff
- Payment Of 17 Utilities
- Purchase and Maintenance Of 4 Computers
- Meetings, Training, Capacity Building Of CASB, Staff and Audit Committee
- Operationalization of The Offices of The Dep Speaker, Majority and Minority
- Conferences and Workshops in Speakers Office
- Policy Formulation; Monitoring and Evaluation of Projects
- Compensation To 36 Honorable Members
- Compensation Of 96 Ward Office & Other Partisan Staff
- Representation; Drafting of Bills and Policies; Public Participation and Approval Of County Bills
- Construction of County Assembly Headquarters Phase III
- Construction of A Befitting Duplex
- Ongoing Project-Ward Offices and Fencing
- Car and Mortgage Fund

3.6 SUMMARY OF THE REVENUE SOURCES 2023/2024

	Revenue Sources	1st Revised Estimates 2023/2024	2nd Revised Estimates 2023/2024	Variations
1	Unspent Balances	0	0	0
2	Equitable Sharable Revenue	944,979,149	914,979,149	0
	Total	944,979,149	914,979,149	(30,000,000)

3.7 SUMMARY OF PROGRAMMES OF EXPENDITURE BY PROGRAMMES, 2023/2024

S/N	PROGRAMME	SUB-PROGRAM	1ST REVISED ESTIMATES 2023/2024	2 ND REVISED ESTIMATE S 2023/2024	VARIATI ONS
1	Policy Planning, General Administration and Support Services	General Administration and Support Services	610,106,364	580,106,364	(30,000,000)
		Policy Planning and Support Services	0	0	0
		Car Loan & Mortgages	0	0	0
		Infrastructure Development	0	0	0
			610,106,364	580,106,364	0
2	Oversight	Oversight	23,206,500	23,206,500	0
3	Legislation and Representation	Legislation and Representation	311,666,285	311,666,285	0
GRAND TOTALS			944,979,149	944,979,149	(30,000,000)

3.8 SUMMARY OF EXPENDITURE BY PROGRAMME AND BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024

ECONOMIC CLASSIFICATION	1ST REVISED ESTIMATES 2023/2024	2ND REVISED ESTIMATES 2023/2024	VARIATIONS
Current Expenditure	746,578,493	746,578,493	0
Compensation to Employee	388,639,070	388,639,070	0
Use of Goods and Service	357,939,423	357,939,423	0
Social Benefits	0	0	0
Other Recurrent	0	0	0
Capital Expenditure	198,400,656	198,400,656	(30,000,000)
Acquisition of Non-Financial Asset	198,400,656	198,400,656	(30,000,000)
Total Expenditure	944,979,149	914,979,149	(30,000,000)

3.9 SUMMARY OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME AND BY VOTE ECONOMIC CLASSIFICATION, 2023/2024

ECONOMIC CLASSIFICATION	1ST REVISED EST 2023/2024	2ND REVISED EST 2023/2024	VARIATIONS
SP.1 General Administration			
Current Expenditure	746,578,493	746,578,493	0
Compensation to Employee	388,639,070	388,639,070	0
SP 1.2 Policy, Planning and Support Services			
Current Expenditure	74,699,531	74,699,531	0
Use of Goods and Service	74,699,531	74,699,531	0
SP 1.3 Infrastructure Development			
Capital Expenditure	198,400,656	168,400,656	(30,000,000)
Acquisition of Non-Financial Asset	198,400,656	198,400,656	0
P 2: Oversight			
Current Expenditure	23,206,500	23,206,500	0
Use of Goods and Service	23,206,500	23,206,500	0
Total Expenditure	23,206,500	23,206,500	0
P 3: Legislation and Representation			
Current Expenditure	311,666,285	311,666,285	0
Use of Goods and Service	311,666,285	311,666,285	0
Total Expenditure	944,979,149	944,979,149	(30,000,000)

3.10 SUMMARY OF THE PROGRAMME OUTPUTS AND PERFORMANCE INDICATORS FOR FY 2023/2024

Programme: P.1 General Administration, Planning and Support Services
Outcome: Efficient and effective Service Delivery

Sub Programme: SP.1.1 General Administration, Planning and Support Services					
Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Actual Est. 2021/2022	Baseline Est. 2022/2023	1
Joint Services	Enhanced Staff Performance	Efficient and effective Service Delivery	60%	60%	9
		Preparation of the Annual Report	1	1	1
		Preparation of quarterly reports	4	4	4
		Preparation of Strategic Plan	0	0	-
	Improved Working Environment	Adequate office space, ICTs, and other facilities	50%	50%	8
Office of the Speaker	Promotion of Legislative Diplomacy	Participate in CAF meetings and other national and international forums	20	20	3
		Hosting of visiting delegations	Hosted	Hosted	A d h
	Providing effective service for legislation	Organize and participate in weekly chamber meetings for the speaker			4
Administration	Promotion of effective legislative services	Participate in SOCCAT meetings and other forums	22	22	2
Legal Department	Provision of Litigation and Compliance Services	Provision of litigation and compliance advice and opinions to County Assembly	Timely advisory issued	Timely advisory issued	T A i
Hansard Department	Efficient hansard services	Provision of hansard reports for all House proceedings	Timely advisory issued	Timely advisory issued	T F r
		Provision of verbatim reports for all Committee proceedings	Timely provision of all reports	Timely provision of all reports	T o

Sergeant at Arms Department	Credible security within County Assembly	Effective security for members, staff and property	Enhanced security in Assembly	Enhanced security in Assembly	E s A
		Ensure smooth House and Committee operations	Successful assembly operations	Successful assembly operations	S a o
Public Relations Department	Promotion of Legislative Democracy	Timely production of Assembly publications	500 flyers, 500 brochures,	500 flyers, 500 brochures,	1 b
			2 newsletters,	2 newsletters,	2 d
			90 diaries	90 diaries	9
		Facilitate Assembly outreach programs	1	1	3
Library	Provisions of information services	Avail reference and information documents			A a
Programme: P.2 Legislative Oversight					
Outcome: Good Governance.					
Sub Programme: SP.2.1 Legislative Oversight					
Administration	Oversight over usage Public resources	Committee reports on budget preparation	20	30	3
		Committee reports on budget implementation	8	8	8
		PAC/PIC reports on audited accounts of County Government	2016/2017	2018/19	2
	Enhanced Governance in Public Service	Committee investigatory reports	5	10	1
		Committee reports on legislations	5	8	8
		Number of statements and questions issued	10	15	1
		Reports on vetting of state officers	20	29	2
		Organize study and inspection tours for members of county assembly	15	20	2
Research Department	Improved process of legislation	Prepare briefs for committees	Timely and quality briefs	Timely and quality briefs	ti q

		Preparing briefs and reports on bills for committees	10	20	4
		Undertake of research surveys	2	2	4
Budget Department	Improved process of scrutiny and oversight of the budget	Prepare briefs on budget for committees	Timely and quality briefs	Timely and quality briefs	T q
		Preparation of reports on budget matters for committees	6	6	8
		Prepare reports on money bills	15	20	4
Programme: P.3 Legislation and Representation					
Outcome: Enhanced Democracy					
Sub Programme: SP.3.1 Legislation and Representation					
Administration	Bills/Laws	Number of bills introduced in the County Assembly	10	10	1
		Number of motions introduced and concluded	30	30	3
		Amendment of standing orders	-	-	-
	Representation	Number of petitions considered	8	8	8
		Number of Statements issued	30	30	3
Legal Department	Drafted	Number of bills drafted	10	10	1
	Legislative Instruments				
		Number of vellum copies prepared for assent or transmission to Senate	15	15	1
		Number of committee stage amendments drafted	20	20	2
	Legal Advisory services	Provision of legal advice and opinions to County Assembly	Timely advisory issued	Timely advisory issued	T i

3.11 DETAILS OF VOTE ITEMS BY PROGRAMMES AND SUB-PROGRAMMES

PROGRAMME: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES			
SUB ITEM DESCRIPTION	1ST REVISED EST 2023/24	2ND REVISED EST 2023/24	VARIATIONS
Basic salaries	134,574,271	134,574,271	0
House Allowances	30,658,980	30,658,980	0
Acting Allowance	2,286,203	2,286,203	0
Transport Allowances	14,723,280	14,723,280	0
Leave Allowance	1,522,180	1,522,180	0
Telephone allowance	1,510,080	1,510,080	0
NSSF – Employer	363,000	363,000	0
Pension payment – Employer	25,547,374	25,547,374	0
Retainer - CASB (2)	4,210,800	4,210,800	0
Training levy	238,128	238,128	0
Medical cover/WIBA/GPA	36,300,000	36,300,000	0
Fringe-Benefits-Tax	3,388,000	3,388,000	0
Electricity Expenses	653,400	653,400	0
Water Expenses	261,360	261,360	0
Telephone cards/airtime	58,080	58,080	0
Internet charges & Website Maintenance	968,000	968,000	0
Postal Rental Box & Postage charges	15,125	15,125	0
Subscription to news paper	435,600	435,600	0
Advertisements	1,742,400	1,742,400	0
Catering services (Drinking water & other Refreshments)	8,276,400	8,276,400	0
Boards, Committees, Conferences and Seminars	18,565,030	18,565,030	0

Motor Vehicle Insurance	726,000	726,000	0
Fuel for Vehicle (Km)	2,449,040	2,449,040	0
Bank charges	72,600	72,600	0
Subscription to professional and other bodies	2,099,350	2,099,350	0
Legal, Arbitrations & Compensation Fees	6,050,000	6,050,000	0
Security operations	1,887,600	1,887,600	0
Laundry Services	363,000	363,000	0
Mv/ Maintenance	2,003,760	2,003,760	0
Library supplies, magazines and Books	968,000	968,000	0
Office Stationery (Printing Papers, Accounting records, Pens, Stape Pins etc)	1,749,660	1,749,660	0
Supplies and Accessories for Computers and Printers (Anti-virus & Toners)	2,395,800	2,395,800	0
Office sanitation/ cleaning detergents	1,205,160	1,205,160	0
Purchase of Laptops - Core i7	1,452,000	1,452,000	0
Computer /Printer Maintenance	968,000	968,000	0
Headphones (Transcription)	181,500	181,500	0
Express Scribe Pro (Transcription software)	302,500	302,500	0
Orthopedic chairs/ Furniture	605,000	605,000	0
Sub- total	388,639,070	388,639,070	0

SUB-PROGRAMME 1.2: POLICY PLANNING AND SUPPORT SERVICES				
SUB-ITEM CODE	ITEM DESCRIPTION	1ST REVISED 2023/2024	2ND REVISED 2023/2024	VARIATIONS
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,342,500	7,342,500	0
2210302	Accommodation - Domestic Travel	60,482,984	60,482,984	0

2210303	Office Operations	8,250,000	8,250,000	0
2210711	Tuition Fees	1,691,250	1,691,250	0
2210715	Kenya School of Government	858,000	858,000	0
2210802	Conference Facility	2,631,750	2,631,750	0
2211201	Refined Fuels and Lubricants for Transport	502,150	502,150	0
2220101	Maintenance Expenses - Motor Vehicles	410,850	410,850	0
Total		74,699,531	74,699,531	0

SUB-PROGRAMME 2.1: OVERSIGHT				
Sub-Item Code	ITEM DESCRIPTION	1ST REVISED ESTIMATES FY2023/24	2ND REVISED ESTIMATES FY2023/24	VARIATIONS
2210802	Conference facilities	1,815,000	1,815,000	0
2210302	Accommodation – Domestic	20,491,350	20,491,350	0
2210301	Travelling costs	1,271,890	1,271,890	0
2211101	Stationery	60,500	60,500	0
2210303	DSA	1,452,000	1,452,000	0
2211201	Motor vehicle fuel	199,650	199,650	0
Total		23,206,500	23,206,500	0

SUB-PROGRAMME 3.1: LEGISLATION AND REPRESENTATION				
SUB-ITEM CODE	ITEM DESCRIPTION	1ST REVISED ESTIMATES FY2023/24	2ND REVISED ESTIMATES FY2023/24	VARIATIONS

2110201	Special Salaries -MCAs & Speaker	92,298,805	92,298,805	0
2110309	Transport Allowance (Commuter)	21,006,447	21,006,447	0
2110312	Responsibility Allowances	13,706,880	13,706,880	0
2110321	Administrative Allowance – CASB	6,272,640	6,272,640	0
2110399	Personal Allowances paid - Oth (Disability Guide Allowance)	290,400	290,400	0
2110405	Telephone Allowance	2,758,800	2,758,800	0
2210300	Special Duty Allowance - MCAs Committees	64,921,340	64,921,340	0
2710103	Gratuity for Speaker & MCAs	17,592,447	17,592,447	0
2110299	Basic Wages - Temporary -Other (Ward Staff)	31,363,200	31,363,200	0
2710120	Govt. Pension and Retire - Oth (Gratuity for Partisan Staff)	9,722,592	9,722,592	0
2211399	Other Operating Expenses - Oth (Gratuity Arrears)	-	-	0
2120101	Employer Contribution to NSSF	313,632	313,632	0
2210301	Transport Allowance	2,420,000	2,420,000	0
2210302	Accommodation Domestic	19,648,547	19,648,547	0
2210303	Daily Subsistence Allowances	5,445,000	5,445,000	0
2210502	Publishing and Printing	1,101,100	1,101,100	0
2210504	Advertisements	1,597,200	1,597,200	0
2210602	Payment of Rents and Rates - Residential	1,089,000	1,089,000	0
2210603	Payment of Rents and Rates - Non-Residential	-	-	0
2210704	Hire of tents/ conference facilities	798,600	798,600	0
2210801	Refreshments	522,720	522,720	0
2211101	Stationery	871,200	871,200	0
2211201	Motor vehicle fuel	255,552	255,552	0
2211313	Security operations	154,880	154,880	0
2211325	Office Expense (Ward)	8,227,903	8,227,903	0
2220101	Motor vehicle maintenance	345,442	345,442	0
Total		311,666,285	311,666,285	0

L IST OF DEVELOPMENT PROJECTS

NO	Project Name	Description of Activity	1st Revised Estimates 2023/24 Cost	2nd Revised Estimates 2023/24 Cost	Variations
	Completion of the County Assembly Head Quarters	Flagship-Headquarters	105,626,722	70,026,000	(35,600,000)
	Pending Bills	Flagship-Headquarters	41,773,934	41,773,934	0
	Installation of Solar in the 20 Ward offices	Ward Offices	16,000,000	16,000,000	0
	Construction of the Speakers Residence Phase II	Flagship-Headquarters	35,000,000	35,000,000	0
	Completion of Bomwagamo Ward Offices	Ward Offices	0	5,600,000	5,600,000
	Total		198,400,656	168,400,656	(30,000.000)

3.12 DETAILS OF THE COMPENSATIONS TO EMPLOYEES AND SOCIAL CONTRIBUTION

NO	JG	IN POST	1ST REVISED 2023/2024	2ND REVISED 2023/2024	VARIATION
1	Speaker	1	4,851,001	4,851,001	0
2	Deputy Speaker	1	2,634,337	2,634,337	0
3	MCAs	36	152,194,136	152,194,136	0
4	S	1	3,295,601	3,295,601	0
5	R	2	5,423,362	5,423,362	0
6	R	8	27,023,688	27,023,688	0
7	Q	9	20,379,969	20,379,969	0
8	P	9	17,602,209	17,602,209	0

9	N	13	21,805,693	21,805,693	0
10	M	26	59,209,466	59,209,466	0
11	L	13	21,183,138	21,183,138	0
12	K	15	12,000,615	12,000,615	0
13	J	10	5,480,810	5,480,810	0
14	H	1	444,401	444,401	0
15	G	6	2,349,606	2,349,606	0
16	F	2	602,002	602,002	0
17	E	108	33,133,644	33,133,644	0
TOTAL		261	389,613,678	389,613,678	0

CHAPTER FOUR

4.0 VOTE NO: 5262000000

VOTE TITLE – THE COUNTY EXECUTIVE

PART A: VISION

To build and sustain credible service delivery culture coupled with prosperity of the citizenry through inclusivity in development activities

PART B: MISSION

A leading entity in policy formulation, leadership, governance and efficient utilization of resources for improved quality of lives for all

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure Trends

In the financial year 2021/2022, the executive office was allocated a total of Ksh.469, 162,325 for both personnel emoluments, operations and maintenance. According to CBROP 2022 the department had an absorption rate of 91% of its allocation. The high absorption rate was occasioned by the recurrent nature of the entire budgetary allocation.

In the Financial Year 2022/2023, the department was allocated a total of Ksh.469, 162,325 for both personnel emoluments, operations and maintenance. In the first supplementary estimates, the allocation ceilings were retained. According to the CFSP 2023, the executive office was able to spend 26.7% of its allocation by mid-year (July-December 2022). The low absorption rates were attributed to the delayed exchequer releases.

In the Year 2023/2024, the executive office has been allocated a total of Ksh394,872,825. for both personnel emoluments, operations and maintenance. The allocations have been maintained in the first and second supplementary budgets due to the ceilings set by the Commission on Revenue Allocation through the CARA 2024.

Major achievements for the period

- Policy planning and governance of the entire Executive Arm
- Coordinated Advisory and Communication services
- Technical Support Services to the departments i.e publicity and gazettment of legislation
- Participated in preparation of plans, M&E and Budgetin,g
- Facilitated training and conference forums of ECMs and senior staff
- Participated in intergovernmental relations through Council of Governors & LREB
- Renovated various office blocks to accommodate County staffs
- Rolled out communication and information services in the county

Constraints and challenges in budget implementation and how they are being addressed

Challenges/Milestones	Way forward
1.Delayed exchequer releases	The County Treasury should ensure compliance with the disbursement requirements
2. Inadequate capacity and skills	Department to employ enough staffs and train them on budget execution

Major services/outputs to be provided in the MTEF period 2023/2024-2025/2026

- Payment of wages and salaries for 147 staffs
- Payment of 19 utilities and bills
- Maintenance and purchases of 16 office inventories and assets
- Payment of subscription fees to professional bodies
- Capacity Building of 35 staffs on skills improvement, promotional courses and performance management
- Attending 20 workshops and meeting both domestic and foreign
- Attending and subscribing to the Devolution conference

- Holding 50 County Executive Committee meetings
- Attending 28 intergovernmental meetings/forums
- Preparation of annual work plans, strategic plan, procurement plan and budgeting
- Review of performance management framework
- Production of county publications (magazines and brochures)
- Media &Public relations
- Provision of county liason services

Summary of the revenue sources 2023/2024

Revenue Stream	Printed Estimates	Revised 1st Supp 2023/2024	Second revised 2023/2024	Variance	Item code
Equitable sharable revenue	394,872,825	394,872,825	394,872,825	0	9910101
Grand total	394,872,825	394,872,825	394,872,825	0	

PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives
General administration support services	To strengthen delivery and quality of services to the citizenry
Executive management services	Efficiency in executive affairs

PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Printed 2023/2024	1st Revised	2nd Supp	Variance
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					2023/2024	2023/2024	
Programme 1: General Administration and support services							
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery							
SP 1.1 General administration and support services.	Directorate of Administration	Personnel properly enumerated	Number of personnel properly enumerated.	155	147	147	0
		All utilities and services paid for on monthly basis.	No. of months utilities and services facilitated.	23	19	19	0
		Office equipment purchased and maintained	Number of office equipment purchased.	0	16	16	0
		Payment of subscription fees	Number of subscriptions	1	1	1	0
SP 1.2 Policy and Planning	Directorate of Administration	Capacity Building of departmental staff	Number of staff capacity built	27	10	10	0
		Meetings and Workshop	Number of workshops attended	43	20	20	0
		Subscription and attending devolution conference	Number of devolution conferences attended	1	1	1	0
Programme 2; Governance and coordination services							
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery							
SP2.1 Executive management services	County secretary	Holding county executive committee meetings	Number of executive committee meetings held	40	50	50	0

		Attending intergovernmental meetings/forums and summit/COG meetings	Number of intergovernmental meetings and forums attended	55	55	55	0
SP1.3 County results and delivery support services	County results office	Review of performance management framework	No of reviews donw		1	1	0
		Development of departmental project sustainability reports	No of reports done		4	4	0
		Preparation of planning and budgeting documents	Number of plans prepared	15	3	3	0
SP1.4. Governor's Advisory and Press communication services	Governors Communication office	Production of county publications (magazines and brochures) and media relations	Number of county publications and media relations produced	4	60	60	0
		Co-ordination of the County Liason services unit	Number of liaison service units coordinated	0	2	2	0

PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2023/2024-2025/2026

PROGRAMME	SUB-PROGRAMS	Printed Estimates	2 nd Revised	Variance
		2023/2024	2023/2024	2023/2024
Policy planning, general administration and support services	1.1 General administration and support services	258,045,477	258,045,477	0
	1.2 Policy planning and Governance	90,055,468	90,055,468	0
	Legal services	0	0	0

	1.3 County results and delivery support services	14,171,880	14,171,880	0
	1.4 Governance advisory, liaison, communication support services	12,600,000	12,600,000	0
Executive management services	2.1 Co-ordination and management of county executive and support services	20,000,000	20,000,000	0
	GRAND TOTAL	394,872,825	394,872,825	0

PART G: SUMMARY OF EXPENDITURE BY PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026

Economic Classification	Printed Estimates (1st Revised)	Second Revised Estimates	Variance
	2023/2024	2023/2024	
Current Expenditure	394,872,825	394,872,825	0
Compensation to Employees	179,933,929	179,933,929	0
Use of Goods and Services	55,434,837	55,434,837	0
Social benefits	14,836,859	14,836,859	0
Other Recurrent	144,667,200	144,667,200	0
Total Expenditure	394,872,825	394,872,825	0

PART H: SUMMARY OF EXPENDITURE BY PROGRAMMS AND SUB-PROGRAMMS BY VOTE AND ECONOMIC CLASSIFICATION, 2023/24-2025/2026

Economic classification	Printed Estimates (1st Revised) 2023/2024	Second Revised 2023/2024	Variance
Programme 1: Policy Planning, General Administration and Support Services			
Sub-Programme 1.1 Administration support services			
Current Expenditure	258,045,477	258,045,477	0
Compensation to Employees	179,933,929	179,933,929	0

Use of Goods and Services	55,434,837	55,434,837	0
Social Benefits	14,836,859	14,836,859	0
Other Recurrent	7,839,852	7,839,852	0
1.2 Policy planning and Governance			
Current Expenditure	90,055,468	90,055,468	0
Use of Goods and Services	90,055,468	90,055,468	0
Programme 2:Co-ordination and management of county executive and support services			
Sub Programme 2.1:Co-ordination and management of county executive and support services			
Current Expenditure	20,000,000	20,000,000	0
Use of goods and services	20,000,000	20,000,000	0
Sub-Programme 1.3:County results and delivery support services			
Current Expenditure	14,171,880	14,171,880	0
Use of goods and services	14,171,880	14,171,880	0
1.4 Governance advisory, liaison, communication support services			
Current Expenditure	12,600,000	12,600,000	0
Use of goods and services	12,600,000	12,600,000	0

PART I: HEADS AND ITEMS

General Administration, Policy Planning and Support Services

SUB-ITEM CODE	ITEM DESCRIPTION	Printed estimates (1st Revised)	2nd Revised	Variance
		2023/2024	2023/2024	2023/2024
2110101	Basic salary	127,330,904	140,330,904	0
2110301	House allowance	10,795,932	10,795,932	0
2110314	Transport allowance(Commuter)	7,813,548	7,813,548	0
2110320	Leave allowance	791,685	791,685	0

2710102	service Gratuity	7,816,824	7,816,824	0
2210799	NITA	81,600	81,600	0
2210101	Payment of electricity bills	1,200,000	1,200,000	0
2210102	Payment of water bills	1,200,000	1,200,000	0
2210201	Telephone bills and mobile phone services	3,536,689	3,536,689	0
2211101	Stationery	3,000,000	3,000,000	0
2210203	Courier and postal services	660,000	660,000	0
2110309	Special Duty Allowance (security of the Governor)	2,118,000	2,118,000	0
2110318	Non practicing Allowance	480,000	480,000	0
2120101	Employers contribution to NSSF	55,200	55,200	0
2120103	Employers contribution to Pension scheme	6,921,924	6,921,924	0
2210502	printing and photocopy services	2,000,000	2,000,000	0
2210503	Newspapers and journals subscription	2,400,000	2,400,000	0
2210603	Rent (liaison office)	6,000,000	3,000,000	0
2210801	Hospitality services	25,000,000	25,000,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	3,600,000	4,600,000	0
2211201	Refined Fuel and lubricants	8,000,000	8,000,000	0
2211306	Subscription to professional bodies, dues and trade bodies.	3,000,000	3,000,000	0
2220205	Maintenance of offices	1,414,992	1,414,992	0
2220210	Maintenance of computers and other IT equipment	892,000	892,000	0
3110801	Overhaul of motor vehicles	3,000,000	3,000,000	0
2220202	Maintenance of furniture and fittings	1,200,000	1,200,000	0
3111002	Purchase of computers and IT Equipment	2,540,000	2,540,000	0
3111112	Purchase of software	2,336,679	2,336,679	0
3111001	Purchase of office furniture and fittings	2,500,000	7,500,000	0

	domestic travel	15,000,000	10,200,000	0
2211313	Governor's Security Operations	10,200,000	3,000,000	0
3110701	purchase of motor vehicle	15,000,000	9,000,000	0
2220101	Maintenance Expenses - Motor Vehicles	6,400,000	6,400,000	0
	TOTAL	258,045,477	258,045,477	0

Policy Planning and development Services

Item code	item description	1st Supp	2nd sump	Variance
		2023/2024	2023/2024	2023/2024
2210302	Accommodation (domestic)	26,166,667	26,166,667	0
2211306	Subscription	2,230,801	2,230,801	0
2210401	travel allowance	35,000,000	35,000,000	0
2210402	Accommodation (foreign	15,375,000	15,375,000	0
2210301	Transport	363,000	363,000	0
2210303	daily subsistence	7,390,000	7,390,000	0
2210711	tuition fee	4,180,000	4,180,000	0
2210704	Hire of conference facilities	1,000,000	1,000,000	0
2210701	travel allowance	19,500,000	19,500,000	0
2211201	Fuel	3,267,000	3,267,000	0
2210801	Catering	1,000,000	1,000,000	0
2211101	Stationery	1,000,000	1,000,000	0
2220101	Maintenance of motor vehicle	2,732,000	2,732,000	0
	Total	90,055,468	90,055,468	0

Item code	Item description	1st Revised	2nd Revised	Variance
		2023/2024	2023/2024	2023/2024
2210302	Accommodation (domestic)	4,000,000	4,000,000	0
2210502	campaigns and awareness	3,600,000	3,600,000	0
2210504	printing and publishing	1,200,000	1,200,000	0
2210402	Accommodation (foreign	1,550,000	1,550,000	0
2210303	daily subsistence	4,000,000	4,000,000	0
2210701	travel allowance	542,000	541,968	0
2211201	Fuel	338,800	338,800	0
2210801	Catering	3,390,000	3,390,000	0
2211101	Stationery	1,600,000	1,600,000	0
2220101	Maintenance Of motor vehicle	279,200	279,200	0
2210201	Airtime	400,000	400,000	0
	TOTAL	20,000,000	20,000,000	0

Coordination and management of county executive affairs and support services

Governance advisory, liaison, communication support services

SUB-ITEM CODE	ITEM DESCRIPTION	1st Supp	2nd sump	Variance
		2023/2024	2023/2024	2023/2024
2210201	Telephone bills and mobile phone services	1,359,600	1,359,600	0
2210302	Accommodation Allowances (domestic)	3,593,900	3,593,900	0
2220210	Computer accessories	180,000	180,000	0
2211103	Cleaning materials	360,000	360,000	0

2210502	Publishing and printing services	220,000	220,000	0
2210701	Travel allowance(Domestic)	198,000	198,000	0
2210704	Hire of Training Facilities and Equipment	115,500	115,500	0
2210801	Hospitality services	1,260,000	1,260,000	0
2211101	Purchase of General office stationeries and supplies	450,000	450,000	0
2211201	Refined Refined Fuel and lubricants	150,000	150,000	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	60,000	60,000	0
2210303	Daily Subsistence Allowance	240,000	240,000	0
2210504	Advertising, Awareness and Publicity Campaigns	660,000	660,000	0
2211010	Supplies for Broadcasting and Information Services	3,435,000	3,435,000	0
2220101	Maintenance Expenses - Motor Vehicles	318,000	318,000	0
	TOTAL	12,600,000	12,600,000	0

County results and delivery support services

Item Code	Item Description	1st Revised	2nd Revised	Variance
		2023/2024	2023/2024	2023/2024
2210302	Accommodation (domestic)	7,100,000	7,100,000	0
2210504	printing and publishing	1,012,000	1,012,000	0
2210301	Travel Allowance	198,000	198,000	0
2210704	Hire of Conference	363,000	363,000	0
2210701	travel allowance	517,000	517,000	0
2211201	Fuel	2,400,000	2,400,000	0

2210801	Catering	132,000	132,000	0
2211101	Stationery	449,880	449,880	0
2220101	Maintenance Of motor vehicle	2,000,000	2,000,000	0
	TOTAL	14,171,880	14,171,880	0

PART J: COMPENSATION TO EMPLOYEES

NO OF INPOST	JOB GROUP	1st Supp Estimates	2nd sump Estimates	Variance
10	CEC Members	13,000,000	13,000,000	0
5	P	14,032,623	14,032,623	0
2	S	5,616,414	5,616,414	0
6	R	14,166,126	14,166,126	0
1	B	2,716,768	2,716,768	0
7	C	5,776,970	5,776,970	0
36	D	34,567,435	34,567,435	0
15	E	18,219,342	18,219,342	0
16	F	7,409,379	7,409,379	0
26	G	20,786,498	20,786,498	0
11	H	5,933,820	5,933,820	0
3	J	3,932,507	3,932,507	0
6	K	4,397,352	4,397,352	0
2	L	2,716,768	2,716,768	0
5	M	12,578,086	12,578,086	0
3	N	5,480,348	5,480,348	0
3	Q	5,913,870	5,913,870	0
147		177,244,306	177,244,306	0

CHAPTER FIVE

5.0 VOTE NO: 5263000201

5.1 VOTE TITLE: DEPARTMENT OF FINANCE AND ACCOUNTING SERVICES

5.2 VISION

To provide leadership financial resource control and management for quality service delivery.

5.3 MISSION

To be a leading County in development planning and resource management.

5.4 STRATEGIC OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1: General administration, policy planning and support services.	Enhancing institutional efficiency and effectiveness in implementation and service.
P2: County financial management and control services.	To improve the efficiency and effectiveness in management of public resources.

5.5 CONTEXT FOR BUDGET INTERVENTION

5.5.1 Expenditure trends

In the financial year 2021/2022, the departmental total estimate was Ksh. 113,478,423 where Ksh. 24,335,634 was development and Ksh. 89,142,789 for recurrent. By the close of the year, the department had an absorption rate of 82 % of the recurrent and 97 % of the development allocation. The overall performance was good at 83% and this trend was better than the previous financial year. Going by this trend therefore, the underperformance of 17% was

attributed to lated exchequer release being the last tranche of that financial year. The National treasury therefore needs to work on this concept not to affect the implementation faces.

In 2022/2023 the department was allocated Ksh. 221,501,482 in which Ksh. 122,059,383 is to fund the recurrent expenditures while Ksh. 99,442,099 to fund development. According to the CFSP 2022, as at 30th Nov 2021, the department had managed to spend only 33% of its allocation in development while 0% on its development. This was a worrying trend but the CBROP 22 will have to show whether there was an improvement on the same.

In 2023/2024 the department has been allocated Ksh.453,214,853 in which Ksh. 202,214,853 is to fund the recurrent expenditures while Ksh. 251,000,000 to fund development expenditures to deliver the interventions in this context. During the first supplementary the department has been allocated a total of kshs 275,969,169 where kshs 161,169,776 is for recurrent and kshs 114,799,393 is for development.

In the second supplementary 2023/2024, the department has been allocated a total of kshs 296,656,722 where kshs 181,857,329 is for recurrent and kshs 114,799,393 is for development.

5.5.2 Major achievements for the period

In the period under review the department made the following achievements;

- Conducted risk management and special audit and value for money in 13 County entities.
- Procured goods and services for 13 County entities
- Conducted quarterly financial review in 10 departments of the County executive
- Construction of a container Store for accountable documents

5.5.3 Constraints and challenges in budget implementation and how they are being addressed

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays

Weak Vote book management.	Treasury to ensure strict budget execution by strengthening vote books controls
low revenue collection	Put in place mechanisms like proper enforcements, automation, restructuring of revenue controls, mapping the revenue sources and enactment of relevant legislations to enforce the Finance Act
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate capacity and skills	Employ enough staffs and train them on budget execution
Centralization of the County Treasury	Decentralize County Treasury services to the departments and sub-counties
Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and programmes
some of the programs and projects proposed by departments are not reflected in the CIDP, CFSP and strategic plans	Budgeting process should be aligned to the above stated documents.
Delays in preparation of the cashflow projections and procurement plans	Treasury to ensure timely preparation and submission of the said plans

5.5.4 Major services/outputs to be provided in MTEF period 2022/23- 2024/25

The department will deliver the following services and outputs in the 2022/2023;

- The department will pay salaries and wages to 93 staffs in post.
- The department will provide social contributions to 93 staff in post
- The department will pay 8 utilities and bills
- Maintenance of 5 office assets and other inventories
- The department will train and capacity build 30 staffs and other committee members
- Payments of all the pending Bills in all the departments within the executive.
- Processing payments, reporting and provision of the financial advisory services to 13 departments and entities.

- Budgetary controls, requisitions and reporting for 13 departments and entities.
- Review of financial statements
- Risk management and audit
- Special audit value for money audit
- Verification of fixed assets and government liabilities.
- Audit committee support
- Conduct market surveys
- Training of the 5-procurement staff
- Preparation of the procurement plans to 13 entities
- Evaluation and tenders to 13 entities

5.6 SUMMARY OF THE REVENUE SOURCES 2021/2022-2025/2026

NO	REVENUE SOURCES	Printed estimates	1st revised estimates	2nd Revised Estimate	Variance	ITEM CODE
		2023/2024	2023/24	2023/24	2023/24	
1	Unspent Balances	202,214,853	120,105,781	204,105,761	-1,890,908	26914796
2	KDSP	0	44,312,300	44,312,300	-44,312,300	
3	Equitable Sharable Revenue	251,000,000	111,551,088	48,238,661	202,761,339	9910101
	SUB-TOTAL	453,214,853	275,969,169	296,656,722	156,558,131	

5.7 SUMMARY OF EXPENDITURE BY PROGRAMMES, 2022/2023-2024/2025

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	Printed estimates	1st revised estimates	2nd Revised estimates	variance
			2023/2024	2023/2024	2023/2024	2023/2024
Policy planning, General administration and Support services	Enhancing institutional efficiency and effectiveness in service delivery	General administration and Support Services	43,099,147	44,498,800	50,622,935	-7,523,788
		Policy development and planning	700,000	5,700,000	9,700,000	-9,000,000
		TOTAL	43,799,147	50,198,800	60,322,935	-16,523,788
County Financial Management and Control Services	To ensure quality financial resources enhancement, control and advisory	Accounting and Financial Services	395,201,000	210,119,081	100,319,688	294,881,312
		Quality Assurance/Audit Services	7,800,700	10,800,700	11,800,700	-4,000,000
		Supply Chain Management	6,414,006	8,414,006	9,414,006	-3,000,000
		TOTAL	409,415,706	229,333,787	121,534,394	287,881,312
		GRAND TOTAL	453,214,853	279,532,587	181,857,329	271,357,524

5.8 SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2022/2023 - 2024/2025

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Printed 2023/2024	1 st revised estimates 2023/24	variance
	Name of Programme 1: Policy planning, general Administration and support services.					
	Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county					
SP 1.1 General administration and support services.	Directorate of administration	Staffs well enumerated and motivated.	Number of staffs well enumerated and motivated	93	93	0
	Directorate of administration	Social contribution	Number social contributions made	93	93	0
		Utilities, bills and services paid on monthly basis	No of Utilities, bills and services paid basis on monthly basis.	8	8	0
		General office purchases done.	No of office general office purchases done.	5	5	0
		Office facilities well maintained	No of office facilities well maintained.	5	5	0
SP 1.2 Policy developments and planning.		Staffs trained at the Kenya school of government	Number of staffs and other stakeholders trained and capacity. Built.	30	30	0
	Name of Programme 2: County financial management services.					
	Outcome: Better resources managed and controlled for the benefit of the county citizen.					
SP 3.1 Accounting and financial services.	Directorate of accounting services.	Budgetary controls, implementation, requisitions and implementations.	Number of the Budgetary controls, implementation, requisitions and implementations done in 13 entities of the county.	13	13	0

		Processing of payments, reporting and advisory services.	Number of Processing of payments, reporting and advisory services done in 12 entities of the county.	13	13	0
		Car and Mortgage fund	Number of beneficiaries	`12	`12	0
		Emergency fund	Amount allocated	5m	5m	0
SP 3.2 Quality assurance/Audit services	Directorate of audit	Assets identified, verified and recovered.	No of assets identified, verified and recovered.	10	10	0
		Audit committees support.	No of audit committee supported.	5	5	0
		Risk management, special audit and value for money audit.	No of risk management, special audit and value for money audit done on 14 entities.	13	13	0
		Review of the financial statements	Number of the financial statements reviewed on quarterly basis.	4	4	0
SP 3.3 Supply chain management services	Directorate of supply chain management	Conducting market surveys	No of the procurement procedures coordinated and done in 12 entities in the county.	15	15	0
		Evaluation of tenders to 13 entities	Number of evaluation done	13	13	0
		Preparation of the procurement plans to 13 entities	Number of plans done	13	13	0

5.10 SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2020/2021-2022/2023

5.11 DETAILS OF VOTE ITEMS BY PROGRAMMES AND SUB-PROGRAMMES

5.11.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

S.P.1.1 General administration and support services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD			
			printed estimates 2023/2024	1st revised estimates 2023/2024	2nd revised estimates 2023/2024	Variance
2110100	2110101	Basic salaries	18,620,971	20,584,042	40,195,735	-21,574,764
2110300	2110301	House allowance.	4,800,000	4,800,000	4,800,000	0
2110300	2110314	Transport allowance	7,200,000	7,200,000	3,500,000	3,700,000
2110300	2110320	Leave allowance	1,524,468	1,524,468	1,397,492	126,976
2110300	2110318	Non practice allowances	346,508	346,508	346,508	0
2710100	2710102	Gratuity	456,000	456,000	456,000	0
2710100	2120101	NSSF	480,000	480,000	480,000	0
2110300	2110315	Extraneous allowance	180,000	180,000	180,000	0
2710100	2120103	Pension	8,000,000	8,000,000	5,000,000	3,000,000
2210700	2210799	Training levy	240,000	240,000	240,000	0
2210100	2210101	Electricity	60,000	60,000	60,000	0
	2211208	Legal Fees	0	3,000,000	3,000,000	-3,000,000
2210100	2210102	Water and sewerage charges	36,000	36,000	36,000	0
2210200	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	24,000	24,000	24,000	0
2210200	2210203	Courier and Postal Services	4,000	4,000	4,000	0
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	43,200	43,200	43,200	0
2210700	2210799	Renewal of the driver's license	10,000	10,000	10,000	0
2210800	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	50,000	50,000	50,000	0
2211200	2211201	Fuel	200,000	200,000	200,000	0
2220100	2220101	maintenance of M/V	180,000	180,000	180,000	0

2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	100,000	0
2211100	2211103	O	500,000	500,000	0	500,000
2220200	2220202	Maintenance of Office Furniture and Equipment	20,000	20,000	20,000	0
2211308	2211308	Legal Fees	24,000	24,000	0	24,000
2220200	2220205	Maintenance of Office buildings	0	-	0	0
TOTAL			43,099,147	47,498,800	60,322,935	-103,422,082

5.11.2: FINANCIAL CONTROL AND MANAGEMENT SUPPORT SERVICES

S.P 1: Accounting and financial services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	Baseline	1st revised estimates	2nd revised estimate	Variance
			2022/2023	2023/2024	2023/2024	
Recurrent						
2110100	2110101	Basic salaries	0	0	0	-
2110300	2110301	House Allowances	0	0	0	-
2110300	2110314	Transport Allowances	0	0	0	-
2110300	2110320	Leave Allowances	0	0	0	-
2120100	2120103	Pension	0	0	0	-
2120300	2120101	NSSF	0	0	0	-
2110300	2110318	Non practice allowance	0	0	0	-
2210700	2210799	Nita	0	-	0	-
2210700	2210711	Tuition fee	600,000	295,000	295,000	305,000
2211300	2211306	Subscription to professional bodies	240,000	565,000	565,000	(325,000)
3111000	3111002	Purchase of Computers, Printers and other IT Equipment	400,000	400,000	400,000	-
2113000	2211313	Security allowance	1,600,000	1,600,000	1,600,000	-

2210300	2210301	Travel cost	470,000	470,000	5,500,000	(5,030,000)
	2210201	mobile charges		500,000	500,000	(500,000)
		computer maintenance		200,000	200,000	(200,000)
	2210302	Accommodation		850,000	4,560,000	(4,560,000)
		Computer accessories	150,000	150,000	150,000	-
2210300	2210303	Daily Subsistence Allowance	2,100,000	2,100,000	7,500,000	(5,400,000)
	2211102	supplies of computers accessories		130,000	130,000	(130,000)
2210500	2210502	Publishing and Printing	1,191,000	1,191,000	1,191,000	-
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,050,000	1,050,000	1,050,000	-
2211200	2211201	Fuel	640,000	640,000	1,500,000	(860,000)
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	1,260,000	560,000	560,000	700,000
		Other Operating Expenses (Pending bills) recurrent	104,500,000	49,618,688	49,618,688	54,881,312
4110400	4110403	Car and Mortgage fund	25,000,000	25,000,000	25,000,000	-
2810200	2810205	Emergency fund	5,000,000	10,000,000	10,000,000	5,000,000
Total			144,201,000	95,319,688	110,319,688	(48,881,312)

S.P 2: Quality assurance/audit services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	Printed	1st revised	2nd revised	Variance
			2023/2024	2023/2024	2023/2024	
RECCURENT						
2210200	2210201	Airtime allowances	13,414	13,414	13,414	0
2210300	2210301	Travel cost	27,000	27,000	27,000	0
2210300	2210303	Daily Subsistence Allowance	5,840,000	7,740,000	8,740,000	-2,900,000

2210500	2210502	printing and publishing	50,000	50,000	50,000	0
2210800	2210801	Catering Services	60,000	360,000	360,000	-300,000
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	426,600	426,600	426,600	0
2211200	2211201	Refined Fuels and Lubricants for Transport	521,686	521,686	521,686	0
3111000	3111002	Purchase of Computers, Printers and other IT Equipment	200,000	200,000	200,000	0
	2211306	Subscription to professional bodies		500,000	500,000	-500,000
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment	619,000	919,000	919,000	-300,000
2210200	2210203	Courier services	43,000	43,000	43,000	0
Total			7,800,700	10,800,700	11,800,700	-4,000,000

S.P 3: Supply chain management

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	Printed	1st revised	2nd revised	Variance
			2023/2024	2023/2024	2023/2024	
RECCURENT						
2210200	2210201	Airtime allowances	13,414	13,414	13,414	0
2210300	2210301	Travel cost	27,000	27,000	27,000	0
2210300	2210303	Daily Subsistence Allowance	5,840,000	7,740,000	8,740,000	-2,900,000
2210500	2210502	printing and publishing	50,000	50,000	50,000	0
2210800	2210801	Catering Services	60,000	360,000	360,000	-300,000
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	426,600	426,600	426,600	0
2211200	2211201	Refined Fuels and Lubricants for Transport	521,686	521,686	521,686	0
3111000	3111002	Purchase of Computers, Printers and other IT Equipment	200,000	200,000	200,000	0
	2211306	Subscription to professional bodies		500,000	500,000	-500,000
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment	619,000	919,000	919,000	-300,000
2210200	2210203	Courier services	43,000	43,000	43,000	0

Total	7,800,700	10,800,700	11,800,700	-4,000,000
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5.12 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

Project name	Description of activity	Location	Printed estimates 2023/24	1st revised 2023/2024	2nd revised 2023/2024	variance
Pending Bills and Obligations	Payment of the pending bills and obligations in all departments	County wide	251,000,000	70,487,093	70,487,093	0
KDSP			0	44,312,300	44,312,300	0
Total			251,000,000	114,799,393	114,799,393	0
No of Inpost	Job Group	Printed Est. 2023/2024	1st revised 2023/2024	2nd revised 2023/2024		
10	R	1,799,647	1,799,647	1,799,647		
5	P	1,657,491	1,657,491	1,657,491		
2	S	4,665,792	4,665,792	4,665,792		
6	R	1,768,397	1,768,397	1,768,397		
1	B	2,256,934	2,256,934	2,256,934		
7	C	4,799,172	4,799,172	4,799,172		
20	D	1,716,623	1,716,623	1,716,623		
5	E	5,135,574	5,135,574	5,135,574		
6	F	1,155,283	1,155,283	1,155,283		
5	G	3,268,259	3,268,259	1,955,892		
3	H	1,929,474	1,929,474	1,929,474		
3	J	3,266,899	3,266,899	2,800,000		
5	K	2,603,765	2,603,765	1,800,000		
4	L	2,266,934	2,266,934	2,100,000		
5	M	1,899,345	1,899,345	1,600,000		
3	N	1,505,456	1,505,456	1,505,456		
3	Q	1,912,902	1,912,902	1,550,000		
93		43,607,947	43,607,947	40,195,735		

5.13 DETAILS OF THE COMPENSATION TO EMPLOYEES

CHAPTER SIX

6.0 VOTE NO: 5264000000

6.1 VOTE TITLE – AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT (CROP DEVELOPMENT)

6.2 PART A: VISION

To have a food secure and agriculturally prosperous county

6.3 PART B: MISSION

To build a vibrant, competitive, market oriented and sustainable agricultural sector for improved livelihood

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

6.4.1 Expenditure trends

In the financial year 2021/2022, the department was allocated a total of Kshs 350,083,674 where Kshs. 50,416,278 for recurrent expenditure and Kshs. 299,667,396 for development expenditure. According to CBROP 2022, the actual total expenditure during the same period was Ksh. 249,680,944.98 comprising of Ksh. 48,903,789.66 and Ksh. 200,777,155.32 as recurrent and development expenditures respectively. Recurrent expenditures represented an absorption rate of 97% whereas development expenditures reported an absorption rate of 67%. The absorption rate of the entire budget was 82%. The total absorption rate was low due to late exchequer releases from the World Bank for the development capital grants. For higher expenditure absorption rate, the World Bank exchequer should be released in time.

In the financial year 2022/2023, the department has been allocated 477,032,545 where Kshs. 155,439,700 is for recurrent and Kshs. 321,592,845 for development. According to CFSP 2022, as at 31st December 2022, the department had spent a total of Kshs. 129.71Million where 58.23M was recurrent expenditure and 71.48M was development. This low absorption is attributed to delayed disbursements from the Exchequer and the slow pace of procurement process. The department of procurement need to start procurement process in time and make the process efficient.

In the financial year 2023/24, the departmental budget in Crop Development has been allocated Kshs. 775,498,364 where Kshs. 68,292,177 is for recurrent expenditure and 707,459,187 for development expenditure which includes 681,037,772 is the Grant. In second supplementary 2023/2024 the department has been allocated a total budget of 428,036,074 whereby 69,473,488 is for recurrent and 358,562,586 for development expenditure. The allocations are expected to deliver the outputs as explained in part of this context.

2. Summary of achievements in the FY 2022/2023

a) Crop, Agribusiness and Land Management Services

- Distribution of 7,000 Grafted Avocado seedling countywide
- Formation of 20 saccoes in collaboration with NARIGP
- Purchase of 14 motorbike for extension services
- Training of farmers on smart agriculture through various extension methodologies, engagements with development partners and other collaborators.
- In collaboration, with partners, we held 10 field days, over 30 demonstrations spread across all the 20 wards. We held 1 Exhibition that was very successful in Rigoma Ward. We never participated in any shows.
- With the enrollment of E-Voucher system in Nyamira County, 1,540 farmers were able to redeem the subsidized fertilizers.

b) NARIGP

- There were various trainings held to 80,000 farmers countywide on the 4 value chains (Dairy- cow milk, Banana, Local Chicken and Local vegetables).
- Financing of 527 farmers groups through group grant
- Supported farmers with 59 beehives
- Distribution of 93,897 poultry countywide
- Supported farmers with 112 goats
- 2769 cattle supported with animal feeds
- Purchased 20 Motorbikes for efficient extension services
- Construction of Hay ban at Borabu
- Construction of Nyabomite Dam at Bomwagamo
- Construction of Matunwa Dam at Esise

c) ASDP 11

- There were various trainings held to 8,521 farmers on the 3 value chains (Dairy- cow milk, Banana and Local vegetables). There was formulation of the following development documents; SIVCAP, Training concept for each value chain and innovation concept for each value chain.
- In cow-milk value chain,
 - ❖ There was purchase of Total Mixed Ratio Machine (Menyenya Farmers' Cooperative)
 - ❖ 5 solar-cooled motorcycles for each subcounty and vaccination of 1,000 dairy animals against East Coast Fever (EFC).
- In Banana VC,
 - ❖ There was construction of 5 water harvesting sites and 5 drip irrigation for bananas (Nyamaiya, Esise, Bomwagamo, Rigoma and Magomo),
 - ❖ We purchased 5 solar powered pumps (dam liners), 1 banana solar drier in Ekerenyo
 - ❖ Construction of 5 banana hardening nurseries in Mekenene, Boreira, Gachuba, Township and Kemera.
- In the Local vegetable VC,
 - ❖ Installed 1 vegetable solar drier (Rigoma in Masaba North),
 - ❖ Construction of 5 farming vermicomposting sites(Magomo, Nyamaiya, Bokeira, Esise and Rigoma),
 - ❖ 5 seed bulking sites(Bonyamatuta, Magwagwa, Gesima, Magombo and Nyasiongo)
 - ❖ Training of farmers with conjunction with KALRO.

3. Constraints and challenges in budget implementation

The following are the challenges and way forward in budget implementation;

No	Challenges/milestones	Way forward
1	Inadequate funding	There is need to increase funding for departmental operations and new projects financing
2	Lack of transport means at the County and Sub County Levels	Need to purchase motor vehicles for officers at the County and Sub County levels for activities follow ups. This can be done through a mortgage arrangement for staff
3	Shortage of Adequate technical staff	Need to enhance promotions for already employed staff, and employment of more technical staffs
4	Inferior fish seeds/fingerlings among the fish farmers and that there is	Need for Capacity building of farmers on benefits of using certified fish seeds
5	Inadequate office space at County, Sub- counties and wards	Need for the construction of more offices at ward and sub counties
6	Climatic Changes due to Global warming	Need for the capacity building of farmers on the risks involved and environmental conservation warming leading to unpredictable weather patterns
7	Delayed procurement process	Need to start procurement process in time and make the process efficient

6.4.4 Major services/outputs to be provided in MTEF period 2023/2024

- Payment of salary and wages of 88 staff
- Purchasing of soil scanner
- Buying grafted Avocado seedlings
- Support farmers with subsidy fertilizer Programme
- Implementation of NARIGP, NAVCDP and ASDSP
- Training of extension staff

- Serving and maintenance Motor vehicle/ motor cycles
- Holding seminars for Board Agriculture committees and stakeholders
- Participating in annual work plan & budgeting
- Participate in agricultural shows, trade fairs & exhibitions
- Provision of farmer trainings & extension services
- Mainstream cross-cutting issues (youth in agriculture, climate change, drug & substance abuse, hiv/aids) in agricultural extension
- Monitoring, evaluation & reporting of departmental projects/programs & activities
- Conduct pest & disease surveillance
- Purchase of irrigation equipment
- Capacity building of water user's management association

2. SUMMARY OF THE REVENUE SOURCES 2023/2024-2025/2026

		Printed Estimate	1st revised estimates	2nd revised estimates
No	Revenue Sources	2023/2024	2023/2024	2023/2024
1	Equitable share	93,988,756	74,689,340	84,000,000
2	World Bank for Loan for National and Rural Inclusive growth project (NARIGP)	150,000,000	150,000,000	100,000,000
3	ASDSP II	2,531,293	2,531,293	2,531,293
4	Fertilizer Subsidy Programme-GoK	92,563,428	92,563,428	40,000,000
6	National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	250,000,000	200,000,000
7	NARIGP (Opening Balances)	181,161,414	0	0
8	ASDSP II (Opening Balances)	4,781,637	0	0
		775,026,528	569,784,061	427,531,293
Local Revenue			-	

1	Agricultural Cess	724,836	815,441	8
	Sub totals	724,836	815,441	8
GRAND TOTAL		775,751,364	570,599,502	428,0

3.

6. PART D: PROGRAM OBJECTIVES

No.	Programmes	Strategic Objectives
1	General Administration, Policy Planning and Support Services	Improve customer service delivery
2	Crops Management and Development	Improve the food security status by 10% and reduction among 130,000 farmers in the county
3	Irrigation, Drainage and Water Storage Development Support Services	Increase area (Ha) under Irrigation, Drainage and Water Storage Development

7.

7. PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

Programmes	Delivery Unit	Key Outputs	Key performance indicators	Printed Estimate	Ist Revised Estimate	2 nd Revised Estimates	Variations
				2023/2024	2023/2024	2023/2024	2023/2024
Programme 1: Policy planning, general administration and support service							
General administration and support services	Administration	Salaries, wages and personnel emoluments paid	No. Of staff impost paid in time	88	88	88	0
		Agriculture Bill developed	No. Of policies developed	2	2	2	0

		Staff trained (Promotional & Competence)	No. Of staff trained/attended courses	0	0	0	0
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	0
Programme 2: Crop, agribusiness and land management services							
Crop development	Directorate of Crop, agribusiness and land management services	Purchasing of soil scanner	No of soil scanner Procured	2	2	2	0
		Procurement of coffee seedlings	No of coffee seedlings procured	0	0	0	0
		Implement food and nutrition programs targeting vulnerable household	No of food and nutrition programs implemented	0	0	0	0
		Purchase and distribution of has varieties an market linkages	No of hass varieties procured	1,000	1,000	1,000	0
		Construction and equipping of greenhouse	No of greenhouse equipped	0	0	0	0
		Supporting of vegetable chamas	no of vegetable chamas supported	0	0	0	0
		Extension farmers trained	No of extension officers trained	25	25	25	0
		Technical officers trained on new crop husbandry and technology transfer	No of technical trainings held on new crop husbandry and technology transfer	15	15	15	0
		Farmers trained on the modern farming technologies and innovation	No of farmers trained	200	200	200	0
		Farmers marketing structure formed for the main value chains.	No of saccos formed	20	20	20	0
		Hass varieties of Avocado purchased and distributed on market linkages	No of avocado purchased and farmers trained	5000	5000	5000	0
P3: FERTILIZER SUBSIDY PROGRAMME-GOK							
		Farmers supported with subsidized fertilizer	No of farmers supported	102,856	102,856	102,856	0

P4: NARIGP AND NAVCDP							-	
		Poultry Value Chain developed	No. Of beneficiaries trained	8500	8,500	8,500	0	
			No. Of poultry vcs developed	1	1	1	0	
			No. Of target beneficiary groups trained	500	500	500	0	
			No. Of Dairy vcs developed	1	1	1	0	
			No. Of Dairy beneficiaries trained	1200	1,200	1,200	0	
		Guide program implementation documents developed	No. Of policy documents developed	1	1	1	0	
		Banana value chain developed	No. Of value chains developed	1	1	1	0	
P 5: AGRICULTURE SECTOR DEVELOPMENT SUPPORT PROGRAM (ASDSP)							-	
ASDSP		Banana Value Chain developed	No. Of TC banana beneficiaries trained	3000	3,000	3,000	0	
		Local Vegetables value chain developed	No. Of value chains developed	1	1	1	0	
			No. Of L/ Vegetable beneficiaries trained	2800	2,800	2,800	0	
		Cow Milk VC developed	No. Of value chains developed	1	1	1	0	
			No. Target beneficiaries	2600	2,600	2,600	0	

1. 6.8 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2023/2024-2025/2026

Programmes	Sub-Programmes	Budget Estimates 2023/2024	1st Supplementa 2023/2024
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P 1: General administration, Policy planning and support services	SP 1.1 General Administration and support services	46,982,487	48,163,
	SP 1.2 Policy Planning	517,690	517,
P 2: Crops Management and Development	SP 2.1 Crops Management and Value Addition	705,211,065	519,268,
	SP 2.2 Agribusiness Development	-	
P 3Irrigation, drainage and water storage development support services	SP3.1Irrigation, drainage and water storage development support services	23,040,122	2,650,
TOTALS		775,751,364	570,599,

2. **6.9 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026**

Economic Classification	Printed Estimate	1st revised supplementary	s
	2023/2024	2023/2024	
Current Expenditure	68,292,177	69,473,488	
Compensation to Employees	42,664,178	43,845,489	
Use of Goods and Services	22,740,792	22,738,792	
Social Benefits	2,849,707	2,849,707	
Other Recurrent	37,500	39,500	
Capital Expenditure	707,459,187	501,126,014	
Acquisition of Non-Financial Assets	9,956,000	4,075,293	
Capital Grants and other transfers	681,037,772	495,094,721	
Other Development	16,465,415	1,956,000	
Total Expenditure	775,751,364	570,599,502	

3. **PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES, SUB-PROGRAMMES
BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026**

	Printed Estimate	1st revised supplementary estimates	2nd revised
	2023/2024	2023/2024	
Programme 1: Policy Planning, General Administration and Support Services			
Sub-Programme1. General Administration and Support Services			
Current Expenditure	47,500,177	48,681,488	
Compensation to Employees	42,664,178	43,845,489	
Use of Goods and Services	1,986,291.50	1,986,292	
Social Benefits	2,849,707	2,849,707	
Other Recurrent	0	0	
Sub Total	47,500,177	48,681,488	
Programme 2: Crop Management and Development			
Sub-Programme 2.1: Crop Management and Value Addition			
Current Expenditure	18,142,000	18,142,000	
Use of Goods and Services	18,104,500	18,102,500	
Other Recurrent	37,500	39,500	
Capital Expenditure	687,069,065	501,126,014	
Acquisition of Non-Financial Assets	1,956,000	4,075,293	
Grants and Other Transfers	681,037,772	495,094,721	
Other Development	4,075,293	1,956,000	
Sub Total	705,211,065	519,268,014	
Sub-Programme 2.2 Agribusiness Development			
Current Expenditure	0	0	
Other Recurrent	0	0	
Capital Expenditure	0	0	
Acquisition of Non-Financial Assets	0	0	

Other Development	0	0	
Sub Total	0	0	
TOTAL	705,211,065	519,268,014	
Programme 3: Irrigation, drainage and water storage development support services			
Current Expenditure	2,650,000	2,650,000	
Use of Goods and Services	2,650,000	2,650,000	
Other Recurrent	0	-	
Capital Expenditure	20,390,122	0	
Acquisition of Non-Financial Assets	8,000,000	0	
Other Development	12,390,122	0	
Sub Total	23,040,122	2,650,000	
GRAND TOTAL	775,751,364	570,599,502	

PART I: HEADS AND ITEMS

1) ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

a) General Administration and Support Services

SUB PROGRAMME 1: GENERAL ADMINISTRATION & SUPPORT SERVICES (LIVESTOCK)			
SUB ITEM CODE	ITEM	Printed Estimate	1st supplementary
		2023/2024	2023/2024
2110101	Basic Salaries - Civil Service	34,955,807	36,137,11
2110301	House Allowance	4,221,195	4,221,19
2110314	Transport Allowance	3,196,788	3,196,78
2110320	Leave Allowance	290,388	290,38
2710102	Gratuity - Civil Servants	29,968	29,96
2710107	Monthly Pension - Civil Servants	2,784,021	2,784,02
2210712	Training Allowance	35,718	35,71

2210101	Electricity	48,000	48,000
2210102	Water and sewerage charges	24,000	24,000
2210203	Courier and Postal Services	6,000	6,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	36,000	36,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments	60,000	60,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	30,000	30,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	10,000	10,000
2220202	Maintenance of Office Furniture and Equipment	500,000	500,000
2220101	Maintenance Expenses - Motor Vehicles and cycles	300,000	300,000
2211202	Refined Fuels and Lubricants for Production	454,602	454,602
TOTAL		46,982,487	48,163,79

b)

b)

b)

b) Policy Planning

SUB ITEM CODE	ITEM	Printed Estimate	1st supplementary	2nd supplementary	Variance
		2023/2024	2023/2024	2023/2024	
2210303	Daily Subsistence Allowance	352,800	352,800	352,800	-
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	100,000	100,000	-
2210802	Boards, Committees, Conferences and Seminars	64,890	64,890	64,890	-

TOTAL		517,690	517,690	517,690	-
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c)

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c)

2) CROPS MANAGEMENT AND DEVELOPMENT

RECUURENT

a) Crop Management and value addition

SUB ITEM CODE	ITEM	Target Estimate	1st supplementary	
		2023/2024	2023/2024	
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	
2210502	Publishing and Printing Services	13,500	13,500	
3111002	Purchase of Computers, Printers and other IT Equipment	37,500	37,500	
2211201	Refined Fuels and Lubricants for Transport	490,000	490,000	
2210904	Motor Vehicle Insurance	100,000	100,000	
2210802	Boards, Committees, Conferences and Seminars	200,000	200,000	
2210302	Accommodation - Domestic Travel	340,000	340,000	
2210505	Trade Shows and Exhibitions	180,000	180,000	
2210303	Daily Subsistence Allowance	1,040,000	1,040,000	
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	176,000	176,000	
2220101	Maintenance Expenses - Motor Vehicles and cycles	350,000	350,000	
2210704	Hire of Training Facilities and Equipment	42,000	42,000	
2211011	Purchase/Production of Photographic and Audio-Visual Materials	73,000	73,000	
3111103	Purchase of Agricultural Machinery and Equipment	2,000,000	2,000,000	
2210708	Trainer Allowance	13,000,000	13,000,000	
TOTAL		18,142,000	18,142,000	

b)
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b)

DEVELOPMENT				
SUB ITEM CODE	ITEM	Target Estimate	1st supplementary	2 nd supplementa
		2023/2024	2023/2024	2023/2024
2210303	Daily Subsistence Allowance	259,000	259,000	
2210505	Trade Shows and Exhibitions	380,000	380,000	
2211007	Agricultural Materials, Supplies and Small Equipment	700,000	700,000	
2211201	Refined Fuels and Lubricants for Transport	161,000	161,000	
2220101	Maintenance Expenses - Motor Vehicles and cycles	44,000	44,000	
3111103	Purchase of Agricultural Machinery and Equipment	1,056,000	1,056,000	
3111301	Purchase of Certified Crop Seed	900,000	900,000	
2630201	Grants and Transfers	2,531,293	2,531,293	
	total development county grants	6,031,293	6,031,293	
2630201	Grants and Transfers	681,037,772	495,094,721	34
TOTAL		687,069,065	501,126,014	34

3) Irrigation, Drainage and Water Storage Development Support Services

Recurrent

SUB ITEM CODE	ITEM	Target Estimate	1st supplementary	
		2023/2024	2023/2024	
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	82,000	82,000	
2211201	Refined Fuels and Lubricants for Transport	638,000	638,000	
2220101	Maintenance Expenses - Motor Vehicles and cycles	682,000	682,000	
2210303	Daily Subsistence Allowance	100,000	100,000	

2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	60,000	60,000
2210302	Accommodation - Domestic Travel	1,078,000	1,078,000
2210704	Hire of Training Facilities and Equipment	10,000	10,000
TOTAL		2,650,000	2,650,000

Development

DEVELOPMENT				
SUB ITEM CODE	ITEM	Printed Estimate	1st supplementary	2nd supplementary
		2023/2024	2023/2024	
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	81,122	-	
2211201	Refined Fuels and Lubricants for Transport	660,000	-	
2220101	Maintenance Expenses - Motor Vehicles and cycles	700,000	-	
2210303	Daily Subsistence Allowance	3,374,000	-	
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,770,000	-	
2210302	Accommodation - Domestic Travel	5,580,000	-	
2210704	Hire of Training Facilities and Equipment	225,000	-	
3111114	Purchase of Survey Equipment	8,000,000	-	
2210708	Trainer Allowance			
3111301	Purchase of Certified Crop Seed			
TOTAL		20,390,122	-	

4. LIST OF DEVELOPMENT PROJECTS IN THE FY 2023/2024

a) CAPITAL PROJECTS

Sub Program	Description	Location	Target Amount	1st revised
			2023/2024	2023/2024
		Department Total	707,459,187	501,126,0
102015260	Crop, Agribusiness and land development services	Programme Total	687,069,065	501,126,0
	Fertilizer Subsidy Programme-GoK	Flagship-Countywide	92,563,428	92,563,4
	National Agricultural Value Chain Development Project (NAVCDP)	Flagship-Countywide	250,000,000	250,000,0
	NARIGP	Flagship-Countywide	150,000,000	150,000,0
	NARIGP Unspent Balances	Flagship-Countywide	181,161,414	
	ASDSP II	Flagship-Countywide	2,531,293	2,531,2
	ASDSP II Unspent Balances	Flagship-Countywide	4,781,637	
	Contribution towards NARIGP	Flagship-Countywide	2,000,000	2,000,0
	Contribution toward ASDSP	Flagship-Countywide	531,293	531,2
	Purchasing of soil scanner	Flagship-Countywide	1,200,000	1,200,0
	Demonstration materials	Flagship-Countywide	1,300,000	1,300,0
	Buying of crafted avocado seedling	Gachuba	1,000,000	1,000,0
	Irrigation, Drainage and Water Storage Development Support Services	Programme Total	20,390,122	
	Nyabomite-Bombo-Bokimori Irrigation Scheme	Flagship -Countywide	20,390,122	

5. **6.10 PART J: PERSONNEL ESTABLISHMENT**

S/No	J/G	NO OF STAFF UNDER THE J/G	Printed Total Amount Estimates	1st revised 2023/2024	2nd revised 2023/2024	variance
			2023/2024	2023/2024	2023/2024	-
1	R	1	2,313,437	2,467,219	2,467,219	-
2	Q	1	604,448	706,960	706,960	-
3	P	3	6,501,596	6,781,023	6,781,023	-
4	N	2	2,372,470	2,528,023	2,528,023	-
5	M	6	4,544,074	4,764,776	4,764,776	-
6	L	4	4,066,922	4,273,309	4,273,309	-
7	K	10	5,848,796	6,108,639	6,108,639	-
8	J	1	684,816	789,739	789,739	-
9	H	5	2,435,054	2,592,485	2,592,485	-
10	G	35	12,075,877	12,522,532	12,522,532	-
11	F	5	1,526,956	1,657,143	1,657,143	-
12	E	3	538,908	639,454	639,454	-
13	D	5	1,086,257	1,203,223	1,203,223	-
14	C	4	914,276	1,026,083	1,026,083	-
TOTAL		88	45,513,886	46,695,196	46,695,196	-

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CHAPTER SEVEN

7.0 VOTE: 5265000000

7.1 VOTE TITLE: DEPARTMENT OF WATER, ENVIRONMENT, ENERGY, MINING AND NATURAL RESOURCES

7.2 PART A: VISION

To be a leading county in the sustainable management, utilization and conservation of water, environment and natural resources.

7.3 PART B: MISSION

To enhance conservation and sustainable management of water, environment and allied natural resources for socio economic development.

7.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

7.4.1 Expenditure trends

In the financial year 2021/2022 the department was allocated a total of Ksh. 245,023,857. where Ksh. 98,623,857 for recurrent expenditure and Ksh. 146,400,000 for development expenditure. According to CBROP 2022 the absorption rate for recurrent was 98% and 90% for development respectively. The 2% (Ksh 2,029,287) and 10% (Ksh 13,916,364) underperformance in recurrent and development respectively was attributed by the untimely release of funds, staff shortage and inadequate understanding of the role of the department. The department can achieve this by request for timely

release of funds, recruit of technical staff, create awareness on the importance and role of the department and allocate adequate funds.

In the 2022/2023 budget, the department was allocated Ksh. 81,484,611 for recurrent expenditure and Ksh. 126,201,043 for development expenditure for a total of Ksh. 207,694,654 for the whole department.

In the budget for financial year 2023/2024, the department has been allocated Ksh. 104,861,140 for recurrent and Ksh. 251,100,000 for development expenditures. The total allocation for the department is Ksh. 355,961,140 expected to deliver the interventions as explained in 13.4.4 this context. In the first supplementary budget 2023/2024 the department was allocated a total 354,412,430 whereby 254,100,000 for development and 100,312,430 for recurrent.

In the Second Supplementary budget for financial year 2023/2024, the department was allocated a total of Ksh. 398,750,285 whereby Ksh. 114,440,152 for recurrent expenditure and Ksh. 284,310,133 for development.

7.4.2 Major achievements for the period 2021/2022-2022/2023 (ADP chapter 2)

- 8 of boreholes drilled by National Water Harvesting and Storage Authority are done
- 13 boreholes drilled and capped and other medium water supplies were completed
- 16 constructed pipelines, kiosks, tanks and plants treated
- 250 springs constructed
- Drilling of Nyamusi borehole, Nyamatuta borehole, Gitwere borehole and St. Pauls Gekano secondary borehole by LVSWWDA
- Construction of 5 ablution blocks and expansion/ rehabilitation of pipelines from Nyamira to Kebirigo and Rangenyo
- Planting of tree seedlings, where we targeted 15,000 in both primary and secondary schools and other institutions.
- Construction of 3 500m³ storage tanks
- 1 tree nursery developed to promote agroforestry
- 15,000 tons of garbage collected and dumped
- 3 dumpsites maintained
- 66 streetlight poles installed
- 160,000 seedlings distributed to protect rivers

7.4.3 Constraints and challenges in budget implementation

Challenges/milestones	Way forward
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Inadequate funding; Environmental degradation; Encroachment of water catchments. Lack of local ownership for the projects, Planting of blue gum trees at river / stream banks, water catchments and springs. Existing water supplies systems are overstretched and cannot supply enough water for the increasing population. Supply of piped water is limited to few market centers. Inadequate baseline data and information on KPI, Ineffective planning including rates of access to water resources. Poor storage; Inadequate skills and staff shortages, financial constraints Continued degradation of the water catchment areas Delay in payment of contractors thus hindering project completion rate Political incitement Frequent supplementary budgets	Mobilize more resources from partners-NGOs, water service provider, private sector; Community sensitization against encroachment in water catchments; Protect more springs and rehabilitate and expand existing water facilities. Policy formulation Promote and use appropriate technologies Improved management. Community Participation in the management of water resources through formulation of Water Users Association (WUAs) and collaborate with WARMA to form WRUAs for catchment protection Prompt payment of contractors to avoid litigation in future Carry out baseline survey to identify number of households with access to safe water Carry out comprehensive rehabilitation of existing water works to increase water production Increase water coverage in the rural areas Collaborate with other stakeholders for resource mobilization to fund water supplies Limit number of supplementary budgets to enable departments plan properly
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7.4.4 Major services/outputs to be provided in MTEF period 2023/2024 – 2025/2026

- Salary payment to 115 officers
- Recruitment of new staff

- Payment of 13 utility bills
- Completion of water projects across the county
- Acquisition of a dumping site for solid waste management
- Purchase of tractor for garbage collection
- Rehabilitation of degraded landscapes
- Installation, Repair and Maintenance of Solar Street Lights
- Protection of riparian and water catchment areas
- Construction of sewerage facilities at Nyamira HQ
- Dumping Sites identification, excavation and Fencing
- Spring Protection across the Wards
- Acquire Forecaster Work Station to link with NMC Forecaster work station
- Establishment of the weather/ Climate Change Service Centre(s) and Weather Stations
- Acquire and Install Automatic rain gauges at least 2 per ward for 20 Wards in Nyamira
- Capacity building of county staff on climate change mitigation and adaptation measures
- Capacity building of the community on climate change mitigation and adaptation measures.

7.5 SUMMARY OF THE REVENUE SOURCES 2022/2023-2024/2025

NO	REVENUE SOURCES	Target Estimates 2023/2024	1st revised estimates 2023/2024	2nd Revised Estimates 2023/2
1	Equitable Sharable Revenue	186,135,007	171,303,684	200,431
2	World Bank Grant towards Climate Change	147,000,000	147,000,000	162,210
3	Unspent Balances	0	11,000,000	11,000
4	Building Cess	22,826,133	25,108,746	25,108
5	Advertisement Charges	0	0	
6	Water, sanitation & irrigation fees	0	0	
GRAND TOTAL		355,961,140	354,412,430	398,750

7.5 PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy planning, and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction
Water supply and management services	Sustain access to water supply and services by 70%.	Additional 22,000 having access to cl
Environmental protection and management services	To promote the rehabilitation, reclamation, conservation and protection of catchments and natural resources for sustainable development by 60%	A clean and safe en
Energy and mineral resources services	To enhance affordable alternative sources of energy as well as mapping the mineral resources by 40%	To promote secure
Climate change mitigation and adaptation measures	Promote green growth and circular economy activities, Provide Real-time and early warning climate information, Provide Real-time and early warning climate information for advisory support for key economic sectors	Weather station cer measures undertak

7.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target Estimate	1st revised	2nd Revised	Varian
				2023/2024	2023/2024		
Program 1: Policy, planning, general administration and support services							
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	115	115	115	
			Payroll processed				

	Administration	Staff recruitment	No of new staff recruited	10	10	10	
	Administration	Utility bills	Bills paid	12	12	12	
	Administration	Training and capacity building	No of courses attended	10	10	10	
Policy dev. & planning	Directorates	Policies, bills developed	No of policies developed	3	3	3	
		Budget plan	Budget developed	1	1	1	
		Office supplies	No. Office supplies delivered	12	12	12	
		Fuel and lubricants	Liters supplied	100,000	120,000	120,000	
		Maintenance of motor vehicles/cycles	No. of services carried out	100	100	100	

Program 2: Water Supply and Management Services
Outcome: To improve access to safe and portable water

Rural water services	Water	Boreholes drilled	No. of boreholes drilled and capped	10	10	10	
		Boreholes equipped	No of boreholes equipped (solar pv, pumping unit, pump control unit and tanks)	20	20	20	
		Piped Water supply schemes	No. of Kilometers pipelines laid	10	10	10	
		Electricity connection to Tinga water supply		0	0	0	
		Spring protection	No of springs constructed	100	100	100	
		Water storage	No. of Water pan desilted	0	0	0	
		Feasibility study	No of feasibility study reports	0	0	0	
		Rain water harvesting	No. of schools supplied with tanks	10	10	10	

Rural water services	Water	Completion/Overhaul of water supplies	No of water supplies overhauled	2	2	2	
		Purchase of water treatment chemicals	kgs of chemical purchased	200	200	200	
Program 3: Energy mineral resources services							
Outcome. To promote secure business environment							
Energy Resources dev services	Energy	Solar powered street lights	Number of poles installed	50	50	50	
		High mast street lighting	No of lights installed	0	0	0	
		Home solar lights	Number of solar units distributed	300	300	300	
		Environmental impact assessment for mining sites	No of Impact reports	0	0	0	
Program 4: Environmental Protection and Management services							
Outcome. To promote clean and healthy environment							
Pollution & waste management services	Environment and Natural resources	Afforestation of hilltops	No. of forests replanted.	1	1	1	
		Distribution of tree seedlings	No seedlings distributed	30,000	30,000	30,000	
		Solid waste collection	No of tons collected and dumped	19,000	19,000	19,000	
		Payment of wages (casual labor)	No. of payrolls prepared	20	20	20	
Pollution & waste management services	Environment and Natural resources	Identification and fencing of land for dump site	No of sites identified	3	3	3	
		Environmental impact assessment	No impact reports	0	0	0	
		County Environment Committee meetings	No. of meetings held	0	0	0	
		Skips foundation	No. of skips foundation	0	0	0	
		Purchase of skips	No of skips purchased	0	0	0	
Program 5: Climate Change services							
Climate change adaptation activities		Reforestation of hilltops	No. tree seedlings distributed				

Climate Change Mitigation activities		Sensitization of the public on causes, effects and interventions of climate change adaptation and mitigation measures	No. of residents trained	20,000	20,000	20,000	
Policy development and Planning		Climate change Policy & Bill	No. of policies	0	0	0	
Climate change adaptation activities	Climate Change Mitigation activities	Purchase of Program vehicle for Climate change trainings and capacity building	No. of vehicles purchased	1	1	1	
		Installation of Automatic Weather Stations (AWSs), 1 per ward (schools)	No. of AWSs	20	20	20	
		Acquire and Install Automatic rain gauges at least 2 per ward for 20 Wards in Nyamira	No. of Automatic rain gauges	40	40	40	
		Acquire and Install Weather radars receiver	No. of Weather radar receiver terminal	5	5	5	
		Acquire and Install Satellite ground receivers	No. of Satellite Ground receiving	5	5	5	
		Develop Information Education Communication materials	No. of Education materials	1	1	1	
		Acquire Forecaster Work Station to link with NMC Forecaster work station	No. of Forecaster Work Station	1	1	1	
		Operational manned weather station	weather station established	1	1	1	

7.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2023/24

Sub-Program	Target Estimates	1st revised	2nd Revised	Variance
	2023/2024	2023/2024	2023/2024	
General Administration and Support Services	68,611,140	72,062,430	78,690,152	6,627,7
Policy and Planning	0	0	0	
Sub-total	68,611,140	72,062,430	78,690,152	6,627,7
Rural water Management Services	46,100,000	55,100,000	60,600,000	5,500,0
Major Town water management services	0	0		
Sub-total	46,100,000	55,100,000	60,600,000	1,500,0
Pollution and Waste Management	6,000,000	4,000,000	4,000,000	
Agroforestry management services	0	0		
Sub-total	6,000,000	4,000,000	4,000,000	
Climate Change Mitigation and adaptation measures	205,650,000	205,650,000	231,860,133	26,210,1
Sub-total	205,650,000	205,650,000	231,860,133	26,210,1
Other energy sources promotion services	29,600,000	17,600,000	23,600,000	6,000,0
Sub-total	29,600,000	17,600,000	23,600,000	6,000,0
TOTAL	355,961,140	354,412,430	398,750,285	40,337,8

7.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/24

Economic Classification	Target Estimates 2023/2024	1st revised 2023/2024	2nd Revised 2023/2024	Variance
Current Expenditure	104,861,140	100,312,430	114,440,152	14,127,7
Compensation to Employees	58,197,178	65,435,901	72,063,623	6,627,7
Social Contribution	6,287,433	0	0	
Use of Goods and Services	40,376,529	34,876,529	42,376,529	7,500,0

Other Recurrent	0	0		
Capital Expenditure	251,100,000	254,100,000	284,310,133	30,210,133
Acquisition of Non-Financial Assets	251,100,000	254,100,000	284,310,133	30,210,133
Total Expenditure	355,961,140	354,412,430	398,750,285	44,337,812

7.9 PART H; SUMMARRY OF EXPENDITURE BY PROGRAM, SUB-PROGRAMME AND ECONOMIC CLASSIFICATION

Economic Classification	Printed Estimates 2023/2024	1st revised 2023/2024	2nd Revised 2023/2024	Var
Program 1: Policy Planning, General Administration and Support Services				
Sub-Program 1.1 Administration support services				
Current Expenditure	68,611,140	72,062,430	78,690,152	6
Compensation to Employees	64,484,611	65,435,901	72,063,623	6
Use of Goods and Services	4,126,529	6,626,529	6,626,529	
Sub-program 1.2 Policy planning				
Current Expenditure	0	0		
Use of Goods and Services	0	0		
Other recurrent	0	0		
Program 2: Water Supply and Management Services				
Sub-Programme:2.1Rural Water Services (Water Supply Infrastructure)				
Current Expenditure	2,000,000	2,000,000	3,500,000	1
Use of Goods and Services	2,000,000	2,000,000	3,500,000	1
Capital Expenditure	44,100,000	53,100,000	57,100,000	4
Acquisition on Non-Financial Assets	44,100,000	53,100,000	57,100,000	4
Sub-Programme:2.2 Major town water management services.				
Current Expenditure	0	0		
Use of Goods and Services	0	0		
Capital Expenditure	0	0		
Acquisition on Non-Financial Assets	0	0		
Program 3: Environmental protection and management services				
Sub-Program 3.1: Agroforestry promotion services				
Current Expenditure	0	0		

Use of Goods and Services	0	0		
Capital Expenditure	0	0		
Acquisition of Non-Financial Assets	0	0		
Sub- Program 3.2 Pollution and waste management services				
Current Expenditure	1,000,000	4,000,000	4,000,000	
Use of Goods and Services	1,000,000	4,000,000	4,000,000	
Capital Expenditure	5,000,000	0	0	
Acquisition of Non-Financial Assets	5,000,000	0	0	
Program 4: Energy Resource Development Services				
Sub-Program 4:1 Energy resources development and services				
Current Expenditure	8,600,000	8,600,000	14,600,000	6
Use of Goods and Services	8,600,000	8,600,000	14,600,000	6
Capital Expenditure	21,000,000	9,000,000	9,000,000	
Acquisition on Non-Financial Assets	21,000,000	9,000,000	9,000,000	
Program 5: Climate Change Mitigation and adaptation measures				
Sub-Program 5:1 Climate Change Mitigation and adaptation measures				
Current Expenditure	24,650,000	13,650,000	13,650,000	
Use of Goods and Services	24,650,000	13,650,000	13,650,000	
Capital Expenditure	181,000,000	192,000,000	218,210,133	20
Acquisition on Non-Financial Assets	181,000,000	192,000,000	218,210,133	20
Total	355,961,140	354,412,430	398,750,285	44

7.10 PART I: HEADS AND ITEMS

1) General administration and support services, Policy planning

a) General administration and support services

Sub Item Code	Item Description	Printed Estimates 2023/2024	1st revised 2023/2024	2nd Revised 2023/2024	Variance
2110101	Basic Salaries - Civil Service	44,049,978	45,001,268	45,001,268	
2110301	House Allowance	8,557,200	8,557,200	8,557,200	
2110314	Transport Allowance	5,064,000	5,064,000	5,064,000	

2110320	Leave Allowance	526,000	526,000	526,000	
2120399	NSSF	72,000	72,000	72,000	
2120399	Pension	6,146,433	6,146,433	6,146,433	
2210799	NITA	69,000	69,000	69,000	
2110101	Basic Salaries for New Staff	0	0	6,627,722	6,627,7
2110202	Electricity bills	100,000	100,000	100,000	
2210102	Water and sewerage charges	120,000	120,000	120,000	
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	60,000	60,000	60,000	
2210203	Courier and Postal Services	6,500	6,500	6,500	
2210503	Subscriptions to Newspapers	36,000	36,000	36,000	
2211101	General Office Supplies	100,000	100,000	100,000	
2211103	Sanitary and Cleaning Materials	504,029	504,029	504,029	
2211201	MV maintenance	1,200,000	1,200,000	1,200,000	
2211201	Fuel and lubricants	2,000,000	4,500,000	4,500,000	
2211399	other operating expenses		0	0	
Total		68,611,140	72,062,430	78,690,152	6,627,7

b) Policy Planning Services

Sub Item Code	Item Description	Printed Estimates 2023/2024	1st revised 2023/2024	2nd Revised 2023/2024	Varian
2210301	Transport Refund	0	0	0	
2210801	Catering	0	0	0	
2210302	Accommodation - Domestic Travel	0	0	0	
2210303	Daily Subsistence allowance	0	0	0	
2210704	Hire of Training Facilities	0	0	0	
2210711	Tuition fee	0	0	0	

2211101	General Office Supplies	0	0	0	
2211201	Fuels for Transport	0	0	0	
2210201	Telephone Charges/Card	0	0	0	
1420202	Renewal of drivers' license	0	0	0	
2211306	Membership fee	0	0	0	
2210712	Training	0	0	0	
2210402	Accommodation	0	0	0	
2110314	Transport Refund	0	0	0	
Total		0	0	0	

2) WATER SUPPLY AND MANAGEMENT SERVICES

a) Rural Water Services (Water Supply Infrastructure)

Item code	Item Description	Printed Estimates 2023/2024	1st revised estimates 2023/2024	2nd Revised Estimates 2023/2024	Variance
	Office Furniture & ICT Equipment	0	0	1,500,000	,500,000
	Feasibility Studies	2,000,000	2,000,000	2,000,000	-
3110502	Spring Protection	800,000	800,000	800,000	-
3110502	Ramba Phase II Project: Borehole & Equipping	3,000,000	6,000,000	6,000,000	-
3110502	Spring protection across the ward	1,600,000	1,600,000	1,600,000	-
3110502	Spring Protection (5)	1,000,000	1,000,000	1,000,000	-
3110502	Rirumi/Nyageita Water Project - Rehabilitation, Distribution Line Network/Kiosks	3,200,000	3,200,000	3,200,000	-
3110502	Water Springs Protection Across Ekerenyo Ward	1,000,000	1,000,000	1,000,000	-
3110502	Distribution of water from Matunwa Dam	5,000,000	5,000,000	5,000,000	-

3110502	Rehabilitation of existing boreholes Across Gachuba Ward	1,000,000	1,000,000	1,000,000	-
3110502	Spring Protection Across Gachuba Ward	1,000,000	1,000,000	1,000,000	-
3110502	Borehole at Entanda and Repair of Kemera Water Project	3,000,000	3,000,000	3,000,000	-
3110502	Bore hole at Nyankongo	3,000,000	3,000,000	3,000,000	-
3110502	Rehabilitation and water distribution at Nyambaria, Nyamwanga, Riamachana, Nyamanagu and Bogwendo boreholes	4,000,000	4,000,000	4,000,000	-
3110502	Spring protection Across Magombo Ward	500,000	500,000	500,000	-
3110502	Gesure water project Distribution	3,000,000	3,000,000	3,000,000	-
3110502	Spring protection across the Mekenene ward	3,500,000	3,500,000	3,500,000	-
3110502	Marara and Bugo Water Distribution	1,000,000	1,000,000	1,000,000	-
3110502	Spring protection across Nyansiongo ward	1,500,000	1,500,000	1,500,000	-
3110502	Rehabilitation of water springs across the ward	2,000,000	2,000,000	2,000,000	-
	Drilling of kiamogake borehole	0	3,000,000	3,000,000	-
	Kemasare water	0	3,000,000	3,000,000	-
3110502	Drilling and Equipping of Sengera Water Project borehole	5,000,000	5,000,000	5,000,000	-
	Nyankongo Borehole - Bogichora Ward	0	0	4,000,000	4,000,000
	DEVELOPMENT	44,100,000	53,100,000	57,100,000	4,000,000
	RECURRENT	2,000,000	2,000,000	3,500,000	1,500,000
Total		46,100,000	55,100,000	60,600,000	5,500,000

b) MAJOR TOWN WATER SERVICES

Item code	Item Description	Target Estimates 2023/2024	1st revised 2023/2024	2nd Revised 2023/2024	Varian
2211201	Fuel	0	0	0	
2220101	MV Maintenance	0	0	0	

2211101	Purchases of pumps and pipes	0	0	0	
2210303	DSA	0	0	0	
2211310	purchase of pipes and civil works	0	0	0	
2210904	Water treatment chemicals	0	0	0	
2211201	Fuel	0	0	0	
2210303	DSA	0	0	0	
2211101	Stationary	0	0	0	
2210504	Advert	0	0	0	
2210303	DSA	0	0	0	
2211201	Fuel	0	0	0	
2210904	MV Insurance	0	0	0	
2210303	DSA	0	0	0	
	Consultancy services	0	0	0	
2211201	Fuel	0	0	0	
2210303	DSA	0	0	0	
	RECURRENT	0	0	0	
	DEVELOPMENT	0	0	0	
Total			0	0	

3) ENVIRONMENTAL PROTECTION AND MANAGEMENT SERVICES

a) Pollution and Waste Management Services

Item code	Item Description	Proposed Estimates 2023/2024	1st revised 2023/2024	2nd Revised 2023/2024	Varian
3111401	Feasibility studies in establishment of solid waste management plants	1,000,000	4,000,000	4,000,000	
3130101	To establish waste management sites for Nyansiongo, Keroka and Ikonge towns.	5,000,000	0	0	
	RECURRENT	1,000,000	4,000,000	4,000,000	
	DEVELOPMENT	5,000,000	0	0	

b) Agroforestry Promotion Services

Item code	Item Description	Target Estimates 2023/2024	1st Revised 2023/2024	2nd Revised 2023/2024	Projected Estimates 2023/2024
2210302	Accommodation - Domestic Travel	0	0	0	
2210303	DSA	0	0	0	
2211201	Fuel for Transport	0	0	0	
2211007	Agricultural Materials, Supplies, Small Equipment and Seedlings	0	0	0	
2110202	Hire of casuals	0	0	0	
2220101	Maintenance Expenses - Motor Vehicles	0	0	0	
	RECURRENT	0	0	0	
	DEVELOPMENT	0	0	0	
Total		0	0	0	

4 ENERGY AND MINERAL RESOURCES SERVICES

a) Other Energy Sources Promotion Services

Item code	Item Description	printed Estimates 2023/2024	1st revised estimates 2023/2024	2nd Revised Estimates 2023/2024	Varian
3111401	Technical feasibility	400,000	400,000	400,000	-
3111401	Financial feasibility	350,000	350,000	350,000	-
3111401	Market visit research	350,000	350,000	350,000	-
3111401	Operationalization	300,000	300,000	300,000	-
3111401	Feasibility Studies in Mining	0	0	6,000,000	6,000,000
3111011	Solar streetlights spare parts	800,000	800,000	800,000	-
2211006	Maintenance tools	400,000	400,000	400,000	-

2220206	Maintenance works and Payment of electricity bills for Streetlights (KPLC) in all 20 Wards	5,000,000	5,000,000	5,000,000	-
2210101	Payment of electricity bills	1,000,000	1,000,000	1,000,000	-
3130101	Installation of street lights Flagship-Magwagwa, Ekerenyo, Bokeira, Itibo, Bosamaro, Manga, Gachuba, Kemera, Gesima, Magombo, Rigoma, Nyansiongo, Mekenene and Esise	20,000,000	6,000,000	6,000,000	-
3130101	Installation of street lights Kemera ward	1,000,000	1,000,000	1,000,000	-
	Installation of street lights Bokeira ward	0	2,000,000	2,000,000	-
	RECURRENT	8,600,000	8,600,000	14,600,000	6,000,000
	DEVELOPMENT	21,000,000	9,000,000	9,000,000	-
Total		29,600,000	17,600,000	23,600,000	6,000,000

5 CLIMATE CHANGE MITIGATION AND ADAPTATION MEASURES

Item code	Item Description	Printed Estimates 2023/2024	1st revised estimates 2023/2024	2nd Revised Estimates 2023/2024	Variance
2210303	Climate change mitigation and adaptation measures	2,650,000	2,650,000	2,650,000	
9910101	Financially led climate action programme -Unspent Balances	11,000,000	0	0	
1320101	Climate Change Grant (CCIG)	11,000,000	11,000,000	11,000,000	
9910101	Climate Change Intervention (Contribution)	45,000,000	45,000,000	45,000,000	
1320102	Climate Change Intervention (Grant)	136,000,000	136,000,000	162,210,133	26,210,133
	Financially led climate action programme -Unspent Balances	0	11,000,000	11,000,000	
	RECURRENT	24,650,000	13,650,000	13,650,000	
	DEVELOPMENT	181,000,000	192,000,000	218,210,133	26,210,133
Total		205,650,000	205,650,000	231,860,133	

7.11 DETAILS OF THE DEVELOPMENT PROJECTS

Description	LOCATION	Printed Estimates 2023/2024	1st Revised Estimates 2023/2024	2nd Revised Estimates 2023/2024	Variance
Tonga water project	Nyamaiya	-	3,000,000	3,000,000	
Spring Protection	Itibo	800,000	800,000	800,000	
Ramba Phase II Project: Borehole & Equipping & Mega Water TANK	Bogichora	3,000,000	6,000,000	6,000,000	
Spring protection across the ward	Bokeira	1,600,000	1,600,000	1,600,000	
Spring Protection(5)	Bomwagamo	1,000,000	1,000,000	1,000,000	
Rirumi/Nyageita Water Project - Rehabilitation, Distribution Line Network/Kiosks	Bonyamatuta	3,200,000	3,200,000	3,200,000	
Water Springs Protection Across Ekerenyo Ward	Ekerenyo	1,000,000	1,000,000	1,000,000	
Drilling of Kiamogake Borehole	Ekerenyo	-	3,000,000	3,000,000	
Distribution of water from Matunwa Dam	Esise	5,000,000	5,000,000	5,000,000	
Rehabilitation of existing boreholes Across Gachuba Ward	Gachuba	1,000,000	1,000,000	1,000,000	
Spring Protection Across Gachuba Ward	Gachuba	1,000,000	1,000,000	1,000,000	
Borehole at Entanda and Repair of Kemera Water Project	Kemera	3,000,000	3,000,000	3,000,000	
Bore hole at Nyankongo	Kiabonyoru	3,000,000	3,000,000	3,000,000	
Rehabilitation and water distribution at Nyambaria, Nyamwanga, Riamachana, Nyamanagu and Bogwendo boreholes	Magombo	4,000,000	4,000,000	4,000,000	
Spring protection Across Magombo Ward	Magombo	500,000	500,000	500,000	
Gesure water project Distribution	Manga	3,000,000	3,000,000	3,000,000	
Spring protection across the Mekenene ward	Mekenene	3,500,000	3,500,000	3,500,000	
Marara and Bugo Water Distribution	Nyamaiya	1,000,000	1,000,000	1,000,000	
Spring protection across Nyansiongo ward	Nyansiongo	1,500,000	1,500,000	1,500,000	
Rehabilitation of water springs across the ward	Rigoma	2,000,000	2,000,000	2,000,000	
Drilling and Equipping of Sengera Water Project borehole	Flagship	5,000,000	5,000,000	5,000,000	
Nyankongo Borehole	Bogichora	-	-	4,000,000	4,000,000

Acquisition of Dumping sites	Flagship - Major towns	5,000,000	-	-	
Financially led climate action programme - Unspent Balances	Flagship-Countywide	-	11,000,000	11,000,000	
Climate Change Intervention (Contribution)	Flagship-Countywide	45,000,000	45,000,000	45,000,000	
Climate Change Intervention (Grant)	Flagship-Countywide	136,000,000	136,000,000	162,210,133	26,210,133
Street Lighting Programme	Flagship	20,000,000	6,000,000	6,000,000	
Street Lights Across Kemera Ward	Kemera	1,000,000	1,000,000	1,000,000	
Street Lights Across Bokeira Ward	Bokeira	-	2,000,000	2,000,000	
DEVELOPMENT TOTAL		251,100,000	254,100,000	284,310,133	30,210,133

7.12 PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NUMBER OF INPOST	Printed Annual Salary	1st revised 2023/2024	2nd revised 2023/2024
A	4	2,675,776	3,627,066	3,627,066
B	1	702,640	702,640	702,640
C	28	9,925,660	9,925,660	9,925,660
D	16	4,884,475	4,884,475	4,884,475
E	9	3,424,818	3,424,818	3,424,818
F	10	4,582,840	4,582,840	4,582,840
G	8	3,881,528	3,881,528	3,881,528
J	12	7,790,592	7,790,592	7,790,592
K	18	13,692,426	13,692,426	13,692,426
L	2	1,832,880	1,832,880	1,832,880
M	1	1,079,112	1,079,112	1,079,112
N	3	3,619,656	3,619,656	3,619,656
P	2	4,015,616	4,015,616	4,015,616
R	1	2,376,592	2,376,592	2,376,592

New Staff and Chief Officer Water				6,627,7
TOTAL	115	64,484,611	65,435,901	72,063,6

CHAPTER EIGHT

8.0 VOTE: 5266000000

8.1 VOTE TITLE: DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING

8.2 PART A: VISION

To be a lead County in the provision of Education, Vocational Training and Entrepreneurial skills for sustainable development.

8.3 PART B: MISSION

To provide, promote and coordinate quality Education and Vocational Training skills for creativity, innovation and development.

8.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

8.4.1 Expenditure trends

In the financial year 2021/2022 the department was allocated a total of Kshs496, 968,440 where Ksh481, 834,399 is for recurrent expenditure and Ksh15, 134,041 is for development expenditure. At the end of the financial year the department spent a total of kshs.492, 537,650 where kshs.477, 465,864 for recurrent and kshs.15, 071,786 for development with an absorption rate of 99% for recurrent and 100% for development and an overall absorption rate of 99% per CBROP 2022. The department achieved 100% absorption rate for development due to timely procurement processes and never achieved 100% absorption rate in recurrent due to weak vote book management, low revenue collection in order to attain the 100% set target in recurrent the treasury should ensure strict budget execution by strengthening vote books controls and put in place mechanisms like proper enforcements, automation, restructuring of revenue controls, mapping the revenue sources and enactment of relevant legislations.

In the financial year 2022/2023 the department was allocated 566,482,963 where 488,051,963 was for Recurrent and 78,431,722 for development including bursary fund of kshs.122,000,000.

As at 31st December the department had spent 120.37M for recurrent and 6.52m for development and attained an absorption rate of 33.70% for recurrent and 2.60% for development as per the CFSP 2023.

In the financial year 2023/2024 the department has been allocated a total of 571,150,974 whereby 518,850,974 is for recurrent including 133,218,112 for bursary fund and 52,300,000 is for development.

In the first supplementary 2023/2024 the department has been allocated a total of 574,139,886 whereby 523,839.886 is for recurrent including 133,218,112 for bursary fund and 50,300,000 is for development. In the second supplementary 2023/2024 the department has been allocated a total of 574,139,886 whereby 523,839.886 is for recurrent including 133,218,112 for bursary fund and 50,300,000 is for development.

8.4.2 Major achievements for the period 2021/2022-2022/2023

- Development of ECDE policy and school feeding Programme (at zero draft)
- Training of 600 ECDE teachers on CBC through partner support
- Employment 521 ECDE teachers on permanent and pensionable basis.
- Construction of 27 ECDE of Centre
- Inauguration of County ECDE Committee (CEC)

8.4.3 Constraints and challenges in budget implementation and how they are being addressed

Challenges/milestones	Way forward
Weak Vote book management.	Treasury to ensure strict budget execution by strengthening vote books controls
low revenue collection	Put in place mechanisms like proper enforcements, automation, restructuring of revenue controls, mapping the revenue sources and enactment of relevant legislations
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate capacity and skills	Employ enough staffs in both ECDE and VTC and train them

Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and Programmes

8.4.4 Major outputs to be provided in 2023/2024

- Payment of wages and salaries-1070
- Payment to social contributions (Gratuity, pensions and training levy)- 3
- Payment of utilities and Bills (Electricity, water, telephone, legal fee and catering)- 5
- General office operations (Stationery, cleaning materials, boards and office cabinets)- 4
- Maintenance of office assets and inventories (Fuels, M/V Maintenance etc.)- 3
- Preparation and adoption of bills policies and plans. -5
- Capacity building of staffs on management (SMC, SLDP)- 5
- Curriculum implementation (Instructional support and play materials)- 408
- Quality assurance and standards-408
- Capacity building-600
- General office operations-3
- Youth Polytechnique operations (Payment of casual workers, Payment of bills and utilities, monitoring and evaluation)- 38
- Curriculum implementation (Instructional support and play materials)- 38
- Quality assurance and standards-38
- Education support Fund (Scholarships, Bursaries and sponsorships)- 133,218,112
- Construction of ECDE classes, toilets and installation of 500 ltrs water tank- 30
- Renovation and rehabilitation of VTC workshops-- 9

8.4.5 Summary of the revenue sources 2023/2024 – 2025/2026

NO	REVENUE SOURCES	PRINTED ESTIMATE 2023/2024	1 st revised 2023/2024	2 nd revised estimates 2023/24	Variance
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1	Equitable Sharable revenue	569,603,891	572,573,762	572,573,762	0
2	SBP Private schools/vocational institutions	1,547,083	1,547,083	1,547,083	0
3	unspent balances	0	19,041	19,041	0
TOTAL		571,150,974	574,139,886	574,139,886	0

8.5 PART D: PROGRAM OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1 General administration, policy planning and support, services	To enhance institutional efficiency and effectiveness in service delivery by 90%.
P2 ECDE and CCC development services	To establish and improve infrastructure and strengthen collaboration and partnership in ECDE and CCC centers by 70%
P3 Vocational development and training services	To establish and improve infrastructure and strengthen collaboration and partnership in vocational institutions by 70%

8.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/24-2025/26

Programme	Delivery unit	Key outputs	Key Performance Indicators	Printed estimates	1st revised estimates	2nd revised estimates	Projected estimates	
				2023/2024	2023/2024	2023/2024	2024/2025	2025/2026
Name of Programme 1: General administration, policy planning & support services.								
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county								

SP 1.1 General Administration		Staff salaries paid on time	No of Payroll ran	1070	1070	1070	1320	1320
		Payment of social contributions	No of social contributions paid	3	3	3	3	3
		Payment of Utilities	No of utilities paid	5	5	5	5	7
		General office purchases	No of General office equipment purchased	4	4	4	5	7
SP 1.2 Policy development and planning	Director administration	Staff trainings on SMC and SLDP done	No of staff trained	5	5	5	7	9
		Attending stakeholders Conference on Education	No of national conference attended	2	2	2	2	2
		Preparing and review of policies, plans, bills reporting	No of policies, plans, bills and reports reviewed and prepared	5	5	5	5	5
Name of Programme 2: Vocational development and training services								
Outcome: Improved informal employments								
Youth Polytechnic Development	Director youth polytechnic	Youth Polytechnic operation	No of youth polyethnic operated	38	38	38	38	38
		Curriculum implementation	No of youth polyethnic provided with training materials	38	38	38	38	38

		Constructio n of youth polyethnic and home craft centers	No of modern VET workshops completed	9	9	9	9	9
		Quality assurance	No of VTC workshops assessed	38	38	38	38	38
		Education support Fund (Scholarship , Bursaries and sponsorship s)	Amount of education support fund disbursed	133,218,1 12	1332181 12	1332181 12	133,218,1 12	133,218,1 12
Name of Programme 3: ECDE and CCC development services								
ECDE managemen t and infrastructur e support services	Director ECDE	Constructio n of ECDE centers	No of ECDE centers constructe d	30	30	30	40	50
		Curriculum implementat ion (Instructiona l support and play materials)	No of ECDE centers provided with instruction al support and play materials	408	408	408	408	408
		Quality assurance and standards	No of ECDE centers assessed	408	408	408	408	408
		Capacity building of ECDE teachers	No of ECDE teachers inducted	600	600	600	850	1050

8.7 PART F: SUMMARY OF PROGRAMS AND SUB-PROGRAMS

PROGRA MME	SUB PROGRA MME	REC	1st revise d recur rent	Fund	1st revise d fund	uns pent bala nces	DEV	1st revis ed dev	Estim ates 2023/ 2024	1st revise d 2023- 2024	2nd revise d 2023- 2024
General administrat ion, policy planning and support services	General administrat ion	372,2 35,27 0	377,2 05,14 1	-		-	-	-	372,2 35,27 0	377,2 05,14 1	377,2 05,14 1
	Policy Planning	870,0 00	870,0 00	-		-	-		870,0 00	870,0 00	870,0 00
	TOTAL	373,1 05,27 0	378,0 75,14 1	-		-			373,1 05,27 0	378,0 75,14 1	378,0 75,14 1
Vocational Training	Improved educational employemen t	6,527, 092	9,027, 092	133,2 18,11 2	133,2 18,11 2	19,0 41	5,500 ,000	3,500 ,000	145,2 45,20 4	145,7 64,24 5	145,7 64,24 5
ECDE AND CCC developme nt services	ECDE manageme nt and infrastructu re support	3,500, 500	3,500, 500	-		-	46,80 0,000	46,80 0,000	50,30 0,500	50,30 0,500	50,30 0,500
TOTAL		383,1 32,86 2	390,6 02,73 3	133,2 18,11 2	133,2 18,11 2	19,0 41	52,30 0,000	50,30 0,000	568,6 50,97 4	574,1 39,88 6	574,1 39,88 6

**8.8 PART G: SUMMARY OF EXPENDITURE B Y VOTE AND ECONOMIC CLASSIFICATION, 2023/2024
– 2025/2026**

Economic Classification	Target Estimates	1st Revised Estimates	2 nd revised estimates	variance
	2023\2024	2023/2024	2023/24	
Current Expenditure	518,850,973	523,839,886	523,839,886	0
Compensation to Employees	328,935,068	333,904,939	333,904,939	0
Use of Goods and Services	14,980,339	14,980,340	14,980,340	0
Other Social Benefits	41,717,454	41,717,454	41,717,454	0
Current Transfers to Govt. Agencies	133,218,112	133,218,112	133,218,112	0
unspent balances	0	19,041	19,041	0
Other Recurrent				0
CAPITAL EXPINDITURE	52,300,000	50,300,000	50,300,000	0
Acquisition of Non-Financial Assets	52,300,000	50,300,000	50,300,000	0
Capital Grants to Govt. Agencies	0			0
Other Development	0			0
Total Expenditure	571,150,973	574,139,886	574,139,886	0

8.9 PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES, SUB-PROGRAMS BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024

Economic Classification	printed estimates	1st revised estimates	2nd revised estimates	Variance
	2023/2024	2023/2024	2023/2024	
P 1 Policy planning, general administration and support services				
SP 1.1 General administration support services				
Current Expenditure	372,235,270	378,075,141	378,075,141	0
Compensation to Employees	328,935,068	333,904,939	333,904,939	0
Use of Goods and Services	1,582,748	1,582,748	1,582,748	0

Other Recurrent	0	0	0	0
Social Benefits	41,717,454	41,717,454	41,717,454	0
SP 1.2 Policy and Planning Services				
Current Expenditure	870,000	870,000	870,000	0
Use of Goods and Services	870,000	870,000	870,000	0
Other Recurrent	0	0	0	0
P2 Vocational development and training services				
SP 2.1 Improved informal employment				
Current Expenditure	142,245,204	142,264,245	142,264,245	0
Compensation	0	0	0	0
Use of Goods and Services	4,186,077	6,337,736	6,337,736	0
social benefits	0	0	0	0
current transfers to govt agencies	133,218,112	133,218,112	133,218,112	0
unspent balances	0	19,041	19,041	0
Other recurrent	4,841,015	2,689,356	2,689,356	0
Capital Expenditure	5,500,000	3,500,000	3,500,000	0
Acquisition of Non-Financial Assets	5,500,000	3,500,000	3,500,000	0
Other development	0	0	0	0
capital transfer	0	0	0	0
P4 ECDE and CCC development services				
SP 4.1 ECDE Management				
Current Expenditure	3,500,500	3,500,500	3,500,500	0
Compensation	0	0	0	0
Use of Goods and Services	3,000,500	3,000,500	3,000,500	0
other recurrent	500,000	500,000	500,000	0
Capital Expenditure	46,800,000	46,800,000	46,800,000	0
capital transfer	0	0	0	0
Acquisition on Non-Financial Assets	46,800,000	46,800,000	46,800,000	0

GRAND TOTAL	571,150,974	574,139,886	574,139,886	0
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8.10 PART I: HEADS AND ITEMS

8.10.1 P.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICE

8.10.1.1 S. P1 General Administration and support services and Policy and planning support services

PROGRAMME 1: GENERAL ADMINISTRATION, POLICY PLANNING & SUPPORT SERVICES					
ITEM CODE	SUB ITEM DESCRIPTION	2023/2024	1st revised 2023/2024	2nd revised estimates 2023/2024	Variance
2110101	Basic salaries	242,391,513	247,361,384	247,361,384	0
2110301	House allowance.	55,597,878	55,597,878	55,597,878	0
2110314	Transport allowance	25,945,677	25,945,677	25,945,677	0
2110320	Leave allowance	5,000,000	5,000,000	5,000,000	0
2710102	Gratuity	12,000,000	12,000,000	12,000,000	0
2710107	Pension	29,075,454	29,075,454	29,075,454	0
2210799	Training levy	642,000	642,000	642,000	0
2210101	Electricity	120,000	120,000	120,000	0
2210102	Water and sewerage charges	60,000	60,000	60,000	0
2210201	Telephone & Mobile services	162,744	162,744	162,744	0
2211103	Cleaning Materials	60,000	60,000	60,000	0
2210801	Catering Services	280,000	280,000	280,000	0
2211201	Fuel	168,000	168,000	168,000	0
2220101	Maintainance of M/V	300,000	300,000	300,000	0
2210802	Hire of conference facility	30,000	30,000	30,000	0
2210502	Printing and Publishing	2,000	2,000	2,000	0
2210401	Travel cost	10,000	10,000	10,000	0
2211101	General Office Supplies	320,004	320,004	320,004	0

2220202	Maintenance of Office Furniture and Equipment	150,000	150,000	150,000	0
.	Legal Fees	50,000	50,000	50,000	0
2210302	Accomodation	70,000	70,000	70,000	0
2210303	Daily subsistence allowance	540,000	540,000	540,000	0
3110901	Purchase of office board	130,000	130,000	130,000	0
	TOTAL	373,105,270	378,075,141	378,075,141	0

8.10.2 P.2 VOCATIONAL DEVELOPMENT AND TRAINING SERVICES

8.10.2.1 S. P 1 Improved informal employment

PROGRAMME 3: VOCATIONAL TRAINING AND MANAGEMENT SERVICES					
Item code	Sub-Item description	Printed			
		2023/2024	1st revised 2023/2024	2nd revised 2023/2024	Variance
2110202	Payment of Wages	1,780,000	1,780,000	1,780,000	0
2210802	Catering Services	275,989	620,000	620,000	0
2211201	Purchase Fuel	825,000	1,026,659	1,026,659	0
2210301	Transport and travel	120,000	120,000	120,000	0
2210712	Training allowance	200,000	200,000	200,000	0
2220101	Maintainance of M/V	100,000	100,000	100,000	0
3111109	purchase of timber and other capentery	612,504	256,461	256,461	0
3111109	purchase of training cloth/paper,scissors and assorted training materials for fashion and design	782,500	774,799	774,799	0
3111109	purchase of training sand and other building and construction materials	782,500	426,457	426,457	0
3111109	purchase of electrical installation materials	321,711	314,010	314,010	0

3111109	purchase of steel metal/welding rods	682,500	326,457	326,457	0
3111109	purchase of hair and beauty and assorted training materials	525,354	169,311	169,311	0
3111109	purchase of food and beverage materials	489,000	132,957	132,957	0
3111109	purchase for plumbing materials	644,946	288,903	288,903	0
2210502	Printing services	50,000	50,000	50,000	0
2210504	Publicity and advertisement	39,088	39,088	39,088	0
2210101	Electricity bills	456,000	456,000	456,000	0
2210802	hire of conference facility	-	205,989	205,989	0
2210303	Daily subsistence allowance	340,000	1,740,000	1,740,000	0
	TOTAL	9,027,092	9,027,091	9,027,091	0
2640101	Bursary fund	133,218,112	133,218,112	133,218,112	0
	unspent balances	-	19,042	19,042	0
	Recurrent total	142,245,204	142,264,245	142,264,245	0
Development					-
3110599	Renovation of VTC workshops	5,500,000	3,500,000	3,500,000	0
	Development total	5,500,000	3,500,000	3,500,000	0
Programme total		147,745,204	145,764,245	145,764,245	0

8.10.3 P.3 ECDE & CCC DEVELOPMENT SERVICES

8.10.3.1 S. P 3.1 ECDE Managements

PROGRAMME 2: ECDE MANAGEMENT SERVICES			
ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD	

		2023/2024	1st revised 2023/2024	2nd revised 2023/2024	Variance
2210801	Catering Services	260,000	260,000	260,000	0
2211200	Fuel	120,000	120,000	120,000	0
2210802	Hire of conference facility	50,002	50,002	50,002	0
2210401	Transport and travel	321,498	321,498	321,498	0
2210708	Trainers' allowance	30,000	30,000	30,000	0
2220100	Maintenance of M/V	36,000	36,000	36,000	0
2211100	General Office Supplies	1,016,000	1,016,000	1,016,000	0
2210303	Daily subsistence allowance	655,000	655,000	655,000	0
2211009	purchase of playing materials	512,000	512,000	512,000	0
3111002	Purchase of iPad	100,000	100,000	100,000	0
3111002	purchase of laptops	400,000	400,000	400,000	0
	Recurrent total	3,500,500	3,500,500	3,500,500	0
Development					
3110599	Construction of ECDE classes, toilet and installation of 500ltrs water tank	46,800,000	46,800,000	46,800,000	0
	Development total	46,800,000	46,800,000	46,800,000	0
Programme total		50,300,500	50,300,500	50,300,500	0

8.10.4 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION CAPITAL PROJECTS

Project name	Location	Printed estimates 2023/24	1 st revised 2023/2024	2nd revised 2023/2024
Vocational training				
Etono Polytechnic	Bomwagamo	3,000,000	3,000,000	3,000,000
Nyabweri Polytechnic	Bomwagamo	-		0
Construction of Adminstration block at Nyainogu Vocational Training Centre	Bonyamatuta			0

Renovation of Nyakoria Vocational Training Centre	Bosamaro	500,000	0	0
renocation of toilet at Bigege VTC	Bosamaro	0	500,000	500,000
Construction of a Workshop at Mwancha Polytechnic	Ekerenyo	2,000,000	0	0
TOTAL		5,500,000	3,500,000	3,500,000
ECDDE AND CCC				
Construction of ECDE Class at Bobembe	Bogichora	-	-	-
Construction of ECDE Class	Bokeira	3,200,000	3,200,000	3,200,000
Construction of ECDE Class Kiabiraa	Bomwagamo	-	-	-
ECDE Classes at Nyabisimba/Kebirigo	Bonyamatuta	3,200,000	3,200,000	3,200,000
ECDE Classes at Kuura Primary	Bosamaro	-	-	-
Nyameko ECDE Center Class	Ekerenyo	-	-	-
Ensinyo ECDE Class	Esise	3,500,000	3,500,000	3,500,000
Kenyoro ECDE Class	Esise	3,500,000	3,500,000	3,500,000
Rianyaemo ECDE Class	Esise	-	-	-
Construction of ECDE Classes	Gachuba	3,500,000	3,500,000	3,500,000
Construction of ECDE Classes at Nyantaro Primary	Gesima	-	-	-
Construction of ECDE Classes at Risa Primary	Gesima	3,000,000	3,000,000	3,000,000
Construction of ECDE Classes at Nyabuya Primary	Gesima	-	-	-
Construction of ECDE Classes at Ritibo Primary	Gesima	3,000,000	3,000,000	3,000,000
Kenyoro Primary School ECDE classes	Itibo	3,200,000	3,200,000	3,200,000
ECDE Classes at Kiendege Primary	Kemera	3,500,000	3,500,000	3,500,000
Construction of ECDE Class Nyabikommu	Kiabonyoru	3,500,000	3,500,000	3,500,000
Construction of ECDE Class Nyangoge	Kiabonyoru	-	-	-
Construction of ECDE Class	Magombo	-	-	-

Esamba ECDE Class	Magwagwa	3,500,000	3,500,000	3,500,000
Marara ECDE Class	Nyamaiya	3,500,000	3,500,000	3,500,000
Construction of ECDE Classes	Nyansiongo	3,500,000	3,500,000	3,500,000
Construction of ECDE Classes	Nyansiongo	-	-	-
Construction of ECDE class at Kegogi Primary	Rigoma	-	-	-
Construction of ECDE Class at Bundo primary School	Township	3,200,000	3,200,000	3,200,000
Total		46,800,000	46,800,000	46,800,000
Total development		52,300,000	50,300,000	50,300,000

8.11 PART J: STAFF ESTABLISHMENT

JOB GROUP	No of INPOST	Printed Estimates	1st revised estimates	1st revised estimates
		2023/2024	2023/2024	2023/2024
A	1	1,388,136	1,743,127	1,743,127
C	2	1,443,062	1,798,053	1,798,053
D	12	4,087,224	4,442,215	4,442,215
E	7	1,668,612	2,023,603	2,023,603
F	2	4,809,126	5,164,117	5,164,117
G	554	134,578,274	134,933,265	134,933,265
H	407	118,552,932	118,907,923	118,907,923
J	18	51,784,896	52,139,887	52,139,887
K	33	37,043,898	37,398,889	37,398,889
L	17	3,688,850	4,043,841	4,043,841
M	11	1,362,728	1,717,719	1,717,719
P	3	4,462,216	4,817,207	4,817,207
N	1	3,288,664	3,643,655	3,643,655
R	2	2,493,904	2,848,895	2,848,895
Total	1070	370,652,522	375,622,393	375,622,393

CHAPTER NINE

9.0 VOTE NO: 5267000000

9.1 VOTE TITLE: MEDICAL SERVICES

9.2 PART A: VISION

A healthy and productive county with equitable access to quality health care

9.3 PART B: MISSION

To provide quality health services for socio-economic development of the people of Nyamira County

9.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

9.4.1 Expenditure Trends

For the financial year 2021/2022, the department has been allocated a total of Ksh 2,299,126,991 where Ksh 1,778,990,120 funded recurrent expenditure and Ksh 520,136,187 the development expenditure. The department spent Ksh.1,712,510,904 for recurrent expenditure and Ksh. 369,760,271 for development expenditure. The absorption rate for recurrent was 96% while that for development expenditure was 71%. The department didn't attain 100% absorption rate due to Shortage of health specialists especially Surgeon, obstetricians/Gynecologists, critical care nurses, that has hampered access to specialist health services leading more expenditure on referrals and Staff promotions and re-designation delayed due to inadequate financing.

In the financial year 2022/2023 the department was allocated a total of Ksh 2,127,645,887 where Ksh 1,631,957,261 will fund recurrent expenditure and Ksh 495,688,626 as development expenditure. As at 31st December 2022 the absorption rate for recurrent expenditure is 40.60% and 8.2% for development expenditure.

In the financial year 2023/2024, the department has been allocated Ksh.779,665,000 where Ksh.706,665,000 for recurrent expenditure and Ksh.73,000,000 for development expenditure. In the 1st supplementary budget the department has been allocated Ksh 864,579,369 where Ksh 773,355,468 for recurrent expenditure and Ksh 91,223,901 for development expenditure.

In the second supplementary estimates, the department has been allocated Ksh. 914,230,981 where Ksh. 823,007,080 for recurrent expenditure and Ksh. 91,223,901 for development expenditure.

9.4.2 Major achievements for the period

- Support supervisions were conducted in all health facilities by SCHMTs and CHMT
- Most of the new projects were executed and majority are nearing completion
- Multiyear projects are at various stages of completion
- Conducted 16,175 (75%) skilled care deliveries in health facilities
- The number of Women of reproductive age receiving family planning commodities were 120,336 (89%)
- Number of pregnant women attending at least 4 ANC visits were 16,627 (77%)
- Children under 1 year of age fully immunized were 21,593 (98.7%)

9.4.3 Constraints and challenges in budget implementation

Challenges/milestones	Lessons learnt	Way forward and recommendations
Shortage of health specialists especially Surgeon, obstetricians/Gynecologists, critical care nurses, that has hampered access to specialist health services leading more expenditure on referrals	Access to specialist health services for all can be achieved by allocating more resources for recruitment of more specialist staff and training staff	Allocate more resources for recruitment and staff training
Financing for service delivery especially medical supplies was inadequate affecting service delivery and revenue collection	Adequate health financing is crucial in optimizing service delivery. This directly influences health outcomes and local revenue in health	Budget allocation for medical commodities should be voted separately from the operations and maintenance

Stock outs for essential medicines and non-pharmaceuticals was still a challenge during the reporting period	There is need to allocate more resources for essential medicines and non-pharmaceuticals	Lobby for adequate budgetary support to enable upward revision of drawing rights for the health facilities in order to improve commodity security
Some health facilities that were structurally completed could not be operationalized	There is a mismatch in human resources for health requirements and infrastructural expansion	Budgetary support for urgent recruitment of health workers
Staff promotions and re-designation delayed due to inadequate financing	Staff motivation is vital in ensuring effective service delivery	Lobby for resources and work with concerned teams to ensure staff promotions and re-designation are done

9.4.4 Major services/outputs to be delivered in 2023/2024-2025/2026

- Payment of salaries -1218
- Payment of utilities 5
- Preparation of annual workplans-5
- Preparation of M&E Reports (quarterly and annual performance reports)-3
- Hospital Services (Health Facility Improvement Fund) -161,000,000
- Provision of essential health products in hospitals -9
- Land scaping and access Pavement at doctors' plaza-1
- Infrastructural works-1
- Facility improvement fund-69,000,000
- Facilities stocked with essential medicines and medical supplies (EMMS) annually at L4s and L5s-4
- Maintenance of medical equipment -1
- Supportive supervision to Hospitals -49.5

Summary of the departmental revenue sources 2022/2023-2024/2025

REVENUE SOURCES	Printed Budget Estimates	1 st Revised Estimates	2nd Revised Estimates	Variance	Item Code
	2023/2024	2023/24	2023/24		
Equitable share	549,665,000	634,579,369	670,007,080	120,342,080	1540700

AIA Health Facility Improvement Fund (FIF)	230,000,000	230,000,000	230,000,000	0	1330404
THS US- unspent balance	14,223,901	14,223,901	14,223,901	0	1330404
GRAND TOTAL	779,665,000	864,579,369	914,230,981	134,565,981	

9.6 PARD D: PROGRAM OBJECTIVES

Programme	Objectives
Policy planning, General administration and support services	Responsible for financial management and provision of policy guidance and leadership for the prudent use of resources.
Medical Services	Aims at ensuring improved service delivery.
Health Products and Technologies	Ensuring Improved commodity security in health facilities.

9.7 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

Programme	Delivery unit	Key outputs	Key Performance Indicators	Printed Estimates	Projected Estimates	Variation
				2023/2024	2023/2024	2023/2024
MEDICAL SERVICES						
Programme: GENERAL ADMINISTRATION, PLANNING, MANAGEMENT SUPPORT AND COORDINATION						
SP 1 GA and support services						
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county and health policy formulation						
S.P.1General administration and support services	Directorate of administration Finance and Planning	Payment of salaries and social contribution	Number of staffs remunerated	1267	1267	0
		payment of utility bills	number of utilities paid	9	9	0
		general office supplies	number of general offices supplies	0	0	0
PROGRAMME2 : Medical Support Services						
Outcome: Reduced maternal and child mortality rate.						
P1 Medical Services	Directorate of medical services	Referral services in hospitals	number of hospitals	8	9	10

		Laboratory services	number of laboratory services offered	0	1	1
		Hospital services		8	9	10
		Provide essential health products in hospitals	number of health products provided	9	10	11
Programme 3: Health Products and Technologies support Services						
Health products and Technologies	Directorate of medical services	Facilities stocked with EMMS	Enhance service delivery at L4s and L5s	4	4	0
		Supportive supervision to hospitals		5	5	0
		Quarterly progress meetings		4	4	0
		Maintenance of medical equipment	Ensure functionality of medical equipment	1	1	0

9.8 PART F; SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2023/2024

S/N	PROGRAMMES	OBJECTIVES	SUB-PROGRAMMES	Printed Estimates	1st Revised Estimates	2nd Revised Estimates	Variance
				2023/2024	2023/2024	2023/2024	
1	Medical services	To provide quality diagnostic, curative and rehabilitative services	General administration	503,200,000	509,900,468	559,552,080	49,651,612
			Medical support services	201,000,000	352,223,901	352,223,901	0
			Health products and technologies	75,455,000	2,455,000	2,455,000	0

PROGRAMME TOTAL	779,655,00 0	864,579,36 9	914,230,98 1	49,651,6 12
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**9.9 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION,
2023/2024**

Economic Classification	Printed Estimates	1st Revised Estimates	2nd Revised Estimates	Variance
	2023/2024	2023/2024	2023/2024	
Current Expenditure	706,655,000	773,355,468	823,007,080	49,651,612
Compensation to Employees	502,038,583	508,739,051	558,390,663	49,651,612
Use of Goods and Services	43,116,417	103,116,417	103,616,417	500,000
Current Transfers/Grants	0	0	0	0
recommended funds	161,000,000	161,000,000	161,000,000	0
other recurrent	500,000	500,000	0	-500,000
Capital Expenditure	73,000,000	91,223,901	91,223,901	0
Other Transfers	0	0	0	0
Funds	69,000,000	69,000,000	69,000,000	0
Conditional grants (unspent balances)	0	0	14,223,901	14,223,901
Acquisition of Non-Financial Assets	4,000,000	22,223,901	0	-22,223,901
Development projects	0	0	8,000,000	8,000,000
Total Expenditure	779,655,000	864,579,369	914,230,981	49,651,612

**9.10 PART H: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION
BY SUB PROGRAMME 2023/2024-2025/2026**

Economic Classification	Printed Estimates	1st Revised Estimates	2nd Revised Estimates	Variance
	2023/2024	2023/2024	2023/2024	
MEDICAL SERVICES				
P1 General Administration and Planning				
S.P 1 General administration and support services				
Current Expenditure	503,200,000	509,900,468	823,007,080	313,106,612
Compensation to Employees	328,714,807	335,415,275	385,066,887	49,651,612
Use of Goods and Services	1,161,417	1,161,417	1,161,417	0
Other Recurrent	0	0	0	0
Social Benefits	173,323,776	173,323,776	173,323,776	0
Programme Total	503,200,000	509,900,468	559,552,080	49,651,612
P2: Health Products & Technologies support services				
Current Expenditure	2455000	2,455,000	2,455,000	0
Use of Goods and Services	1955000	1,955,000	1,955,000	0
Other Recurrent	500000	500,000	500,000	0
Acquisition of Non-Financial Assets	0	0	0	0
Grants to Govt. Agencies	0	0	0	0
Programme Total	2455000	2,455,000	2,455,000	0
P3: Medical Support Services				
Current Expenditure	201000000	261,000,000	261,000,000	0
Use of Goods and Services	40000000	100,000,000	100,000,000	0
Facility Improvement Fund (FIF) –Recurrent	161000000	161,000,000	161,000,000	0
Capital Expenditure	73000000	91,223,901	91,223,901	0
Capital Grants to Govt. Agencies	0	14,223,901	14,223,901	0
Acquisition of Non-Financial Assets	4000000	22,223,901	8,000,000	-14,223,901
Facility Improvement Fund (FIF) – Development	69,000,000	69,000,000	69,000,000	0

Programme Total	274000000	352,223,901	352,223,901	0
MEDICAL SERVICES TOTAL	779655000	864,579,369	914,230,981	49,651,612

9.11 PART J: HEADS AND ITEMS

P.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES, MONITORING AND EVALUATION

CODE	SUB ITEM	Printed Estimates 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
2110101	Basic salaries	127,691,183	134,391,651	385,066,887	250,675,236
2110309	Health service allowance	4,800,000	4,800,000	4,800,000	0
2110301	House allowance	25,279,800	25,279,800	23,279,800	-2,000,000
2110314	commuter allowance	68,556,000	68,556,000	40,000,000	-28,556,000
2110315	Extra duty allowance	26,028,000	26,028,000	14,823,728	-11,204,272
2110320	Leave allowance	13,787,348	13,787,348	13,787,348	0
2110322	health risk allowance	31,032,000	31,032,000	8,700,000	-22,332,000
2110318	non practicing allowance	31,540,476	31,540,476	15,000,000	-16,540,476
2710111	Pensions	9,229,128	9,229,128	45,000,000	35,770,872
2710102	Gratuity	119,412,120	119,412,120	7,202,700	-112,209,420
2210799	NITA	730,200	730,200	730,200	0
2110202	casual wages	43,952,328	43,952,328	0	-43,952,328
2210101	Electricity bills	90,000	90,000	90,000	0
2210102	Water bills	90,000	90,000	90,000	0
2210602	payment of rents	50,000	50,000	50,000	0
2220101	MV maintenance	30,000	30,000	30,000	0

2211201	Fuels and Lubricants	285,097	285,097	285,097	0
2210704	Hall hire	20,000	20,000	20,000	0
2210502	printing services	12,500	12,500	12,500	0
2210301	transport refund	30,000	30,000	30,000	0
2210303	DSA	503,820	503,820	503,820	0
2211101	General office stationery	50,000	50,000	50,000	0
PROGRAMME TOTAL		503,200,000	509,900,468	559,552,080	6,700,468

P.2 MEDICAL SUPPORT SERVICES

CODE	SUB ITEM	Printed Estimates 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
	AIA FIF	161,000,000	161,000,000	161,000,000	0
2211001	Medical drugs	40,000,000	100,000,000	100,000,000	0
Total recurrent		201,000,000	261,000,000	261,000,000	0
DEVELOPMENT					
3110202	landscaping and access pavement at doctors plaza	3,000,000	3,000,000	3,000,000	0
3110202	Infrastructural works	1,000,000	0	0	0
	THS US (SPA) unspent balances	0	14,223,901	14,223,901	0
3110202	Nyamwetuereko eye hospital	0	5,000,000	5,000,000	0
2640503	FIF (Facility improvement fund)	69,000,000	69,000,000	69,000,000	0
Total development		73,000,000	91,223,901	91,223,901	0
Programme total		274,000,000	352,223,901	352,223,901	0

P.3 HEALTH PRODUCTS AND TECHNOLOGIES

Sub-item code	Item description	Printed Estimates 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
2210801	Catering services	1,348,700	1,348,700	1,348,700	0
2110405	Telephone allowance	76,800	76,800	76,800	0
2210303	DSA	504,000	504,000	504,000	0
2210802	hall hire	25,500	25,500	25,500	0
3110902	Purchase of fridge	500,000	500,000	500,000	0
Total		2,455,000	2,455,000	2,455,000	0

9.12 DETAILS OF DEVELOPMENT PROJECTS

Project Name	Location	Printed Estimates 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
Mortuary at Manga Sub-County Hospital	Manga	1,000,000	-	0	-1,000,000
Landscaping and Access Pavements at the Doctors Plaza	Flagship- County wide	3,000,000	3,000,000	3,000,000	0
Nyamwetureka eye hospital	Flagship – Bonyamatuta	0	5,000,000	5,000,000	5,000,000
THS US (SPA) Unspent balances	Flagship countywide	0	14,223,901	14,223,901	14,223,901
Health Facility Improvement Fund (FIF)	Flagship- County wide	69,000,000	69,000,000	69,000,000	0
Total development		73,000,000	91,223,901		-73,000,000

9.13 PART J: PERSONNEL EMOLUMENTS

SN	JG	No. of staff	1st Revised Estimates 2023/2024	2nd Revised Estimates 2023/2024
1	C	4	947,040	1,200,000
2	D	11	2,688,840	5,000,000
3	E	16	4,041,600	8,500,000
4	F	5	1,456,800	1,800,000
5	G	21	6,224,400	6,224,400
6	H	107	35,823,600	105,823,600
7	J	65	24,733,400	84,733,400
8	K	34	10,465,280	43,774,796
9	L	38	15,084,560	75,084,560
10	M	20	3,838,400	13,838,400
11	N	20	16,705,771	26,705,771
12	P	5	6,427,800	6,427,800
13	Q	2	2,850,960	2,850,960
14	R	2	3,103,200	3,103,200
TOTAL		350	134,391,651	385,066,887

CHAPTER TEN

10.0 VOTE NO: 5268000000

10.1 VOTE TITLE –LANDS, HOUSING AND URBAN DEVELOPMENT

10.2 PART A: VISION

To be a leading entity in the provision of efficient, sustainable, equitable use of county land resources and facilitation of adequate housing provision to the residents of Nyamira

10.3 PART B: MISSION

To steer positive land reforms for improvement of livelihood of county citizen through efficient administration, equitable access, secure tenure, sustainable management of the land-based resources and facilitation of housing provision in sustainable human settlement.

10.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

10.4.1 Expenditure trends

In the 2021/2022 financial year, the department was allocated a total of Ksh. 298,764,813 where Ksh. 68,210,790 is recurrent and Ksh. 230,554,023 is development. Part of the development is formed by ksh. 50,000,000, a funding grant for the Kenya Informal Settlement Improvement Project (KISIP). In the first supplementary the department has been allocated a total of Ksh. 222,792,663 where Ksh. 80,352,023 is recurrent and Ksh. 142,440,610 is development. Part of the development is formed by ksh. 50,000,000, a funding grant for the Kenya Informal Settlement Improvement Project (KISIP). As per the CBROP 2022 the department had an absorption rate of 90% for recurrent and 52% for development. This is due to reallocation of funds especially in development expenditure.

In the current budget financial year 2022/2023 the department has been allocated a total budget of kshs 254,092,897 where kshs 137,694,152 is for development including kshs 50,000,000 KISIP grant and kshs 116,398,745 is for recurrent expenditure. As per 30th Dec CFSP the department had an absorption rate of 40.2% for recurrent and 0% for development. This is due to late release of exchequer funds to county government hence national government should release funds in time.

In the financial year 2023/2024, the department has been allocated a total of kshs 279,199,952 where kshs 122,819,579 is for recurrent and kshs 214,340,065 is for development. In the first supplementary the department has been allocated a total of kshs 303,137,689 where kshs 132,526,075 is for recurrent and kshs 170,611,614 is for development.

In the second supplementary budget the department has been allocated Kshs 146,130,043 for recurrent expenditure and Kshs 160,111,614 for development expenditure.

10.4.2 Major achievements for the period 2022/2023-2023/24

- Refurbishment of existing Government Houses

- Urban areas infrastructure delivery (Urban roads, street lighting) at Bomwagamo, Bosamaro, Ekerenyo, Magwagwa & Nyansiongo ward
- Construction of bodaboda sheds
- Started preparation of County Spatial Plan
- Beaconing and demarcation of public land

10.4.3 Constraints and challenges in budget implementation and how they are being addressed

- Resources for re-allocation of funds for construction of Nyamira Headquarters. Hence the department of finance should allocate enough funds.
- Realignment of functions such as Urban Management, market infrastructure from Environment and Trade respectively to Lands
- Inadequate staff capacity to effectively implement the plans. Hence more workers to be employed
- Cabinet ratification and eventual county assembly approval of Nyamira municipal Spatial plan
- Inadequate finances especially in carrying out major projects such as housing projects and development plans have previously affected service delivery by the department., hence Enough budget to be allocated

10.4.4 Major services/outputs to be provided in MTEF period 2023/24 – 2025/2026

- Payment of wages and salaries
- Payment of utilities and Bills (Electricity, water, telephone and catering etc)
- Payment to social contributions (Gratuity, pensions and training levy)
- Legal Fee
- Training and capacity building
- Survey and demarcation of government land
- Preparation of Urban areas management Act
- conflict resolution on land matters
- operationalization of KISIP grant

10.4.5 Summary of the Departmental Revenue Sources, 2023/2024

NO	REVENUE SOURCES	% OF BUDGET FUNDING	PRINTED ESTIMATE 2023/24	1ST REVISED 2023/2024	2ND REVISED 2023/2024	VARIANCE	ITEM CODE
1	Equitable Sharable Revenue	70.96	199,270,592	188,959,927	132,063,895	-56,896,032	9910101
2	KISIP Grant		19,440,308	112,082,214	112,082,214	0	
Details of Local Revenue sources							

1	land rates	28.16	17,485,935	17,485,935	17,485,935	0	1590102
2	physical plan Approval	6.81	4,227,307	4,227,307	4,227,307	0	1590102
3	Build Plan Approval		5,869,748	5,869,748	5,869,748	0	
4	Land Survey Fee	1.14	710,512	710,512	710,512	0	1590111
5	Daily parking	36.23	22,496,536	22,496,536	22,496,536	0	
6	advertisement charges	8.2	5,091,049	5,091,049	5,091,049	0	1420102
7	market stalls	6.78	4,207,413	4,207,413	4,207,413	0	
8	Plot Rent	3.04	1,890,387	1,890,387	1,890,387	0	1420102
9	Isolated Plot Rent	0.19	116,661	116,661	116,661	0	1590102
SUB TOTAL			62,095,548	62,095,548	62,095,548	0	
GRAND TOTAL			280,806,448	303,137,689	306,241,657	3,103,968	

10.5 PART D: PROGRAM OBJECTIVES

No.	Programme	Strategic Objectives
1	General administration Policy planning and support services	To strengthen delivery and quality of services
2	Lands, Physical planning and surveying services	To provide a spatial framework for socio-economic development of the county
3	Urban and housing development and management support services	Ensure proper management and improved infrastructure for service delivery in towns.
4	Land management and Administration support services	Ensure proper land management

10.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2022/2023–2024/2025

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Printed estimates 2023/24	1 st revised 2023/2024	2 nd revised 2023/2024	Variance
		Personnel enumerated	Number of staffs in enumerated	258	258	258	0
		Social Benefits paid	Number social benefits paid	258	258	258	0
		Utility bills and services paid	Number of bills paid (Receipts/statements)	5	5	5	0
		Office furniture & equipment's purchased.	No. of furniture purchased	3	3	3	0
		Office furniture & equipment's maintained.	No. of furniture maintained	4	4	4	0
SP 1.2 Policy developments and planning.		Staff capacity built	No. of staff capacity built	8	8	8	0
Sub-program me 2.1: physical planning and Surveying services	Directorate of physical planning and surveying services	Processing and demarcation of government land	Government land surveying services done	5	5	5	0
		County spatial planning	spatial plans established	1	1	1	0
Sub-Prog 3.2: Housing improvement services	Directorate of housing improvement services	Completion of County Headquarters Offices	Number of headquarters constructed	1	1	1	0
		Completion of Governor and Deputy governor's residence	Number of residences constructed	2	2	0	-2

		Preparation the Urban areas management Act	No of policies enacted	1	1	1	0
sub program me 4; Land managem ent support services	Directorat e of land administr ation	conflict resolution on land matters	No of pple compensated	20	20	20	0
		preparation of valuation roll	No of valuation roll prepared	1	1	1	0

10.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2022/2023

PROGRAMMES	OBJECTIVES	SUB PROGRAMMES	printed estimates	1st revised	2nd revised	Variance
			2023/24	2023/2024	2023/2024	2024/25
P 1 General administration Policy planning, and support services	To strengthen delivery and quality of services	P1 General administration and support services	109,558,138	111,164,634	114,768,602	3,603,968
		SP 1.1 Policy and Planning	4,761,441	7,261,441	7,261,441	0
SUB-TOTAL			114,319,579	118,426,075	122,030,043	3,603,968
P2 Lands, Physical planning and surveying services	To provide a spatial framework for socio-economic development of the county	Lands, physical planning and survey services	13,740,065	18,340,065	28,340,065	10,000,000
P3 Housing and Urban Development		Housing and urban development	126,640,308	141,871,549	131,371,549	-10,500,000
P4 Land management and support services		Land management and support services	24,500,000	24,500,000	24,500,000	0
SUB-TOTAL			164,880,373	184,711,614	184,211,614	-500,000

TOTAL	279,199,952	303,137,689	306,241,657	3,103,968
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10.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024

Economic Classification	printed estimates	1st revised estimates	2nd revised estimates	Variance
	2023/24	2023/24	2023/2024	2023/2024
Current Expenditure	122,819,579	132,526,075	146,130,043	13,603,968
Compensation to Employees	97,272,305	98,878,801	102,482,769	-3,603,968
Social benefits	11,626,440	11,626,440	11,626,440	0
Use of Goods and Services	13,248,834	21,348,834	31,348,834	10,000,000
other recurrent	672,000	672,000	672,000	0
Capital Expenditure	156,380,373	170,611,614	160,111,614	-10,500,000
Acquisition of Non-Financial Assets	136,940,065	137,969,708	127,469,708	-10,500,000
Grants and other transfers	19,440,308	32,641,906	57,087,214	24,445,308
Total Expenditure	279,199,952	303,137,689	306,241,657	3,103,968

10.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION 2023/2024

P1. General administration, policy planning and support services	printed estimates 2023/24	1st revised 2023/24	2nd revised 2023/2024	variance 2023/2024
Current Expenditure	109,558,138	111,164,634	114,768,602	-5,210,464
Compensation to Employees	97,272,305	98,878,801	102,482,769	-3,603,968
social benefits	11,626,440	11,626,440	11,626,440	0

Use of Goods and Services	659,393	659,393	659,393	0
Total program expenditure	109,558,138	111,164,634	114,768,602	-3,603,968
Sub-Programme 1.2: Policy and planning				
Current Expenditure	4,761,441	7,261,441	7,261,441	0
Use of Goods and Services	4,761,441	7,261,441	7,261,441	0
Total Programme 1 Expenditure	114,319,579	118,426,075	122,030,043	0
Programme 2: Lands, Physical Planning and Survey Services.				
Sub-Programme2.1: Physical Planning				
Current Expenditure	3,500,000	8,100,000	18,100,000	-10,000,000
Use of Goods and Services	3,500,000	8,100,000	18,100,000	-10,000,000
Capital Expenditure	10,240,065	10,240,065	10,240,065	0
Acquisition of Non-Financial Assets	10,240,065	10,240,065	10,240,065	0
Total	13,740,065	18,340,065	28,340,065	-10,000,000
programme 3; Urban development and housing support services				
Sub-programme 3.1 Housing Improvement Services				
Current Expenditure	1,500,000	2,500,000	2,500,000	0
Use of Goods and Services	1,500,000	2,500,000	2,500,000	0
Capital Expenditure	125,140,308	139,371,549	128,871,549	10,500,000
Acquisition of Non-Financial Assets	125,140,308	139,371,549	128,871,549	10,500,000
Total	126,640,308	141,871,549	131,371,549	10,500,000
Programme 4; Lands management administration and support services				
Current Expenditure	3,500,000	3,500,000	3,500,000	0
Use of Goods and Services	3,500,000	3,500,000	3,500,000	0
Capital Expenditure	21,000,000	21,000,000	21,000,000	0
Acquisition of Non-Financial Assets	21,000,000	21,000,000	21,000,000	0
Total	24,500,000	24,500,000	24,500,000	0
GRAND TOTAL	279,199,952	303,137,689	306,241,657	-27,041,705

10.10 PART I: HEADS AND ITEMS

10.10.1 General Administration and Support Services

a) General Administration and Support Services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES 2023/2024	BUDGET FOR THE MTEF PERIOD		variance 2023/24
			1ST REVISED 2023/2024	2ND REVISED 223/2024	
2110117	Basic salary	74,045,526	75,652,022	77,652,022	-2,000,000
2110301	House allowances	11,845,476	11,845,476	13,345,476	-1,500,000
2110314	Commuter allowances	10,571,538	10,571,538	10,571,538	0
2110320	Leave allowance	809,765	809,765	913,733	-103,968
2110799	Nita	150,720	150,720	150,720	0
2220101	Purchase of tyres	126,559	126,559	126,559	0
2211102	purchase of tonners	120,000	120,000	120,000	0
2211101	General Office Supplies	150,000	150,000	150,000	0
2120101	NSSF	144,000	144,000	144,000	0
2120103	Pension	1,144,080	1,144,080	1,144,080	0
2710102	Gratuity	10,187,640	10,187,640	10,187,640	0
2220210	Maintenance of Computers	162,834	162,834	162,834	0
2220101	MV Maintenance	100,000	100,000	100,000	0
TOTAL		109,558,138	111,164,634	114,768,602	-3,603,968

b) Policy development and planning services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD			
		PRINTED ESTIMATES 2023/2024	1ST REVISED 2023/2024	2 ND REVISED 2023/2024	VARIANCE 2023/24

2210303	Dsa	1,140,000	1,140,000	1,140,000	0
2210704	Conference facilities	580,000	580,000	580,000	0
2211101	General Office Supplies	41,441	41,441	41,441	0
2210711	Trraining fees	100,000	100,000	100,000	0
2211201	Fuel	2,000,000	4,500,000	4,500,000	0
2211308	legal fees	100,000	100,000	100,000	0
2210801	Catering	40,000	40,000	40,000	0
2210102	payment of water bills	71,712	71,712	71,712	0
2210603	Payment of rent (keroka)	496,288	496,288	496,288	0
2210203	Courrier and postal services	72,000	72,000	72,000	0
2210101	Electricity	120,000	120,000	120,000	0
TOTAL		4,761,441	7,261,441	7,261,441	0

10.10.2 Lands, Physical Planning and survey

SUB-ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	1ST REVISED	2ND REVISED	VARIANCE
		2023/2024	2023/2024	2023/2024	2024/25
2210303	DSA	1,389,534	5,989,534	13,451,356	7,461,822
2210801	Catering	783,000	783,000	2,568,978	1,785,978
2220101	Motor vehicle maintenance	399,000	399,000	879,666	480,666
2211201	Fuel	928,466	928,466	1,200,000	271,534
3111402	Engeneering and design (survey and demarcation	0	0	10,000,000	10,000,000
Total recurrent		3,500,000	8,100,000	18,100,000	10,000,000
3111112	spatial plan	10,240,065	10,240,065	10,240,065	0
Total development		10,240,065	10,240,065	10,240,065	0
Program Total		13,740,065	18,340,065	28,340,065	10,000,000

10.10.3 Urban development and Housing

SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD			variance
	printed estimates 2023/24	1st revised 2023/2024	2nd revised 2023/2024	2023/2024
Fuel	500,000	500,000	500,000	0
M/V maintainance	78,000	78,000	78,000	0
DSA	250,000	250,000	250,000	0
operational field allowance		1,000,000	1,000,000	0
feasibility study	672,000	672,000	672,000	0
	1,500,000	2,500,000	2,500,000	0
Infrastructural Development	82,700,000	81,789,335	71,789,335	-10,000,000
Construction of residential houses	23,000,000	5,500,000	0	-5,500,000
KISIP	19,440,308	52,082,214	57,082,214	5,000,000
	126,340,308	139,371,549	128,871,549	-10,500,000
	127,840,308	141,871,549	131,371,549	-10,500,000

10.10.4 Land management Administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	printed estimate	1st revised estimates	2 nd revised estimates	Variance
		2023/2024	2023/2024	2023/2024	2023/2024
2210303	DSA	1,523,004	1,523,004	1,523,004	0
2210801	Catering	810,000	810,000	810,000	0
2220101	Motor vehicle maintenance	237,330	237,330	237,330	0
2211201	Fuel	929,666	929,666	929,666	0
Total recurrent		3,500,000	3,500,000	3,500,000	0
3111504	Infrastructure	1,000,000	1,000,000	1,000,000	0
3111401	valuation roll	20,000,000	20,000,000	20,000,000	0
Total development		20,000,000	21,000,000	21,000,000	1,000,000

10.11 PART I: PERSONNEL EMOLUMENTS

No of in post	Job group	Printed estimates	1 st revised 2023/2024	2nd revised estimates	Variance
		2023/24			2024/2025
1	A	668,944	668,944	668,944	0
18	C	5,208,804	6,634,046	6,634,046	0
148	D	45,142,365	51,748,861	52,599,352	850,491
13	E	4,291,492	4,291,492	4,291,492	0
34	F	11,960,152	11,960,152	13,483,806	1,523,654
11	G	5,071,160	5,071,160	5,071,160	0
4	H	2,161,768	2,161,768	2,161,768	0
4	J	2,417,776	2,417,776	2,417,776	0
6	K	5,662,680	6,662,680	6,662,680	0
2	L	1,735,230	1,735,230	1,735,230	0
2	M	2,149,296	2,149,296	3,379,119	1,229,823
3	P	5,434,392	5,434,392	5,434,392	0
2	Q	6,558,086	6,558,086	6,558,086	0
1	S	3,011,358	3,011,358	3,011,358	0
TOTAL		108,898,745	110,505,241	114,109,209	3,603,968

10.12.1 LIST OF WARDS BASED PROJECT

WARD	PROJECT NAME	PRINTED ESTIMATES 2023/2024	1ST REVISED 2023/2024	2ND REVISED 2023/2024	variance
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Gachuba	Rehabilitation of Gachuba and Moturumesi markets	2,000,000	2,000,000	2,000,000	0
Kemera	Construction of Boda boda Sheds at Kemera and Esaba markets	500,000	500,000	500,000	0
Mekenene	Opening of back streets at Chepilat	5,000,000	5,000,000	5,000,000	0
Nyansiongo	Backstreet Opening - Nyansiongo/Kijauri - Kijauri Roche	3,000,000	3,000,000	3,000,000	0
Flagship	opening and maintaining of backstreet and drainage within nyamira urban centers	10,000,000	2,089,335	2,089,335	0
magwagwa	backstreet opening grading and gravelling		5,000,000	5,000,000	0
flagship	completion of county headquarters	60,000,000	60,000,000	50,000,000	-10,000,000
flagship	construction of Governors residence	20,000,000	3,000,000	0	-3,000,000
flagship	construction of D/ Governors residence	3,000,000	2,500,000	0	-2,500,000
Rigoma	construction of Boda boda Sheds	1,200,000	1,200,000	1,200,000	0
Township	opening and maintenance of backstreet		2,000,000	2,000,000	0
bokeira	Boda boda shed	600,000	600,000	600,000	0
County	County Contribution to KISIP	0	0	5,000,000	5,000,000
County	kenya informal settlement improvement project	19,440,308	52,082,214	52,082,214	0
Township	Boda boda shed	400,000	400,000	400,000	0
Total		10,900,000	139,371,549	128,871,549	-10,500,000

CHAPTER ELEVEN

11.0 VOTE NO: 5270000000

11.1 VOTE TITLE: TRANSPORT, ROADS AND PUBLIC WORKS

11.2 PART A: VISION

A county with reliable transport system and state of the art public works for improved quality of life

11.3 PART B: MISSION

Providing efficient and high-quality transport system, roads infrastructure and public works through environmentally friendly and cost-effective construction, maintenance and management for socio-economic development

11.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

11.4.1 EXPENDITURE TRENDS

In the year 2022/23 the department was allocated Kshs236, 798, 935 whereas Kshs110, 685,984 was meant for recurrent expenditure and 126,112,951 was budgeted for development expenditure. According to CBROP 2022, As at 31st December 2022, the department had absorbed 40.40% recurrent and 21% of the development budget. There was low absorption rate in the development expenditure due to late release of exchequer funds for development.

In the 1st Revised 2023/2024 the department was allocated Kshs 300,721,460. Kshs 106,121,297 was earmarked for recurrent expenditure and Ksh 194,600,163 for development expenditure. As at 31st March 2024, The Development Expenditure actual expenditure amounted to 167,752,828 by March 31, 2024. This resulted in a fiscal shortfall of 26,847,335, indicating underutilization of funds, possibly due to project delays or cost efficiencies. The Recurrent actual expenditure totaled 96,223,892. This led to an underspend of 9,897,405, suggesting lower than anticipated operational costs, potentially due to enhanced efficiencies or deferred expenditures. In summation, both Development and Recurrent Expenditures were substantially below their budgeted allocations, reflecting a significant fiscal prudence

In the 2nd Revised 2023/2024 the department has been allocated Kshs 317,599,224. Khs 122,999,061 was earmarked for recurrent expenditure and Ksh 194,600,163 for development expenditure.

11.4.2 Major Achievements for the Period under Review 2022/2023-2024/2025

- A total of 95 kilometers of new roads was graveled throughout the county.
- There were 771 roadworthy inspections to county motor vehicles.
- A total of 51 fire safety compliance inspections were carried out in institutions.
- There were 35 responses to fire incidents.
- A total of 61 fire compliance certificates were issued to business entities.
- Thirteen institutions (13) received fire training sessions
- Safety personal protective equipment (PPEs) were supplied to fire personnel.

11.4.3 Constraints and Challenges in Budget Implementation and How They are being addressed.

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays
Weak Vote book management.	Treasury to ensure strict budget execution by strengthening vote books controls
Low revenue collection	Put in place mechanisms like proper enforcements, automation, restructuring of revenue controls, mapping the revenue sources and enactment of relevant legislations to enforce the Finance Act
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements

Inadequate capacity and skills	Employ enough staffs and train them on budget execution
Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and programmes
Delays in preparation of the cash flow projections and procurement plans	Treasury to ensure timely preparation and submission of the said plans

11.4.4 Major Services/Outputs to be provided in MTEF Period 2022/2023-2024/2025

- Payment of salaries to 149 existing staff
- Payment of utility bills
- Training and capacity building of staffs and Other Stakeholders
- Preparation of the bills and policies, (Disaster Risk Management Bill)
- Construction of Roads to gravel standards including culverts (Flagship)
- Maintenance of County Machinery (Flagship)
- Maintenance of roads using county machinery and MTF (Ward Based)

11.4.5 SUMMARY OF THE REVENUE SOURCES 2022/2023-2024/2025

REVENUE SOURCES	1ST REVISED ESTIMATE 2023/2024	2ND REVISED ESTIMATE 2023/2024	VARIATIONS	ITEM CODE
Equitable Sharable Revenue	300,469,179	317,346,943	16,877,764	9910101
Unspent Road Maintenance Levy	163	163	0	
Sub-Total	300,469,342	317,347,106	16,877,764	
LOCAL REVENUE				
Public Works approval	252,118	252,118	0	
Sub-Total	252,118	252,118	0	
Total Departmental Revenue	300,721,460	317,599,224	0	

11.5 PART D: PROGRAM OBJECTIVES

Programmes	Objectives	Outcome
General administration policy planning support services	To develop the capacity, enhance efficiency and transparency in service delivery	Improved service delivery
Roads development and management support services	To develop and manage an effective, efficient and secure road network	Enhanced transport services
Transport and mechanical support services	To ensure timely maintenance of vehicles and machinery to minimize down town	Well serviceable vehicles and machinery
Public works and disaster management support services	To coordinate disaster response and prevention	Enhanced safety

11.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2022/2023-2024/2025

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Estimate 2021/2022	Baseline Estimate 2022/2023	2nd Revised Estimate 2023/2024	Target 2024/2025	Target 2025/2026
Programme: General Administration, Planning and Support services								
Objective: To develop the capacity, enhance efficiency and transparency in service delivery								
Administration and Support Services	Directorate of Administration	Employees compensated	No. of employee compensated	154	154	154	170	170
		Utilities bills paid	% of utilities paid	12	12	12	12	12

Policy and planning		Policies formulated	Number of policies developed	1	0	4	4	5
Programme: Roads development and management support services								
Objective: To develop and manage an effective, efficient and secure road network								
Roads	Directorate of Roads	New roads constructed to gravel standard	KM of new roads constructed	110	30	100	200	121
		New bridges and drainage systems constructed	No. of bridges constructed	0	0	0	0	0
			No. of box culverts constructed	7	4	6	10	8
			No. of footbridges constructed	0	0	0	0	0
			Metres of pipe culverts constructed	1100	385	1000	1500	1650
Rehabilitation and maintenance of Roads	Directorate of Roads	Roads Rehabilitated and maintained	No. of KM of roads rehabilitated and maintained	200	166.7	180	200	220
	Directorate of Roads	Road and Bridges designed	Km of roads designed	300	205	100	200	220
			No. bridges designed	0	0	0	0	0

			No. of box culverts designed	7	15	6	10	8
Programme: Transport and Mechanical Support Services								
	Directorate of Transport and Mechanical Services	Serviced Machinery and Vehicles	No of Machines and Vehicles Serviced	0	0	45	45	45
Programme: Public Works and Disaster Management Services								
Outcome: Improved working and living conditions in Government buildings								
	Directorate of Disaster Management	Departmental buildings constructed, rehabilitated & extended	No. of office block extended & rehabilitated	0	0	1	0	0
			No. of office departmental office block constructed	1	0	1	1	0
		Consultancy services offered	No. of county building & office blocks designed	50	120	50	100	110
			No. of building & office blocks Supervised	70	150	50	150	165
			No. of building & office blocks Completed	50	70	60	100	110

		Disaster management response	No. of fire-fighting stations constructed	1	0	0	0	0
			No. of fire-fighting equipment procured	0	0	0	1	0
			No. of fire safety trainings done	20	1	20	20	22
		Enforcement of EPRA regulations	No of sensitizations done on compliance	100	100	120	100	110
			No of Rehabilitation & relief done	0`	0	2	3	4

11.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2022/2023

S/N	PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	1st Revised Printed Estimates 2023/2024	2nd Revised Printed Estimates 2023/2024	Variations
1	P.1 General Administration, Policy Planning and Support Services	Enhancing institutional efficiency and effectiveness in service delivery	General Administration	83,438,047	100,315,811	16,877,764
			Policy and Planning	583,250	583,250	0
2	P.2 Roads development and management support services	To develop and manage an effective, efficient and secure road network	Construction of Roads and Bridges	205,700,163	205,700,163	0

3	P.3 Transport and Mechanical Services	To ensure timely maintenance of vehicles and machinery to minimize down town	Transport and Mechanical	8,500,000	8,500,000	0
4	P.3 Public works and disaster management support services	To coordinate disaster response and prevention	Development & Disaster Management	2,500,000	2,500,000	0
TOTAL				300,721,460	317,599,244	16,877,764

11.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024

ECONOMIC CLASSIFICATION	1ST REVISED ESTIMATES 2023/2024	2ND REVISED ESTIMATES 2023/2024	VARIATIONS
Current Expenditure	106,121,297	122,999,061	16,877,764
Compensation to Employees	80,064,483	80,064,483	16,877,764
Use of Goods and Services	26,056,814	26,056,814	0
Other Recurrent	0	0	0
Development Expenditure	194,600,163	194,600,163	0
Acquisition of Non-Financial Assets	194,600,163	194,600,163	0
Capital Grants to Govt. Agencies	0	0	0
Other Development	0	0	0
Total Expenditure	300,721,460	317,599,224	16,877,764

11.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAMS AND ECONOMIC CLASSIFICATION 2022/2023-2023/2024

ECONOMIC CLASSIFICATION	1ST REVISED PRINTED ESTIMATES	2 ND REVISED PRINTED ESTIMATES	VARIATIONS
	2023/2024	2023/2024	
Programme 1: General Administration, Policy Planning and Support Services			
Sub-Programme 1.1 General Administration support services			
Current Expenditure	83,438,047	100,899,061	16,877,764
Compensation to Employees	80,064,483	80,064,483	16,877,764
Other social Benefit	0	0	0
Use of Goods and Services	3,373,564	3,373,564	0
Other Recurrent	0	0	0
Sub-Programme 1.2 Policy planning			0
Current Expenditure	583,250	583,250	0
Compensation to Employees	0	0	0
Use of Goods and Services	0	0	0
Other Recurrent	583,250	583,250	0
Programme 2. Roads development and management support services			
Sub-Programme 2.1: Construction of roads and bridges			
Capital Expenditure	194,600,163	194,600,163	0
Acquisition of Non-Financial Assets	194,600,163	194,600,163	0
Other Development	0	0	0
Current Expenditure	16,100,000	16,100,000	0
Other Recurrent	16,100,000	16,100,000	0
Programme 3. Transport and mechanical support services			
Capital Expenditure	5,000,000	5,000,000	0
Acquisition of Non-Financial Assets	5,000,000	5,000,000	0
Other Development	0	0	0
Current Expenditure	3,500,000	3,500,000	0
Other Recurrent	0	0	0
Program 3. Public works and disaster management			
Recurrent	2,500,000	2,500,000	0
Total	300,721,460	317,599,224	16,877,764

11.10 PART I: HEADS AND ITEMS

11.10.1 S.P.1.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES

a) General Administration and Support Services

ITEM CODE	SUB ITEM DESCRIPTION	1ST REVISED ESTIMATES 2023/2024	2 ND REVISED ESTIMATES 2023/2024	VARIATIONS
2110101	Basic Salaries - Civil Service	63,341,083	80,218,847	16,877,764
2110301	House Allowance	7,228,475	7,228,475	0
2110314	Transport Allowance	6,157,405	6,157,405	0
2110320	Leave Allowance	475,846	475,846	0
2210711	Nita	82,018	82,018	0
2110319	Special House Allowance	355,596	355,596	0
2710102	Service Gratuity	259,112	259,112	0
2710107	Pension Employer	2,092,283	2,092,283	0
2710111	NSSF Employer	72,661	72,661	0
2210101	Electricity	240,000	240,000	0
2210201	Telephone, Telex, Fax and Mobile Phone Services	12,000	12,000	0
2210203	Courier and Postal Services	24,000	24,000	0
2210503	Subscriptions to Newspapers	36,000	36,000	0
2210801	Catering services	50,000	50,000	0
2211203	Fuel	2,600,000	2,600,000	0
2211101	General office supplies	200,000	200,000	0
2211103	Sanitary and cleaning materials and supplies	31568	31568	0

2220210	Computer maintenance	10000	10000	0
220299	Maintenance of Photocopier	40000	40000	0
2211306	Membership Fees etc.	80000	80000	0
2211029	First Aids Kits Sets	50000	50000	0
TOTAL		83,438,047	100,899,061	16,877,764

b) S.P.1.2 Policy and Planning Support Services

ITEM CODE	SUB ITEM DESCRIPTION	1ST REVISED ESTIMATES 2023/2024	2ND REVISED ESTIMATES 2023/2024	VARIATIONS
2210301	Travel costs	99,999	99,999	0
2210303	Daily subsistence Allowance	225,799	225,799	0
2210711	Tuition Fees	257,452	257,452	0
TOTAL		583,250	583,250	0

11.10.2 P .2 ROADS DEVELOPMENT AND MANAGEMENT SUPPORT SERVICES

a) SP 020201: Construction of Roads and Bridges

	ITEM DESCRIPTION	1ST REVISED ESTIMATES 2023/2024	2ND REVISED ESTIMATES 2023/2024	VARIATIONS
DEVELOPMENT EXPENDITURE				
2210310	Field operation Allowance	5,000,000	5,000,000	0
2211202	Fuel for production	5,000,000	5,000,000	0
	Unspent Roads Maintenance Levy Fund	163	163	0

3110499	Other Civil Works	179,600,000	179,600,000	0
	Total	189,600,163	189,600,163	0
RECCURRENT EXPENDITURE				
2210904	Motor vehicle Insurance	15,000,000	15,000,000	0
2210704	Conference	0	0	0
2210301	DSA	1,100,000	1,100,000	0
	Sub Total	16,100,000	16,100,000	0
	Total	205,700,163	205,700,163	0

11.10.3 P 3: 202035260 TRANSPORT AND MECHANICAL SUPPORT SERVICES

ITEM CODE	ITEM DESCRIPTION	1ST REVISED ESTIMATES 2023/2024	2ND REVISED ESTIMATES 2023/2024	VARIATIONS
DEVELOPMENT EXPENDITURE				
2210310	Field operation Allowance	5,000,000	5,000,000	0
2211202	Fuel for production	5,000,000	5,000,000	0
3110499	Other Civil Works	179,600,163	179,600,163	0
	Total	189,600,163	189,600,163	0
RECCURRENT EXPENDITURE				
2210904	Motor vehicle Insurance	15,000,000	15,000,000	0
2210704	Conference	0	0	0
2210301	DSA	1,100,000	1,100,000	0
	Sub Total	16,100,000	16,100,000	0
	Total	192,200,000	192,200,000	0

11.10.4 P.4 PUBLIC WORKS & DISASTER MANAGEMENT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	1ST REVISED ESTIMATES 2023/2024	2ND REVISED ESTIMATES 2023/2024	VARIATIONS
RECURRENT EXPENDITURE				
2210303	DSA	840,000	840,000	0
2210704	Conference	270,000	270,000	0
2210301	Travel Expense	60,000	60,000	0
2211201	Fuel	230,000	230,000	0
2211101	Stationery	100,000	100,000	0
2640201	Emergency/Relief	1,000,000	1,000,000	0
	TOTAL	2,500,000	2,500,000	0

11.11 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION					
202025260	ROADS DEVELOPMENT AND MANAGEMENT SUPPORT PROGRAMME				
	Description of Activity	Ward/Location	1st Supp Amount	2nd Supp Amount	Variations
	Grading and Gravelling of Roads Sironga Stage – Kebacha – Ramba Tea Buying Centre (3 kms)	Bogichora	3,500,000	3,500,000	0
	Grading and Gravelling of Roads Nyamatoki – Nyamasembe – Nyaramba – Nyaisa	Bogichora	3,500,000	3,500,000	0
	Grading and Gravelling of Roads Mabundu SDA – Nyabomite – Bonyagwoka – Bundo – Marindi (4 kms)	Bogichora	3,500,000	3,500,000	0
	Grading and Gravelling of Roads Kenyambi ODP -Rianyaitigo	Bogichora	3,500,000	3,500,000	0
	Opening and murraming of roads and purchase of murram	Bokeira	6,300,000	6,300,000	0
	Opening and Murraming Roads and Purchase of Murram	Bokeira	4,000,000	4,000,000	0

	1.Kiomachingi - Embonga 2.Mageri - Mabariri - Etono 3.Kiibiraa - Nyangoso	Bomwagamo	3,000,000	3,000,000	0
	Construction of a bridge Riondiba bridge	Bomwagamo	3,000,000	3,000,000	0
	Opening and Murraming Omokonge-Nyamiacho -Kiobe	Bomwagamo	3,000,000	3,000,000	0
	Grading and Murraming of Kenyerere TBC -Nyainogu-Riontegi-Gucha TBC Rd	Bonyamatuta	2,000,000	2,000,000	0
	Mobamba Pry Junction-Nyamonyo-Nyakemincha TBC road	Bonyamatuta	2,000,000	2,000,000	0
	Grading and Murraming of Kabatia-Nyangweta-Kiambere	Bonyamatuta	2,000,000	2,000,000	0
	Opening of Turning point - Kianyabongere-Keera road	Bonyamatuta	2,600,000	2,600,000	0
	Gesero - Sirate-Nyachogochogo SDA	Bosamaro	4,000,000	4,000,000	0
	Ikobe – Gesicha	Bosamaro	3,000,000	3,000,000	0
	Gesero-Ndururumo-Riamoti	Bosamaro	4,000,000	4,000,000	0
	Riamoti-Kegogi Road	Bosamaro	2,500,000	2,500,000	0
	Maagonga -Nyamatimbo-Egetare	Ekerenyo	3,000,000	3,000,000	0
	Ekegogi -Nyangundo-Eshima	Ekerenyo	3,000,000	3,000,000	0
	Riagetugi Box Culvert	Ekerenyo	1,500,000	1,500,000	0
	Gesura TBC-Ensoko TBC-Maranatha	Ekerenyo	2,300,000	2,300,000	0
	Ikonge Pry-Nyaora Dip	Ekerenyo	1,800,000	1,800,000	0
	Acquisition of Murram,Gradding and murraming of roads across Gachuba	Gachuba	6,500,000	6,500,000	0
	Centre Ritibo - Junction Mosobeti	Gesima	3,000,000	3,000,000	0
	Gradding and Murraming of; Nyaboraaire Etibu/Nyaboraaire	Gesima	3,000,000	3,000,000	0
	Esani Risa-Riamoni	Gesima	3,000,000	3,000,000	0
	Grading, Murraming, Culverting of Roads	Itibo	10,000,000	10,000,000	0
	Omogonchoro-Ri'Orwoba	Kemera	2,000,000	2,000,000	0
	Omotanganyekakia - Momoma - Magogo (Opening)	Kemera	2,000,000	2,000,000	0
	Riakiabuso - riontita - (Opening) and Purchase of Murrum	Kemera	2,000,000	2,000,000	0

	Opening, Grading and Gravelling of Roads across the ward	Kiabonyoru	6,000,000	6,000,000	0
	Acquisition of Murram for Roads	Magombo	1,000,000	1,000,000	
	Opening, Grading and Gravelling of Roads across the ward	Magombo	7,500,000	7,500,000	0
	Bisembe - Nyamag - Kebuye - Kenyere- Ngong	Magwagwa	4,000,000	4,000,000	0
	Rikuruma-Gitwebe-Morembe	Magwagwa	3,500,000	3,500,000	0
	Grading and Gravelling of Roads Kiomanga SDA-Esamba Market-Lynpark Academy	Magwagwa	3,000,000	3,000,000	0
	Enamba Borecho - Nyambiri - Moromba Society - Omobondo (CID)road (4km)	Manga	4,000,000	4,000,000	0
	Ritibo - Esamba SDA -Rioroti-Nyamare pri- Riamotari road.	Flagship	5,000,000	5,000,000	0
	Riamaranga- Nyamwoga- Riantiana-Riomwamba road	Flagship	5,000,000	5,000,000	0
	Nyaramba - Kebabe - Ikonge Road	Flagship	5,000,000	5,000,000	0
	Gesore Buying Centre- Bomondo Bridge - Rienchogu - Nyairicha Road	Flagship	5,000,000	5,000,000	0
	Emonga-Monsore(Chief's Camp) 3km	Manga	3,000,000	3,000,000	0
	Nyaikuro-Etanki-Ogango SDA-Kirwanda - Edip	Manga	2,500,000	2,500,000	0
	Omogwa - Omosocho - Riamaranga-Gesonso (FCS) -Riamaranga Bridge-St.Marys Ekerubo road (1.5km)	Manga	2,500,000	2,500,000	0
	Gradding and murraming of roads	Mekenene	6,000,000	6,000,000	0
	Grading and Gravelling of Roads	Nyamaiya	5,500,000	5,500,000	0
	Grading and Gravelling of Roads	Nyamaiya			0
	Opening, Grading and Gravelling of Roads across the ward	Nyansiongo	7,000,000	7,000,000	0
	Improvement of Rigoma Ward roads through grading, gravelling, compaction and culverts installation	Rigoma	8,000,000	8,000,000	0
	Gradding and Murraming of roads	Township	7,600,000	7,600,000	0
	Roads Maintenance Levy Fund	County Wide	163	163	0
202035260	TRANSPORT AND MERCHANICAL SUPPORT SERVICES				

	Construction of the Mechanical Workshop	Flagship-Headquarters	5,000,000	5,000,000	0
	Total		194,600,163	194,600,163	0

11.12 PART I: PERSONNEL EMOLUMENTS

No	Job Group	No of Staff Impost	1 st Revised Est	2nd Revised Est	Variations
			2023/2024	2023/2024	
1	C	10	2,893,780	3,893,780	0
2	D	15	2,758,023	2,758,023	0
3	E	20	3,639,548	4,639,548	0
4	F	31	20,134,540	20,134,540	456,000
5	G	11	4,494,760	4,494,760	0
6	H	24	16,497,040	16,497,040	4,568,800
7	J	16	4,227,441	4,227,441	0
8	K	10	3,863,492	3,863,492	8,870,456
9	L	1	442,441	442,441	3,456,252
10	M	4	4,550,416	4,550,416	0
11	N	1	1,741,984	1,741,984	0
12	P	2	3,797,600	3,797,600	1,215,435
13	Q	1	2,345,362	2,345,362	0
14	R	2	5,380,976	5,380,976	0
15	S	1	3,118,581	3,118,581	0
Total		149	79,885,984	80,064,483	16,877,764

CHAPTER TWELVE

12.0 VOTE NO: 5271000000

12.1 VOTE TITLE: TRADE INDUSTRIALIZATION COOPERATIVE AND TOURISM DEVELOPMENT

12.2 PART A: VISION

A nationally and globally competitive county economy with sustainable and equitable socio-economic development through promotion of trade, investment and enterprise development

12.3 PART B: MISSION

To promote, co-ordinate and implement integrated socio-economic policies and programmes for a rapidly industrializing, investing and entrepreneuring economy

12.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

12.4.1 Expenditure Trends

In the 2021/2022 Financial Year, the department was allocated Ksh. 70,491,946 where Ksh.32,806,994 and Ksh. 37,684,952 was allocated to development and recurrent expenditure respectively. The department managed to spend Ksh.3,191,5446 in recurrent and Ksh.15,657,095 in development with an average performance expenditure of Ksh.70,438,839. The absorption rate for recurrent was 91% and 64% in development as at the end of 2021/2022 Financial Year as of CBROP 2022. This is attributed by the late release of exchequer. The 100% can be attained if the national government releases money in time for budget execution.

In the financial year 2022/2023 the department has been allocated a total of 63,339,950, where 49,339,950 is for recurrent and 17,000,000 is for development. At as 31st December the department had an absorption rate of 30.80 % for recurrent and 3% for development as per the CFSP 2023.the low absorption late is caused by the late release of the exchequer in the financial year.100% absorption rate can be attained by release of funds from national government in time

In the financial year 2023/2024 the department was allocated a total of ksh 360,234,000 where ksh 43,734,000 was for recurrent and ksh 316,500,000 was for development including ksh 300,000,000 as a grant and ksh 10,000,000 as a revolving fund

In the first supplementary 2023/2024 the department was allocated a total of ksh 565,926,359 where ksh 48,426,359 was for recurrent and ksh 517,500,000 was for development ,including ksh 500,000,000 as a grant and ksh 8,348,044 as a revolving fund

In the second supplementary 2023/2024 the department has been allocated a total of ksh 574643951 where ksh 55,143,951 is for recurrent and ksh 519,500,000 was for development ,including ksh 500,000,000 as a grant and ksh 8,348,044 as a revolving fund

12.4.2 Major achievements for the Period

- To provide a good environment for traders to operate from, the department constructed market shades at Nyaronde, Obwari/Ekerenyo; Modern kiosks were done in Township and Nyamiya market fenced.
- It improved sanitation in markets by constructing toilets at Kemera and Miruka.

- In preparation for the establishment of Industrial Park, the department fenced Sironga for the same
- Fuel dispensing pumps calibrated 103
- Weighing equipments verified 653
- Identified, inspected and approved 2 weighing and measuring equipment repairers workshops
- On-site traders' premises inspections 61
- Investigation of complaints 4
- Five Cooperative society's inspections so as to increase on corporate governance.
- Three By- laws for three (6) cooperative societies amended so as to adhere to changing needs of societies.
- Attended to 4 market committees' complaints
- Promotion of 5 new cooperative societies
- Carried out 10 statutory audits
- Training of 40 cooperative society leaders

2.54.3 Constraints and challenges in budget implementation

CHALLENGES	WAY FORWARD
Inadequate funding/Delays in release of funds	Upscale the budget during supplementary budget.
Delay of prerequisite policy/legislation	The department is in the process of completing the formulation of policies and drafting relevant legislation including the co-operative policy, County co-operative law, co-operative development fund bill, Traders loans, Market management.
Inadequate technical staffs due to budgetary constraints ¹	The supplementary budget to factor the cost of recruiting more technical staff at least 2 tourism officer, 1 co-operative officer and 1 trade officer.
Inadequate means of transport	Procure more vehicle and repair existing one vehicle which are grounded.
Inadequate weighing and measuring standards	Procure more standards

Delays in procurement process /System challenges/delays in BQs	Avail more technical personnel in these key areas
Encroachment in public utilities for market development	Clear demarcation and protection of all public utilities
Ignorance of prospective contractors on new procurement processes	To do more sensitizations on new procurement requirements and processes

12.4.4 Major services/outputs to be provided in MTEF period 2023/2024-2025/2026

- Payment of salaries and wages to 27 staffs
- Payment of 12 utility and bills
- Training and capacity building of 54 staffs and Other Stakeholders
- Formulation of 4 policies
- Preparation of departmental 4Plans, budgets and relevant policies
- Capacity building of 20 cooperative societies leaders
- Carrying out 20 cooperative supervisions
- Cooperative3 inspections
- Conducting 100 trainings of Traders and consumers
- Business regulation and Revenue Generation1.
- 10 Market management.
- Construction of markets.
- Traders Loan scheme follow ups and recoveries 100.
- Trade fair and Exhibitions 1.
- Renovation and refurbishment2.
- Procuring tools and equipment 2.
- 5 Training of Traders and consumers
- Calibrations of 2 Weights and Measures working standards
- Verification /calibrations of traders weighing and measuring equipment 2500.

- Carryout 25 impromptu inspection of traders' premises, investigate complaint and prosecutions
- Investigate complaint and prosecutions 1.
- Establishment of weights and measures workshop 1.
- Development of 2 Tourism sites
- Holding 1 county tourism Campaign and exchange programme

12.4.5 SUMMARY OF THE REVENUE SOURCES 2022/2023-2024/2025

REVENUE SOURCES	printed estimates 2023/24	1st revised estimates 2023/24	2nd revised estimates 2023/24	variance
Equitable Sharable Revenue	34,531,200	40,223,559	48,941,151	8,717,592
Single Business Permit	8,425,800	8,425,800	8,425,800	0
county contribution to industrial park grant	200,000,000	250,000,000	250,000,000	0
Aggregated Industrial Park Programme/grant	100,000,00	250,000,000	250,000,000	0
Single Business Permit application fees	368,400	368,400	368,400	0
Weights and Measures Charges	1,109,160	1,109,160	1,109,160	0
Market dues	15,799,440	15,799,440	15,799,440	0
Local Revenue	325,702,800	525,702,800	525,702,800	0
TOTALS	360,234,000	565,926,359	574,643,951	8,717,592

12.5 PART D: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2022/2023-2024/2025

PROGRAMMES	OBJECTIVES	SUB-PROGRAMS	Printed Estimates 23/24	1st revised	2nd revised	Variance
				2023/2024	2023/2024	Variance
P1- General administration, policy planning	Improve customer service delivery.	General administration and support services	24,870,750	25,215,065	31,932,657	6,717,592

and support services		Policy and planning	788,950	788,950	788,950	0
P2-Cooperative promotion	Entrenchment of good governance and best business management practices in cooperative societies	Cooperative promotion	6,300,000	6,300,000	6,300,000	0
P3-Trade development	Enhance improved conducive business environment, consumer protection, and entrepreneurial skills	Trade development	20,720,400	26,068,444	28,068,444	2,000,000
P4-Industrialization			301,110,000	506,110,000	506,110,000	0
Weights and measures			1,443,900	1,443,900	1,443,900	0
Tourism development and promotion	Exploit and Develop Tourism potential in the County	Tourism promotion and development	5,000,000	0	0	0
TOTAL			360,234,000	565,926,359	574,643,951	8,717,592

12.6 PART E: SUMMARY OF EXPENDITURE PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026

Economic Classification	Printed Estimates	1st revised estimates	2nd revised estimates	Variation
	2023/2024	2023/2024	2023/2024	
Current Expenditure	43,734,000	48,426,359	55,143,951	6,717,592
Compensation to Employees	22,578,224	35,018,349	41,341,041	6,322,692

Use of Goods and Services	8,650,150	788,950	788,950	0
Social Benefits	1,705,626	4,665,916	4,665,916	0
Micro Finance Institutions	10,000,000	8,348,044	8,348,044	0
Other recurrent	800,000	0	0	0
Capital Expenditure	316,500,000	517,500,000	519,500,000	2,000,000
Acquisition of Non-Financial Assets	316,500,000	517,500,000	519,500,000	2,000,000
Total Expenditure	360,234,000	565,926,359	574,643,951	8,717,592

Economic Classification	Printed estimates	1st revised estimates	2nd revised estimates	variance
	2023/2024	2023/2024	2023/2024	
Programme 1: Policy Planning, General Administration and Support Services				
Sub-Programme1.1: General Administration and support services				
Current Expenditure	15,779,000	25,215,065	31,932,657	6,717,592
Compensation to Employees	7,889,500	21,978,639	28,696,231	6,717,592
Use of Goods and Services	3,944,750	1,530,800	1,530,800	0
Social Benefits	2,366,850	1,705,626	1,705,626	0
Other recurrent	1,577,900	0	0	0
Total Sub-Programme 1 Expenditure				
Sub-programme 1.2 Policy Planning				
Current Expenditure	788,950	788,950	788,950	0
Use of Goods and Services	788,950	788,950	788,950	0
Programme 2: Trade, cooperative and investment development and promotion				
Sub-Programme2.1: Cooperative development-				
Current Expenditure	3,300,000	3,300,000	3,300,000	0
Use of Goods and Services	3,300,000	3,300,000	3,300,000	0

Capital expenditure	3,000,000	3,000,000	3,000,000	0
Acquisition of Non-Financial Assets	3,000,000	3,000,000	3,000,000	0
Total for the sub programme	6,300,000	6,300,000	6,300,000	0
Sub-Programme2.2: Trade promotion-				
Current Expenditure	12,220,400	11,568,444	11,568,444	0
Micro Finance Institutions	10,000,000	8,348,044	8,348,044	0
Use of Goods and Services	2,220,400	3,220,400	3,220,400	0
Capital Expenditure	8,500,000	14,500,000	16,500,000	2,000,000
Acquisition of Non-Financial Assets	8,500,000	14,500,000	16,500,000	2,000,000
Sub-programme total	20,720,400	26,068,444	28,068,444	2,000,000
Sub-programme 2.3 weights and measures				
Current Expenditure	1,443,900	1,443,900	1,443,900	0
Use of Goods and Services	1,443,900	1,443,900	1,443,900	0
Capital Expenditure	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0
Sub-programme total	1,443,900	1,443,900	1,443,900	0
Sub-programme 2.4 industrization				
Current Expenditure	1,110,000	6,110,000	6,110,000	0
Use of Goods and Services	1,110,000	6,110,000	6,110,000	0
Capital Expenditure	300,000,000	500,000,000	500,000,000	0
Acquisition of Non-Financial Assets	-	-	-	0
Sub-programme total	301,110,000	506,110,000	506,110,000	0
Sub-programme 2.3: Tourism promotion				
Current Expenditure	0	0	0	0
Use of Goods and Services	0	0	0	0

Capital Expenditure	5,000,000	0	0	0
Acquisition of Non-Financial Assets	5,000,000	0	0	0
Sub-programme total	5,000,000	0	0	0
GRAND TOTAL	360,234,000	565,926,359	574,643,951	8,717,592

12.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION 2022/2023-2024/202

12.8 PART G: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2022/2023-2024/2025

Progra mme	delivery unit	key outputs	Key Performance Indicators	printed estimates2023 /2024	1st revised estimates20 23/2024	2 nd revised estimates2 023/2024	variance	
SP 1.1 General Administrati on and support services	Administr ation directorat e	Employees compensate d	No. compensate d	27	27	27	0	
		Paid utilities	No of months paid	12	12	12	0	
		Maintained office generals	No of months of maintenance	12	12	12	0	
		Purchase of vehicle	No purchase	1	1	1	0	
		Office equipment purchased	No purchased	5	5	5	0	
							0	
		Employees recruited	No of employees recruited	0	0	0	0	
						0		
SP 1.2 Policy and planning			Capacity building of staff	No of staff trained	54	54	54	0
								0
	Preparation of plans		No of plans prepared	4	4	4	0	
	Formulation of policies		No policies formulate	4	4	4	0	

	Name of Programme 2: Trade, Tourism and Cooperatives Development						
	Outcome: Economic empowerment of the county citizens						
	SP 2.1Trade development						
Toilets constructed			No constructed	3	3	3	0
Market fenced			No fenced	2	2	2	0
Market construction			No constructed	2	2	2	0
Construction of shoe shining sheds			No constructed	2	2	2	0
Construction of slaughter house			No constructed	1	1	1	0
Construction of an industrial park			No constructed	1	1	1	0
Purchase of a coffee miller machine			No purchased	1	1	1	0
Construction of modern kiosks			No constructed	1	1	1	0
Market sheds			No constructed	4	4	4	0
Establishment and strengthening of market committees			no established	25	25	25	0
Licensing of businesses			No invoiced and licensed	2800	2800	2800	0
Carry out Market management			No done	20	20	20	0
Carry out traders' loan scheme follow ups			No carried out	1	1	1	0
	Name of Programme 2: Trade, Tourism and Cooperatives Development						
	Outcome: Economic empowerment of the county citizens						
	SP 2.2Cooperative promotion						

Promotion of new cooperatives			No registered	0	0	0	0
Capacity building of Cooperative Society Leaders.			No trained	20	20	20	0
Cooperative supervision			No supervised	20	20	20	0
Cooperative inspections			No inspected	3	3	3	0
Carry out Due diligence			No carried out	0	0	0	0
Carry out statutory audits in cooperative societies			No carried out	0	0	0	0
Name of Programme 2: Trade, Tourism and Cooperatives Development							
Outcome: Economic empowerment of the county citizens							
SP 2.3		Tourism promotion and development					
Mobilization and sensitization on Tourism/miss tourism			No held	2	2	2	0
Holding tourism campaign and exchange program			No held	3	2	2	0
Name of Programme 1: weights and measures							
Outcome: To ensure the use accurate weighing and measuring in trade transaction and encourage fair trade practices							
SP 2.3 weights and measures	Trade directorate	Traders and consumers trained	No of traders trained	2	2	2	0
		Weights calibrated	No of weights calibrated	2	2	2	0
		Weights equipments verified	No of equipments verified	2500	2500	2500	0

		Trades premises inspected	No of traders inspected	100	100	100	0
		Investigate and procecuted	No of traders procecuted and investigated	5	5	5	0
		Workshops established	No of workshops	1	1	1	0
SP 2.4		Industrialization					
		Industries renovated	No of industries renovated	2	2	2	0
		Tools and equipment procured	No of tools procured	2	2	2	0

12.9 PART I: HEADS AND ITEMS

1) ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

a) GENERAL ADMINISTRATION

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES	1st revised estimates	2nd revised estimates	variance
			2023/2024	2023/2024	2023/2024	
2110101	2110101	Basic Salary	16,729,524	17,073,839	23,791,431	6,717,592
2110300	2110301	House allowance	3,024,600	3,024,600	3,024,600	0
2110300	2110314	Transport allowance	1,716,000	1,716,000	1,716,000	0
2110300	2110320	Leave allowance	148,000	148,000	148,000	0
2710100	2710111	NSSF	9,600	9,600	9,600	0
2120100	2120103	Pension	1,696,026	1,696,026	1,696,026	0
2110300	2110308	NITA	16,200	16,200	16,200	0
2110101	2110101	Recruitment	0	0	0	0
2210100	2210101	Electricity Expenses	120,000	120,000	120,000	0
2210100	2210102	Water Expenses	70,800	70,800	70,800	0
2210600	2210603	Office Rent(keroka)	840,000	840,000	840,000	0
2220200	2020205	Maintance of building and station non-residential	500,000	500,000	500,000	0
3111000	3111002	Purchase of motor vehicle	0	0	0	0

3110700	3110701	Purchase of computers and ict	0	0	0	0
sub-total			24,870,750	25,215,065	31,932,657	6,717,592

a) POLICY AND PLANNING

SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2023/2024	1st revised estimates	2nd revised estimates	variance
2210201	Telephone, telex, fax and mobile phone services	25,000	25,000	25,000	0
2210711	Tuition fees	50,000	50,000	50,000	0
2210301	Travel cost	320,000	320,000	320,000	0
2211306	Membership Fees, Dues and Subscriptions to Professional Bodies	20,000	20,000	20,000	0
2211101	General office Supplies (papers, pencils, forms, small office equipment	170,000	170,000	170,000	0
2210302	Accommodation - Domestic Travel	153,950	153,950	153,950	0
2210712	Training Allowance	50,000	50,000	50,000	0
TOTAL FOR SUB-PROGRAMME		788,950	788,950	788,950	788950

b)

b)

b)

2) TRADE DEVELOPMENT AND PROMOTION

SUB-ITEM CODE	ITEM DESCRIPTION	printed estimates 2023/2024	1st revised estimates 2023/2024	2nd revised estimates	variance
2211101	General office Supplies	170000	170000	170000	0
2210303	DSA	376000	376000	376000	0
2211202	Fuel for vehicle	720400	720400	720400	0
3111401	feasibility study	100000	100000	100000	0
2210303	DSA	360000	360000	360000	0
2210504	Advertisement	150000	150000	150000	0
2210708	Trainer allowance	24000	24000	24000	0
2210405	airtime allowance	90000	90000	90000	0

2210802	conference and meeting	0	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	230000	230000	230000	0
2220205	Refurbishment of non-residential buldings	0	1000000	1000000	0
4110301	Traders fund	10000000	8348044	8348044	0
	Sub-Total	12220400	11568444	11568444	0
	DEVELOPMENT				
3110504	Civilwoks	8500000	14500000	16,500,000	2,000,000
Sub-Total		8500000	14500000	16,500,000	2,000,000
PROGRAMME TOTAL		20720400	26068444	28068444	2,000,000

P3: WEIGHTS AND MEASURES

			printed estimates	1st revised estimates	2 nd revised etimates	variance
ITEM CODE	SUB-ITEM CODE	RESOURCE REQUIREMENT	2023/2024	2023/2024	2023/2024	
2211100	2211101	Stationery	40,000	40,000	40,000	0
2210300	2210303	Accommodation - Domestic Travel	575,400	575,400	575,400	0
2210700	2210704	Hire of training facilities	20,000	20,000	20,000	0
2210700	2210708	Trainer Allowance	20,000	20,000	20,000	0
2210700	2210799	Training materials	10,000	10,000	10,000	0
2210800	2210801	Catering services	7,500	7,500	7,500	0
2211000	2211006	Purchase of Workshop Tools, Spares and Small Equipment	100,000	100,000	100,000	0

2211200	2211201	Fuel for Vehicle (Km)	121,000	121,000	121,000	0
2220100	2220101	Vehicle Maintenance	50,000	50,000	50,000	0
3111000	3111010	Purchase of weights and measures standards	250,000	250,000	250,000	0
2210500	2210504	Advertisement of stamping stations	-	-	-	0
3111400	3111401	Pre-feasibility studies	250,000	250,000	250,000	0
PROGR AMME TOTAL			1,443,900	1,443,900	1,443,900	0

P4: INDUSTRLIZATION

ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1st revised estimates	2 nd revised estimates	variance
		2023/2024	2023/2024	2023/2024	
2211201	fuel	270,000	770,000	770,000	0
2210504	Adverstisement	-	300,000	300,000	0
2210802	Meetings and Conferences	-	1,500,000	1,500,000	0
2210303	DSA	640,000	2,040,000	2,040,000	0
3111401	feasibility study	200,000	200,000	200,000	0
3111001	purshase of equipments	-	-	-	0
2210801	catering services	-	500,000	500,000	0
2210301	travel costs	-	500,000	500,000	0
2211101	Stationery	-	300,000	300,000	0

	SUB-TOTAL	1,110,000	6,110,000	6,110,000	0
ITEM CODE		printed estimates	1st revised estimates	2nd revised estimates	0
		2023/2024	2023/2024	2023/2024	
3110504	Civilwoks(county contribution to industrial park grant)sironga	200,000,000	250,000,000	250,000,000	0
3110504	industrial park grant	100,000,000	250,000,000	250,000,000	0
	Sub-Total	300,000,000	500,000,000	500,000,000	0
	PROGRAMME TOTAL	301,110,000	506,110,000	506,110,000	0

P 5: TOURISM DEVELOPMENT AND PROMOTION

DEVELOPMENT	printed estimates	1st revised estimates	2 nd revised estimates	Variance
	2023/2024	2023/2024		
Civil works	5,000,000	0	0	0
Sub-Total	5,000,000	0	0	0
TOTAL	5,000,000	0	0	0

12.10 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

CAPITAL PROJECTS

Project description	Location	Printed estimates 2023/2024	1 st revised	2nd revised	variance
Cooperative promotion	Programme Total	3,000,000	3,000,000	3,000,000	0

Install and Operationalize milk coolers and training of cooperative Mgmt of;1. Manga 2. Raitigo 3. Kineni	Esise	3,000,000	3,000,000	3,000,000	0
Industrialisation and small and macro entprisres support services	Programme Total	300,000,000	500,000,000	500,000,000	0
County Contribution to Industrial Park Grant	Flagship	200,000,000	250,000,000	250,000,000	0
Industrial Park Grant	Flagship	100,000,000	250,000,000	250,000,000	0
Trade development and promotion	Programme Total	8,500,000	8,500,000	16,500,000	8,000,000
keroka ablution block	Keroka	0	4,000,000	4,000,000	0
nyabite market	Nyabiter	0	2,000,000	2,000,000	0
1Market Shades at Bonyunyu	Bogichora	1,500,000	1,500,000	3,500,000	2,000,000
Mama Mboga Shade - Kemera, Omogonchoro, Esaba	Kemera	2,000,000	2,000,000	2,000,000	0
Rehabilitation of Magombo Market Toilets (Equipping of borehole)	Magombo	2,000,000	2,000,000	2,000,000	0
Miruka Market Drainage and Water Connection	Nyamaiya	1,000,000	1,000,000	1,000,000	0
Canaan Market Fencing & Toilets	Nyamaiya	2,000,000	2,000,000	2,000,000	0
Tourism development, promotion and management	Programme Total	5,000,000	0	0	0
Protection of major tourist sites like Keera falls, Manga Ridge, Kiabonyoru Hills	Flagship-County wide	5,000,000	0	0	0
TOTAL DEVELOPMENT		316,500,000	517,500,000	519,500,000	2,000,000

12.11 PART J: DETAIL OF COMPENSATION TO EMPLOYEES

job group	No Of in post	Printed	1st revised estimates	2nd revised estimates
		estimates 2023/2024	2023/2024	2023/2024
C	2	706,152	706,152	706,152
D	2	787,789	787,789	787,789
E	2	880,887	880,887	1,571,886
F	2	932,990	932,990	932,990
G	1	629,530	629,530	629,530
H	1	847,922	847,922	847,922
J	6	3,276,659	3,276,659	4,444,547
K	10	4,087,760	4,087,760	7,675,425
L	2	1,657,788	1,657,788	1,657,788
M	2	1,877,654	1,877,654	1,877,654
N	2	1,080,999	1,080,999	1,080,999
P	2	1,628,731	1,628,731	1,962,444
Q	2	2,124,687	2,124,687	3,062,014
R	1	3,164,717	3,164,717	3,164,717
		23,684,265	23,684,265	30,401,857

CHAPTER THIRTEEN

13.0 VOTE: 5272000000

13.1 VOTE TITLE: DEPARTMENT OF YOUTH, SPORTS, GENDER, CULTURE AND SOCIAL SERVICES

13.2 PART A: VISION

To be a leading County in social development, having high levels of gender parity in all spheres

13.3 PART B: MISSION

To empower the youth and vulnerable groups, promote culture and sports, and protect children while mainstreaming gender parity for sustainable socio-economic development

13.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

13.4.1 Expenditure Trends

In the financial year 2021/2022 the department was allocated a total of Ksh.111,009,378. where Ksh.56,865,878 for recurrent expenditure and Ksh.54,143,500 for development expenditure. According to CBROP 2022 the absorption rate for recurrent was 92% and 56% for development respectively. The 8% (ksh 52,530,383) and 44% (ksh 30,097,534) underperformance in recurrent and development respectively was attributed by the untimely release of funds, staff shortage, inadequate understanding of the role of the department and inadequate sports and cultural facilities/ equipment. The department can achieve this by request for timely release of funds, recruit of technical staff, create awareness on the importance and role of the department and allocate adequate funds to acquire sports and cultural facilities.

In the financial year 2022/2023 the department was allocated a total of Ksh. 85,115,893 where Ksh. 66,615,893 was recurrent expenditure and Ksh. 18,500,000 for development expenditure.

In the financial year 2023/2024 the department has been allocated a total of Ksh.87,289,984 where Ksh.59,389,984 is recurrent expenditure and Ksh.27,900,000 for development

expenditure to deliver the interventions as explained in part 13.4.4 of this document. In the 1st supplementary budget the department has been allocated a total of Ksh 96,521,929 where Ksh 70,621,929 is current expenditure and Ksh 25,900,000 for development expenditure. In the second supplementary budget the department has been allocated a total of ksh 98,521,929 where ksh 72,621,929 is recurrent expenditure and ksh 25,900,000 for development expenditure.

13.4.2 Major achievements for the period 2023/2024

- Successfully contacted various sports activities such as the Nyamira Great Run which was carried out in all sub-counties
- Managed to award sport men and women with cash prizes totaling to Kshs.860,000
- Purchased and provided sports equipment to sports clubs
- Successfully mainstreamed PLWDs in sports and cultural activities.
- Managed to register sports and cultural clubs.
- Managed to construct Manga stadium (pavilion, football pitch and running track) up to 95% completion rate.
- Completed staff twin house at Kiendege Talent Academy
- Talent search and training continued at the talent academy with a total student population of 171
- Managed to equip talent academy with sports equipment as well as carrying out talent search and participation in competition by the students
- Successfully licensed and controlled alcohol premises
- Established and equipped one county library at the headquarters
- Collaborated with other stake holders/development partners such as ISF (anti FGM and GBV)
- Successfully registered cultural groups
- Successfully formed board committees for alcohol licensing and control in all sub-counties
- Purchased traditional and music instrument/equipment.

13.4. 3 Constraints and challenges in budget implementation

CHALLENGES/MILESTONES	WAY FORWARD AND RECOMMENDATIONS
Untimely release of funds	Request for timely release of funds
Staff shortage	Recruit technical staff
Inadequate understanding of the role of the department	Create awareness on the importance and role of the department
Inadequate sports and cultural facilities/Equipment	Allocate adequate funds to acquire the same Engage public, private partners
Continuing loss of indigenous knowledge and technology	Awareness creation should be enhanced

13.4.4 Major services/outputs to be provided in MTEF period 2023/24- 2025/2026

- Salary payment to 55 officers
- 2 utilities and bills paid
- Licensing and control of liquor
- 12 Cultural activities and festivals to be held
- Celebration of international/national days (women, African girl child, and PLWDs, GBV, SGBV, etc.)
- Sensitization on gender-based violence
- Sensitization of women and girls on life and basic book keeping skills
- Sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide
- Mentorship of youth on enterprise
- Youth policy
- Tap, nurture and develop young talents (Kiendege Talent Academy)
- Support, Organize and Participate in 8 sports activities

- Carry out civil works on various projects.

13.4.5 SUMMARY OF THE REVENUE SOURCES 2023/2024

NUM BER	REVENUE SOURCE	Printed Estimate 2023/24	1st Revised Estimates 2023.24	2nd Revised estimates 2023/24	Varia nce
1	Equitable share	70,329,369	79,561,314	81,561,314	2,000,000
2	Registration fees for social services	11,460	11,460	11,460	0
3	Liquor Licence	16,949,155	16,949,155	16,949,155	0
TOTAL		87,289,984	96,521,929	98,521,929	2,000,000

13.5 PART D: PROGRAMS OBJECTIVES

Programme	Strategic Objectives	Outcomes
General administration, policy planning and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery
Cultural development and promotion	To appreciate cultural expression, and promotion of a reading culture by 70%	A well culturally entrenched county
Promotion and management of sports	To promote and develop talent by 60%	Improved and tapped talents amongst the youths
Gender and Social Support Services	Appreciate and Promote Gender Equality	Enhance Gender Equality
Youth Affairs Development and Promotion Support Services	To Promote Youth Talent, Innovation and Entrepreneurship Development for Employment Creation	Increased Alternative Employment Opportunities

13.6 PART E: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2023/24

Programme	Printed	1st	2nd	Variance
	Estimate	Revised Estimates	revised estimates	
	2023/2024	2023/24	2023/2024	
P1 General administration, policy planning and support services	52,609,984	53,341,929	53,341,929	0
SP1.1 General administration and support services	52,609,984	53,341,929	53,341,929	0
SP1.2 Policy and planning services	0	0	0	0
P2 culture promotion and heritage	11,500,000	13,000,000	13,000,000	0
SP2.1 Cultural Promotion and Heritage	11,000,000	12,500,000	12,500,000	0
SP2.2 Alcohol Licensing	500,000	500,000	500,000	0
P3 promotion and management of sports	20,370,000	27,370,000	27,370,000	0
SP3.1 Sports talents development and promotion.	20,370,000	27,370,000	27,370,000	0
P4 gender and social support services	1,310,000	1,310,000	1,310,000	0
SP4.1 promotion and empowerment of women and girls	1,310,000	1,310,000	1,310,000	0
P5 Youth affairs development and promotion support services	1,500,000	1,500,000	3,500,000	2,000,000
SP5.1 promotion and empowerment of youth	1,500,000	1,500,000	3,500,000	2,000,000
Total	87,289,984	96,521,929	98,521,929	2,000,000

13.7 PART F: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/24

Economic Classification	Printed	1st Revised Estimates	2nd revised estimates	Variance
	Estimate			

	2023/2024	2023/24	2023/2024	
Current Expenditure	59,389,984	70,621,929	72,621,929	2,000,000
Compensation to Employees	42,526,144	43,258,089	43,258,089	0
Social Contributions	7,089,840	7,089,840	7,089,840	0
Use of Goods and Services	9,774,000	20,274,000	22,274,000	2,000,000
Other Recurrent	0	0	0	0
Other Government Transfers	0	0	0	0
Capital Expenditure	27,900,000	25,900,000	25,900,000	0
Acquisition of Non-Financial Assets	27,900,000	25,900,000	25,900,000	0
Other Development	0	0	0	0
Total Expenditure	87,289,984	96,521,929	98,521,929	2,000,000

13.8 PART G; SUMMARY OF EXPENDITURE BY PROGRAM, SUB-PROGRAMME AND ECONOMIC CLASSIFICATION

Economic Classification	Printed	1st Revised Estimates	2nd revised estimates	Variance
	Estimate			
	2023/2024	2023/24	2023/2024	
Programme 1: Policy Planning, General Administration and Support Services				
Sub-Programme 1.1 Administration support services				
Current Expenditure	52,609,984	53,341,929	53,341,929	0
Compensation to Employees	42,526,144	43,258,089	43,258,089	0
Social benefit	7,089,840	7,089,840	7,089,840	0
Use of Goods and Services	2,994,000	2,994,000	2,994,000	0

Other Recurrent	0	0	0	0
Sub-Programme 1.2 Policy Planning				
Current Expenditure	0	0	0	0
Compensation to Employees	0	0	0	0
Use of Goods and Services	0	0	0	0
Capital Expenditure	0	0	0	0
Capital transfers other urgency (Disability fund)	0	0	0	0
Programme 2: Cultural promotion and heritage				
Sub-Programme 2.1: Cultural promotion				
Current Expenditure	1,500,000	5,000,000	5,000,000	0
Compensation to Employees	0	0	0	0
Use of Goods and Services	1,500,000	5,000,000	5,000,000	0
Other Government Transfers	0	0	0	0
Capital Expenditure	10,000,000	8,000,000	8,000,000	0
Acquisition on Non-Financial Assets	10,000,000	8,000,000	8,000,000	0
Other Development	0	0	0	0
Programme 3: Sports and management of sports				
Sub-Programme:3.1Sports Talent development and promotion				
Current Expenditure	2,470,000	9,470,000	9,470,000	0
Compensation to Employees	0	0	0	0
Use of Goods and Services	2,470,000	9,470,000	9,470,000	0
Capital Expenditure	17,900,000	17,900,000	17,900,000	0
Acquisition on Non-Financial Assets	17,900,000	17,900,000	17,900,000	0
Other Development	0	0	0	0
				0
SP4.1 promotion and empowerment of women and girls				
Current Expenditure	1,310,000	1,310,000	1,310,000	0
Use of Goods and Services	1,310,000	1,310,000	1,310,000	0
P5 Youth affairs development and promotion support services				

SP5.1 promotion and empowerment of youth				
Current Expenditure	1,500,000	1,500,000	3,500,000	2,000,000
Use of Goods and Services	1,500,000	1,500,000	3,500,000	2,000,000
GRAND TOTAL	87,289,984	96,521,929	98,521,929	2,000,000

13.9 PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

Table 3.1: Programme/Sub-Programme, outcome, outputs and KPIs

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Printed Estimate 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
Name of Programme: General Administration, Policy and Planning and Support services							
Outcome: Facilitation of office operations							
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations)	No of Payroll processed	55	55	55	0
		Availability basic amenities	No of utilities paid	2	2	2	0
		Office equipment purchased	No of office equipment purchased	0	0	0	0
		office assets maintained	Office equipment Maintained	0	0	0	0
SP 1.2 SP 1.2 policy and planning services	Directorate of Admin	Sports policy, youth policy, gender-based violence and PLWDs Bill	No of policies and bills	0	0	0	0

		Training and capacity building of staffs	No of staffs trained	0	0	0	0
		Budgets prepared	No of budgets prepared	0	0	0	0
Table 3.1: Programmes/Sub-Programme, outcome, outputs and KPIs							
Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target Estimate 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
Name of Programme: Cultural Promotion and Development							
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community							
SP 1.1 Licensing and control of alcohol outlets	Directorate of Culture	Sensitized community on drug abuse and alcohol abuse	No. of campaigns and awareness done.	1	1	1	0
SP2"SOCIAL PROTECTION	Directorate of Culture	Empowered society, special interest groups (plwds, youth, and women	No of special interest groups, (PLWDs, Youth and women empowered)	0	0	0	0
Table 3.1: Programmes/Sub-Programme, outcome, outputs and KPIs							
Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target Estimate 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
Name of Programme: Cultural Promotion and Development							
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community							
Library services	Directorate of Culture	Improved reading culture	No of libraries in operation	1	1	1	0
Construction of library at township [county library]							

Sp:4CULTURAL ACTIVITIES DEVELOPMENT	Directorate of Culture	preserved and appreciated cultural heritage	No. of refurbished and rehabilitated museum	1	1	1	0
establish 1 cultural Centre,							
[stocking the manga museum with cultural activities]							
Table 3.1: Programmes/Sub-Programme, outcome, outputs and KPIs							
Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target Estimate 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
Name of Programme: Cultural Promotion and Development							
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community							
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT:(Construction of social halls at Manga, Bokeira, Nyamaiya ward)	Directorate of Culture	Improved performance of social activities and indoor games	No. of social hall constructed	0	0	0	0
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT (Construction of rescue Centre at Esise)	Directorate of Culture	Improved services to victims of GBV	No, of rescue center done	0	0	0	0
Name of Programme: Cultural Promotion and Development							
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community							
CULTURAL FESTIVAL DEVELOPMENT	Directorate of Culture	Improved performance of social /cultural activities	No. of festivals held	12	12	12	0
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT (purchase of music/cultural equipment)	Directorate of Culture	Improved performance in cultural activities	No of county choir equipped	0	3	3	0
Name of Programme: Gender and Social Support Services							
Celebration of international/national days (women, African girl child, and PLWDs, GBV, SGBV, etc.)	Directorate of gender	Celebration of international/national days	No of celebrations held	1	1	1	0

sensitization on gender-based violence	Directorate of gender	Improved performance in social support services	No of programmes held	5	5	5	0
sensitization of women and girls on life and basic book keeping skills	Directorate of gender	Improved performance in social support services	No of programmes held	5	5	5	0
Name of Programme: Youth Affairs Development and Promotion Support Services							
sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	Directorate of youths	sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	No of programmes held	20	20	20	0
mentorship of youth on enterprise	Directorate of youths	Mentorship of youth on enterprise	No of programmes held	5	6	6	0
Youth policy	Directorate of youths	Improved performance in youth affairs	No of policies	1	1	1	0
Name of Programme: 3: Sports Promotion and Development							
Outcome: Improved performance, promotion and development of all sports Disciplines in the county							
Talent search and development (remuneration of instructors and trainers) at Kiendege Centre	Directorate of sports	Remuneration of sports instructors and trainers	No. of instructors and trainers remunerated	5	5	5	0
Name of Programme: 3: Sports Promotion and Development							
Outcome: Improved performance, promotion and development of all sports Disciplines in the county							
Sp5 Sports Facility development and management	Directorate of sports	Sports facilities developed and managed	No. of sports facilities developed and managed	18	18	18	0
Talent search and development	Directorate of sports	Sports activities held	No. of sports activities organized held	8	8	8	0
Carry out sports activities in and outside the county [KICOSCA, KYISA, ATHLETICS, NYAMIRA GREAT RUN etc.]							
Sports Week, Athletics							

13.10 PART I: HEADS AND ITEMS

13.10.1 P.1 General administration and support services, Policy planning

a General administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Printed Estimate 2023/24	1st Revised Estimates 2023/24	2nd revised estimates	Variance
2110101	Basic salary	29,693,853	30,425,798	30,425,798	0
2110301	House allowances	4,965,000	4,965,000	4,965,000	0
2110314	Transport Allowance	3,336,000	3,336,000	3,336,000	0
2110320	Leave allowance	282,091	282,091	282,091	0
2110309	Special salary	3,276,000	3,276,000	3,276,000	0
2110319	special house allowance	493,200	493,200	493,200	0
2110315	Disability allowance	480,000	480,000	480,000	0
2710111	NSSF	21,600	21,600	21,600	0
2120103	Pension	3,884,256	3,884,256	3,884,256	0
2710102	Gratuity	3,150,384	3,150,384	3,150,384	0
2210799	NITA	33,600	33,600	33,600	0
2210101	Electricity	150,000	150,000	150,000	0
2210603	Rent & Rates- Non-Residential	2,844,000	2,844,000	2,844,000	0
TOTAL		52,609,984	53,341,929	53,341,929	0

b. Policy and Planning

Sub-Item Code	Sub Item Description	Printed Estimate 2023/24	1 st Revised Estimates 2023/24	2 nd Revised estimates 2023/2024	Variance

2210303	DSA	O	0	0	0
2210704	Conference facilities	O	0	0	0
2210711	Training for staff	O	0	0	0
2210301	Transport Refund	O	0	0	0
2210403	Lunches	O	0	0	0
2220101	Mv maintenance	O	0	0	0
2210502	Printing services	O	0	0	0
2211201	Refined Fuel and Lubricants for Motor vehicles	O	0	0	0
Total Sub-programme		O	0	0	0

13.10.2 P.2 CULTURAL PROMOTION AND HERITAGE

SUB-ITEM CODE	ITEM DESCRIPTION	Printed Estimates 2023/24	1st Revised Estimates 2023/24	2nd revised estimates 2023/2024	Variance
2210303	Daily Subsistence Allowances	800,000	2,600,000	2,600,000	0
2210807	Medals, Awards & Honors	80,000	380,000	380,000	0
2211201	Refined fuel & Lubricants for motor vehicles	10,000	10,000	10,000	0
2210303	Board Allowance	500,000	500,000	500,000	0
2210301	Transport Reimbursment	-	900,000	900,000	0
2220101	Maintenance Expenses for motor vehicles	10,000	10,000	10,000	0
2211016	purchase of uniforms (choir)	100,000	400,000	400,000	0
3111113	Purchase of musical instruments	-	200,000	200,000	0
total recurrent		1,500,000	5,000,000	5,000,000	0
	civil works	10,000,000	8,000,000	8,000,000	0
TOTAL DEVELOPMENT		10,000,000	8,000,000	8,000,000	0
TOTAL PROGRAMME		11,500,000	13,000,000	13,000,000	0

13.10.3 P.3 SPORTS TALENTS DEVELOPMENT AND PROMOTION.

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Printed Estimate 2023/24	1st Revised Estimates 2023/24	2nd revised estimates 2023/2024	Variance
2210301	Transport reimbursement	50,000	450,000	450,000	0
2210303	Daily subsistence Allowance	1,050,000	1,950,000	1,950,000	0
2211016	equipment and uniforms	800,000	5,800,000	5,800,000	0
2210807	Awards and prizes	-	700,000	700,000	0
2211101	stationery	10,000	10,000	10,000	0
2210708	Trainners allowance	300,000	300,000	300,000	0
2210801	Hospitality and catering services	200,000	200,000	200,000	0
2211015	Food supplies	60,000	60,000	60,000	0
	TOTAL RECURRENT	2,470,000	9,470,000	9,470,000	0
DEVELOPMENT					
	civil works	17,900,000	17,900,000	17,900,000	0
TOTAL DEVELOPMENT		17,900,000	17,900,000	17,900,000	0
TOTAL PROGRAMME		20,370,000	27,370,000	27,370,000	0

13.10.4 P.4 GENDER AND SOCIAL SUPPORT SERVICES

Sub-Item Code	Item Description	Printed Estimate 2023/24	1 st REVISED ESTIMATES 2023/24	2nd revised estimates 2023/2024	VARIANCE
2210504	Advertisement	100,000	100,000	100,000	0
2211201	Fuel for Vehicle (Km)	250,000	250,000	250,000	0

2210801	Catering Services	50,000	50,000	50,000	0
2210301	transport reimbursement	250,000	250,000	250,000	0
2220101	Maintenance of MV	340,000	340,000	340,000	0
2210309	Lunch allowances	200,000	200,000	200,000	0
2211101	Stationery	20,000	20,000	20,000	0
2210303	DSA	100,000	100,000	100,000	0
	TOTAL	1,310,000	1,310,000	1,310,000	0

13.10.5 P.5 YOUTH AFFAIRS DEVELOPMENT AND PROMOTION SUPPORT SERVICES

Sub-Item Code	Item Description	Printed Estimate 2023/24	1 st REVISED ESTIMATES 2023/24	2nd revised estimates 2023/2024	VARIANCE
2210504	Advertising, Awareness	100,000	100,000	100,000	0
2210309	Lunch allowances	100,000	100,000	100,000	0
2210301	Transport Reimbursement	450,000	450,000	450,000	0
2211201	Fuel	20,000	20,000	20,000	0
2210801	Catering services	180,000	180,000	180,000	0
2211101	Stationery	20,000	20,000	20,000	0
2210303	DSA	530,000	530,000	530,000	
2220101	Maintenance of MV	100,000	100,000	100,000	0
2211016	Sporting equipment	0	0	2,000,000	2,000,000
	TOTAL	1,500,000	1,500,000	3,500,000	2,000,000

13.11 DETAILS OF THE DEVELOPMENT PROJECTS

Project name	Description of Activity	Location	Printed Estimates 2023/2024	1st Revised Estimates 2023/24	2nd revised estimates 2023/2024	Variance
Construction of manga stadium	Construction of manga football pitch and running track	Manga	3,500,000	3,500,000	3,500,000	0
Construction of Nyamaiya Stadium	Construction	Nyamaiya	7,500,000	7,500,000	7,500,000	0
Nyankono/Mekenene sports academy	Construction	Mekenene Nyankono	5,000,000	5,000,000	5,000,000	0
Manga Museum/cultural	Rehabilitation and refurbishment	Manga	4,000,000	5,000,000	5,000,000	0
County Library	Feasibility and design	Township	6,000,000	3,000,000	3,000,000	0
Total			26,000,000	24,000,000	24,000,000	0

	Ward-Based Projects				
Ward	Project description and location	printed Estimates 2023/24	1st Revised Restimates 2023/24	2nd revised estimates 2023/2024	Variance
Bosamaro	Nyachogochogo levelling primary play ground	1,000,000	1,000,000	1,000,000	0
Ekerenyo	levelling of Gekendo and kiamogake playfields	400,000	400,000	400,000	0
Mekenene	acquisition and distribution of sporting equipment	500,000	500,000	500,000	0
TOTAL		1,900,000	1,900,000	1,900,000	0

13.12 PART J: PERSONNEL ESTABLISHMENT

					Projected Estimates
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Job Group	No of In Post	Actual Estimate 2021/2022	Baseline Estimate 2022/23	Printed Estimate 2023/24	2024/25	2025/26
B	1	359,080	359,080	359,080	369,852	380,948
C	5	17,916,302	17,916,302	17,916,302	18,453,791	19,007,405
D	13	14,365,381	14,365,381	14,365,381	14,796,342	15,240,233
E	11	5,767,334	5,767,334	5,767,334	5,940,354	6,118,565
F	4	1,119,264	1,119,264	1,119,264	1,152,842	1,187,427
G	5	3,141,968	3,141,968	3,141,968	3,236,227	3,333,314
H	1	1,505,524	1,505,524	1,505,524	1,550,690	1,597,210
J	2	56,823	56,823	56,823	58,528	60,284
K	2	524,232	524,232	524,232	539,959	556,158
L	2	544,764	544,764	544,764	561,107	577,940
M	1	272,382	272,382	272,382	280,553	288,970
N	2	503,700	503,700	503,700	518,811	534,375
P	1	207,850	207,850	207,850	214,086	220,508
Q	1	207,850	207,850	207,850	214,086	220,508
R	5	2,612,030	2,612,030	2,612,030	2,690,391	2,771,103
TOTAL	55	49,615,893	49,615,893	49,615,984	50,577,619	52,094,947

CHAPTER FOURTEEN

14.0 VOTE: 5273000000

14.1 VOTE TITLE: COUNTY PUBLIC SERVICE BOARD

14.2 PART A: VISION

A Responsive County Public Service Board

14.3 PART B: MISSION

A Professional Public Service in Sourcing and Developing Human Capital for the County to Realize Devolution Goals and Vision 2030

4.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

14.4.1 Expenditure trends

In the FY 2021/2022 the department was allocated a total of Kshs 66,113,290 for its recurrent expenditure. As per the CBROP 2022, the board managed to absorb 92%, a high rate associated with the recurrent nature of the allocation.

In the Financial Year 2022/2023 the department was allocated total of kshs 66,113,290 for recurrent expenditure. In the first revised supplementary estimates, the public service board

has been allocated a total of Ksh.64,609,690. According to the CFSP 2023, the board had an absorption rate of 32.5%, a low absorption rate due to the late release of funds.

In the financial year 2023/2024, the Boards targeted expenditure is Ksh. 58,172,860 meant for both personnel emoluments and operations and maintenance.

In the 1st supplementary, the board has been allocated Ksh. 58,172,860 meant for both personnel emoluments and operations and maintenance. In the second supplementary budget, the same amount has been allocated to the board for both personnel emoluments, operations and maintenance.

14.4.2 Major achievements

The County Public Service Board managed to undertake the following;

- Installation of payroll infrastructure to ease payroll processing and access to information.
- Payment of the pending bills for the department.
- Reinstatement of officers who had been cleared by various ad-hoc committees.
- Identification of County staff by use of staff identification cards.

14.4.3 Constraints and challenges in budget implementation and how they are being addressed

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate funding for Training and capacity improvement	Budgetary allocation for training and capacity needs

14.4.4 Major services/outputs to be provided in MTEF period 2023/2024-2025/2026

- Payment of wages and salaries for 23 staff members
- Payment of 12 monthly utility bills
- Purchase and maintain general office assets
- Training and Capacity Building of CPSB commissioners other staff members
- Research and Development of new laws, regulations and compliance

• SUMMARY OF THE REVENUE 2023/2024-2025/2026

Revenue Stream	1st Revised	2nd Revised	variance
	2023/24	2023/2024	
Equitable Sharable Revenue	58,172,860	58,172,860	0
Total	58,172,860	58,172,860	0

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14.5 PART D: STRATEGIC OBJECTIVES

No.	Programme	Strategic Objectives
1	Policy Planning, General administration and Support services	Enhancing institutional efficiency and effectiveness in service delivery

PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE

INDICATORS AND TARGETS FOR FY 2023/2024

Programme s	Deliv ery Unit	Key Outputs	Key Indicators	Performance	1st Revised	2nd Revis ed	Varia nce
Name of Programme: General Administration, Policy Planning & Support Services							
SP 1.1 General administratio n and support services	CPSB	Salaries and other Wages paid	No. of employees paid		23	23	0
		Utilities and Bills paid	No. of utilities and bills paid		15	15	0
		office assets maintained	Office items maintained.		40	40	0

		General Office Purchases	No. of items purchased	15	15	0
	CPSB	Policy documents prepared	No. of Policy Documents prepared.	5	5	0
	CPSB	Capacity built officers	Number of officers trained.	23	23	0
	CPSB	Attended meetings	No of workshops attended	5	5	0
	CPS B	Research and development of new laws, regulations and compliance	Number of laws and regulations developed	3	3	0

14.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, 2023/2024-2025/2026

PROGRAMME	1st Revised	2nd Revised	Variance
	2023/2024	2023/2024	
Policy planning, General administration and Support services	58,172,860	58172860	0
	58,172,860	58,172,860	0

Expenditure Classification	1st Revised	2nd Revised	
	2023/2024	2023/2024	
Current Expenditure	58,172,860	58,172,860	
Compensation to employees	35,154,316	35,154,316	
Use of Goods	17,048,428	17,048,428	
Social contribution	5,112,262	5,112,262	
Other Recurrent	857,854	857,854	
Total Expenditure Vote	58,172,860	58,172,860	

14.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION 2023/2024-2025/2026

14.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAMS AND ECONOMIC CLASSIFICATION

Economic Classification	1st Revised	2nd Revised
	2023/2024	2023/2024
Programme 1: Policy Planning, General Administration and Support Services		
Sub-Programme 1.1 Administration support services		
Current Expenditure	48,580,760	48,580,760
Compensation to Employees	35,154,316	35,154,316
Use of Goods and Services	7,456,328	7,456,328
Social benefit	5,112,262	5,112,262
Other recurrent	857,854	857,854
Sub Programme 1.2: Policy and Planning		
Current Expenditure	6,775,500	6,775,500
Use of Goods and Services	6,775,500	6,775,500
Sp 3; Legal, Ethics, Governance and compliance		
current expenditure	2,816,600	2,816,600
use of goods	2,816,600	2,816,600
Total Expenditure	58,172,860	58,172,860

14.10 PART I: HEADS AND ITEMS

14.10.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES, POLICY AND PLANNING

a) General administrative support

CODE	ITEM DESCRIPTION	1st Revised	2nd Revised
		2023/2024	2023/2024
2110101	Basic salaries	31,781,316	31,781,316
2110301	House Allowances	1,959,000	1,959,000

2110314	Transport Allowances	1,248,000	
2110320	Leave Allowances	166,000	
2710102	Service Gratuity	3,390,544	
2120103	contribution to pension	1,721,718	
2210101	Electricity expenses	96,000	
2210102	Water Expenses	96,000	
2210201	Telephone and mobile phone services	480,000	
2210203	Postal Rental Box	20,400	
2210503	Subscription to news paper	120,000	
2211306	Subscription to professional bodies	69,570	
2210801	Catering services	120,000	
2210603	Office rent-Non residential	2,400,000	
2210103	Gas Expense	24,000	
2211305	Contracted Guard and cleaning services	840,000	
3111002	Purchase of Computers, printers and IT items	400,000	
2211201	Refined Fuel and Lubricants for transport	990,000	
2211101	General office stationery	500,000	
2211102	Supplies of accessories for computers and printers	200,000	
2211103	Sanitary and cleaning materials	72,000	
2210504	Advertisement	84,358	
2220101	Motor Vehicle maintenance	744,000	
2220210	Maintenance of computers, photocopy and printers	100,000	
2220202	Maintenance of Office Furniture and Equipment	100,000	
3111001	Purchase of Furniture	857,854	
TOTAL		48,580,760	4

b) Policy developments and planning

Item code	Sub item description	1st revised	2nd Revised	Variance
		2023/2024	2023/2024	
2210802	Boards, Committees, Conferences and Seminars	880,000	880,000	0

2211101	General Office Supplies	20,000	20,000	0
2210303	Daily Subsistence Allowance-Domestic	3,373,000	3,373,000	0
2210301	Travel cost-Domestic	385,000	385,000	0
2210403	Daily Subsistence Allowance-Foreign	1,260,000	1,260,000	0
2210401	Travel cost-Foreign	360,000	360,000	0
2210711	Examination and Tuition fees	475,000	475,000	0
2210709	Research Allowance	22,500	22,500	0
TOTAL		6,775,500	6,775,500	0

c)

c)

c)

a) **LEGAL, ETHIC, GOVERNANCE AND COMPLIANCE**

Sub-item code	Sub Item Description	1st Revised	2nd Revised	Variance
		2023/2024	2023/2024	
2211308	Legal Dues/fees, Arbitration	2,000,000	2,000,000	0
2211310	Contracted Professional Services	200,000	200,000	0
2211309	Management Fees	100,000	100,000	0
2211311	Contracted Technical Services	200,000	200,000	0
2210802	Conference facilities	150,000	150,000	0
2211101	Stationery	7,500	7,500	0
2210303	DSA	100,000	100,000	0
2210301	Transport refund	50,000	50,000	0
2211201	Fuel for Vehicle	4,400	4,400	0
2220101	Vehicle repairs	2,700	2,700	0
2210502	Printing	2,000	2,000	0
Total		2,816,600	2,816,600	0

b)

b)

14.11 PART J: PERSONNEL EMOLUMENTS

NAMES	DESIGNATION	J/G	1st Revised	2nd revised	Variance
Ruth Ondicho	B.Member	S	242,950	242,950	0
Erick Ondiek	B.Member	S	242,950	242,950	0
Annah Mwasi	Secretary/CEO	S	221,850	221,850	0
Mr. Harrison Abincha Mogambi	Dir-Legal and Compliance	R	189,150	189,150	0
Mr. Donald Okoyo Onchiri	Dir-HRM	R	189,150	189,150	0
Mr.Albert Mosagwe Nyandika	Ass. Director Administration	P	158,030	158,030	0
Mr. Geoffrey Ondicho Osoro	Head of Finance and Accounts	P	158,030	158,030	0
Mr. Lameck Mobegi Omasire	ASS Director Records Management	P	149,030	149,030	0
Mrs. Diana Ondima Nyaboke	Chief HRM	M	82,900	82,900	0
Ms. Julia Gitonga Kathambi	Adm.Secretary	M	81,900	81,900	0
Ms.Dorothy S. Ondieki	HR Officer	L	78,950	78,950	0
Joyness Moraa	Administrative secretary	K	57,270	57,270	0
Mr. Ephantius Osolo Maritim	Driver	H	38,040	38,040	0
Lydia Moraa	Enforcement Officer	G	36,180	36,180	0
Mr.Erick Nyakundi Omoro	Support staff	F	25,950	25,950	0
Sylvester Nyambane	Enforcement Officer	F	25,950	25,950	0
Lydia Nyaboke	Senior Clerical Officer	E	25,370	25,370	0
Christoper Nyakundi	Clerical officer	C	23,860	23,860	0
TOTAL PER MONTH			3,081,693	3,081,693	0
TOTAL PER YEAR			35,154,316	35,154,316	0

CHAPTER FIFTEEN

15.0 VOTE NO: 5274000000

15.1 1VOTE TITLE –PUBLIC SERVICE MANAGEMENT

15.2 PART A: VISION

To be the leading department in public service management and service delivery.

15.3 1PART B: MISSION

Provide leadership in governance through enhanced citizen participation and responsive service provision in the County.

115.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

15.4.1 Expenditure Trends

In the financial year 2021/2022, the department was allocated a total budget of Kshs 380, 566,306 where kshs 350,566,306 was to fund recurrent and Kshs30, 000,000 was to fund development as explained in other parts of this Vote. As per the CBROP 2022 the department had an absorption rate of 99% for recurrent and 17% for development. Underperformance in recurrent and development respectively was attributed by Capacity challenges in terms of a substantive County Director Human Resource Management, Payroll manager and payroll staff and Lack of essential enablers of Public Participation The department can achieve this by recruiting a substantive County Director Human Resource Management, Payroll Manager and

training of payroll officers and Establishing appropriate enablers of public participation which includes: Rolling out civic education curriculum.

In the financial year 2022/2023, the department was allocated a total budget of Ksh 398,719,258, where Ksh 335,719,258 was to fund recurrent and Ksh 63,000,000 was to fund development expenditure. As per CFSP 2023 the department had an absorption rate of 45.70% for recurrent and 0 % for development. This was attributed by inadequate Funding of field activities i.e. Sub-County and Ward offices and Weak ICT infrastructure and capacity.

In the financial year 2023/2024, the department has been allocated Kshs 339,931,618 where Ksh is for 326,948,258 recurrent and Ksh13,000,000 is for development expenditure.

In the first supplementary 2023/2024, the department was allocated Kshs 315,101,088 where Ksh was for 307,101,088 recurrent and Ksh8,000,000 was for development expenditure.

In the second supplementary 2023/2024, the department has been allocated Kshs 346,498,295 where Ksh 338,498,295 is for recurrent and Ksh8,000,000 is for development expenditure.

15.4.2 Major achievements for the period 2023/2024-2025/2026

- Payment of arrears worth 30M to ECDE officers in the department of education
- All staff put under NSSF &NHIF systems
- Improved civic education
- More HR trainings
- All staff were placed on enhanced medical cover and last expense cover, whereby they are able to choose a facility to access medical services
- Historical arrears on promotion for officers from the department of environment were cleared
- Staff welfare association approved by the cabinet and is pending registration
- Filling human resource files tracing has been going on to ensure that all officers have files and those whose files were not opened are being profiled for further investigation in collaboration with the CPSB
- Revenue from administration and third-party institutions like the payroll rose since the collection is system in-build, we collect 100% of all process.
- Staff return Audit revealed 45 officers not in any departmental returns, salaries stopped to allow for investigations

- in partnership with EACC, 24 officers of interest were identified and salaries stopped to allow EACC complete investigation.
- Recruitment of critical technical staff done for departments of environment, municipality, public works and finance & planning. PSM also recruited PWD's for the department of Health and PSM to address inclusivity.
- Training & development of about 200 staff trained under the KDSP Programme
- 20 attachees trained
- Over 500 officers promoted
- 100 enforcement received new uniforms
- Ward admin received new uniforms
- Security drills and parade training undertaken under the leadership of the newly appointed director enforcement formerly a police inspector
- Reorganization of enforcement cadre ongoing and creation of revenue enforcement wing underway

15.3 Constraints and challenges in budget implementation and how they are being addressed

Challenges in budget implementation	Way forward
Capacity challenges in terms of a substantive County Director Human Resource Management, Payroll manager and payroll staff.	Recruitment of a substantive County Director Human Resource Management, Payroll Manager and training of payroll officers.
Funding of field activities i.e. Sub-County and Ward offices.	Factoring field activities in the next budget for the Department.
Lack of essential enablers of Public Participation	Establish appropriate enablers of public participation which includes: Rolling out civic education curriculum.
Inadequate working equipment and staff	Develop policy and guidelines on staff transfers and deployment, Recruitment of additional staff and continuous training and development

Weak surveillance, patrols, supervision and enforcement of county programs.	Purchase of communication gadgets for surveillance, purchase of surveillance vehicle, uniforms and identification cards for officers. Restructuring and training of enforcement officers.
Weak ICT infrastructure and capacity.	Installation of Radio Calls Installation Biometric System Installation of Data Record Management systems
Uncoordinated staff trainings	Institutionalize framework for staff training and development, centrally undertake staff training need assessment.
Weak inter-governmental relations	Operationalize county inter-governmental forum. Adequate funding of inter-governmental activities
Office space	Construction of twin wards offices.
Budgeting for salaries as staff work in one department and get paid from another department.	Aligning staff pay-points with the departments they work in.
Security of the HRM office and payroll section in particular	Securing of the HRM offices. Plans are already underway to install metallic grill doors at the payroll section.
Lack of communication bill and policy	Finalize the communication bill and policy.
Slow decentralization of administrative structures	Decentralize and unbundle administrative structures to the lowest level (village)

15.4 Major services/outputs to be provided in MTEF period 2023/2024-2025/2026

- Payment of wages to 461 staff members.

- Payment of Utilities 6.
- Office operations purchases within the office.
- Preparation and adoption of Bills, Policies and Plans e.g 1.Administration policy
2.communication policy
- 3.Enforcementan compliance policy 4.Public participation and civic education policy
5.Record management policy 6.Code of conduct
- 4 Intergovernmental relations (Public Holidays)
- Support to administrative field coordination at sub county and ward level
- Monitoring and reporting on flagship projects
- Membership Fees, Dues and Subscriptions to Professional and Trade Bodies
- Medical Cover (Health Insurance)
- Internship Programme
- Training and capacity building
- Mental wellness & Counselling Unit established
- Continuous professional development of staff (SMC, SLADP)
- Membership Fees, Dues and Subscriptions to Professional and Trade Bodies
- Legal Fee
- Development and review of staff establishments, staffing plans and structure,
determine optimal staffing levels, undertake skill gap analysis, undertake payroll
audit, undertake business process re-engineering
- Performance Management
- Training and capacity building of the enforcement officers
- Coordination and Implementation of County Special Projects/Programs
- Printing and publications
- Public participation and civic education.
- Corporate communication
- Feedback mechanism
- Actively involving in vulnerable and the marginalized
- Co-ordination and management of Public participation
- Rolling out civic education
- Handling public complains
- Public access to information

- Construction of recreational center plus industrial park

15.4.5 SUMMARY OF THE REVENUE SOURCES 2023/2024-2025/2026

Revenue sources	% of budget funding	printed estimates 2023/24	1st revised estimates 2023/2024	2nd revised estimates 2023/2024	variance
Unspent Balances	-	-	-	-	-
Motor bike stickers	-	16,640	16,640	16,640	-
Equitable Sharable Revenue	0	339,931,618	315,084,448	346,481,655	31,397,207
GRAND TOTAL	0	339,948,258	315,101,088	346,498,295	31,397,207

15.7 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

15.8 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2023/2024

SUMMARY OF PROGRAMMES AND SUB-PROGRAMMES									
Programme	Objectives	Recurrent	Development	printed estimates	Recurrent	Development	1st revised estimates	Recurrent	Development
				2023/24			2023/24		
P1. County Administration And Field Coordination Support Services	Enhancing institutional efficiency and effectiveness in implementation and service delivery. Adherence to set up legal framework	216,455,258	-	216,455,258	217,608,088	0	217,608,088	245,005,295	0
		6,520,000		6,520,000	6,520,000		6,520,000	6,520,000	
		2,000,000	8,000,000	10,000,000	2,000,000	8,000,000	10,000,000	2,000,000	8,000,000
Sub-Total		224,975,258	8,000,000	232,975,258	226,128,088	8,000,000	234,128,088	253,525,295	8,000,000
P.2 Human Resources	Strengthen human	168,000	-	168,000	168,000	-	168,000	168,000	-

Management And Development	resource management and development	94,030,000	-	94,030,000	73,030,000	-	73,030,000	77,030,000	-
Sub-total		94,198,000	-	94,198,000	73,198,000	-	73,198,000	77,198,000	-
P.3 Public Participation And Civic Education Support Services	To create awareness to the public on government projects, programmes and service delivery	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-
Sub-total		3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-
P.4Corporate Communication Support Services	To create awareness to the public on government projects, programmes and service delivery	2,075,000	-	2,075,000	2,075,000	-	2,075,000	2,075,000	-
Sub-total		2,075,000	-	2,075,000	2,075,000	-	2,075,000	2,075,000	-
P.5 Enforcement and Compliance Services	To ensure compliance to county by laws	2,200,000	5,000,000	7,200,000	2,200,000	0	2,200,000	2,200,000	0
Sub-total		2,200,000	5,000,000	7,200,000	2,200,000	0	2,200,000	2,200,000	0
P.6Special programme	To coordinate activities related to specific projects, emerging and crosscutting development issues affecting the county.	500,000	0	500,000	500,000	0	500,000	500,000	0
Sub-Total		500,000	0	500,000	500,000	0	500,000	500,000	0
Total		326,948,258	13,000,000	339,948,258	307,101,088	8,000,000	315,101,088	338,498,295	8,000,000

15.9 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/24

Economic Classification	printed estimates	1st revised estimates	2nd revised estimates	variance
	2023/24	2023/24	2023/24	
Current Expenditure	326,948,258	307,101,088	338,498,295	31,397,207
Compensation to Employees	195,192,866	196,345,696	223,742,903	27,397,207
Use of Goods and Services	113,229,000	92229000	96229000	4,000,000
Social Benefits	18,526,392	18,526,392	18,526,392	0
Other Recurrent	0	0	0	0
capital expenditure	13,000,000	8,000,000	8,000,000	0
Other development	0	0	0	0
Total Expenditure	339,948,258	315,101,088	346,498,295	31,397,207

15.10 PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES BY PROGRAMME AND SUB-PROGRAMMES

Economic Classification	printed estimates	1st revised	2nd revised	variance
	2023/24	2023/2024	2023/2024	
P1. COUNTY ADMINISTRATION AND FIELD COORDINATION SUPPORT SERVICES				
S.P1 General Administration and Support services				
Current Expenditure	216,455,258	217,608,088	245,005,295	27,397,207
Compensation to Employees	195,192,866	195,192,866	222,590,073	27,397,207
Use of Goods and Services	2,736,000	3,888,830	3,888,830	0
Social Benefits	18,526,392	18,526,392	18,526,392	0
S.P2 Policy and Planning Services				
Current Expenditure	6,520,000	6,520,000	6,520,000	-

Use of Goods and Services	6,520,000	6,520,000	6,520,000	-
S.P 1.3 Field coordination and administration				-
Current Expenditure	2,000,000	2,000,000	2,000,000	-
Use of goods and services	2,000,000	2,000,000	2,000,000	-
Capital Expenditure	8,000,000	8,000,000	8,000,000	-
Total sub-Program	10,000,000	10,000,000	10,000,000	-
Total Programme Expenditure	232,975,258	234,128,088	261,525,295	27,397,207
P2 HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT				
S.P 1 HUMAN RESOURCE MANAGEMENT				
Current Expenditure	168,000	168,000	168,000	0
Use of Goods and Services	168,000	168,000	168,000	0
S.P2 HUMAN RESOURCE DEVELOPMENT				
Current Expenditure	94,030,000	73,030,000	77,030,000	4,000,000
Use of Goods and Services	94,030,000	73,030,000	77,030,000	4,000,000
Total Programme Expenditure	94,198,000	73,198,000	77,198,000	4,000,000
P3 PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES				
S.P1 Public Participation and Civic Education				
Current Expenditure	3,000,000	3,000,000	3,000,000	0
Use of goods and services	3,000,000	3,000,000	3,000,000	0
Total Programme Expenditure	3,000,000	3,000,000	3,000,000	0
P4 CORPORATE COMMUNICATION SUPPORT SERVICES				

S.P 4corporate communication support services				
S.P 1 Communication				
Current Expenditure	2,075,000	2,075,000	2,075,000	0
Use of goods and services	2,075,000	2,075,000	2,075,000	0
Total Programme Expenditure	2,075,000	2,075,000	2,075,000	0
P.5 SECURITY ENFORCEMENT AND COMPLIANCE SUPPORT SERVICES				
Current Expenditure	2,200,000	2,200,000	2,200,000	0
Use of goods and services	2,200,000	2,200,000	2,200,000	0
Capital Expenditure	5,000,000	0	0	0
Total sub-Program	7,200,000	2,200,000	2,200,000	0
P.6 SPECIAL PROGRAMME				
Current Expenditure	500,000	500,000	500,000	0
Use of goods and services	500,000	500,000	500,000	0
Total sub-Program	500,000	500,000	500,000	0
Grand total	339,948,258	315,101,088	346,498,295	31,397,207

15.11 PART I: DETAILS OF VOTE ITEMS BY PROGRAMMES AND SUB-PROGRAMMES

1) COUNTY ADMINISTRATION AND FIELD COORDINATION SUPPORT SERVICES

a) GENERAL ADMINISTRATION AND SUPPORT SERVICES

Sub-item code	Item description	printed estimates	1st revised estimates	2nd revised estimates	variance
		2023/24	2023/24	2023/24	
2110101	Basic Salaries	143,392,835	144,545,665	171,942,872	27,397,207
2110301	House Allowance	25,342,512	25,342,512	25,342,512	0

2110314	Transport Allowance	22,803,518	22,803,518	22,803,518	0
2110320	Leave Allowance	1,050,001	1,050,001	1,050,001	0
2710102	Service Gratuity	2,604,000	2,604,000	2,604,000	0
2710111	employer contribution to NSSF	165,600	165,600	165,600	0
2210799	NITA	353,400	353,400	353,400	0
2710107	Employer Contribution to pension	18,007,392	18,007,392	18,007,392	0
2210101	Electricity	180,000	180,000	180,000	0
2210102	Water and Sewerage Charges	60,000	60,000	60,000	0
2210203	Courier and Postal Services	36,000	36,000	36,000	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	210,000	210,000	210,000	0
2210801	catering services	300,000	300,000	300,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	100,000	0
2211102	Supplies and Accessories for Computers and Printers	380,000	380,000	380,000	0
2211103	Sanitary and Cleaning Materials supplies/service	32,000	32,000	32,000	0
3111002	purchase of computer	150,000	150,000	150,000	0
2220210	Maintenance of computer	60,000	60,000	60,000	0

3111002	purchase of printer/photocopier	300,000	300,000	300,000	0
3110701	purchase of office furniture	500,000	500,000	500,000	0
3111002	purchase of uniforms	75,000	75,000	75,000	0
2220202	Maintenance of Office Furniture and Equipment	53,000	53,000	53,000	0
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	300,000	300,000	300,000	0
		216,455,258	217,608,088	245,005,295	27,397,207

a) POLICY AND PLANNING

Item code	Item Description	printed estimates	1st revised estimates	2nd revised estimates	varianncce
		2023/24	2023/24	2023/24	2023/2024
2211101	Stationery	5,000	5,000	5,000	0
2210704	hall hire	1,150,000	1,150,000	1,150,000	0
2210303	DSA(10 officers for 5 days	77,946	77,946	77,946	0
2210301	Transport Cost for 10 officers to and from	1,160,000	1,160,000	1,160,000	0
2211201	Refined Fuels and Lubricants for Transport	286,000	286,000	286,000	0
2220101	mv/ maintenance	450,000	450,000	450,000	0
2210801	catering facilities	1,107,054	1,107,054	1,107,054	0
2210502	printing services	4,000	4,000	4,000	0
2210302	accommodation allowance	1,020,000	1,020,000	1,020,000	0

2211306	fees to professional Bodies	140,000	140,000	140,000	0
2210301	local travels	1,000,000	1,000,000	1,000,000	0
2210504	Publicity	120,000	120,000	120,000	0
TOTAL		6,520,000	6,520,000	6,520,000	0

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b) FIELD COORDINATION AND ADMINISTRATION

Item code	Item Description	printed estimates	1st revised	2 nd revised	variance
		2023/2024	2023/2024	2023/24	
2210301	Transport allowance	60,000	60,000	60,000	0
2211201	Refined Fuels and Lubricants for Transport	220,000	220,000	220,000	0
2220101	mv/ maintenance	300,000	300,000	300,000	0
2210801	Catering services	600,000	600,000	600,000	0
2210502	printing services	70,000	70,000	70,000	0
2210704	hall hire	500,000	500,000	500,000	0
2210504	Publicity	250,000	250,000	250,000	0
Sub-Total		2,000,000	2,000,000	2,000,000	0
Development					
Construction of Nyamira North sub county Offices		8,000,000	8,000,000	8,000,000	0
Sub-Total		8,000,000	8,000,000	8,000,000	0
TOTAL		10,000,000	10,000,000	10,000,000	0

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2) HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT

a) HUMAN RESOURCES MANAGEMENT

Item code	Item Description	printed estimates	1st revised	2 nd revised	variance
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		2023/24	2023/24	2023/24	
2210502	printing services	168,000	168,000	168,000	0
TOTAL		168,000	168,000	168,000	0

c) HUMAN RESOURCE DEVELOPMENT

Item code	Item Description	printed estimates	1st revised estimates	2nd revised estimates	variance
		2023/2024	2023/2024	2023/2024	
2210704	conference facilities	486,880	486,880	486,880	0
2210303	DSA	1,014,820	1,014,820	1,014,820	0
2210301	Transport allowance	140,000	140,000	140,000	0
2211201	Refined Fuels and Lubricants for Transport	30,000	30,000	30,000	0
2220101	m/v maintainance	22,000	22,000	22,000	0
3111002	Purchase of computers,printers and other ICT Equipment	100,000	100,000	100,000	0
2211308	Legal services	500,000	500,000	500,000	0
2211101	stationery	256,300	256,300	256,300	0
2110308	medical cover	90,000,000	50,000,000	50,000,000	0
2211102	computer accessories	70,000	70,000	70,000	0
2210711	tuition fees	810,000	810,000	810,000	0
2210708	trainers allowance	100,000	100,000	100,000	0
3110701	purchase of office furniture	500,000	500,000	500,000	0
2211306	consultancy fee	-	2,000,000	2,000,000	0
2110202	casual wages	-	7,000,000	7,000,000	0
2210712	training allowance	-	10,000,000	14,000,000	4,000,000
	total	94,030,000	73,030,000	77,030,000	4,000,000

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3) PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES

Item code	Item Description	printed estimates	1st revised estimates	2 nd revised estimates	variance
		2023/2024	2023/2024	2023/2024	
2210701	Training allowance	450,000	450,000	450,000	0
2210301	Transport Cost	200,000	200,000	200,000	0
2210801	catering facilities	100,000	100,000	100,000	0
2210502	publication and printing services	920,000	920,000	920,000	0
2210303	DSA	800,000	800,000	800,000	0
2211101	Stationary	60,000	60,000	60,000	0
2220101	m/v maintenance	20,000	20,000	20,000	0
2211201	Fuel	52,000	52,000	52,000	0
3111002	purchase of laptops, printers and computers	200,000	200,000	200,000	0
2210704	conference facilities	98,000	98,000	98,000	0
2210504	Publicity	100,000	100,000	100,000	0
	TOTAL	3,000,000	3,000,000	3,000,000	0

4) CORPORATE COMMUNICATION SUPPORT SERVICES

Item code	Item Description	printed estimates	1st revised estimates	2nd revised estimates	variance
		2023/2024	2023/2024	2023/2024	
2210303	DSA(10 officers for 5 days	70,000	70,000	70,000	0

2210301	Transport Cost	100,000	100,000	100,000	0
2210502	printing services	400,000	400,000	400,000	0
2210504	Publicity	100,000	100,000	100,000	0
2220101	m/v maintanance	300,000	300,000	300,000	0
2211201	fuel	75,000	75,000	75,000	0
2211306	membership and subscription to professional bodies	10,000	10,000	10,000	0
2210704	conference facilities	25,000	25,000	25,000	0
2211101	stationary	45,000	45,000	45,000	0
2110405	purchase of airtime	200,000	200,000	200,000	0
3111002	purchase of computer/laptops	250,000	250,000	250,000	0
2211011	purchase of cameras	400,000	400,000	400,000	0
2211102	supply of computer accessories	20,000	20,000	20,000	0
2210201	Purchase of phone	80,000	80,000	80,000	0
Total		2,075,000	2,075,000	2,075,000	0

5ENFORCEMENT AND COMPLIANCE SERVICES

Item code	Item Description	printed estimates	1st revised estimates	2 nd revised estimates	variance
		2023/2024	2023/2024	2023/2024	
RECURRENT					
2,211,016	Purchase of uniforms	700,000	700,000	700,000	0
2,210,704	Training allowance	1,000,000	1,000,000	1,000,000	0

3,110,701	purchase of office furniture	200,000	200,000	200,000	0
3,111,002	purchase of computers/laptops	100,000	100,000	100,000	0
2,211,103	cleaning materials				0
2,210,303	DSA	200,000	200,000	200,000	0
	SUB-TOTAL	2,200,000	2,200,000	2,200,000	0
DEVELOPMENT					
3,111,108	purchase of security gadgets	5,000,000	-	-	0
	sub total	5,000,000	-	-	0
TOTAL		7,200,000	2,200,000	2,200,000	0

P.6 SPECIAL PROGRAMME

Item code	Item Description	printed estimates	1st revised estimates	2 nd revised estimates	variance
2,210,303	DSA	100,000	100,000	100,000	0
2,220,101	m/v maintainance	30,000	30,000	30,000	0
2,211,201	fuel	22,000	22,000	22,000	0
2,210,704	conference facilities	200,000	200,000	200,000	0
2,210,504	publicity	40,000	40,000	40,000	0
2,210,801	Catering services	40,000	40,000	40,000	0
2,211,101	Stationery	68,000	68,000	68,000	0
	sub-total	500,000	500,000	500,000	0
	TOTAL	500,000	500,000	500,000	0

15.12 DEVELOPMENT PROJECTS

DEVELOPMENT PROJECTS		Printed estimates	1st revised estimates	2 nd revised estimates	variance
		2023/24	2023/204	2023/204	
Project	Location				
purchase of security gadgets	HQ	5,000,000	0	0	0
Construction of Nyamira South sub-county offices	Rangenyio	8,000,000	8000000	8000000	0
Total		13,000,000	8000000	8000000	0

15.13 PART J: PERSONNEL EMOLUMENTS

Job group	Number of in post	Printed estimates	1st revised estimates	2nd revised estimates
		2023/24	2023/24	2023/24
A	2	1,336,688	1,408,740	4,322,992
B	1	702,040	774,092	3,097,880
C	64	18,721,792	18,793,844	22,870,045
D	217	58,312,155	58,384,207	58,384,207
E	61	20,625,682	20,697,734	20,697,734
F	52	19,066,240	19,138,292	19,138,292
G	39	13,986,757	14,058,809	14,058,809
H	12	7,068,999	7,141,051	7,165,562
J	10	6,600,913	6,672,965	10,039,882
K	9	8,450,064	8,522,116	12,345,009
L	4	5,475,184	5,547,236	7,300,992
N	10	14,258,260	14,330,312	17,330,320
P	12	16,392,107	16,464,159	19,879,900
Q	3	6,405,618	6,477,670	8,477,239
R	5	13,088,292	13,160,344	13,160,344

S	1	3,228,467	3,300,519	4,000,088
TOTAL	502	213,719,258	214,872,088	242,269,295

CHAPTER SIXTEEN

16.0 VOTE NO: 5275000000

16.1 VOTE TITLE: NYAMIRA MUNICIPALITY

16.2 PART A: VISION

Create a Positive and Vibrant Livelihood to the People of Nyamira through Provision of Adequate Infrastructural Services

16.3 PART B: MISSION

Make Nyamira Municipality Habitable Safe, and Vibrant

16.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

16.4.1 Expenditure trends

In the financial year 2021/2022, the Nyamira municipality has been allocated a total of Ksh.205,865,406 where development from the exchequer totals to Ksh.9,000,000, recurrent expenditure totaling to Ksh.41,405,052 and unspent balances development grant for the Kenya Urban Support Program amounting to Ksh.155,460,354. As per the CBROP 2022 the department had an absorption rate of 97% as recurrent and 24% for development. This is due to late release of exchequer funds for especially for grant development.

In the current Financial Year 2022/2023, the department has been allocated a total of kshs165,190,997 where kshs 19,881,381 is for recurrent and kshs 145,309,616 is for development including grant. As per CFSP 2023 the department had an absorption rate 15.7% for recurrent and 0% for development. This is due to release of exchequer funds from national government. Hence the government should release funds earlier to county government.

In the next financial year 2023/24 the department has been allocated a total of Kshs 126,727,016

where kshs 36,745,074 is for recurrent and kshs 89,981,942 is for development. During the 1st supplementary the department has been allocated a total of kshs 185,531,277 where kshs 65,225,362 is for recurrent and kshs 120,305,915 is development. In the second supplementary the department has been allocated atotal of Kshs 124,752,413 where kshs 41,446,498 is for recurrent and kshs 83,305,915 is for development.

16.4.2 Achievements

The department managed to achieve the following in the period under review

- Preparation of the municipal spatial plan
- Development of municipal by laws
- Induction of board members which has led to effective functioning of the board.
- Equipping of municipal offices.

16.4.3 Constraints and challenges in budget implementation and way forward

The following are the challenges and way forward in budget implementation;

1) Delay in transfer of functions

The municipality has a number of gazette functions which are yet to be transferred from other departments to make it fully operational. The transfer of functions involves providing the functions together with funds to be able to run the transferred functions. Currently the municipality is handling solid waste management as the only transferred function. There's need to speed up the process of transferring functions to enable the Nyamira municipality operate effectively and efficiently.

2) In adequate personnel

Since inception, the municipality relies of staff from other departments who are not fully seconded to the municipality. There's need to hire more staff especially the technical officers to assist in the day to day operations including supervision of the projects currently being undertaken. Plans are under way to recruit the Municipal manager and other key personnel and also develop capacity through training to the hired staff.

3) In adequate budget

The municipality budget allocation from the Ex chequer has been reducing by years since 2019. The municipality relies mostly on Conditional grants from the Kenya Urban Support Programme which may not be there in subsequent years . the transfer of functions will enable the municipality to collect its revenue and also seek support from other agencies to finance the municipality growth.

4) Incomplete policies and By-laws

The Municipal is yet to approve some of the laws and policies needed to guide its development and control /manage activities within its environs. The municipal spatial plan prepared for purposes of development control has not been approved at the County assembly for its implementation. Equally other developed bylaws are yet to be subjected to public participation. With the New Cabinet and County assembly in place, Plans have been made to have the plans approved after a political break.

16.4.4 Major services/outputs to be provided in MTEF period 2022/2023- 2024/2025

The department will deliver the following services and outputs;

- Payments of utilities and Bills (electricity, water, renewal of license, newspapers, Catering, courier)
- General office operations (Computers, cleaning materials, uniforms, safety gears, stationery)
- Maintenance of office assets and inventories (Rent, Computer maintenance etc)
- Training and Capacity Building of Staffs and Other Committee Members
- Induction of board members
- preparation of 5-year municipality plans (IDEP)
- Garbage Collection
- Disaster managements services
- Acquisition of Dumpsite
- Installation of municipality streetlights
- Construction of municipality health center
- Drainage works

16.4.5 SUMMARY OF THE REVENUE SOURCES 2021/2022 -2023/2024

REVENUE SOURCES	printed Estimates	1st revised estimates	2nd revised	variance
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	2023/2024	2023/2024	2023/2024	2023/2024
Equitable shares	59,387,101	73,469,560	47,659,696	- 25,809,864
Kenya Urban Support Programme UDG		35,000,000	0	- 35,000,000
Kenya Urban Support Programme UIG (Opening balance	1,145,356	1,255,798	1,255,798	0
Kenya Urban Support Programme UIG(unspt)	1,194,559	10,805,915	10,805,915	0
Market stall Rent	224,189	224,189	224,189	0
Daily Parking	2,679,560	2,679,560	2,679,560	0
Build Plan & Approval	1,413,746	1,413,746	1,413,746	0
I/Plot Rent	69,732	69,732	69,732	0
Plot Rent	945,718	945,718	945,718	0
Lands & Survey	148,202	148,202	148,202	0
Phys Planning	1,324,938	1,324,938	1,324,938	0
Land Rates	23,386,151	23,386,151	23,386,151	0
Advertisement Charges	18,731,949	18,731,949	18,731,949	0
Water, sanitation and irrigation fees	50,340	50,340	50,340	0
Garbage collection fees	796,636	796,636	796,636	0
Building material Cess	1,043,956	1,043,956	1,043,956	0
Adverts/promotional fees	0	0	0	0
Liquor	252,883	252,883	252,883	0
Registration fees /Renewal	5,724	5,724	5,724	0

Public Health	0	0	0	0
Market Dues	384,050	384,050	384,050	0
S.B.P	10,093,822	10,093,822	10,093,822	0
S.B.P Appl.	170,001	170,001	170,001	0
Trade, Weights & Measures	238,973	238,973	238,973	0
SBP Private schools/vocational institutions	372,463	372,463	372,463	0
App. fee for private schools/vocational institutions	0	0	0	0
Public Works approvals	100,174	100,174	100,174	0
cattle movement permit	116,874	116,874	116,874	0
Cattle Fee	788,028	788,028	788,028	0
Slaughter Fee	6,587	6,587	6,587	0
Veterinary	584,671	584,671	584,671	0
Agricultural Cess	1,054,881	1,054,881	1,054,881	0
fish permits	587.1666667	587.1666667	587.1666667	0
Storage charges, penalties, fines	15,169	15,169	15,169	0
	65,000,000	112,061,717	77,061,717	- 35,000,000
TOTAL	126,727,016	185,531,277	124,721,413	- 60,809,864

16.5 PART D: PROGRAM OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
1. Finance and Administration support services	To strengthen delivery and quality of services
2. Environment and social support services	To foster sustainable and environmentally safe development
3. Municipal Infrastructure and Disaster Management support services	Improve infrastructure and disaster mitigation

16.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2024/2025

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Printed estimates 2023/2024	1 st revised estimate 2023/24	2 nd revised estimates 2023/2024	Variance
Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES							
Outcome: To strengthen delivery and quality of services							
SP 1.1: Administrative Support Services		Compensated employees	Payrolls run	12	12	12	0
	Directorate of administration	Utilities bills and services paid on monthly basis.	No of monthly Utilities paid			22	

				22	22		0
		Maintenance of office purchases	No of office purchases maintained			30	
				30	30		0
		general office purchases	No of office supplies purchased			22	
				22	22		0
		Reviewed planning documents ie. IDEP, CUIDS etc	No of documents reviewed			0	
				0	0		0
	Policy and planning support services	Training and Capacity Building of Staffs and Other Committee Members	No of officers trained			10	
				10	10		0
		induction of board members	No of board members inducted			10	

					10	10		0
			preparation of 5 year municipality plans(IDEP)	No of plans prepared			1	
				1	1	0		
			Prepared budget and other policy documents	No of documents prepared.			0	
					0	0		0
			Board committee meetings held	No. of meetings held			10	
					10	10		0
			Programme 2: Social and Environmental Support Services					
			Outcome: habitable and safe environment					
SP 2.2 Environmental Services	Directorate of Social and Environmental Support Services	Garbage Collected in municipality	No. of towns/centers covered within the municipality	3	3	3	0	
		drainage works	No of drainage works done	1	1	3	0	

		streetlight installation	No of streetlights installed	11	11	11	0
Programme 3: Municipal Infrastructure and Disaster Management Support services							
	Directorate of Social and Environmental Support Services	construction of municipality roadsNyaramba - Eronge - Kioge road	No. of towns/centres covered within the municipality	1	1	1	0
		Purchase of land	no of lands purchased	0	0	0	0
		Acquisition of Dumpsite	Number of dumpsites acquired	1	1	1	0

16.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMS 2023/2024

PROGRAMME	OBJECTIVES	SUB PROGRAMMES				
			Printed estimate 2023/24	1st revised 2023/23	2nd revised 2023/204	variance
CP 1: Finance and Administration support services	To strengthen delivery and quality of services	CP 1.1 Administration support services	20,245,150	20,436,132	20,436,132	0

		CSP 1.2 Finance and Planning	7,499,924	35,789,230	12,010,366	- 23,778,864
		Sub-total	27,745,074	56,225,362	32,446,489	- 23,778,873
CP2: Environment Services		CSP 2.2: Environment services	11,287,383	6,000,000	6,000,000	0
		Sub-total	11,287,383	6,000,000	6,000,000	0
CP 3: Municipal Infrastructure and Disaster Management support services		CSP 3.1: Transport and Infrastructure	87,694,559	123,305,915	86,305,915	- 37,000,000
		Sub-total	87,694,559	123,305,915	86,305,915	- 37,000,000
TOTAL			126,727,016	185,531,277	124,752,404	- 60,778,873

16.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024

Expenditure Classification	printed estimates	1st revised estimate	2nd revised estimates	Variance
	2023/2024	2023/24	2023/24	2023/24
Current Expenditure	36,745,074	65,225,362	41,446,498	-23,778,864
Compensation to employees	12,945,983	20,436,132	20,436,132	0

Use of Goods	22,653,735	22,653,735	19,754,568	-2,899,167
Grants and other transfer	1,145,356	25,934,662	1,255,798	-24,678,864
Other Recurrent	0	-	0	0
Capital Expenditure	89,981,942	120,305,915	83,305,915	-37,000,000
Grants and other transfer	1,194,559	35,000,000	0	-35,000,000
Acquisition of Non-Financial assets	88,787,383	85,305,915	83,305,915	-2,000,000
Total Expenditure of Vote	126,727,016	185,531,277	124,752,413	-60,778,864

16.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAMMES AND ECONOMIC CLASSIFICATION

Economic Classification	printed estimates	1st revised estimates	2nd revised estimates	Variance
	2023/2024	2023/2024	2023/2024	2023/2024
Programme 1: Finance and Administration support services				

Sub-Programme 1.1 Administration support services				
Current Expenditure	20,245,150	20,436,132	20,436,132	0
Compensation to Employees	12,945,983	13,136,965	13,136,965	0
Use of Goods and Services	7,299,167	7,299,167	7,299,167	0
Sub Programme 1.2: Finance and Planning support services				
Current Expenditure	7,499,924	35,789,230	12,010,366	28,289,306
Use of Goods and Services	7,499,924	35,789,230	12,010,366	28,289,306
Programme 2: SOCIAL AND ENVIRONMENTAL SUPPORT SERVICES				
Sub-Programme 2.2: ENVIRONMENTAL SERVICES				
Current Expenditure	3,500,000	3,500,000	3,500,000	0
Use of Goods and Services	3,500,000	3,500,000	3,500,000	0
Capital Expenditure	7,787,383	2,500,000	2,500,000	0
Acquisition of Non-Financial Assets	7,787,383	2,500,000	2,500,000	0
Total	11,287,383	6,000,000	6,000,000	0
Programme 3: MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES				
Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES				
Capital Expenditure	82,194,559	117,805,915	80,805,915	-37,000,000
Acquisition of Non-Financial Assets	81,000,000	72,000,000	80,805,915	8,805,915
Other Capital Grants and Transfers	1,194,559	45,805,915	0	
Current Expenditure	5,500,000	5,500,000	5,500,000	0
Use of Goods and Services	5,500,000	5,500,000	5,500,000	0

TOTAL	87,694,559	123,305,915	86,305,915	-37,000,000
GRAND TOTAL	126,727,016	123,305,915	124,752,413	1,446,498

16.10 PART I: HEADS AND ITEMS

16.10.1 ADMINISTRATION SUPPORT SERVICES

a) Administration and support services

Item code	Item description	printed estimates 2023/24	1st revised 2022/23	2nd revised 2023/2024	variance
2110101	Basic salary	3,054,201	3,245,183	3,245,183	0
2110301	House allowances	2,731,600	2,731,600	2,731,600	0
2110314	Commuter allowances	848,000	848,000	848,000	0
2110320	Leave allowance	282,000	282,000	282,000	0
2210799	training allowances	3,000,000	3,000,000	3,000,000	0
2210202	casual workers	3,030,182	3,030,182	3,030,182	0
2210202	internet connection	950,000	950,000	950,000	0
2210101	Electricity	520,000	520,000	520,000	0
2210102	Water and sewerage charges	24,000	24,000	24,000	0
2210203	Courier and postal services	20,000	20,000	20,000	0
2210503	Newspapers, Magazines	48,000	48,000	48,000	0
2210603	Rent and Rates- Non-Residential	750,000	750,000	750,000	0
2211016	purchase of staff uniforms	587,217	587,217	587,217	0
2211029	purchase of protective gear	660,000	660,000	660,000	0
2210801	Catering Services	108,000	108,000	108,000	0
2211102	Purchase of Computer and printing accessories	500,000	500,000	500,000	0
2211101	General Office Supplies	1,210,000	1,210,000	1,210,000	0
2211306	Subscriptions to professional bodies	0	0	0	0
2210206	Renewal of Driving licence	1,950	1,950	1,950	0

2220205	Office maintenance services-non residential	0	0	0	0
2220210	Maintenance of Computers	170,000	170,000	170,000	0
2211103	purchase of cleaning equipment	1,750,000	1,750,000	1,750,000	0
TOTAL		20,245,150	20,436,132	20,436,132	0

b) FINANCE AND PLANNING SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD			
		printed estimates 2023/24	1st revised 2023/2024	2nd revised estimate 2023/2024	Variance
2210303	Dsa	1,091,568	1,091,568	1,691,568	600,000
2210708	Trainer Allowance	306,000	506,000	506,000	0
2210302	Transport refund	1,740,000	1,740,000	2,340,000	600,000
2210809	board allowances	1,000,000	1,500,000	1,500,000	0
2210504	Advertisement Charges	0	300,000	0	-300,000
2211101	General Office Supplies	43,000	43,000	43,000	0
2210711	Tution fee	64,000	64,000	64,000	0
2211201	Refined Fuel and Lubricants	940,000	3,440,000	3,440,000	0
2220101	Motor Vehicle Maintenance	250,000	250,000	250,000	0
2630101	KUSP(UG)	0	24,678,864	0	-24,678,864
2630101	KUSP(UG) unspent	1,145,356	1,255,798	1,255,798	0
2210802	Conference facilities	920,000	920,000	920,000	0
TOTAL		7,499,924	35,789,230	12,010,366	-23,778,864

16.10.2 MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD			
		printed estimates 2023/24	1st revised 2023/2024	2nd revised 2023/2024	variance
2210303	Dsa	1,136,000	1,136,000	1,136,000	0
2211201	Refined Fuel and Lubricants	2,438,000	2,438,000	2,438,000	0
2211006	Purchase of Workshop Tools and Equipment	810,000	810,000	810,000	0
2220101	Motor Vehicle Maintenance	1,116,000	1,116,000	1,116,000	0
	TOTAL RECURRENT	5,500,000	5,500,000	5,500,000	0
2630101	KUSP(UDG)	-	35,000,000	0	-35,000,000
2630101	KUSP(UDG) unspent balances	1,194,559	10,805,915	10,805,915	0
3111504	drainage works	67,000,000	64,000,000	60,000,000	-4,000,000
3111504	installation of streetlights	14,000,000	8,000,000	10,000,000	2,000,000
	TOTAL DEVELOPMENT	82,194,559	117,805,915	80,805,915	-37,000,000
TOTAL		87,694,559	123,305,915	86,305,915	-37,000,000

16.10.3 ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD			
		printed estimates 2023/24	1st revised estimates 2023/2024	2nd revised 2023/2023	variance 2023/24
2210303	DSA	1,000,000	1,000,000	1,000,000	0
2211201	fuel for Vehicle (Km)	1,500,000	1,500,000	1,500,000	0

2220201	mv/ maintenance	1,000,000	1,000,000	1,000,000	0
	TOTAL REC	3,500,000	3,500,000	3,500,000	0
3110499	Infrastructural	2,500,000	2,500,000	2,500,000	0
3111504	Dumping sites	5,287,383	0	0	0
	Total	7,787,383	2,500,000	2,500,000	0
	TOTAL	11,287,383	6,000,000	6,000,000	0

16.11 LIST OF DEVELOPMENT PROJECTS

Project name	Description	Location	Printed estimates	1st revised estimates 2023/24	2nd revised estimates	Variance 2023/2024
			2023/2024	2023/2024	2023/2024	2023/2024
Acquisition of Dumpsite	Excavation, land filling and fencing of the dumpsite	Municipality	5,287,383	0	0	0
Solar Street Lights	Installation of Solar Street Lights at	Ting'a, Sironga, Kebirigo, Konate, Nyamira, Nyabite, Rangenyo, Egesieri, Nyaramba, Nyangoge and Kapkere Markets	14,000,000	8,000,000	10,000,000	2,000,000
Access road to Nyamira municipality dumping site	Construction of road	At Kemasare	2,500,000	0	0	0
Road improvement	Improvement of roads to bitumen standards	Municipality	50,000,000	50,000,000	50,000,000	0

Fire station	Construction of septic tank,slab, mechanical and electrical works	Municipality	10,000,000	7,000,000	3,000,000	-4,000,000
KMTC-Nyamira Referral hospital	Laying of Cabros	Municipality	7,000,000	7,000,000	7,000,000	0
Kenya Urban Support Program conditional grant	Grant		0	35,000,000	0	-35,000,000
Kenya Urban Support Program (UDG) Opening balance	Grant		1,194,559	10,805,915	10,805,915	0
			89,981,942	117,805,915	80,805,915	-37,000,000

CHAPTER SEVENTEEN

17.0 VOTE NO: 5276000000

17.1 VOTE TITLE – COUNTY ATTORNEY

17.2 PART A: VISION

To be the epitome in the provision of Excellent professional legal services to the county government in Kenya

17.3 PART B: MISSION

To provide timely, objective and reliable legal support to the county government and its department on all legal matters that may arise in the execution of their constitutional and statutory mandate.

17.4 PART C: CONTEXT FOR BUDGET INTERVENTION

17.4.1 Expenditure Trends

In the FY 2021/ 2022, the county Attorney use to exist as Programme known as legal affairs which was allocated ksh 20,000,000 under recurrent in executive vote. According to CBROP 2022 in program manage to spend ksh 18,489,700 which represent 82% absorption rate. The underperformance of 18 % was attributed to late exchequer releases, this require national h treasury to ensure timely of exchequer

In the FY 2022/2023, the county Attorney office was allocated a total of Kshs. 20,000,000 for Personnel emoluments, operation and maintenance. According to the CFSP the absorption rate 92%. The underperformance of 8 % was attributed to late exchequer releases, this require national h treasury to ensure timely of exchequer

In the financial year 2023/2024 the county Attorney office has been allocated a total Ksh 5,159,000 for operation and maintenance.

17.4.2 Major achievements for the period

- Legal adviser to the county government
- Legal aid, pro-bono services and civic education in the county

- Litigation in all matter affecting the county
- Carry out legal research
- Defend public servants in selected offences committed in the course of duty that are likely to give rise to vicarious liability
- Undertake conveyance and other commercial transaction

17.4.3 Constraints and challenges in budget implementation and how they are being addressed

Challenges/Milestones	Way forward
<u>1.Staffing</u> As earlier stated, the County Law Office has one Advocate and one Clerk with 2 Advisors carrying out temporary duties. The office lacks the requisite capacity to discharge its mandate effectively in order to respond to the ever-growing demands and needs of the County Government.	Implementation of the County Attorney Act 2020, to ensure that the county Law Office has a County Attorney, County Solicitor, Legal Counsel, Legal Clerks, Researchers and Secretaries. This would spare the County resources incurred in term of Legal fees.
<u>2. Office Equipment</u> Essential secretarial services lack in the County Law Office. Computers, a photocopy machine and a scanner are examples of equipment that the office lacks. Further, the office lacks internet which is now essential in carrying out legal services like Virtual Court Hearings, E-filing and Research. The importance cannot be overstated. Thirdly, the office does not have proper furniture and storage facilities for sensitive legal documents and files.	The County Law Office is in dire need of computers, a photocopy machine, a scanner, furniture, storage and most importantly a vehicle.
<u>3)Failure to comply with Court Orders</u> Court Orders are not given in vain. However, we face the challenges of Officers disregarding Court Orders and thereby exposing the county Government to Contempt of Court Proceedings	Departments are encouraged to obey Court Orders and seek Legal advice in case of difficulties in interpreting and implementing any Orders. Departments are advised to consult and seek Legal advice before undertaking actions that may attract Legal consequences/implication

<u>4)Lack of Interdepartmental Consultation</u> The County Government has been sued in the past due to lack of consultation with the County Law Office before certain decisions are made. This state of affairs exposes the County to unnecessary litigation. Secondly, the County Law Office does not get expedited responses and full cooperation from various departments once a case is filed against the county Government. Despite various communications do not treat the issues raised with the urgency and seriousness required. Failure by the departments to fully cooperate with the Legal Office exposes the County to adverse orders and damages. Thirdly, it has been noted that officers blatantly refuse to sign Affidavits or record witness statements on behalf of the County Government.	Department are encouraged to appoint their own staff that will lease with the County Law Office to ensure timely responses and production of documents to the County Law Office including timely signing of affidavits. Further, departments ought to involve the office in preparation of contracts, Bills, MOUs and any other Legal documents
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17.4.4 Major services/outputs to be provided in the MTEF period 2023/2024-2025/2026

- Recruitment of 6 staff.
- Payment of utilities and bills
- Provision of training to staff members
- Maintenance of office inventories and asset
- Provision of legal services to the County Government

- Development of county attorney library and e- legal resource Centre
- Development of legislative tracker system
- Development of integrity codes and ethics in county public service
- Enforcement and prosecution of county law

17.4.5 SUMMARY OF THE REVENUE SOURCES 2023/2024-2025/2026

Revenue sources	Printed estimate	1 st Revised Estimate	2nd Revised estimate	
	2023/2024	2023/2024	2023/2024	
Equitable sharable revenue	5,149,000	8,149,000	8,149,000	9910101
Grand total	5,159,000	8,149,000	8,149,000	

17.5 D STRATEGIC OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
General administration, policy planning and support services	To strengthen delivery and quality of services to the citizen
Legal Governance, Legal training, Integrity Affairs Management and Support service	Strengthening Legal support services and promote leadership

17.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget estimate 2023/2024	1 st revised estimate	2nd revised estimate
Programme 1: General Administration and support services						
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery						

SP 1.1 General administration and support services.	Directorate of Administration	Personnel properly enumerated	Number of personnel properly enumerated.	6	6	6
		All utilities and services paid for on monthly basis.	No. of months utilities and services facilitated.	12	12	12
Programme 2: Legal Governance, Legal training, Integrity Affairs Management and Support service						
Outcome: provision of legal services						
SP:2 Legal Governance, Legal training, Integrity Affairs Management and Support service	County Attorney office	Settlement of court cases	Number of court case	96	96	96
	County Attorney office	Development of county attorney library and E resource Centre	No of attorney library and e-resource Centre developed	1	1	1
	County Attorney office	editing , Revision of county law in Kenya legislative database	No of county laws being edited and revised	5	5	5
		Development of legislative tracker system	No of legislative tracker	1	1	1
	County Attorney office	gazettement and publication	No of publications done	15	12	1
		Legal training	No of officer trained	6	12	1
	County Attorney office	Development of integrity codes, and ethics in county public service	Number of integrity codes and ethic developed	10	10	10

17.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES 2023/2024-2025/2026

PROGRA MME	OBJECTI VES	SUB- PROGRA MS	Printed estimate	1st Revised estimate	2nd Revised estimate	
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			REC 2023/2024	DEV 2023/ 2024	Recurrent	Development	Recurrent 2023/24	Development 2023/24
General administration, policy planning and support services	To strengthen delivery and quality of services to the citizen	1.1 General administration and support services	1,149,000	0	1,149,000	0	1,149,009	0
Legal Governance, Legal training, Integrity Affairs Management and Support service	Ensure awareness of legal and constitution affairs	governance, legal training and constitution affairs	4,000,000	0	4,000,000	3,000,000	4,000,000	3,000,000
		TOTAL	5,149,000	0	5,149,000	3,000,000	5,149,000	3,000,000

17.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026

Economic Classification	Printed estimate	1 st revised estimate	2nd revised estimate
	2023/2024	2023/2024	2023/2024
Programmer 1: General administration Support Services			
Sub Programme 1.1: General administration Support Services			
Current Expenditure	5,149,000	5,149,000	5,149,000
Compensations to employees	0	0	0
Use of Goods and Services	1,149,000	1,149,000	1,149,000
Social benefit	0	0	0
Other recurrent	4,000,000	4,000,000	4,000,000
Capital Expenditure	0	3,000,000	3,000,000
Acquisition of Non-Financial Ass	0	0	0
Total expenditure	5,149,000	8.149,000	8,149,000

17.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAMS BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026

Economic Classification	Printed estimate	1 st revised estimate	2nd revised estimate
	2023/2024	2023/2024	2023/2024
Programme 1: General administration Support Service			
Sub Programme 1.1: General administration Support Services			
Current Expenditure	1,149,000	1,149,000	1,149,000
Compensation to employees	0	0	0
Use of Goods and Services	1,149,000	1,149,000	1,149,000
Other recurrent	0	0	0
Programme 2:1 Legal Governance, Legal training, Integrity Affairs Management and Support service			
Sub Programme 2.1: Legal Governance, Legal training, Integrity Affairs Management and Support Service			
Current Expenditure	4,000,000	4,000,000	4,000,000
Use of Goods and Services	4,000,000	4,000,000	4,000,000
Other recurrent	0	0	0
Capital expenditure	0	3,000,000	3,000,000
Acquisition of Non-Financial Asset	0	3,000,000	3,000,000
Total	5,149,000	8,149,000	8,149,000

17.10 PART I: DETAILS OF VOTE ITEMS

17.10.1 General Administration, Policy Planning and Support Services

a) General Administration, Policy Planning and Support Services

ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD		
		2023/2024	1 st revised estimate	2nd Revised estimate

2211200	Refined fuel and lubricant	540,000	540,000	540,000
2210503	Newspapers and journal subscription	80,000	80,000	80,000
2220202	Maintenances of office furniture	40,000	40,000	40,000
2210502	printing and photocopy	100,000	100,000	100,000
2211101	purchase of office stationery	144,000	144,000	144,000
2211102	purchase of tonner	50,000	50,000	50,000
2220101	motor vehicle maintenance	75,000	75,000	75,000
3111002	purchase of computer	120,000	120,000	120,000
		1,149,000	1,149,000	1,149,000

17.10.2 Legal Governance, Legal training, Integrity Affairs Management and Support service.

a) Legal Governance, Legal training, Integrity Affairs Management and Support service.

ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD		
		2023/2024	1 st revised estimate	2nd revised estimate
2210402	Accommodation	300,000	300,000	300,000
2210301	travel allowances	300,000	300,000	300,000
2210702	hiring of specialized personnel	1,500,000	1,500,000	1,500,000
2210202	internet connectivity	240,000	240,000	240,000
2210502	Publishing and Printing Services	560,000	560,000	560,000
2210712	Training expense	900,000	900,000	900,000
2210303	DSA	200,000	200,000	200,000
	Automation of legislation	0	3,000,000	3,000,000
	RECURRENT EXPENDITURE	4,000,000	4,000,000	4,000,000
	DEVELOPMENT EXPENDITURE	0	3,000,000	3,000,000
	Total	4,000,000	7,000,000	7,000,000

CHAPTER EIGHTEEN

18.0 VOTE NO: 5277000000

18.1 VOTE TITLE: DEPARTMENT OF ECONOMIC PLANNING, RESOURCES MOBILISATION AND ICT

18.2 VISION

To provide leadership in economic planning, resource mobilization, ICT infrastructural development and management for quality service delivery.

18.3 MISSION

To be a leading County in development planning, resource mobilisation and ICT management

18.4 STRATEGIC OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1: General administration, policy planning and support services.	Enhancing institutional efficiency and effectiveness in implementation and service.
P2: Economic Planning, Budgeting and Co-ordination support services.	Strengthen policy formulation, planning, community awareness and resource allocation.
P3: Reporting, Monitoring and Evaluation support services	To strengthen results tracking and efficiency in reporting for policy making and formulation.
P4: Resources mobilization	To ensure enhance both internal and external resources mobilization in the County.
P5: Information Communication and Technology Development and management services	To strengthen ICT infrastructural development and management support services

18.5 CONTEXT FOR BUDGET INTERVENTION

18.5.1 Expenditure Trends

In 2022/2023 the department was allocated Ksh. 321,501,482 in which Ksh. 222,059,383 is to fund the recurrent expenditures while Ksh.99,442,099 to fund development. According to the

CFSP 2022, as at 30th Nov 2021, the department had managed to spend only 33% of its allocation in development while 0% on its development. This was a worrying trend but the CBROP 2023 will have to show whether there was an improvement on the same.

In the 1st Revised Estimates 2023/2024 the department has been allocated Ksh. 297,403,499 in which Ksh. 262,403,499 is to fund the recurrent expenditures while Ksh.35,000,000 to fund development expenditures to deliver the interventions in this context. As per the Third Quarter Progressive Report Recurrent expenditure experienced a significant underspend of 54,390,147, achieving 79% of the budgeted amount. In contrast, development expenditure was closer to its budget, with an underspend of 4,762,946, reaching 86% of the allocated funds. Overall, both categories of spending were below their budgeted amounts, with development expenditure performing slightly better in terms of budget utilization. Overall, the total expenditure performance was 80%, reflecting prudent fiscal management.

In the 2nd Revised Estimates 2023/2024 the department has been allocated Ksh. 312,714,287 in which Ksh. 277,714,287 is to fund the recurrent expenditures while Ksh.35,000,000 to fund development expenditures to deliver the interventions in this context.

18.5.2 Major achievements for the period

In the period under review the department made the following achievements;

- Prepared 2023/2024 the Annual Development Plan.
- Prepared 2022 County Budget Review Outlook Paper.
- Prepared the 1st and 2nd supplementary budgets 2022/2023.
- Prepared Sector Report 2023
- Prepared the County Fiscal Strategy Paper 2023.
- Prepared the programme-based budget 2023/2024.
- Coordinated the Collection of Ksh. 284 million from the local revenue streams out of ksh.782.5 million as targeted.
- Automated revenue collection
- Construction of a container building for County Information and Documentation Centre.
- Printed and published the planning and budget documents in the CIDC
- Offered county documentation and information services

- Prepared finance act 2023

18.5.3 Constraints and challenges in budget implementation and how they are being addressed

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays
Weak Vote book management.	Treasury to ensure strict budget execution by strengthening vote books controls
low revenue collection	Put in place mechanisms like proper enforcements, automation, restructuring of revenue controls, mapping the revenue sources and enactment of relevant legislations to enforce the Finance Act
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate capacity and skills	Employ enough staffs and train them on budget execution
Centralization of the County Treasury	Decentralize County Treasury services to the departments and sub-counties
Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and programmes
some of the programs and projects proposed by departments are not reflected in the CIDP, CFSP and strategic plans	Budgeting process should be aligned to the above stated documents.
Delays in preparation of the cash flow projections.	Treasury to ensure timely preparation and submission of the said plans

18.5.4 Major services/outputs to be provided in MTEF period 2023/24- 2025/26

The department will deliver the following services and outputs in the 2023/2024;

- The department will pay salaries and wages to 219 staffs in post.

- The department will provide social contributions to 219 staff in post
- The department will pay 8 utilities and bills (electricity, catering, Posta, newspapers, drivers licenses, telephone, legal fee and water)
- General Office Purchases (Stationeries and fuel)
- Maintenance of 21 office assets and other inventories
- Training on 11 economists on Hyperion
- Training on 2 economists on SMS ANS SLDP
- Induction of the 21 CBEF Members
- The department will prepare Finance bill 2024/2025.
- Department will Develop a County Statistical Abstract and update the county profile.
- Preparation of 16 strategic Plans 2023-2027
- Preparation of the Public Participation Regulation on Planning and budgeting and amendment of the other funds Acts and Regulations (Education support fund, FIF, Emergency Fund and Car and mortgage fund)
- County Documentation and Information Services
- Equipping of the County Information and documentation centers
- Produce 4 quarterly progress reports on CIDP 2018-2022.
- Monitor and evaluate 300 county projects and programmes.
- Conduct 2 stakeholders review conferences on monitoring and evaluation
- Prepare monitoring and evaluation policy and indicator handbook
- Capacity building of the 2 monitoring and evaluation staff
- Purchase of motor vehicle for the project monitoring and evaluation
- Revenue coordination, supervision and inspection
- Prepare Information, Communication and Technology policy
- Prepare the annual development plan 2024/2025
- Prepare the county budget review outlook paper 2023.
- Prepare the county fiscal strategy paper and Debt Management Paper 2024.
- Prepare the Programme based budget 2024/2025
- Revenue collection at mapped sources to the projected value at ksh 345 million
- Training and capacity building of the revenue staff
- Obligation for the National Bank of Kenya on local Revenue collection
- Revenue booths

- Revenue spikes
- Revenue Gadgets
- Revenue Infrastructure (Networking)
- Training of the ICT officers on Short course
- Ajira Training
- Maintenance of Computers, software's and servers
- Completion and equipping of ICT Hub.
- Construction of the DATA Centre

18.5.5 Summary of The Revenue Sources 2021/2022-2023/2024

NO	REVENUE SOURCES	1ST REVISED ESTIMATES	2ND REVISED ESTIMATE S	VARIATI ONS	ITEM CODE
		2023/2024	2023/2024		
1	Equitable Sharable Revenue	284,245,339	299,556,127	15,310,788	9910101
	SUB-TOTAL	284,245,339	299,556,127	15,310,788	
Details of Local Revenue sources					
1	Matatu Parking Charges and Registration	13,158,160	13,158,160	0	1420404
	SUB TOTAL	13,158,160	13,158,160	0	
	GRAND TOTAL	297,403,499	312,714,287	15,310,788	

18.6 SUMMARY OF EXPENDITURE BY PROGRAMMES, 2021/2022-2025/2026

PROGRAMME	SUB-PROGRAMMES	1ST PRINTED ESTIMATES	2ND ES
		2023/2024	2
Policy planning, General administration and Support services	General administration and Support Services	171,604,393	17
	Policy development and planning	0	
	TOTAL	171,604,393	17

Economic planning, Budgeting and Co-ordination services	Economic Planning and Budgeting formulation	44,289,106	47
	Monitoring, Evaluation and Reporting Services	7,800,000	7
	Community Development and Special Funding	0	
	TOTAL	52,089,106	54
Resources Mobilization	Internal Resources Mobilization Services	39,600,000	49
	External Resources Mobilization	0	
	TOTAL	39,600,000	49
Information Communication and Technology	ICT Management Support Services	0	
	ICT Infrastructural Support Services	7,110,000	7
	TOTAL	20,110,000	20
	GRAND TOTAL	297,403,499	311

18.7 SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2021/2022 - 2023/2024

ECONOMIC CLASSIFICATION	1ST REVISED ESTIMATES 2023/2024	2ND REVISED ESTIMATES 2023/2024
Current Expenditure	262,403,499	
Compensation to Employees	168,214,298	
Use of Goods and Services	91,054,201	
Grants and other transfers (KDSP I)	0	
Social Benefits	1,200,000	
Other Recurrent	1,935,000	
Emergency Fund	0	
Car and Mortgage fund	0	
Other Operating Expenses (Pending Bills and Obligations)	0	
Capital Expenditure	35,000,000	
Acquisition of Non-Financial Assets	29,000,000	

Grants and other transfers (KDSP I)	0	
emergency fund	0	
Car and Mortgage fund	0	
Grants and other transfers (KDSP II)	0	
Other Development	6,000,000	
Other Operating Expenses (Pending Bills and Obligations)	0	
Total Expenditure	297,403,499	

18.8 SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAMS BY VOTE AND ECONOMIC CLASSIFICATION, 2021/2022-2025/2026

Economic Classification	1ST REVISED ESTIMATES 2023/2024	2ND 2023
Programme 1: Policy Planning, General Administration and Support Services		
Sub-Programme 1.1 Administration support services		
Current Expenditure	171,604,393	
Compensation to Employees	168,214,298	
Use of Goods and Services	2,190,095	
Social Benefit	1,200,000	
Sub Programme 1.2: Policy and Planning		
Current Expenditure	0	
Use of Goods and Services	0	
other recurrent	0	
Capital Expenditure	0	
Acquisition of Non-Financial Assets	0	
other development	0	
Programme 2: Economic Planning, Budgeting and Co-ordination services.		
Sub-Programme 2.1 Economic Planning Co-ordination		
Current Expenditure	42,289,106	
Use of Goods and Services	40,989,106	
other recurrent	1,300,000	

Capital Expenditure	2,000,000	
Acquisition of Non-Financial Assets	2,000,000	
Sub-Programme 2.4: Monitoring and evaluation		
Current Expenditure	1,800,000	
Use of Goods and Services	1,665,000	
Other recurrent	135,000	
Capital Expenditure	6,000,000	
Acquisition of Non-Financial Assets	6,000,000	
Sub-Programme 2.5: Community development and special funding	-	
Current Expenditure	-	
Kenya Devolution Support Programme Level I	-	
Capital Expenditure	0	
Kenya Devolution Support Programme Level II	0	
Car and Mortgage Fund	0	
Emergency Fund	0	
Programme 4: Resource Mobilization		
Sub-Programme 4.1: Internal Resource Mobilization		
Current Expenditure	39,600,000	
Use of Goods and Services	39,100,000	
Other recurrent	500,000	
Capital Expenditure	14,000,000	
Acquisition of Non-Financial Assets	14,000,000	
Programme 5: Information, Communication and Technology		
Sub-Programme 5.1: ICT		
Current Expenditure	13,000,000	
Acquisition of Non-Financial Assets	13,000,000	
Capital Expenditure	13,000,000	
Use of Goods and Services	13,000,000	
Total Expenditure Finance and Economic Planning	297,403,499	

18.10 SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2021/2022-2025/2026

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Actual 2020/2021	Actual Estimates 2021/2022	Baseline Estimates 2022/2023	2 nd Estimate 2023/2024	Target 2024/2025	Targets 2025/2026
Name of Programme 1: Policy planning, general Administration and support services.									
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county									
SP 1.1 General administration and support services.	Directorate of administration Directorate of administration	Staffs well enumerated and motivated.	Number of staffs well enumerated and motivated	219	219	219	219	219	219
		Social contribution	Number social contributions made	219	219	219	219	219	219
		Utilities, bills and services paid on monthly basis	No of Utilities, bills and services paid basis on monthly basis.	10	20	9	8	9	9
		General office purchases done.	No of office general office purchases done.	2	2	2	2	2	2
		Office facilities well maintained	No of office facilities well maintained.	21	21	21	21	21	21
SP 1.2 Policy developments and planning .		Staffs trained at the Kenya school of government	Number of staffs and other stakeholders trained and capacity. Built.	0	0	0	0	0	0
Name of Programme 2: Economic Planning, Budgeting and Co-ordination services.									

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Actual 2020/2021	Actual Estimates 2021/2022	Baseline Estimates 2022/2023	2 nd Estimate 2023/2024	Target 2024/2025	Targets 2025/2026
Outcome: Improved livelihood of the county citizen due to proper allocation of the resources for the realization of the CIDP and vision 2030.									
	Directorate of Economic Planning and Budgeting	Annual Development Plan 2024/2025 prepared	No the annual development plans prepared.	1	1	1	1	1	1
		Training of 11 Planning and Budgeting Officers on Hyperion	Number of staffs trained on Hyperion	0	0	11	11	11	11
		Training of Economists on the short courses (SMS and SLDP)	No of Economists trained	0	0	2	2	4	4
		Induction of the CBEF Members	No of CBEF Members trained	0	0	0	21	0	0
		Feasibility studies conducted	No of the feasibility studies conducted	0	0	0	0	0	0
		Preparation of the strategic plans	Number of strategic plans developed	0	0	0	16	0	0

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Actual 2020/2021	Actual Estimates 2021/2022	Baseline Estimates 2022/2023	2 nd Estimate 2023/2024	Target 2024/2025	Targets 2025/2026
SP 2.2 Statistical formulation, documentation and research		County statistical abstract prepared and County Profile updated	No. of county statistical abstract prepared	0	0	2	2	2	2
		Preparation of the Public Participation Regulation on Planning and budgeting and amendment of the other funds Acts and Regulations (Education support fund, FIF,	Number of regulations and Acts amended	0	0	0	4	0	0
		County Information and Documentation services provided	No of the county information and documentation services provided	5	5	5	5	5	5

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Actual 2020/2021	Actual Estimates 2021/2022	Baseline Estimates 2022/2023	2 nd Estimate 2023/2024	Target 2024/2025	Targets 2025/2026
		Payment of all the pending Bills and Obligations in all departments within the executive	Departments served	0	0	0	0	0	0
SP 2.3 Reporting, Monitoring and Evaluation support services		Monitoring and evaluation conducted on the county projects.	No of monitoring and evaluation done on the county projects.	0	0	200	300	300	300
		Quarterly and Annual progress reports prepared on CIDP	No of CIDP quarterly and annual progress reports produced.	4	4	4	4	4	4
		Conducting review conference	No of review conferences conducted	0	0	2	2	2	2
		Preparation of the monitoring and evaluation policy and indicator handbook	Number of policy developed	0	0	1	2	0	0

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Actual 2020/2021	Actual Estimates 2021/2022	Baseline Estimates 2022/2023	2 nd Estimate 2023/2024	Target 2024/2025	Targets 2025/2026
		Purchase of the project vehicle	No of vehicles purchased	0	0	0	1	0	0
		Training of Monitoring and evaluation officers	No of officers trained	0	0	0	2	4	6
SP 2.4 Budget formulation and management.		County Budget Outlook Paper prepared 2023	No of the County Budget Outlook Paper prepared.	1	1	1	1	1	1
		County Fiscal Strategy Paper prepared 2024	No of the County Physical Strategy Paper prepared.	1	1	1	1	1	1
		County Debt Management Paper prepared 2024	No of the County Debt Management Paper prepared.	1	1	1	1	1	1
		Programme Based Budget prepared 2024/2025	No of the programme based budget prepared.	1	1	1	1	1	1
P 4. County resources mobilization services.									
Outcome: Better mobilized resources for the services delivery									

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Actual 2020/2021	Actual Estimates 2021/2022	Baseline Estimates 2022/2023	2 nd Estimate 2023/2024	Target 2024/2025	Targets 2025/2026
SP 4.1 County resource mobilization services.	Directorate of revenue.	Collection of revenue.	Amount of revenue collected.	168M	250M	265M	345M	380M	400M
		Preparation of Finance Bill 2024/2025	Number of Bills prepareds	1	0	1	1	1	1
		Automation of Revenue	Number of automation done	0	0	0	0	0	0
		Training of revenue officers	Number of officers trained	0	0	10	12	13	19
		Payments to national banks	Number of banks paid	0	0	1	1	1	1
		Purchase of revenue Booths	Number purchased	0	0	0	10	10	10
		Purchase of Revenue Gadgets	Number purchased	0	0	0	10	10	10
		Purchase of Revenue Spikes	Number purchased	0	0	0	10	10	10
		Installation of revenue Infrastructure (Networking)	Number installed	0	0	0	10	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Actual 2020/2021	Actual Estimates 2021/2022	Baseline Estimates 2022/2023	2 nd Estimate 2023/2024	Target 2024/2025	Targets 2025/2026
P 5 Information, Communication and Technology									
Outcome: enhanced communication and infrastructural support for service delivery									
SP. 1 ICT infrastructural support services	Directorate of Information, Communication and Technology	Completion and Equipping of the ICT Hub	Number of ICT Hub Constructed and equipped	0	0	1	1	0	0
		Construction of the DATA Centre	Number constructed	0	0	0	1	0	0
SP. 1 ICT Management support services		Development of ICT Policy	Number policy developed	0	0	1	0	0	0
		Training of the ICT Officers on Short courses	Number staff trained	0	0	5	5	5	5
		Maintenance of computers and softwares	Number of computers and softwares maintained	10	15	70	80	100	100
		Training of youth (AJIRA)	Number of youths trained	0	0	100	200	300	

18.10 DETAILS OF VOTE ITEMS BY PROGRAMMES AND SUB-PROGRAMMES

18.10.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

a) General Administration and Support Services

Sub item code	Sub Item description	1st revised	2nd Revised	Variations
		2023/2024	2023/2024	
2110101	Basic salaries	91,262,210	91,262,210	0
2110301	House allowance.	39,600,024	39,600,024	0
2110314	Transport allowance	24,002,064	24,002,064	0
2110320	Leave allowance	1,800,000	1,800,000	0
2110318	Non practice allowances	150,000	150,000	0
2710102	Gratuity	1,200,000	1,200,000	0
2120101	NSSF	2,400,000	2,400,000	0
2110315	Extraneous allowance	600,000	600,000	0
2120103	Pension	8,400,000	8,400,000	0
2210799	Training levy	24,000	24,000	0
2210304	Tax arrears	0	0	0
2210101	Electricity	60,000	60,000	0
2210102	Water and sewerage charges	36,000	36,000	0
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	24,000	24,000	0
2210203	Courier and Postal Services	4,000	4,000	0
2210502	Printing and publishing	0	0	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	43,200	43,200	0
2210799	Renewal of the driver's license	10,000	10,000	0

2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	60,000	60,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	254,000	254,000	0
2220202	Maintenance of Office Furniture and Equipment	90,895	90,895	0
2211308	Legal Fees	24,000	24,000	0
2211103	cleaning materials	220,000	220,000	0
2220205	Maintenance of Office buildings	60,000	60,000	0
2211101	Fuel	1,100,000	1,100,000	0
2220202	Maintenance of M/V	180,000	180,000	0
3111002	Purchase of Computers	0	0	0
3110301	Renovation of a building	0	0	0
	TOTAL	171,604,393	171,604,393	0

b) Policy planning and Support services

SUB ITEM CODE	SUB ITEM DESCRIPTION	1ST REVISED 2023/2024	2ND REVISED 2023/2024	VARIATIONS
2210504	Advertising, Awareness and Publicity Campaign	0	0	0
2210301	Local travel	0	0	0
2210401	Transport Refund (Foreign)	0	0	0

2210700	conference facilities	0	0	0
2210403	Daily Subsistence Allowance (Foreign)	0	0	0
2210712	Facilitation allowances	0	0	0
2210711	Tuition fee	0	0	0
2211399	Other operating expenses	0	0	0
3311399	Other Infrastructure	0	0	0
	TOTALS	0	0	0

18.10.2: ECONOMIC PLANNING, BUDGET COORDINATION SUPPORTS SERVICES

a) Economic Planning and Budgeting

SUB ITEM CODE	SUB ITEM DESCRIPTION	1ST REVISED 2023/2024	2ND REVISED 2023/2024	VARIATIONS
	Training and Capacity Building of Staffs and Other Committee Members	2,700,000	2,700,000	0
	Dissemination of Budget information in all sub counties	-	-	0
	Develop County Statistical Abstract and Updating the County Profile	5,000,000	5,000,000	0
	Preparation of the Strategic Plans	2,000,000	2,000,000	0
	Preparation of the Public Participation Regulation on Planning and budgeting and amendment of the other funds Acts and Regulations (Education support fund, FIF, Emergency Fund and Car and mortgage fund)	3,000,000	3,000,000	0
	County documentation and information services	2,190,106	2,190,106	0
	Launch of sector Plans and CIDP	1,250,000	1,250,000	0
	Consultancy services for the preparation of the Hand book indicator	1,000,000	1,000,000	0
	Consultancy services for the review of the CIDP 2018-2022 and its strategic plans	1,500,000	1,500,000	0

	Preparation of the planning and budgeting co-ordination policy	1,500,000	1,500,000	0
	CBEF Meetings	4,000,000	4,000,000	0
	Preparation of the Annual Development Plan 2024/2025	8,149,000	8,149,000	0
	Preparation of the County Budget Review Outlook Paper 2023	1,500,000	1,500,000	0
	Preparation of the county fiscal strategy paper and debt management paper 2024	3,000,000	3,000,000	0
	Preparation of the Programme Based Budget 2024/2025	5,500,000	10,510,000	5,010,788
	Total	42,289,106	47,299,894	5,010,788
DEVELOPMENT				
	County Information and Documentation Centre	2,000,000	2,000,000	0

b) MONITORING AND EVALUATION

SUB ITEM CODE	SUB ITEM DESCRIPTION	1ST REVISED 2023/2024	2ND REVISED 2023/2024	VARIATIONS
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	130,000	130,000	0
2210303	Daily Subsistence Allowance	200,000	200,000	0
2210502	Publishing and Printing Services	0	0	0
2210704	Hire of Training Facilities and Equipment	240,000	240,000	0
2210711	Tuition fee	350,000	350,000	0
2210801	Catering Services(receptions), Accommodation, Gifts, Food and Drinks	440,000	440,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	0

2211306	Subscription to professional bodies	5,000	5,000	0
2211201	Refined Fuels and Lubricants for Transport	110,000	110,000	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	90,000	90,000	0
3111002	purchase of camera	135,000	135,000	0
DEVELOPMENT				
3110701	Purchase of a motor vehicle	6,000,000	6,000,000	0
	TOTALS	7,800,000	7,800,000	0

c) Community Development and Special Funding

SUB ITEM CODE	SUB ITEM DESCRIPTION	1 ST REVISED 2023/2024	2 ND REVISED 2023/2024	VARIATIONS
2650503	Other grants (KDSP) Level II	0	0	0
2640503	Other grants (KDSP) Level I1	0	0	0
2810205	Emergency Fund	0	0	0
3110701	Purchase of Motor Vehicles	0	0	0
	GRAND TOTAL	0	0	0

d)

d)

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18.10.2 RESOURCES MOBILIZATION

a) Internal Resources Mobilization

SUB ITEM CODE	SUB ITEM DESCRIPTION	1 ST REVISED 2023/2024	2 ND REVISED 2023/2024	VARIATIONS
		2023/2024	2023/24	
2210301	Travel cost	834,000	834,000	0
2210303	Daily Subsistence Allowance	4,600,000	4,600,000	0

2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	400,000	400,000	0
2210502	Printing and publishing	1,540,000	1,540,000	0
2211201	Refined Fuels and Lubricants for Transport	2,310,000	2,310,000	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	990,000	990,000	0
3111108	Preparation of Revenue bills	0	2,000,000	2,000,000
2211016	Purchase of Uniforms and Clothing – Staff	370,000	370,000	0
2210504	Printing, Advertising and Information Supplies and Services	1,818,000	1,818,000	0
2211101	Stationery	200,000	200,000	0
2211313	Security operations	300,000	300,000	0
2210704	Conference facility	600,000	600,000	0
2210399	clamping materials	21,600,000	21,600,000	0
2210801	Catering facilities	300,000	300,000	0
3111112	Revenue Administration Cost	0	8,000,000	8,000,000
2211306	Subscription to professional bodies	220,000	220,000	0
2210711	Tuition fee	3,000,000	3,000,000	0
311102	Purchase of a computer	500,000	500,000	0
2210503	subscription to newspapers	18,000	18,000	0
		39,600,000	39,600,000	10,000,000
DEVELOPMENT				
	Revenue Enhancement	0	5,000,000	0
	Sub-Total		5,000,000	0
	Grand Total	39,600,000	44,600,000	10,000,000

18.10.5 INFORMATION, COMMUNICATION AND TECHNOLOGY

a) Information, Communication and Technology Management and Support Services

SUB ITEM CODE	SUB ITEM DESCRIPTION	1ST REVISED 2023/2024	2ND REVISED 2023/2024	VARIATIONS
2210303	Daily Subsistence Allowance	200,000	200,000	0
2210201	Internet connectivity	1,750,000	1,750,000	0

2220101	Configuration	450,000	450,000	0
2210301	Travel cost	140,000	140,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	100,000	100,000	0
2210704	Conference facilities	60,000	60,000	0
2210711	Tuition fee	500,000	500,000	0
2210306	Subscriptions	50,000	50,000	0
2210201	telephone connectivity	50,000	50,000	0
2210712	Training Fee	400,000	400,000	0
2210502	Printing and publishing	100,000	100,000	0
2210801	Catering services	60,000	60,000	0
2220210	Maintenance of computer software and network	1,750,000	1,750,000	0
2220101	Preparation of ICT Policy	0	300,000	300,000
Total		7,110,000	7,110,000	300,000

b) Information, communication and technology infrastructural support services

SUB ITEM CODE	SUB ITEM DESCRIPTION	2ND REVISED 2023/2024	1ST REVISED 2023/2024	VARIATIONS
		2023/2024		0
3110202	Hardware	3,000,0000	3,000,0000	0
3111004	Construction of ICT Hub	10,000,000	10,000,000	0
3111111	Installation of CCTV	0	0	0
	Total	13,000,000	13,000,000	0

18.11 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

PROGRAMME	TASK	DESCRIPTION OF ACTIVITY	LOCATION
	Revenue Office (Container building)	Construction of Revenue Office	Township

Resource mobilisation	Revenue Booths	Acquisition and installation	Countywide
	Revenue Spikes	Purchase	HQ
	Revenue Gadgets	Purchase	HQ
	Revenue infrastructure and maintenance (Networking)	Revenue infrastructure and maintenance (Networking)	HQ
ICT	Completion and Equipping of the ICT Hub	Completion	HQ
	Construction of DATA Centre	Construction	HQ
	ERP (Enterprises Resources and Planning)	EPR Establishing	HQ
Economic planning and budget management	County Information and Documentation Centre	Equipping of the Documentation Centre	Countywide
	Emergency Fund	Emergency Fund	Countywide
Monitoring and evaluation services	Project Vehicle for monitoring and evaluation of Projects	Purchase of vehicle	HQ
			TOTAL

18.13 DETAILS OF COMPENSATION TO EMPLOYEES

NO OF INPOST	JOB GROUP	1ST REVISED 2023/24	2ND REVISED 2023/24	VARIATIONS
10	R	10,799,647	10,799,647	81,058
5	P	11,657,491	11,657,491	87,497
2	S	4,665,792	4,665,792	35,020
6	R	11,768,397	11,768,397	88,329

1	B	2,256,934	2,256,934	16,940
7	C	4,799,172	4,799,172	36,021
36	D	28,716,623	28,716,623	215,537
15	E	15,135,574	15,135,574	113,602
16	F	6,155,283	6,155,283	46,199
50	G	33,268,219	33,268,219	249,699
3	H	4,929,474	4,929,474	36,999
3	J	3,266,899	3,266,899	24,520
40	K	3,603,065	3,603,065	27,043
14	L	2,266,934	2,266,934	17,015
5	M	15,399,346	15,399,346	115,582
3	N	4,550,456	4,550,456	34,154
3	Q	4,912,902	4,912,902	36,874
219		168,152,208	169,400,298	1,262,090

CHAPTER NINETEEN

19.0 VOTE: 5278000000

d)1.VOTE TITLE: LIVESTOCK AND FISHERIES SERVICES

19.2 PART A: VISION

An innovative, commercially-oriented and modern Agriculture department

19.3 PART B: MISSION

To improve livelihoods of Kenyans through promotion of competitive agriculture and innovative research, sustainable livestock and fisheries development

4. PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

19.4.1 Expenditure trends

In the financial year 2021/2022, the department of Agriculture, Livestock and Fisheries was allocated a total of Kshs 160,352,700 where Kshs. 159,352,700 for recurrent expenditure and Kshs. 1,000,000 for development expenditure. According to CBROP 2022, the actual total expenditure during the same period was Ksh. 159,680,399 comprising of Ksh. 150,420,606 and Ksh. 1,000,000 as recurrent and development expenditures respectively. Recurrent expenditures represented an absorption rate of 94% whereas development expenditures reported an absorption rate of 100%. The absorption rate of the entire budget was 77%. The total absorption rate wasn't 100% due to late exchequer releases from the National Treasury for the payment of claims. for better absorption, the National Treasury should ensure early release of funds for better implementation.

In the financial year 2022/2023, the department of Agriculture, Livestock and Fisheries was allocated 166,849,935 where Kshs. 155,849,935 is for recurrent and Kshs. 11,000,000 for development. According to CFSP 2022, as at 31st December 2022, the department had spent a total of Kshs. 59.71Million where 58.23M was recurrent expenditure and 1.48M was development. This low absorption is attributed to delayed disbursements from the Exchequer and the slow pace of procurement process. The department of procurement need to start procurement process in time and make the process efficient.

In the financial year 2023/24, the departmental budget in Livestock and Fisheries Services was allocated Kshs. 155,109,360 where Kshs. 109,962,000 is for recurrent expenditure and 45,147,360

for development expenditure. In the second supplementary the department has been allocated total budget of 125,398,037 whereby 110,898,037 for recurrent and 14,500,000 for development. The allocations are expected to deliver the outputs as explained in part of this context.

19.4.2 Summary of achievements in the FY 2022/2023

a) Fisheries Services

- Stocked 100 ponds with 100,000 Tilapia (*Oreochromis Niloticus*) fingerlings to Farmers in the 20 Wards
- Fish farmers extension services 1900 advisory visits conducted which included sampling, harvesting, pond construction predator control and best management practices including modern technologies adoption
- Trained 100 Fish Farmer at Borabu on Fish farm management in collaboration with Kisii University thus promoting Good Management Practices leading to increased production
- 40 Market patrols conducted to enforce Fisheries legislations
- Production 10,641 Kgs of harvested from Fish 113 Fish ponds thus leading to realization of Kshs 5,656,600 to farmers
- Fencing of Rianzaemo dam was done through Public private partnerships

b) Livestock Promotion and Development

- Successful organization and implementation of the Commercial bee production in Nyamira County. A total of 20 bee farmers groups (1 group per ward) were trained and supplied with bee hives distributed in all wards across the County in the 2022/2023 financial year.
- Successful implementation of Commercial Pasture and fodder production project in the County. Where a total of 8,000 bales of hay were produced during the 2022/2023 financial year with collaboration with other development partners.
- Promotion and commercialization of the Local poultry upgrading project across the County. On this project, a total of 2,000 birds were procured and distributed in the 2022/2023 financial year to 40 farmers groups (2 groups per ward).
- Development of a livestock policy and Bill that went through the Public participation across the entire county to collect views and opinions of farmers on its applicability. The bill is currently in the County Assembly awaiting legislation.

c) Veterinary Services

- Inspection of 3,492 cattle and 6,439 small stock carcasses across the county.
- Insemination of 1,047 cows (701 first & 346 repeats) across the county.
- Due to limited availability of vaccines very few animals were vaccinated. However, a number of diseases of economic importance were reported. These were; Foot and Mouth Disease (FMD), Lumpy Skin Disease (LSD), Anthrax, Black Quarter and suspected cases of Rabies.
- Training of veterinary staffs about disease surveillance using a mobile phone application known as Kenya Animal Biosurveillance System (KABS).
- In the reporting period, 2 H &S curing premises were licensed, 98 slaughter men licensed, and 33 dispatch notes issued.

3. Constraints and challenges in budget implementation

The following are the challenges and way forward in budget implementation;

No	Challenges/milestones	Way forward
1	Inadequate funding	There is need to increase funding for departmental operations and new projects financing
2	Lack of transport means at the County and Sub County Levels	Need to purchase motor vehicles for officers at the County and Sub County levels for activities follow ups. This can be done through a mortgage arrangement for staff
3	Shortage of Adequate technical staff	Need to enhance promotions for already employed staff, and employment of more technical staffs
4	Inferior fish seeds/fingerlings among the fish farmers and that there is	Need for Capacity building of farmers on benefits of using certified fish seeds
5	Inadequate office space at County, Sub- counties and wards	Need for the construction of more offices at ward and sub counties
6	Climatic Changes due to Global warming	Need for the capacity building of farmers on the risks involved and environmental conservation warming leading to unpredictable weather patterns
7	Delayed procurement process	Need to start procurement process in time and make the process efficient

19.4.4 Major services/outputs to be provided in MTEF period 2023/2024-2025/2026

- Payment of salary and wages of 107 staff
- Payment of 5 utility and bills
- Purchase of stationeries and 2 computers.
- Preparation of 5 budget and policy documents (ADP, CBROP,SECTOR PLANS,CFSP and PBB)
- Preparation of Agricultural bills
- Training of farmers on different value chains
- Registration of farmers in fish farming
- Artificial Inseminated to livestock
- Vaccination to animals
- Meat Inspection and Safety Service

PART D: PROGRAM OBJECTIVES

No.	Programmes	Strategic Objectives
1	General Administration, Policy Planning and Support Services	Improve customer service delivery
2	Fisheries Development and Promotion Services	Increase fisheries and Aquaculture production and fish consumption and making it an economic enterprise in the county
3	Livestock Promotion and Development	Improve livestock productivity by 30%
4	Animal Health Diseases and Meat Inspection Support Services	Ensure safe animal products for human consumption

c)5. PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024-2025/2026

Programmes	Delivery Unit	Key Outputs	Key performance indicators	Printed Estimate	1st Revised Estimates	2nd Revised Estimates	Variance
				2023/2024	2023/24	2023/24	
Programme 1: Policy Planning, General Administration and Support Service							
General Administration and Support Services	Administration	Salaries, wages and personnel emoluments paid	No. Of staff impost paid in time	107	107	107	0
		Agriculture policies developed	No. Of policies developed	2	2	2	0
		Staff trained (Promotional & Competence)	No. Of staff trained/attended courses	20	20	20	0
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	0
Programme 3: Fisheries Development and Promotion Services							
Aquaculture Promotion Services	Directorate Of Fisheries	Farmers trained on all Value Chains	No of farmers trained	20,000	20,000	20,000	0
		Certified tilapia & catfish seeds purchased	No of fingerlings issued to farmers	0	0	0	0
		Aquaculture farmers’ exchange tours	No of tours held	0	0	0	0
		Fishing gears purchased	No of fishing gears purchased	0	0	0	0
Programme 4: Livestock Promotion and Development							
		Livestock Value Chain Support Project-GoK	No of poultry farmers trained on Dairy Farming	8000	8000	8000	0

		Provision of poultry to farmers	No of chicks distributed to farmers	0	0	0	0
		Provision of beehives to farmers	No of beehives distributed to farmers	0	0	0	0
		Farmers trained on livestock development	No of farmers trained	800	800	800	0
		Poultry farmers supported	No. Of chicks distributed	0	0	0	0
		Farmer trained on Extension services	No of farmer trainings done	3,000	3000	3000	0

4.2: Animal Health Disease and Management

	Veterinary	Animals inseminated	No of dose of semen procured	13000	13,000	13,000	0
			No of animals inseminated	13000	13,000	13,000	0
			No of Heifers sired	6500	6,500	6,500	0
		Diseases and pest controlled	No of animals vaccinated (cattle)	20,000	20,000	20,000	0

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c)6. PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2023/2024-2025/2026

Programmes	Sub-Programmes	Objectives	Actual Estimate	Baseline Estimate	Printed Estimate	1st Revised Estimate	2nd Estimate
			2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
P 1 :General Administration,Policy Planning And Support Services	Sp 1.1 General Administration And Support Services	Improve Customer Service Delivery	152,684,186	150,240,032	99,482,310	100,418,347	100,418,347
	Sp 1.2 Policy Planning		2,755,514	1,474,918	517,690	517,690	517,690
			155,439,700	151,714,950	100,000,000	100,936,037	100,936,037

P 3 :Fisheries Development And Promotion Services	Sp 3.1aquaculture Development	Increase Fish Farming And Consumption And Making It An Economic Enterprise In The County	1,113,000	2,001,616	8,500,000	6,500,000	
			1,113,000	2,001,616	8,500,000	6,500,000	
P 4 :Livestock Promotion And Development	Sp 4.1:Livestock Management And Value Addition	Improve Livestock Productivity By 30% And Ensure Safe Animal Products For Human Consumption	600,000	3,069,140	32,109,360	32,109,360	
			600,000	3,069,140	32,109,360	32,109,360	
P5: Animal Health Diseases And Meat Inspection Support Services	Sp 5.1: Animal Health Diseases And Meat Inspection Support Services		3,200,000	10,064,229	14,500,000	14,500,000	
			3,200,000	10,064,229	14,500,000	14,500,000	
Totals			160,352,700	166,849,935	155,109,360	154,309,360	1

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c)7. PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026

Economic Classification	Printed Estimates	1st Revised Estimates	2 nd Revised Estimates	V
	2023/2024	2023/2024	2023/2024	
Current Expenditure	109,962,000	110,898,037	110,898,037	
Compensation to Employees	91,876,892	92,812,929	92,812,929	
Use of Goods and Services	10,533,492	11,948,291	11,948,291	
Social Benefits	6,136,817	6,136,817	6,136,817	
Other Recurrent	1,414,800	0	0	
Capital Expenditure	45,147,360	43,147,360	14,500,000	
Acquisition of Non-Financial Assets	6,200,000	8,300,000	8,300,000	

Capital Grants and other transfers	28,647,360	28,647,360	0
Other Development	10,300,000	6,200,000	6,200,000
Total Expenditure	155,109,360	154,045,397	125,398,037

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**c)8. PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES, SUB-PROGRAMMES BY VOTE
AND ECONOMIC CLASSIFICATION, 2023/2024-2025/2026**

	Printed Estimates	1st revised supplementary	sup
	2023/2024	2023/2024	
Programme 1: Policy Planning, General Administration and Support Services			
Sub-Programme1. General Administration and Support Services			
Current Expenditure	100,000,000	100,936,037	
Compensation To Employees	91,876,892	92,812,929	
Use Of Goods And Services	1,986,291.50	1,986,291	
Social Benefits	6,136,817	6,136,817	
Other Recurrent	0	0	
Sub Total	100,000,000	100,936,037	
PROGRAMMES 2: Fisheries development and promotion services			
Sub-Programme 2.1: Fisheries development and promotion services			
Current Expenditure	3,500,000	3,500,000	
Use Of Goods And Services	2,365,200	2,365,200	
Other Recurrent	1,134,800	1,134,800	
Capital Expenditure	5,000,000	3,000,000	
Acquisition Of Non-Financial Assets	-	0	
Grants And Other Transfers	0	0	
Other Development	5,000,000	3,000,000	
Sub Total	8,500,000	6,500,000	
PROGRAMME 3: Livestock Production and Marketing Services			
Current Expenditure	2,962,000	2,962,000	

Use Of Goods And Services	2,682,000	2,682,000	
Other Recurrent	280,000	280,000	
Capital Expenditure	29,147,360	29,147,360	
Acquisition Of Non-Financial Assets	0	0	
Other Development	500,000	500,000	
Grant Transfer	28,647,360	28,647,360	
TOTAL	32,109,360	32,109,360	
PROGRAMMES 4: VETERINARY SERVICES			
Current Expenditure	3,500,000	3,500,000	
Use Of Goods And Services	3,500,000	3,500,000	
Other Recurrent	0	0	
Capital Expenditure	11,000,000	11,000,000	
Acquisition Of Non-Financial Assets	6,200,000	6,200,000	
Other Development	4,800,000	4,800,000	
Sub Total	14,500,000	14,500,000	
GRAND TOTAL	155,109,360	154,045,397	

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c)10. PART I: HEADS AND ITEM

1) GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

b) General Administration and Support Services

SUB PROGRAMME 1: GENERAL ADMINISTRATION & SUPPORT SERVICES (LIVESTOCK AND FISHERIES SERV				
SUB ITEM CODE	ITEM	Printed Estimate	1st supplementary	2nd sup
		2023/2024	2023/2024	2023/20
2110101	Basic Salaries - Civil Service	75,276,989	76,213,027	
2110301	House Allowance	9,090,302	9,090,302	
2110314	Transport Allowance	6,884,252	6,884,252	
2110320	Leave Allowance	625,348	625,348	
2710102	Gratuity - Civil Servants	64,537	64,537	

2710107	Monthly Pension - Civil Servants	5,995,362	5,995,362	
2210799	Training Expense	76,919	76,919	
2210101	Electricity	48,000	48,000	
2210102	Water and sewerage charges	24,000	24,000	
2210203	Courier and Postal Services	6,000	6,000	
2210503	Subscriptions to Newspapers, Magazines and Periodicals	36,000	36,000	
2211308	Legal Dues/fees, Arbitration and Compensation Payments	60,000	60,000	
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	30,000	30,000	
2211103	Sanitary and Cleaning Materials, Supplies and Services	10,000	10,000	
2220202	Maintenance of Office Furniture and Equipment	500,000	500,000	
2220101	Maintenance Expenses - Motor Vehicles and cycles	300,000	300,000	
2211202	Refined Fuels and Lubricants for Production	454,602	454,602	
TOTAL		99,482,310	100,936,037	

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a) S.P 2: Policy and planning

SUB ITEM CODE	ITEM	Printed Estimate	1st Supplementary	2nd Supplement
		2023/2024	2023/2024	2023/2024
2210303	Daily Subsistence Allowance	352,800	352,800	3
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	100,000	1
2210802	Boards, Committees, Conferences and Seminars	64,890	64,890	
TOTAL		517,690	517,690	5

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c)10.5. P.3 FISHERIES DEVELOPMENT PROMOTION SERVICES.

a) S.P 3.1 Aquaculture promotion services

RECURRENT					
SUB ITEM CODE	ITEM	BUDGET FOR THE MTEF PERIOD	1st supplementary	2nd supplementary	Variance
		2023/2024	2023/2024	2023/2024	
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	16,000	16,000	16,000	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	90,000	90,000	90,000	-
2210503	Subscriptions to Newspapers, Magazines and Periodicals	1,200	1,200	1,200	-
2210904	Motor Vehicle Insurance	100,000	100,000	100,000	-
2211103	Sanitary and Cleaning Materials, Supplies and Services	60,000	60,000	60,000	-
2211029	Purchase of Safety Gear	60,000	60,000	60,000	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	545,000	545,000	545,000	-
3111002	Purchase of Computers, Printers and other IT Equipment	720,000	720,000	720,000	-
3111001	Purchase of Office Furniture and Fittings	364,800	364,800	364,800	-
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	40,000	40,000	40,000	-
2210303	Daily Subsistence Allowance	403,000	403,000	403,000	-
2211016	Purchase of Uniforms and Clothing – Staff	30,000	30,000	30,000	-
2210505	Trade Shows and Exhibitions	600,000	600,000	600,000	-
2210712	Training Allowance	200,000	200,000	200,000	-
2110314	Transport Allowance	50,000	50,000	50,000	-
2211201	Refined Fuels and Lubricants for Transport	54,000	54,000	54,000	-
2220101	Maintenance Expenses - Motor Vehicles and cycles	66,000	66,000	66,000	-
2210802	Boards, Committees, Conferences and Seminars	100,000	100,000	100,000	-

TOTAL		3,500,000	3,500,000	3,500,000	-
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DEVELOPMENT				
SUB ITEM CODE	ITEM	BUDGET FOR THE MTEF PERIOD		
		2023/2024	1st supplementary 2023/2024	2nd supplementary 2023/2024
2210303	Daily Subsistence Allowance	2,500,000	2,250,000	2,250,000
2211201	Refined Fuels and Lubricants for Transport	165,000	165,000	165,000
2220101	Maintenance Expenses - Motor Vehicles and cycles	135,000	85,000	85,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	500,000	500,000
2211025	Purchase of Voter Registration materials- Lamination Pouches	1,200,000	-	-
TOTAL		5,000,000	3,000,000	3,000,000

c)10.6. P.4 LIVESTOCK PROMOTION AND DEVELOPMENT

a) S.P 4.1 Livestock Management and value addition

RECCURENT				
SUB ITEM CODE	ITEM	BUDGET FOR THE MTEF PERIOD		
		2023/2024	1st supplementary 2023/2024	2nd supplementary 2023/2024
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	96,000	96,000	96,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	48,000	48,000	48,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	18,000	18,000	18,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	120,000	120,000	120,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	424,900	424,900	424,900

2211201	Refined Fuels and Lubricants for Transport	423,540	423,540	423,540
2220101	Maintenance Expenses - Motor Vehicles and cycles	517,660	517,660	517,660
2220202	Maintenance of Office Furniture and Equipment	100,000	100,000	100,000
3111002	Purchase of Computers, Printers and other IT Equipment	280,000	280,000	280,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	220,000	220,000	220,000
2210303	Daily Subsistence Allowance	134,500	134,500	134,500
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	127,000	127,000	127,000
2210302	Accommodation - Domestic Travel	442,400	442,400	442,400
2210704	Hire of Training Facilities and Equipment	10,000	10,000	10,000
TOTAL		2,962,000	2,962,000	2,962,000

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DEVELOPMENT				
SUB ITEM CODE	ITEM	BUDGET FOR THE MTEF PERIOD		
		2023/2024	1st supplementary 2023/2024	2nd supplementary 2023/2024
2210303	Daily Subsistence Allowance	313,100	313,100	313,100
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	10,000	10,000	10,000
2211201	Refined Fuels and Lubricants for Transport	36,403	36,403	36,403
2220101	Maintenance Expenses - Motor Vehicles and cycles	44,497	44,497	44,497
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	81,000	81,000	81,000
2210704	Hire of Training Facilities and Equipment	15,000	15,000	15,000
2630201	Grants and Transfers	28,647,360	28,647,360	

TOTAL		29,147,360	29,147,360	500,000

P.5: ANIMAL HEALTH, HEALTH DISEASE AND MEAT INSPECTION SUPPORT SERVICES

a) SP 5.1: Animal Management and Development Service

RECURRENT				
SUB ITEM CODE	ITEM	BUDGET FOR THE MTEF PERIOD		
		2023/2024	1st supplementary 2023/2024	2nd supplementary 2023/2024
2210303	Daily Subsistence Allowance	840,000	840,000	
2211201	Refined Fuels and Lubricants for Transport	415,400	415,400	
2220101	Maintenance Expenses - Motor Vehicles and cycles	226,600	226,600	
2210704	Hire of Training Facilities and Equipment	25,000	25,000	
2210708	Trainer Allowance	312,500	312,500	
2210802	Boards, Committees, Conferences and Seminars	37,500	37,500	
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	25,000	25,000	
2211029	Purchase of Safety Gear	322,000	322,000	
2210711	Tuition Fees Allowance	1,200,000	1,200,000	1
2220210	Maintenance of Computers, Software, and Networks	36,000	36,000	
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	60,000	60,000	
TOTAL		3,500,000	3,500,000	3

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DEVELOPMENT				
SUB ITEM CODE	ITEM	BUDGET FOR THE MTEF PERIOD		
		2023/2024	1st supplementary 2023/2024	2nd supplementary
3111302	Purchase of Animals and Breeding Stock	4,200,000	4,200,000	
2211029	Purchase of Safety Gear	800,000	800,000	
2211201	Refined Fuels and Lubricants for Transport	1,300,000	1,300,000	
2211026	Purchase of Vaccines and Sera	2,000,000	2,000,000	
2210303	Daily Subsistence Allowance	120,000	120,000	
2220101	Maintenance Expenses - Motor Vehicles and cycles	400,000	400,000	
2211003	Veterinarian Supplies and Materials	180,000	180,000	
3110704	Purchase of Bicycles and Motorcycles	2,000,000	2,000,000	
TOTAL		11,000,000	11,000,000	

LIST OF FLAGSHIP DEVELOPMENT PROJECTS IN THE FY 2023/2024CAPITAL PROJECTS

D5278000000 LIVESTOCK AND FISHERIES SERVICES			Printed Estimates	1st revised supplementary	2nd revised supplementary	Variance
			2023/2024	2023/2024	2023/2024	
D5278000000 LIVESTOCK AND FISHERIES SERVICES		Department Total	45,147,360	43,147,360	14,500,000	- 28,647,360
	Fisheries development and promotion support services	Programme Total	5,000,000	3,000,000	3,000,000	0
	Aquaculture Promomotion	Flagship - Countywide	-	-	-	0

	Farmers trained on all Value Chains	Flagship - Countywide	5,000,000	3,000,000	3,000,000	0
	Coordination and Management of Livestock Policies and Programmes	Programme Total	29,147,360	29,147,360	500,000	- 28,647,360
	Livestock Value Chain Support Project-GoK	Flagship- Countywide	28,647,360	28,647,360	0	- 28,647,360
	Registration of farmers	Flagship - Countywide	500,000	500,000	500,000	0
	Animal health diseases and meat inspection support services	Programme Total	11,000,000	11,000,000	11,000,000	0
	Artificial Insemination Service	Flagship - Countywide	6,000,000	6,000,000	6,000,000	0
	Animal Health and Welfare Management Services	Flagship - Countywide	3,000,000	3,000,000	3,000,000	0
	Meat Inspection and Safety Services	Flagship - Countywide	2,000,000	2,000,000	2,000,000	0

a)

CHAPTER TWENTY

20.0 VOTE NO: 5279000000

20.1 VOTE TITLE: PRIMARY HEALTH CARE

20.2 PART A: VISION

A healthy and productive county with equitable access to quality health care.

20.3 PART B: MISSION

To provide quality health services for socio-economic development of the people of Nyamira County.

20.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

20.4.1 Expenditure Trends

For the financial year 2021/2022, the department has been allocated a total of Ksh 2,299,126,991 where Ksh 1,778,990,120 funded recurrent expenditure and Ksh 520,136,187 the development expenditure. The department spent Ksh.1,712,510,904 for recurrent expenditure and Ksh. 369,760,271 for development expenditure. The absorption rate for recurrent was 96% while that for development expenditure was 71%. The department didn't attain 100% absorption rate due to Shortage of health specialists especially Surgeon, obstetricians/Gynecologists, critical care nurses, that has hampered access to specialist health services leading more expenditure on referrals and Staff promotions and re-designation delayed due to inadequate financing.

In the financial year 2022/2023 the department was allocated a total of Ksh 2,127,645,887 where Ksh 1,631,957,261 will fund recurrent expenditure and Ksh 495,688,626 as development expenditure. As at 31st December 2022 the absorption rate for recurrent expenditure is 40.60% and 8.2% for development expenditure.

In the financial year 2023/2024, the department has been allocated Ksh. 1,067,782,000 where Ksh.1,025,582,000 will be for recurrent expenditure and Ksh. 42,200,000 is the allocation for development expenditure. In the 1st supplementary budget the department has been allocated Ksh 1,085,818,328 where 1,044,118,328 is for recurrent expenditure and 41,700,000 for development expenditure.

In the FY 2023/2024 second supplementary estimates, the department has been allocated Ksh. 1,087,818,328 where Ksh. 1,044,118,328 for recurrent expenditure and Ksh. 43,700,000 for development expenditure.

20.4.2 Major achievements for the period

- Support supervisions were conducted in all health facilities by SCHMTs and CHMT
- Most of the new projects were executed and majority are nearing completion

- Multiyear projects are at various stages of completion
- Conducted 16,175 (75%) skilled care deliveries in health facilities
- The number of Women of reproductive age receiving family planning commodities were 120,336 (89%)
- Number of pregnant women attending at least 4 ANC visits were 16,627 (77%)
- Children under 1 year of age fully immunized were 21,593 (98.7%)

20.4.3 Constraints and challenges in budget implementation

CHALLENGES/MILESTONES	LESSONS LEARNT	WAY FORWARD AND RECOMMENDATIONS
Shortage of health specialists especially Surgeon, obstetricians/Gynecologists, critical care nurses, that has hampered access to specialist health services leading more expenditure on referrals	Access to specialist health services for all can be achieved by allocating more resources for recruitment of more specialist staff and training staff	Allocate more resources for recruitment and staff training
Financing for service delivery especially medical supplies was inadequate affecting service delivery and revenue collection	Adequate health financing is crucial in optimizing service delivery. This directly influences health outcomes and local revenue in health	Budget allocation for medical commodities should be voted separately from the operations and maintenance
Stock outs for essential medicines and non-pharmaceuticals was still a challenge during the reporting period	There is need to allocate more resources for essential medicines and non-pharmaceuticals	Lobby for adequate budgetary support to enable upward revision of drawing rights for the health facilities in order to improve commodity security
Some health facilities that were structurally completed could not be operationalized	There is a mismatch in human resources for health requirements and infrastructural expansion	Budgetary support for urgent recruitment of health workers
Staff promotions and re-designation delayed due to inadequate financing	Staff motivation is vital in ensuring effective service delivery	Lobby for resources and work with concerned teams to ensure staff promotions and re-designation are done

20.4.4 Major services/outputs to be delivered in 2023/2024-2025/2026

- Payment of salaries -1267
- Payment of utilities -4
- Nutrition services
- Diseases surveillance and control
- TB Control interventions
- HIV Aids Control interventions
- Malaria Control interventions
- Environmental Health, water and sanitation interventions
- Grants DANIDA Support to primary health facility
- Contribution towards DANIDA Support
- Community level awareness
- Continuous sessions for adolescences
- Conduct behavior change
- Planning and Budgeting.

20.4.5 Summary of the departmental revenue sources 2023-2024

REVENUE SOURCES	Printed Estimates	1st Revised estimates	2nd Revised estimates	Variance
	2023/2024	2023/24	2023/24	
Equitable share	1,042,375,413	1,058,820,218	1,060,820,218	2,000,000
Public health	7,850,587	0	0	0
DANIDA Health support fund	8,778,000	8,778,000	8,778,000	0
County contribution to DANIDA	8,778,000	8,778,000	8,778,000	0
DANIDA unspent balance	9,442,110	9,442,110	9,442,110	0
GRAND TOTAL	1,067,782,000	1,085,818,328	1,087,818,328	2,000,000

20.5 PARD D: PROGRAM OBJECTIVES

Programme	Objectives
Policy planning, General administration and support services	Responsible for financial management and provision of policy guidance and leadership for the prudent use of resources.
Preventive and promotive health services	Responsible for making sure that there are no occurrences of disease and other health related problems. Also provides effective framework and Environment that support implementation of Health services
Health administration and policy planning: monitoring and evaluation and support services	Ensuring Improved commodity security in health facilities.

20.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2023/2024

Programme	Delivery unit	Key outputs	Key Performance Indicators	Printed Estimates	1st Revised Estimates	Variance
				2023/2024	2023/24	
Programme: GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES						
SP 1 GA and support services						
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county and health policy formulation						
S.P.1General administration and support services	Directorate of administration Finance and Planning	Payment of salaries and social contribution	Number of staffs remunerated	1267	1267	0
		payment of utility bills	number of utilities paid	4	4	0
		general office supplies	number of general offices supplies	0	0	0
PROMOTIVE AND PREVENTIVE HEALTH SERVICES						
SP1: Communicable Disease Control						
Outcome: Increased life expectancy rates						
SP 1 Communicable disease control	Directorate of primary health care services	Nutrition services	No of program supervision	3	3	0
			No of nutrition supplements procured	1800	1800	0
			Patient food procured	2	2	0

		Disease surveillance and control	No of active case search for AFP conducted	7	7	0
			AFP sampling bottles procured	1500	1500	0
			No of specimen transported to national Lab	4	4	0
			Weekly reports uploaded	20	20	0
			No. of quarterly surveillance meetings performed.	4	4	0
		TB control interventions	No of TB interventions scaled up	4	4	0
			No of quarterly DQA	4	4	0
		HIV control interventions	No of HIV interventions scaled up	4	4	0
		Malaria Control interventions	No of LLINs redistributed	50,000	50000	0
			No of community awareness talks	65	65	0
			No of SCHMTs done	120,000	120000	0
			No of malaria data quality audits done.	4	4	0
			No of HCWs sensitized on MIP/IPTp	60	60	0
		Environmental Health, Water and Sanitation Interventions	No of eateries and food processing entities inspected	80	80	0
			No of household fumigations done	100	100	0
			DANIDA health support fund	108	108	0

SP 2 Health promotion	PHC	Community awareness level	No of health promotion talks done	10	10	0
		Conduct behavior change	No of behavior change conducted	448,000	448000	0
		Communication session for adolescents	No of communication sessions for adolescents	1,000,000	1000000	0
P2 HEALTH ADMINISTRATION & POLICY PLANNING,M&E AND SUPPORT SERVICES						
SP 1: Health sector planning, budgeting and monitoring						
Budgeting and Planning	PHC	Preparation of AWP	No of AWP done	5	5	0
		Preparation of departmental budget	No of budget documents and plans done	0	0	0
Monitoring and Evaluation	PHC	Preparation of M&E reports	No of M&E reports done.	3	3	0
		Supportive supervision	No of supportive supervision done	4	4	0

20.7 PART F; SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2023/2024

PROGRAMMES	OBJECTIVES	PROGRAMMES	Printed estimates	1st Revised estimates	2nd Revised estimates	Variance
			2023/2024	2023/2024	2023/2024	
Primary Health Care	To provide effective framework and environment that supports implementation of preventive and promotive health services	General Administration	1,003,000,322	1,009,094,540	1,009,094,540	0
		Promotive and PHS	45,725,678	48,225,678	50,225,678	2,000,000
		Health admin, planning and support services	1,500,000	1,500,000	1,500,000	0
		Primary Health Facilities support (DANIDA Grant)	17,556,000	26,998,110	26,998,110	0

TOTAL			1,067,782,000	1,085,818,328	1,087,818,328	2,000,000
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20.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024

Economic Classification	Printed Estimates	1st Revised Estimates	2nd Revised Estimates	Variance
	2023/2024	2023/24	2023/24	
Current Expenditure	1,025,582,000	1,044,118,328	1,044,118,328	0
Compensation to Employees	1,002,450,181	1,008,544,399	1,008,544,399	0
Use of Goods and Services	5,575,819	8,575,819	8,575,819	0
Current Transfers/Grants	17,556,000	26,998,110	26,998,110	0
recommended funds	0	0	0	0
other recurrent	0	0	0	0
Capital Expenditure	42,200,000	41,700,000	43,700,000	2,000,000
Other Transfers	0	0	0	0
Funds	0	0	0	0
Conditional grants (unspent balances)	0	0	0	0
Acquisition of Non-Financial Assets	42,200,000	41,700,000	43,700,000	2,000,000
Development projects	0	0	0	0
Total Expenditure	1,067,782,000	1,085,818,328	1,087,818,328	2,000,000

20.9 PART H: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION BY SUB PROGRAMME 2023/2024

PRIMARY HEALTH CARE
P1 General Administration and support services and M&E

	Printed estimates 2023/24	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
Current Expenditure	1,003,000,322	1,009,094,540	1,009,094,540	0
Compensation to Employees	1,002,450,181	1,008,544,399	1,008,544,399	0
Use of Goods and Services	550,141	550,141	550,141	0
Other Recurrent	0	0	0	0
Social Benefits	0	0	0	0
Programme Total	1,003,000,322	1,009,094,540	1,009,094,540	0
P2: Health Administration & Policy, Planning and budgeting and M&E				
Current Expenditure	1,500,000	1,500,000	1,500,000	0
Use of Goods and Services	1,500,000	1,500,000	1,500,000	0
Other Recurrent	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0
Grants to Govt. Agencies	0	0	0	0
Programme Total	1,500,000	1,500,000	1,500,000	0
P3: Promotive and Preventive Health Service				
Current Expenditure	21,081,678	33,523,788	33,523,788	0
Use of Goods and Services	3,525,678	6,525,678	6,525,678	0
DANIDA Grants	8,778,000	8,778,000	8,778,000	0
DANIDA Unspent balances	0	9,442,110	9,442,110	0
DANIDA County contribution	8,778,000	8,778,000	8,778,000	0
Capital Expenditure	42,200,000	41,700,000	43,700,000	2,000,000
Acquisition of Non-Financial Assets	42,200,000	41,700,000	43,700,000	2,000,000
Capital Grants to Govt. Agencies	0	0	0	0
DANIDA County contribution	0	0	0	0
Programme Total	63,281,678	75,223,788	77,223,788	2,000,000

PRIMARY HEALTH CARE	1,067,782,000	1,085,818,328	1,087,818,328	2,000,000
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20.10 PART J: HEADS AND ITEMS

PRIMARY HEALTH SERVICES

P1: GENERAL ADMINISTRATION, POLICY PLANNING, AND SUPPORT SERVICES

CODE	SUB ITEM	Printed 2023/2024	1st Revised Estimates 2023/2024	2nd Revised Estimates 2023/2024	Variance
2110101	Basic salaries	720,426,557	1,008,544,399	1,008,544,399	0
2110309	Health service allowance	76,800,000	0	0	0
2110315	Extra duty allowance	26,028,000	0	0	0
2110301	House allowance	61,279,800	0	0	0
2110314	Commuter allowance	68,556,000	0	0	0
2110320	Leave allowance	10,787,348	0	0	0
2110322	health risk allowance	19,032,000	0	0	0
2110318	non practicing allowance	19,540,476	0	0	0
2210203	courier and postal	50,141	50,141	50,141	0
2220101	MV maintenance	200,000	200,000	200,000	0
2210801	Catering services	100,000	100,000	100,000	0
2211201	Fuels and Lubricants	200,000	200,000	200,000	0
TOTAL		1,003,000,322	1,009,094,540	1,009,094,540	0

P2: PROMOTIVE AND PREVENTIVE HEALTH SERVICES

CODE	SUB ITEM	Printed Estimates 2023/2024	1st Revised Estimates 2023/2024	2nd Revised Estimates 2023/2024	Variance
2210303	DSA	1,374,500	3,374,500	3,374,500	0

2211202	Fuel	1,016,964	1,016,964	1,016,964	0
2211001	Vitamin A	212,000	212,000	212,000	0
2211015	Food rations	147,234	147,234	147,234	0
2210704	Hall hire/catering services	326,000	326,000	326,000	0
2210301	Transport reimbursement	107,000	907,000	907,000	0
2210502	Printing	19,980	19,980	19,980	0
2211008	AFP sampling bottles	100,000	100,000	100,000	0
2210201	Airtime	50,000	250,000	250,000	0
2211004	Fumigation chemicals	72,000	72,000	72,000	0
	Grants DANIDA	8,778,000	8,778,000	8,778,000	0
	DANIDA County Contribution	8,778,000	8,778,000	8,778,000	0
2210504	Radio airspace/advertisement	100,000	100,000	100,000	0
	DANIDA Unspent balances	-	9,442,110	9,442,110	0
PROGRAMME TOTAL		21,081,678	33,523,788	33,523,788	0
DEVELOPMENT					0
3110202	Civil works	42,200,000	41,700,000	43,700,000	2,000,000
DEVELOPMENT TOTAL		42,200,000	41,700,000	43,700,000	2,000,000
TOTAL PROGRAMME		63,281,678	75,223,788	77,223,788	2,000,000

P2: HEALTH ADMINISTRATION, POLICY PLANNING, M&E AND SUPPORT SERVICES

CODE	SUB ITEM	Printed estimates	1 st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
		2023/2024			
2210303	DSA	450,000	450,000	450,000	0
2211202	Fuel	467,500	467,500	467,500	0
2211101	Stationery	50,000	50,000	50,000	0
2210801	Catering services	100,000	100,000	100,000	0
2210704	Hall hire	320,000	320,000	320,000	0

2210710	Transport reimbursement	100,000	100,000	100,000	0
2210502	Printing	12,500	12,500	12,500	0
Total		1,500,000	1,500,000	1,500,000	0

20.11 DETAILS OF DEVELOPMENT PROJECTS

Sub-item code	Project name	Location	Printed estimates 2023/2024	1st Revised Estimates 2023/24	2nd Revised Estimates 2023/24	Variance
3110202	Construction of Dispensary at Sakwa	Bokeira	4,000,000	5,000,000	5,000,000	0
3110202	Construction of Etono Health Centre Maternity Wards	Bomwagamo	5,000,000	5,000,000	5,000,000	0
3110202	Completion of Industrial Park Health Facility	Flagship-Sironga	5,000,000	5,000,000	7,000,000	2,000,000
3110202	Construction of Toilet and refurbishing of Nyabonge Dispensary	Itibo	1,000,000	5,000,000	5,000,000	0
3110202	Isicha Health Centre Staff house and Fencing	Kiabonyoru	2,500,000	2,500,000	2,500,000	0
3110202	Gisage staff house	Magwagwa	5,000,000	0	0	0
3110202	Completion of Nyamokenye Staff House	Nyamaiya	2,000,000	2,000,000	2,000,000	0
3110202	Construction of toilet at Rikenye Dispensary	Rigoma	600,000	600,000	600,000	0
3110202	Construction of OPD at Biticha Morera Dispensary	Rigoma	3,200,000	3,200,000	3,200,000	0
3110202	Construction of Nyangoso health centre	Township	4,000,000	4,000,000	4,000,000	0
3110202	Upgrading of Nyamaiya Municipality HC SC –Construction of maternity wards and kitchen	Flagship	8,000,000	0	0	0

3110202	Completion of Nyaigesa health centre	Nyamaiya	1,900,000	1,900,000	1,900,000	0
3110202	Ensakia Health OPD	Esise	0	4,000,000	4,000,000	0
3110202	completion of Rigoma Siara Dispensary	Flagship	0	3,500,000	3,500,000	0
TOTAL			42,200,000	41,700,000	43,700,000	2,000,000

20.12 PART J: PERSONNEL EMOLUMENTS

SN	JG	No. of staff	1st Revised Estimates 2023/2024	2nd Revised Estimates 2023/2024
1	C	5	2,200,000	2,200,000
2	D	28	6,611,396	6,611,396
3	E	7	4,459,851	4,459,851
4	F	14	4,478,471	4,478,471
5	G	56	34,450,677	34,450,677
6	H	279	270,689,991	270,689,991
7	J	196	223,962,723	223,962,723
8	K	122	184,680,592	184,680,592
9	L	99	115,363,354	115,363,354
10	M	50	51,188,461	51,188,461
11	N	50	70,897,980	70,897,980
12	P	8	24,470,079	24,470,079
13	Q	2	7,638,090	7,638,090
14	R	1	7,452,734	7,452,734
TOTAL		917	1,008,544,399	1,008,544,399