

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYAMIRA

**COUNTY BUDGET REVIEW AND OUTLOOK
PAPER FOR 2023/2024 FINANCIAL YEAR**

SEPTEMBER, 2024

FOREWORD

The County Budget Review and Outlook Paper (CBROP) 2024 has been prepared in line with the Constitution of Kenya 2010 and Section 118 of the PFM Act, 2012. It presents the fiscal performance for 2023/2024 Financial Year and the outlook in the Medium-Term period. The updated macroeconomic outlook provides a basis to revise the 2024/2025 budget in the context of the supplementary estimates, as well as setting out the broad fiscal parameters for the next medium-term budget framework.

In terms of Revenue mobilization, the County realized Kshs. 6,203,494,803, against a target of Kshs. 7,282,175,903 in 2023/2024. This included locally generated revenue amounting to Kshs. 369,185,698 an increase from Kshs. 284,583,628 raised in 2022/2023. Despite this improvement, the own source revenues fell short of the annual target by Kshs. 317,813,801. A number of measures have been put in place in order to address challenges facing local revenue generation including automation of revenue collection as well as review of the Finance Act. On expenditure, the County absorbed Ksh. 6,070,687,189 against a target of Kshs. 7,282,175,903 representing an overall absorption rate of 83%. The actual expenditure comprised of Ksh. 1,276,850,967 development and Ksh. 4,793,836,967 recurrent, representing an absorption rate of 59% for development and 94% for recurrent. Improvement in absorption rates especially development would be pursued through timely procurement and strengthened monitoring and evaluation of development projects.

The County priority in the medium-term is completion of ongoing and multi-year development projects. In the same spirit, all new projects would be aligned to the County Integrated Development Plan 2023-2027 which mainly focuses on key sectors such as commercialized agriculture and food security, infrastructure, health care, education, ICT, water and environment. Emerging issues like climate change, youth and disability mainstreaming and empowerment and other cross-cutting issues would form part of sector priorities.

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Department of Finance, ICT and Economic Planning

ACKNOWLEDGEMENT

The preparation of the CBROP 2024 was made possible through joint efforts of various directorates within the Department of Finance, ICT and Economic Planning. The County Planning Unit coordinated the exercise and served as the secretariat. The County departments led by the CECMs, County Chief Officers and Directors provided invaluable information and data needed during the preparation of the document. I wish to recognize and appreciate all their contributions to the success of this process.

The County Treasury supported the development of the CBROP through provision of relevant financial performance information on revenues and expenditure in 2023/24 FY. I am indebted to H.E. the Governor and the County Executive Committee Member for Finance, ICT and Economic Planning for providing leadership and support during the process.

I further wish to recognize the contribution made by the staff of the Directorate of Economic Planning by providing technical expertise in preparation and compilation of the document. The directorate put in enormous effort towards the preparation of the paper.

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THE COUNTY INTEGRATED DEVELOPMENT PLAN (CIDP 2023-2027), THE ANNUAL DEVELOPMENT PLANS AND THE SECTORAL STRATEGIC PLANS SHOULD CONTINUE TO GUIDE THE PRIORITIES IN RESOURCE ALLOCATION. REFERENCE WILL BE MADE TO THE SECTOR CEILING OUTLINED HEREIN WHILE DRAFTING SECTOR BUDGET PROPOSALS FOR FY 2025/2026. THE NEXT COUNTY FISCAL STRATEGY PAPER DUE IN FEBRUARY 2025 FURTHER REVIEW THE BASELINE EXPENDITURE CEILINGS PROPOSED IN THIS CBROP. THE COUNTY GOVERNMENT SHOULD ALSO CONTINUE TO PURSUE PRUDENT FISCAL POLICY THROUGH REORIENTING EXPENDITURE TOWARDS PRIORITY PROGRAMS OF THE COUNTY GOVERNMENT164

LIST OF ABBREVIATIONS AND ACRONYMS

ASDSP	Agricultural Sector Development Support Programme
CBK	Central Bank of Kenya
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CEC	County Executive Committee
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
ECDE	Early Childhood Development Education
FY	Financial Year
GCP	Gross County Product
GDP	Gross Domestic Product
GVA	Gross Value Added
HE	His Excellency
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
KDSP	Kenya Devolution Support Programme
KRA	Kenya Revenue Authority
KUSP	Kenya Urban Support Programme
LREB	Lake Region Economic Block
MTEF	Medium Term Expenditure Framework
MTP	Medium-Term Plan
NARIGP	National Agricultural and Rural Inclusive Growth Project
NFNF	Non-Food Non-Fuel
NHIF	National Health Insurance Fund
NITA	National Industrial Training Authority
NSSF	National Social Security Fund
PFM	Public Finance Management
RMLF	Road Maintenance Levy Fund
SBP	Single Business Permit
THS-UC	Transforming Healthcare System – Universal Care
WB-UDG	World Bank – Urban Development Grant

CHAPTER ONE

1.0 INTRODUCTION

This chapter gives a brief overview of Nyamira County. It explains in details the background information, the County Budget Review Outlook Paper at a glance and the fiscal responsibility principles.

1.1 BACKGROUND INFORMATION

1.1.1 County Overview

Situated in Western part of Kenya, Nyamira County has historically evolved from different and previous administrative units, creations and boundaries since independence. It was formed as one of the divisions of the larger Kisii district way back in 1970s. Nyamira as a division became a full district in 1987, thus curved out of the Kisii district which existed with various administrative and political boundaries. Before devolution, Nyamira had three constituencies, five districts, 14 divisions, 38 locations and 90 sub-locations. With the advent of devolution in 2013 due to the new constitution, Nyamira became one of the 47 County Governments in Kenya with one extra Constituency created and 20 electoral wards.

The County is predominantly occupied by the Gusii Community. However, the northern and eastern parts of the County have got some different ethnic significance being Luos and Kipsigis respectively. These two ethnic groups are considered the minority in the county with the Luos further considered as the marginalized group. Unlike the Luo Community who permanently stays in the county, most of the Kipsigis are on transit basically because of the trade exchange. The Gusii community in the County is further classified into two major sub-clans being the Abagirango and the Abagetutu with several micro-clans that trickles down into the extended and nuclear families. Nyamira County is a member of the Lake Region Economic Bloc. The Lake Region Economic Bloc is made up of Bungoma, Busia, Homa Bay, Kakamega, Kisii, Kisumu, Migori, Nyamira, Siaya, Vihiga, Nandi, Bomet, Trans Nzoia and Kericho Counties. The common understanding of the Bloc is strategic networks between Counties with shared interests, seated with common desire for mutual benefit as means of increasing and creating notable development impact across the lake region. The existence of other regional development agencies like the Lake Basin Development Authority and Lake Victoria South Water Works Development Agency has spared development

in their line interventional areas in the County. The Agencies cover Bomet, Homa-Bay, Kericho, Kisii, Migori, Nyamira, Kisumu and Siaya Counties.

The County has inter-county relations; along the Homabay County (Rachuonyo) border there is ethnic intermarriages, this is evident in Miruka and Nyamusi areas that has promoted peaceful coexistence. Miruka, Chebilat and Keroka markets along the borders of Homabay, Bomet and Kisii counties respectively have promoted exchange of goods and services for the people living along these borders. The existence of the tea zones in Kericho and Nyamira counties has promoted employment within the tea factories and the dwellings.

1.1.2 County Position and size

Nyamira County is one of the forty-seven Counties in Kenya. The County borders Homabay County to the North, Kisii County to the West, Bomet County to the East, Kericho County to the North East and slightly Narok County to the South. The County covers an area of 897.3 km². It lies between latitude 00 30' and 00 45' South and between longitude 34 45' and 35 00' East. The County does not border any major water body.

1.1.3 Physical and Natural Conditions

Nyamira County is predominantly hilly known as the “Gusii highlands”. The Kiabonyoru, Nyabisimba, Nkoora, Kemasare hills and the Manga ridge are the most predominant features in the county. The two topographic zones in the county lie between 1,250 m and 2,100 m above the sea level. The low zones comprise of swampy, wetlands and valley bottoms while the upper zones are dominated by the hills. The high altitude has enabled the growth of tea which is the major cash crop and income earner in the county.

The permanent rivers and streams found in the County include Sondu, Eaka, Kijauri, Kemera, Charachani, Gucha (Kuja), Bisembe, Mogonga, Chirichiro, Ramacha and Egesagane. All these rivers and several streams found in the County drain their water into Lake Victoria. River Eaka is important to Nyamira residents as this is where the intake of Nyamira water supply is located. On the other hand river Sondu has a lot of potential for hydro-electricity power generation which if harnessed can greatly contribute towards the county's economic development and poverty reduction efforts. The levels of these rivers have been declining over years due to environmental

degradation especially improper farming methods and planting of blue gum trees in the catchment areas and river banks.

The major types of soil found in the County are red volcanic (Nitosols) which are deep, fertile and well-drained accounting for 85 per cent while the remaining 15 per cent are those found in the valley bottoms and swampy areas suitable for brick making. Though the red volcanic soils are good for farming, they make construction and road maintenance expensive.

The County is divided into two major agro-ecological zones. The highland (LH1 and LH2) covers 82 per cent of the County while the upper midland zone (UM1, UM2 and UM3) covers the remaining 18 per cent. Although the vegetation in the County is evergreen, there is no gazetted forest. The tree cover in the county is mainly agro-forestry. Efforts are however, being made to gazette and conserve the hilltops. These have been encroached due to high population pressure. There is need to expand the forest cover throughout the county which will be a source of timber and wood fuel that will earn the community income resulting to poverty reduction. Emphasis is being made on gravellier that benefits the farmers more than the blue gums.

1.1.4 Administrative and Political Units

The National and the County governments are a creation of the Constitution of Kenya 2010. Administratively both the governments are divided into 5 sub-counties. Under the national government, the County is further divided into 14 divisions with 53 locations, 115 sub locations and 1,555 villages while the County government has got its administrative units further divided into 20 wards. Politically, the County is an electoral unit with one elected Governor and his deputy being the Chief executive of the County Government. There are six elected Members of the National Assembly, Four representing the County's four constituencies. The other two elected members represent the County at the senate and as women representative. The County also has twenty County Assembly Wards represented by the Members of the County Assembly.

1.1.5 Demographic Features

Using the 2019 Population and Housing Census report, the inter census population growth rate is estimated at 1.2 percent annually which is below the national growth rate at 2.2 percent. This means that the County population estimate at the beginning of the plan period being 2022 is 653,515 with males being 317,109 and females at 336,407. The population is expected to increase

to 665,477 with males being 321,014 and females being 344,463 during the midterm period 2025. At the end of the plan period, population is expected to increase to 672,337 with 323,301 and 349,035 being males and females respectively.

1. THE COUNTY BUDGET REVIEW OUTLOOK PAPER AT A GLANCE

1.2.1 Objective of the County Budget Review Outlook Paper

The objective of the County Budget Review and Outlook Paper (CBROP) is to offer insight of the previous fiscal performance and provide useful guidance on how this impacts the County fiscal responsibility principles. It reviews performance of the immediate past year against the budget for the year. This year's CBROP analyses the actual fiscal performance for 2023-2024 against the set budget for the same year. It looks at actual performance on the realization of objectives in the County Fiscal Strategy Paper (CFSP) for the same year.

The CBROP seeks to establish the deviation of actual fiscal performance from set financial objectives. It outlines the reasons why actual performance has deviated from the set financial objectives included in the County Fiscal Strategy Paper for that year. In addition to establishing the deviation, it also comes up with a proposal to address the deviation and suggested time frame for bringing the tasks back to the objective path.

Further, the CBROP discusses the recent economic and financial developments at national and county level. It illustrates the updated economic and financial forecasts giving appropriate evidence to show changes in comparison with the CFSP for that particular year. The current CBROP will continue to focus more on the sectoral priorities set out in the 2024 CFSP namely;

Infrastructural development: This will include interventions in roads, energy (street lighting) and ICT development.

Agriculture, rural and urban development: Priority will be given to livestock, fisheries and agriculture, spatial planning and housing development.

Water and environment: The priority will be given to spring protection, drilling of boreholes, wetlands conservation and promotion of bamboo tree planting.

Health: Priorities in this sector will include funding healthcare infrastructure, communicable and non-communicable diseases and other medical supplies.

Social sector: Priority areas will be culture, sports, youth security and opportunities for vulnerable members in the society.

1.2.2 Significance of the County Budget Review Outlook Paper

The CBROP ensures that the County Government reviews its previous year's performance. It also guarantees that the County Government makes forecasts based on both the County and the national economic outlook and their likely impact on the level of future revenues and prompts the County Government to set preliminary sector ceilings in light of this review of revenue.

1.2.3 Legal Basis for the CBROP

The Budget Review and Outlook Paper (CBROP) is prepared in accordance with Section 118 of the Public Finance Management (PFM) Act 2012. The law stipulates that:

1) A county Treasury shall;

Prepare a CBROP in respect of the County for each year; and submit the paper to the County Executive Committee (CEC) by 30th September of that year.

2) In preparing its CBROP, the County Treasury shall specify;

- The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year
- The updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP)
- Information on:
- Any changes in the forecasts compared with the CFSP; or
- How actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or financial objectives in the CFSP for that financial year; and
- Reasons for any deviation from the financial objectives in the CFSP together with proposals to address the deviation and the time estimated for doing so.

3) The CECM shall consider the CBROP with a view to approving it, with or without amendments, within fourteen days after its submission.

4) Not later than seven days after the CBROP is approved by the CECM, the County Treasury shall:

- a) Arrange for the paper to be laid before the County Assembly; and
- b) As soon as practicable after having done so, publish and publicize the paper.

1.3 Financial Fiscal Responsibility Principles

In line with the Constitution of Kenya 2010, the PFM Act, 2012 sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. Section 107 of the PFM Act, 2012 states that:

- The County Government's recurrent expenditure shall not exceed the County Government's total revenue;
- Over the medium term, a minimum of thirty (30) per cent of the County Government's budget shall be allocated to the development expenditure;
- The county Government's expenditure on wages shall not exceed a percentage of the County Government's total revenue as prescribed by the County Executive Member for Finance in regulations and approved by the County Assembly;
- Over the medium term, the Government's borrowing shall be used only for purpose of financing development expenditure and not for recurrent expenditure;
- The County debt shall be maintained at a sustainable level as approved by County Assembly;
- The fiscal risks shall be managed prudently; and
- A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

CHAPTER TWO

2.1 REVIEW OF COUNTY FISCAL PERFORMANCE IN 2023/2024

Overview

In the 2023/2024 Financial Year, the County resource envelope was Ksh. 7,282,175,903 consisting of equitable share from the national government, unspent balances from 2022/2023 financial year, conditional grants from development partners and locally generated revenue. Compared to the previous years, locally generated revenue has been progressively improving. In the FY 2018/2019, the County managed to raise Ksh, 165,447,570, Ksh.187,324,098 in 2019/2020, Ksh. 168,276,586 in 2020/2021, Ksh. 166,905,985 in 2021/2022, Ksh. 284,598,621 in 2022/2023 and Ksh. 369,185,698.36 in 2023/2024. The county local revenue annual target for the year under review was Ksh.687,000,000 and thus the performance was rated at 54%, an increase from 36% the previous year.

The total expenditure target during the same period was estimated at Ksh. 7,282,175,903, where Ksh.5,126,961,542 was recurrent and Ksh. 2,155,214,361 was development. The actualized total expenditure was Ksh. 6,070,687,189 comprising of Ksh. 4,793,836,967 recurrent and Ksh. 1,276,850,222 development. Cumulatively, the total budget absorption rate was 83%, where development performance was 59% and recurrent at 94%.

Development Objectives 2023/2024

In attaining the development objectives of the FY 2023/2024, prioritization of interventions and resource allocation was based on the County Integrated Development Plan 2023-2027, Annual development plan 2023/2024, County Fiscal Strategy Paper 2023 and the departmental strategic plans 2023-2027. The objectives sought to achieve the following;

- Infrastructure development through road opening, upgrading, maintaining and generally enhance road connectivity
- Agriculture, rural and urban development through extension services, commercialized farming and provision of subsidized farm inputs as well as encouraging farmers' co-operative movements.
- Water and environmental conservation through development and promotion of water supply schemes, pro-environmental preservation initiatives and climate change initiatives.

- Healthy population through improvement of health infrastructure and enhancing of preventive and curative initiatives
- Social sector development through improvement of youth polytechnics, ECDE and sports infrastructure and service delivery.

The examination of the of the performance depict that there was no deviation on the priority objectives of the County Fiscal Strategy Paper 2023 as well as the fiscal responsibility principles.

FISCAL PERFORMANCE FOR 2023/2024

This section gives detailed analysis of revenue and expenditure performance.

2.2 REVENUE PERFORMANCE ANALYSIS 2023/2024

The total target revenue for the financial year 2023/2024 was Ksh. 7,282,175,903 against actual revenue of Kshs. 6,203,494,803. The revenues included the unspent balances carried forward from the financial year 2022/2023.

The overall deviation of the actual revenue from the targeted estimates amounted to Ksh. 1,078,681,100 representing -15%. The highest deviation was occasioned by conditional grants which were not received amounting to Ksh. 334,131,421 as well as own source revenue which under-performed mainly Own source revenue from the executive, Facility Improvement Fund and own source revenue from the Nyamira Municipality at a total of Ksh. 317,813,801. This situation was accelerated by the Challenges as explained in Table 2.

The revenue breakdown was as detailed in table 1 below:

Table 1: Revenue outturn in 2023/2024 Financial Year

Revenue Stream	Budget	Actual	Performance (%)	Revenue shortfall	Budget	Actual	Performance (%)	Revenue shortfall
	2022/2023	2022/2023	2022/2023	2022/2023	2023/2024	2023/2024	2023/2024	2023/2024
Equitable share	5,135,340,036	5,135,340,036	100	0	5,334,198,486	4,907,462,608	92	-426,735,878
Unspent Balances	951,287,080	951,287,080	100	0	204,105,761	204,105,761	100	0
Own Source Revenue	382,000,000	100,350,000	26	281,650,000	457,000,000	144,544,506	32	-312,455,494

FIF (Health Facility Improvement Fund)	350,500,000	171,113,720	49	179,386,280	230,000,000	224,641,693	98	-5,358,307
Sub- Total	6,869,127,116	6,371,225,737	301	- 497,901,379	6,225,304,247	5,480,754,568	88	- 744,549,679
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS								
World Bank for Loan for National and Rural Inclusive growth project	181,161,414	181,161,414	100	0	100,000,000	89,966,414	90	- 10,033,586
DANIDA	15,475,500	15,475,500	100	0	8,778,000	8,778,000	100	0
Agricultural Support Development Support Programme II	4,781,637	4,781,637	100	0	531,293	1,031,293	194	500,000
Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	112,082,214	112,082,214	100	0
Aggregated Industrial Park Programmes	0	0	0	0	250,000,000	62,500,000	25	- 187,500,000
Kenya Urban Support Programme (KUSP UDG)	1,194,559	1,194,540	100	-19	0	0	0	0
Kenya Urban Support Programme (KUSP UIG)	1,145,356	1,145,355	100	-1	0	0	0	0
County Climate Institutional Support (CCIS)- World Bank	0	0	0	0	11,000,000	0	0	- 11,000,000
Livestock Value Chain Support Project-GOK	0	0	0	0	28,647,360	0	0	- 28,647,360
National Agricultural Value Chain Development Project (NAVCDP)	0	0	0	0	200,000,000	195,112,952	98	-4,887,048
Conditional Grant for Provision of Fertilizer Subsidy Programme-GOK	0	0	0	0	92,563,428	0	0	- 92,563,428
Climate Change (World Bank Grant)	22,000,000	22,000,000	100	0	162,210,133	162,210,134	100	1
Sub-total	225,758,446	225,758,446	100	-20	965,812,428	631,681,007	65	- 334,131,421
Unspent Balances for Grants	0	0	0	0	91,059,228	91,059,228	100	0

TOTAL REVENUE	7,094,885,562	6,596,984,183	93	- 497,901,399	7,282,175,903	6,203,494,803	85	- 1,078,681,100
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Source: Nyamira County Treasury 2024

1. Explanations of the details of revenue performance

Unspent Balances

The unspent balances included in the 2023/2024 financial year budget were the closing balances of the 2022/2023 financial year. The amount was then realized to a tune of 100%. The opening balances comprised of the conditional grants in the CRF account, The Conditional Grants in the special purpose accounts and the exchequer releases which were then attached to pending bills and obligations appropriated in the First Supplementary Budget 2023/2024.

Equitable share

The performance of the expected equitable share was satisfactorily perfect to 92%. However, it is important to note that the exchequer release for the last parchment amounting to an estimated amount of Ksh. 426,735,878 was received late in July 2024. The trend on the late exchequer release of the month of June has been a trend from the National Treasury and has always affected the County Government operations as well as led to accumulated pending bills.

Capital Grants from Development partners

The performance of the Capital grants was averagely received at 65% a decrease from 73% the previous year.

Local revenue

Own source revenue was segregated into three being; Own source from the executive, Own source revenue from nyamira municipality and Facility Improvement Fund. The Own Source Revenue represents a performance of 65%, an increase from 57% the previous year. Local Revenue has been ranging between Ksh. 165 million to 271 million over the periods reviewed

since 2018/2019 to 2022/2023. There is remarkable improvement in 2023/2024 but still remains a challenge due to overcasting, it is therefore important to note that the county need to focus on the realistic forecast for local revenue sources to avoid revenue shortfalls. Details of the own source revenue are explained in table 3 of this document.

Revenue Shortfall Challenges and Way Forward

The major revenue streams in the county are land rates, agricultural produce cess, single business permits, plot rents, and parking fee. Table 4 shows revenue challenges and way forward.

Land Rates

High default rates and weak enforcement mechanism led to low rates collection. The future implementation of the proposed rating bill 2019 will strengthen enforcement on rate collection while review of the valuation roll will widen the ratable properties. A high percentage of county residents who own land and are ratable are defaulters and this poses a risk to revenue collection. To encourage rate defaulters to pay land rates, the county will purpose to waive penalties.

Parking Fees

Lack of designated parking points coupled with weak enforcement made it difficult to enforce and collect parking fees. However, revenue is going to be improved since a parking bay has now been constructed in Nyamira Town and the enforcement personnel employed.

Building Permits

Non-disclosure and adherence of county building regulations, poor enforcement of building standards and regulations have led to low revenue collection from building development approval permits. There exist huge potential in this revenue stream. In order to realize this potential, mechanisms have now been put in place to ensure that revenue in this area is maximized.

Single Business Permit (SBP)

During the period 2023/24, collection from this stream was below target due to the following;

- Non- implementation of devolved functions collection laws e.g. Liquor
- Lack of updated business register

Table 2: Revenue challenges and way forward

No.	Challenges	Proposed Way Forward
1.	Political interference in the operations of markets	Management is continually cooperating with the business community the various departments concerned
2	Resistance from Boda Boda operators to pay taxes claiming that their demands have not been accomplished. This has persisted for a number of years.	Management held consultative meetings with the Boda Boda leadership at the county and sub county levels. Currently the Boda Boda operators are paying for the motorbike stickers. The County Government will continue enforcement to net on the defaulters.
3	Outdated county Valuation roll as the one in use covers only a few parcels of land. Further, it is an old (obsolete) roll inherited from former councils.	There is Budget allocation for county valuation roll in the current financial year and the previous year, and the county property and rating Act is in draft form, it is being processed and will be submitted to the county assembly for approval.
4.	Inadequate education and awareness to our tax payers on the general importance of endeavoring to, not only paying taxes/levies but also making the same promptly.	We have decentralized revenue collection to departments with more emphasis on 6 key departments namely; Trade, Health, Lands & physical planning, Public service management, gender and agriculture. There has been ongoing sensitization through local radio stations, notices to the general public on need to pay taxes, cashless [payment modes and payment deadlines.
5.	Internet connectivity challenges	Management has engaged Safaricom Limited to provide internet services in the county which is more reliable. There has been continuous training of our revenue collectors through the department of ICT to ensure improved efficiency
7	Enforcement Challenges	Management is in consultation with the department of Legal services to work on the possibility of establishing county courts to improve on compliance since defaulters will be dealt with effectively without delay. Mapping of all structured revenue sources is currently ongoing. Continuous rotation of officers in revenue collection to ensure that officers do not overstay in same collection points.
8	Inadequate identification of revenue collectors	Management has changed identification for revenue collectors from the previous yellow overcoats to current red overcoats. All revenue collectors have identification Tags and are required to be properly identified while on duty.

Source: Nyamira County Treasury 2024

Table 3: Local Revenue performance analysis

Source/Dpts	Actual Collection	Budget	Variance	Actual Collection	Budget	Variance
	2022/2023	2022/2023	2022/2023	2023/2024	2023/2024	2023/2024
FINANCE AND PLANNING						
Matatu stickers® fee	6,621,654	16,670,647	-10,048,993	12,637,108	53,656,687	-41,019,579
General Services	2,968,146	16,600,553	-13,632,407	521,130	30,554	490,576
Imprest Surrender	1,135,880	337,725	798,155	-	20,890,930	-20,890,930
Administrative Fee	8,597,152	0	8,597,152	9,496,613	37,915,739	-28,419,126
Sub totals	19,322,832	33,608,925	-14,286,093	22,654,851	112,493,910	-89,839,059
LANDS,PHYSICAL PLANNING						
Market stall Rent	624,353	0	624,353	1,166,075	4,733,340	-3,558,265
Daily Parking	4,709,312	0	4,709,312	245,550	35,308,603	-33,583,703
Build Plan&Approval	597,200	3,226,087	-2,628,887	-	6,603,467	-6,603,467
I/Plot Rent	72,030	318,966	-246,936	-	131,244	-131,244
Plot Rent	917,758	1,792,245	-874,487	1,767,317	2,126,685	-358,368
Lands&Survey	429,900	255,706	174,194	926,420	799,326	157,894
Phys Planning	2,839,754	13,180,037	-10,340,283	7,864,414	4,755,720	3,206,427
Land Rates	17,792,873	55,652,353	-37,859,480	12,025,404	29,671,677	-17,645,073
Advertisement Charges	9,979,549	38,665,470	-28,685,921	15,994,488	5,727,430	10,523,373
Sub totals	37,962,729	113,090,864	-75,128,135	39,989,668	89,857,492	-47,992,426
WATER, ENVIRONMENT						
Water,sanitation and irrigation fees	38,960	51,302,364	-51,263,404	2,544,921		2,621,921
Building material cess	2,611,153	0	2,611,153	2,665,429	35,679,400	-33,013,971
adverts/promotional fees	0	0	0	-		0
Sub totals	2,650,113	51,302,364	-48,652,251	5,210,350	35,679,400	-30,392,050
GENDER,CULTURE,SPORTS						
Liquor	1,524,000	16,626,474	-15,102,474	12,825,151	29,067,799	-16,242,648
Registration fees for social services/Renewal	5,500	1,140	4,360	18,155	12,893	5,262
Sub totals	1,529,500	16,627,614	-15,098,114	12,843,306	29,080,692	-6,396,386
HEALTH SERVICES						
Public Health (FIF)	2,896,130	0	2,896,130	3,825,954	10,831,810	-7,005,354

Medical Services (FIF)	168,217,590	350,500,000	-182,282,410	220,814,736	230,000,000	-9,185,264
Sub totals	171,113,720	350,500,000	-179,386,280	224,640,690	240,831,810	-16,190,618
TRADE, TOURISM AND COOPERATIVES						
Market Dues	10,605,486	0	9,225,125	8,617,827	50,923,013	-41,696,888
S.B.P	31,456,864	39,033,922	-7,577,058	36,238,637	27,157,109	12,364,305
S.B.P Appl.	1,086,601	29,901,996	-28,815,395	-	1,187,387	-1,187,387
Trade, Wgths&Msrs	546,125	25,917,422	-25,371,297	666,680	3,574,923	-2,775,223
Sub totals	43,695,076	94,853,340	-51,158,264	45,523,144	82,842,432	-33,295,193
EDUCATION AND VOCATIONAL SERVICES						
SBP Private schools/vocational institutions	651,300	0	651,300	501,708	1,740,468	-1,238,760
App.fee for private schools/vocational institutions	0	0	0	-		0
Sub totals	651,300	0	651,300	501,708	1,740,468	-1,238,760
ROADS, TRANSPORT AND PUBLIC WORKS						
Hire of Machinery &Eqpmt	19,178	656,548	-637,370	798,970	0	798,970
Public Works approvals	140,087	10,480,621	-10,340,534	529,051	283,633	289,268
Sub totals	159,265	11,137,169	-10,977,904	1,328,021	283,633	1,088,238
AGRICULTURE						
cattle movement permit	1,286,762	828,499	458,263	1,830,775	2,251,650	-420,875
Cattle Fee	691,706	5,549,871	-4,858,165	-	7,150,103	-7,150,103
Slaughter Fee	14,410	38,857	-24,447	-	18,050	-18,050
Veterinary	761,977	23,365,268	-22,603,291	840,535	3,936,102	-2,821,107
Agricultural cess	4,508,948	29,129,828	-24,620,880	7,182,729	815,441	6,510,098
fish permits	550	0	550	3,107		3,107
Sub totals	7,264,353	58,912,323	-51,647,970	9,857,146	14,171,346	-3,896,930
PUBLIC SERVICE MANAGEMENT						
Storage charges, penalties, fines	10,400	0	10,400	36,260		36,260
Impounding charges	64,033	0	64,033	201,159		238,039
Motor bike stickers	175,300	0	175,300	84,100	18,720	-65,380
Sub totals	249,733	0	249,733	321,519	18,720	338,979

MUNICIPALITY						
Market stall Rent	0	0	0	9,000	275,925	-266,925
Daily Parking	0	0	0	1,479,350	3,297,920	-1,818,570
Build Plan & Approval	0	0	0	-	1,739,995	-1,739,995
I/Plot Rent	0	0	0	-	85,824	-85,824
Plot Rent	0	0	0	1,000	1,163,961	-1,162,961
Lands & Survey	0	0	0	30,800	182,402	-151,602
Phys Planning	0	0	0	97,733	1,630,693	-1,532,960
Land Rates	0	0	0	1,200	28,782,955	-28,781,755
Advertisement Charges	0	0	0	-	23,054,706	-23,054,706
Water, sanitation and irrigation fees	0	0	0	77,000	61,957	15,043
Garbage collection fees	0	0	0	-	980,475	-980,475
Building material Cess	0	0	0		1,284,869	-1,284,869
Adverts/promotional fees	0	0	0	256,315	0	256,315
Liquor	0	0	0	-	311,241	-311,241
Registration fees /Renewal	0	0	0	-	7,045	-7,045
Public Health	0	0	0	502	0	502
Market Dues	0	0	0	607,298	472,677	134,621
S.B.P	0	0	0	3,282,777	12,423,166	-9,140,389
S.B.P Appl.	0	0	0	-	209,232	-209,232
Trade, Weights & Measures	0	0	0	133,020	294,121	-161,101
SBP Private schools/vocational institutions	0	0	0	-	458,411	-458,411
App. fee for private schools/vocational institutions	0	0	0	-	0	0
Public Works approvals	0	0	0	43,850	123,291	-79,441
cattle movement permit	0	0	0	-	143,845	-143,845
Cattle Fee	0	0	0	-	969,881	-969,881
Slaughter Fee	0	0	0	-	8,202	-8,202
Veterinary	0	0	0	274,460	719,595	-445,135
Agricultural Cess	0	0	0	42,810	1,298,315	-1,255,505
fish permits	0	0	0	-	723	-723
Storage charges, penalties, fines	0	0	0	36,880	18,670	18,210

Sub totals	0	0	0	6,373,995	80,000,097	-73,626,102
GRAND TOTALS	284,598,621	782,500,000	-497,901,379	369,185,698	687,000,000	-317,814,302

Revenue performance explanatory notes

Approved county revenue budget for collection as at 30.06.2023 was Ksh. 687,000,000 out of which the county managed to collect Ksh.369,185,698 culminating to 53.7% performance.

In efforts to meet the target mentioned above ,the following eminent challenges were experienced with possible suggested solutions:

Eminent challenges	Possible suggested solution
Motorbike operations still persisted their resistance to pay monthly stickers	There was a positive response, indicating a willingness to work collaboratively on the outlined issues. Agreement to establish a follow-up meeting to discuss implementation strategies for the proposed initiatives
There was no collection from tea cess. The managers still insist that they cannot remit the 0.5% for the sales made as the use and management of the tea cess to pay to the county had not been agreed upon.	The concerned department is in the process of ensuring that the logistics and management of the payment is in place.
Lack of enforcement laws to enable the county process execution measures for those who deliberately evade or refuse to pay payable taxes promptly.	The executive is fast tracking the completion and gazettment of the laws. In training of enforcement officers is also in the process to ensure we have proper personnel to operationalize laws
Lack of facilitation in terms of provision of revenue vehicles to enhance crackdowns in streams like Matatu stickers and development plan approvals so as to curb defaulters.	The county is making arrangements to have enough budgets to facilitate revenue vehicles maintenance and sufficient fuel for their daily running.
Continued resistance from market committees has denied the county revenue in a few markets including Kebirigo and Miruka. They argue that specific departments have not offered them the necessary services like maintenance of backstreet roads, provision of water, collection of garbage and street lights.	The county management to ensure these claims are met.

- Further enhancements of revenue collection is expected with the creation of the revenue authority board. This board's staff is already engaged and will commence work soonest.
- Movement of revenue streams within departments:
 - I. Motorbike stickers initially handled by PSM are currently being handled by Roads.
 - II. Matatu stickers initially handled by finance currently being handled by Roads .
 - III. Adverts/promotional fees initially handled by environment currently being handled by physical planning.
- Building plan approvals as a stream of revenue was captured under the main stream physical planning hence appearing as if there was no collection in 2023/2024 fiscal year. Likewise isolated plot rent was also captured under the main stream plot rent for reporting purposes.
- Imprest surrendered as a revenue stream is reported as and when it occurs. In the year in question, the unsettled imprest never occurred, hence nil revenue.
- Adverts/promotional fees appearing under environment was captured under physical planning department as advertisement charges

Table 4: Shows details of Opening Balances 2023/2024

	Budget	Actual	Shortfall/ Surplus	Budget	Actual	Shortfall/ Surplus
	2022/2023	2022/2023	2022/2023	2023/2024	2023/2024	2023/2024
Conditional Grants in Special Purpose Account						
Kenya Urban Support Programme (KUSP) UDG	128,256,457	128,256,457	0	10,805,915	10,805,915	0
Road Maintenance Levy Fund (RMLF)	9,607,487	9,607,487	0	163	163	0
Transformation of Health Services Universal Care (THSUC)	59,932,257	59,932,257	0	14,223,901	14,223,901	0
National Agricultural Rural Inclusive Growth Project (NARIGP)	54,014,699	54,014,699	0	0	0	0

Village Youth Polytechnics	19,041	19,041	0	19,041	19,041	0
Municipality KUSP UIG	1,090,043	1,090,043	0	1,255,798	1,255,798	0
DANIDA	5,329,500	5,329,500	0	9,442,110	9,442,110	0
Kenya Devolution Support Programme I	28,901,327	28,901,327	0	0	0	0
Kenya Devolution Support Programme II	112,815,048	112,815,048	0	44,312,300	44,312,300	0
County Climate Institutional	0	0	0	11,000,000	11,000,000	0
Sub Total	399,965,859	399,965,859	0	91,059,228	91,059,228	0
Account Balances in relation to exchequer and own source revenue/ UDG Balances	138,548	138,548	0	0	0	0
Net balance (Exchequer) for pending bills, obligations and other key interventions	410,827,203	410,827,203	0	204,105,761	204,105,761	0
Sub Total	410,965,751	410,965,751	0	204,105,761	204,105,761	0
Balances on Conditional Grants not yet received as per CBROP 2022						
National Agricultural Rural Inclusive Growth Project (NARIGP)	80,891,871	80,891,871	0	0	0	0
DANIDA	5,329,500	5,329,500	0	0	0	0
Agricultural Sector Development Support Program (ASDSP)	4,134,099	4,134,099	0	0	0	0
Kenya Second Informal Settlement Improvement Programme (KSISP II)	50,000,000	50,000,000	0	0	0	0
Sub Total	140,355,470	140,355,470	0	0	0	0
GRAND TOTAL	951,287,080	951,287,080	0	295,164,989	295,164,989	0

Source: County Treasury 2024

2.3. EXPENDITURE ANALYSIS FOR FINANCIAL YEAR 2023/2024

The target expenditure for 2022/2023 financial year was Ksh.7,282,175,903 comprising of Ksh. 5,126,961,542 (70%) and Ksh. 2,155,214,361 (30%) of recurrent and development expenditures respectively. The actual total expenditure during the same period was Ksh.6,070,687,189 comprising of Ksh.1,276,850,222 and Ksh.4,793,836,967 as development and recurrent

expenditures respectively. Recurrent expenditures represented an absorption rate of 94% whereas development expenditures reported an absorption rate of 59%. The absorption rate of the entire budget was 83%. Comparatively, the overall expenditure decreased to 83% in 2023/2024 from 85% in 2022/2023. The table 5 below presents departmental expenditure performance for the 2023/2024 financial year.

a) Expenditure trend in recurrent

The total recurrent expenditure for the year under review was Ksh. 4,793,836,967 against an estimated Ksh 5,126,961,542, representing a performance of 94%. The underperformance of 6% was attributed to the revenue shortfall on the own source revenue and the late release of the last tranche of the exchequer releases.

b) Expenditure trend in Development

The total development expenditure for the year under review was Ksh. 1,276,850,222 against an estimated Ksh. 2,155,214,361 representing a performance of 59%. The underperformance of 41% is attributed to the revenue shortfall on the local revenue target , un-realized grants, as well as the late release of last tranche of the exchequer and the conditional grants.

Table 5: Departmental Expenditure Performance for the period under review

Department	Details	Printed Estimates	Actual Expenditures	Printed estimates	Actual Expenditure	Performance	Deviation
		2022/2023	2022/2023	2023/2024	2023/2024	2023/2024	2023/2024
County Assembly	Recurrent	735,070,587	735,070,587	746,578,493	723,360,499	97%	-23,217,994
	Development	192,000,000	166,000,000	168,400,656	146,551,712	87%	-21,848,944
	Sub-total	927,070,587	901,070,587	914,979,149	869,912,211	95%	-45,066,938
Executive	Recurrent	469,162,325	401,410,649	394,872,825	379,763,371	96%	-15,109,454
	Development	0	0	0	0	0%	0
	Sub-total	469,162,325	401,410,649	394,872,825	379,763,371	96%	-15,109,454
Finance &Accounting services	Recurrent	580,617,468	503,017,791	181,857,329	178,904,327	98%	-2,953,002
	Development	422,480,799	332,894,743	114,799,393	111,842,043	97%	-2,957,350

	Sub-total	1,003,098,267	835,912,534	296,656,722	290,746,370	98%	-5,910,352
Economic planning, ICT & Resource mobilization	Recurrent	0	0	277,714,287	221,866,965	80%	-55,847,322
	Development	0	0	35,000,000	28,093,969	80%	-6,906,031
	Sub-total	0	0	312,714,287	249,960,934	80%	-62,753,353
Agriculture Crop Development	Recurrent	159,879,559	145,069,693	169,473,488	143,670,656	85%	-25,802,832
	Development	353,983,720	305,442,277	358,562,586	113,399,950	32%	-245,162,636
	Sub-total	513,863,279	450,511,970	423,967,844	257,070,606	61%	-166,897,238
Livestock and Fisheries Services	Recurrent	0	0	10,898,037	10,828,300	99%	-69,737
	Development	0	0	14,500,000	12,266,950	85%	-2,233,050
	Sub-total	0	0	125,398,037	23,095,250	18%	-102,302,787
Environment Water Energy & Mineral Resources	Recurrent	81,484,611	76,092,621	114,440,152	96,689,168	84%	-17,750,984
	Development	126,210,043	84,787,184	284,310,133	198,185,943	70%	-86,124,190
	Sub-total	207,694,654	160,879,805	398,750,285	294,875,111	74%	-103,875,174
Education and Vocational Training	Recurrent	488,051,191	445,146,231	523,839,886	522,486,723	100%	-1,353,163
	Development	78,431,772	38,435,078	50,300,000	43,920,637	87%	-6,379,363
	Sub-total	566,482,963	483,581,309	574,139,886	566,407,360	99%	-7,732,526
Medical Services	Recurrent	1,631,957,261	1,555,462,906	823,007,080	704,052,691	86%	-118,954,389
	Development	495,688,626	176,643,380	91,223,901	16,923,902	19%	-74,299,999
	Sub-total	2,127,645,887	1,732,106,286	914,230,981	720,976,593	79%	-193,254,388
Primary Health Care	Recurrent	0	0	1,044,118,328	1,024,898,460	98%	-19,219,868
	Development	0	0	43,700,000	38,490,240	88%	-5,209,760
	Sub-total	0	0	1,087,818,328	1,063,388,700	98%	-24,429,628
Lands Housing and Physical Planning	Recurrent	116,398,745	114,443,215	146,130,043	145,214,785	99%	-915,258
	Development	137,694,152	33,555,193	160,111,614	137,923,744	86%	-22,187,870

	Sub-total	254,092,897	147,998,408	306,241,657	283,138,529	92%	-23,103,128
Roads Transport and Public Works	Recurrent	110,685,984	104,901,513	122,999,061	122,470,102	100%	-528,959
	Development	126,112,951	100,181,000	194,600,163	193,300,385	99%	-1,299,778
	Sub-total	236,798,935	205,082,513	317,599,224	315,770,487	99%	-1,828,737
Trade, Tourism and Cooperative development	Recurrent	49,339,950	45,255,239	55,143,951	44,647,346	81%	-10,496,605
	Development	17,000,000	5,037,561	519,500,000	122,652,652	24%	-396,847,348
	Sub-total	66,339,950	50,292,800	574,643,951	167,299,998	29%	-407,343,953
Gender Youth and Social services	Recurrent	66,615,893	60,555,453	72,621,929	68,716,134	95%	-3,905,795
	Development	27,500,000	8,750,677	25,900,000	23,299,048	90%	-2,600,952
	Sub-total	94,115,893	69,306,130	98,521,929	92,015,182	93%	-6,506,747
County Public Service Board	Recurrent	64,609,690	55,639,418	58,172,860	55,652,059	96%	-2,520,801
	Development	0	0	0	0	0%	0
	Sub-total	64,609,690	55,639,418	58,172,860	55,652,059	96%	-2,520,801
Public Service Management	Recurrent	335,719,258	327,536,888	338,498,295	326,484,341	96%	-12,013,954
	Development	63,000,000	2,080,400	8,000,000	7,697,834	96%	-302,166
	Sub-total	398,719,258	329,617,288	346,498,295	334,182,175	96%	-12,316,120
Nyamira Municipality	Recurrent	19,881,381	10,654,576	41,446,498	20,147,797	49%	-21,298,701
	Development	145,309,616	117,534,101	83,305,915	82,301,213	99%	-1,004,702
	Sub-total	165,190,997	128,188,677	124,752,413	102,449,010	82%	-22,303,403
County Attorney	Recurrent	0	0	5,149,000	3,983,243	77%	-1,165,757
	Development	0	0	3,000,000	0	0%	-3,000,000
	Sub-total	0	0	8,149,000	3,983,243	49%	-4,165,757
County Totals	Recurrent	4,909,473,903	4,580,256,780	5,126,961,542	4,793,836,967	94%	-333,124,575

	Development	2,185,411,679	1,371,341,594	2,155,214,361	1,276,850,222	59%	-878,364,139
	Totals	7,094,885,582	5,951,598,374	7,282,175,903	6,070,687,189	83%	- 1,211,488,714

Table 6: Shows Budget Expenditure by Programmes and Sub-Programmes

Vote Name	Description	Printed Estimates		Actual expenditure		Printed Estimates		Actual Expenditure		Total Printed Expenditure	Total Actual Expenditure
		2022/2023	2022/2023	2022/2023	2022/2023	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
		Recurrent	Development	Recurrent	Development	Recurrent	Development	Recurrent	Development	Total	Total
County Assembly	General administration and support services	440,022,425	0	443,901,400	0	275,920,438	168,400,656	246,649,309	146,551,712	444,321,094	393,201,021
	Policy and planning services	52,923,768	0	45,092,230	0	135,785,270	0	150,062,532	0	135,785,270	150,062,532
	Committees management services	23,939,000	0	22,983,000	0	23,206,500	0	26,050,355	0	23,206,500	26,050,355
	Representation and infrastructural development	0	155,000,000	0	118,557,592	311,666,285	0	300,598,303	0	311,666,285	300,598,303
	Legislation	95,559,240	0	90,567,231	0	0	0	0	0	0	0
	Sub-Total	612,444,433	155,000,000	602,543,861	118,557,592	746,578,493	168,400,656	723,360,499	146,551,712	914,979,149	869,912,211
Executive	General administration support services	260,982,138	0	241,719,180	0	296,086,009	0	286,553,587	0	296,086,009	286,553,587

	Policy development and support services	118,667,717	0	100,600,500	0	63,498,333	0	62,351,374	0	63,498,333	62,351,374
	Communication services	19,194,700	0	18,240,300	0	9,950,100	0	8,305,850	0	9,950,100	8,305,850
	Executive management services	20,622,000	0	18,900,500	0	15,716,503	0	14,848,916	0	15,716,503	14,848,916
	Legislation	18,489,700	0	17,410,500	0	0	0	0	0	0	0
	Results Delivery	14,206,070	0	13,240,200	0	9,621,880	0	7,703,644	0	9,621,880	7,703,644
	Sub-Total	452,162,325	0	410,111,180	0	394,872,825	0	379,763,371	0	394,872,825	379,763,371
Economic planning, resource mobilization and ICT	Information and communication services	3,000,000	3,000,000	3,000,000	3,000,000	7,410,000	0	5,877,670	0	6,960,000	5,877,670
	ICT infrastructural services	0	15,657,902	0	8,781,361	0	13,000,000	0	0	13,000,000	0
	General administration support services	250,335,691	0	248,500,400	0	171,604,393	0	184,236,830	0	199,953,393	184,236,830
	Economic planning and coordination	58,657,692	21,969,149	58,535,600	13,969,149	47,299,894	2,000,000	16,232,365	0	21,400,894	16,232,365
	Internal Resource mobilization	10,599,964	10,599,964	19,000,000	10,500,000	49,600,000	14,000,000	14,000,000	28,093,969	63,600,000	42,093,969
	Monitoring and Evaluation	3,000,010	0	2,895,480	0	1,800,000	6,000,000	1,520,100	0	7,800,000	1,520,100
	Sub-Total	325,593,357	51,227,015	331,931,480	36,250,510	277,714,287	35,000,000	221,866,965	28,093,969	312,714,287	249,960,934
Finance and accounting services	general administration policy and planning services	12,466,000	0	12,000,000	0	60,322,935	0	60,013,902	0	60,322,935	60,013,902
	Supply chain management	3,000,020	0	2,905,900	0	9,414,006	0	8,598,400	0	9,414,006	8,598,400
	Accounting services	3,000,000	0	2,500,000	0	100,319,688	114,799,393	99,903,839	111,842,043	215,119,081	211,745,882
	Audit services	3,000,006	0	2,700,700	0	11,800,700	0	10,388,186	0	11,800,700	10,388,186

	External Resources mobilization	0	0	0	0	0	0	0	0	0	0
	Community and Special funding	75,000,000	142,815,048	26,000,000	30,000,000	0	0	0	0	0	0
	Sub-Total	96,466,026	142,815,048	46,106,600	30,000,000	181,857,329	114,799,393	178,904,327	111,842,043	296,656,722	290,746,370
Agriculture, Livestock and Fisheries	General administration and support services	159,513,376	0	155,500,606	0	149,617,525	0	143,670,656	0	149,617,525	143,670,656
	Policy and planning	4,028,242	0	3,000,000	0	0	0	0	0	0	0
	Crop development services	2,000,000	312,581,363	1,820,000	210,259,793	18,142,000	348,562,586	0	113,399,950	366,704,586	113,399,950
	Aquaculture promotion	1,113,000	0	1,100,000	0	3,500,000	3,000,000	2,919,180	2,315,000	6,500,000	5,234,180
	Livestock products value	0	0	-0	0	2,962,000	500,000	2,521,020	393,200	3,462,000	2,914,220
	Animal health diseases	0	1,000,000	0	0	3,500,000	11,000,000	2,840,200	9,558,750	14,500,000	12,398,950
	irrigation, drainage and water storage	0	0	0	0	2,650,000	10,000,000	2,547,900	0	12,650,000	2,547,900
	development										
	t support services										
	Sub-Total	166,654,618	313,581,363	161,420,606	210,259,793	180,371,525	373,062,586	154,498,956	125,666,900	553,434,111	280,165,856
Water, Environment, mining and Natural Resources	General administration and support services	73,166,690	0	71,923,500	0	78,690,152	0	78,288,893	0	78,690,152	78,288,893
	Policy and planning	4,457,167	0	4,070,570	0	0	0	0	0	0	0
	Other energy sources promotion	20,000,000	0	19,600,500	0	14,600,000	9,000,000	8,286,975	8,969,604	23,600,000	17,256,579
	Major towns water services	0	0	0	0	0	0	0	0	0	0
	Rural water services	0	146,400,000	0	132,483,636	3,500,000	57,100,000	3,464,400	56,708,625	60,600,000	60,173,025

	Pollution and waste management	1,000,000	0	1,000,000	0	4,000,000	0	3,999,600	0	4,000,000	3,999,600
	Agroforestry promotion	0	0	0	0	0	0	0	0	0	0
	climate change mitigation and adaptation	0	0	0	0	13,650,000	218,210,133	2,649,300	132,507,714	231,860,133	135,157,014
	Sub-Total	98,623,857	146,400,000	96,594,570	132,483,636	114,440,152	284,310,133	96,689,168	198,185,943	398,750,285	294,875,111
Education and vocational Training	General administration	359,697,845	0	355,604,860	0	378,075,141	0	377,556,841	0	378,075,141	377,556,841
	Planning policy	3,334,433	0	3,300,300	0	0	0	0	0	0	0
	ECDE and CCC management services	4,355,320	14,200,000	4,300,500	14,200,000	3,500,500	46,800,000	3,433,250	43,420,957	50,300,500	46,854,207
	Vocational management services	114,446,801	934,041	114,260,204	871,786	142,264,245	3,500,000	141,496,632	499,680	145,764,245	141,996,312
	Sub-Total	481,834,399	15,134,041	477,465,864	15,071,786	523,839,886	50,300,000	522,486,723	43,920,637	574,139,886	566,407,360
Health Services	Health Promotion	8,255,529	0	6,196,680	0	0	0	0	0	0	0
	Communicable Disease Control	574,032	0	512,998	0	0	0	0	0	0	0
	Policy planning, General administration and support services	1,601,536,479	0	1,593,200,322	0	1,568,646,620	0	1,560,332,607	0	1,568,646,620	1,560,332,607
	Policy	4,040,503	0	3,000,000	0	0	0	0	0	0	0
	Medical services	164,583,577	0	109,600,904	0	163,455,000	91,223,901	50,633,408	16,923,901	254,678,901	67,557,309
	Facility infrastructural services	0	520,136,871	0	369,760,271	0	0	0	0	0	0
	Health Products and Technologies	0	0	0	0	100,000,000	0	100,000,000	0	100,000,000	100,000,000
	Preventive and promotive	0	0	0	0	33,523,788	43,700,000	16,758,641	38,490,240	77,223,788	55,248,881

	Health administration and policy planning: monitoring and evaluation and support services	0	0	0	0	1,500,000	0	1,226,495	0	1,500,000	1,226,495
	Sub-Total	1,778,990,120	520,136,871	1,712,510,904	369,760,271	1,867,125,408	134,923,901	1,728,951,151	55,414,141	2,002,049,309	1,784,365,292
Lands, Housing and Urban Development	General administration and policy planning support services	74,881,157	0	69,006,000	0	122,030,043	0	121,243,511	0	122,030,043	121,243,511
	Policy and planning	5,470,896	0	3,240,097	0	0	0	0	0	0	
	Lands and physical planning	0	20,000,000	0	0	0	0	0	0	49,340,065	50,925,712
						18,100,000	31,240,065	21,486,212	29,439,500		
	Surveying services	0	0	0	0	0	0	0	0	0	0
	Housing	0	122,440,610	0	73,803,375	0	128,871,549	2,485,062	108,484,244	134,871,549	110,969,306
	& Urban Management					2,500,000					
	Land management and administration	0	0	0	0	3,500,000	0	0	0	0	0
	Sub-Total	80,352,053	142,440,610	72,246,097	73,803,375	146,130,043	160,111,614	145,214,785	137,923,744	306,241,657	283,138,529
Roads, Infrastructure and Public Works	Administration and support services	105,596,562	0	100,500,560	0	100,899,061	0	100,493,042	0	100,899,061	100,493,042
	Policy and planning	7,764,246	0	6,900,420	0	0	0	0	0	0	0
	Construction of roads and bridges	12,500,000	114,887,511	10,492,821	104,892,370	19,600,000	189,600,163	19,477,960	193,300,385	209,200,163	212,778,345
	Infrastructural development and fire safety and public works	450,000	0	400,000	0	0	0	0	0	0	0
	Transport &	0	0	0	0	0	5,000,000	0	0	5,000,000	0
	Mechanical										
	Services										

	public works and disaster management	0	144,512,733	0	96,462,289	2,500,000	0	2,499,100	0	2,500,000	2,499,100
	Sub-Total	126,310,808	259,400,244	118,293,801	201,354,659	122,999,061	194,600,163	122,470,102	193,300,385	317,599,224	315,770,487
Trade, Co-operative and Tourism Development	General administration and policy planning support services	32,672,901	0	30,670,700	0	32,721,607	0	32,196,884	0	32,721,607	32,196,884
	Policy and planning services	1,211,779	0	1,230,000	0	0	0	0	0	0	0
	Trade & Cooperative development	1,339,240	0	1,300,900	0	14,868,444	19,500,000	5,146,232	19,233,607	34,368,444	24,379,839
	Industrialization & weights and measures	2,539,000	54,646,217	1,190,400	35,151,656	7,553,900	500,000,000	7,304,230	103,419,045	507,553,900	110,723,275
	Tourism promotion and management	896,000	0	895,183	0	0	0	0	0	0	0
	Sub-Total	38,658,920	54,646,217	35,287,183	35,151,656	55,143,951	519,500,000	44,647,346	122,652,652	574,643,951	167,299,998
Gender, Youths and Sports Development	General administration support services	49,586,819	0	46,400,320	0	53,341,929	0	53,040,724	0	53,341,929	53,040,724
	Policy development and support services	2,302,759	0	2,000,563	0	0	0	0	0	0	0
	Community Development/Sports	3,251,300	54,143,500	2,504,500	30,097,534	9,470,000	17,900,000	8,996,700	16,381,532	27,370,000	25,378,232
	youth	0	0	0	0	3,500,000	0	1,364,200	0	3,500,000	1,364,200
	empowerment								0		
	Cultural promotion heritage	1,725,000	0	1,625,000	0	6,310,000	8,000,000	5,314,510	6,917,516	14,310,000	12,232,026
	Sub-Total	56,865,878	54,143,500	52,530,383	30,097,534	72,621,929	25,900,000	68,716,134	23,299,048	98,521,929	92,015,182
Public Service Board	General administration and policy planning support services	47,154,290	0	42,143,738	0	58,172,860	0	55,652,059	0	58,172,860	55,652,059

	Policy and planning	13,577,500	0	10,342,300	0	0	0	0	0	0	0
	Legal Services	5,381,500	0	3,100,700	0	0	0	0	0	0	0
	Sub-Total	66,113,290	0	55,586,738	0	58,172,860	0	55,652,059	0	58,172,860	55,652,059
Public Service Management	General administration and support services	344,251,254	0	322,200,300	0	245,005,295	0	244,074,182	0	245,005,295	244,074,182
	Policy and planning	2,784,552	0	2,717,553	0	6,520,000	0	6,115,420	0	6,520,000	6,115,420
	Communication services	0	0	0	0	2,075,000	0	1,245,000	0	2,075,000	1,245,000
	Field coordination and administration	2,174,000	30,000,000	20,900,400	5,126,336	4,200,000	8,000,000	2,638,639	7,697,834	12,200,000	10,336,473
	Public Participation and Civic Education	0	0	0	0	3,000,000	0	2,362,300	0	3,000,000	2,362,300
	Human resource management	1,356,500	0	900,000	0	168,000	0	0	0	168,000	0
	Human resource development	0	0	0	0	77,030,000	0	69,644,000	0	77,030,000	69,644,000
	Special program	0	0	0	0	500,000	0	404,800	0	500,000	404,800
	Sub-Total	350,566,306	30,000,000	346,718,253	5,126,336	338,498,295	8,000,000	326,484,341	7,697,834	346,498,295	334,182,175
County attorney	General administration and support services	0	0	0	0	1,049,000	0	974,875	0	1,049,000	974,875
	legal, over naN, legal training and integrity affairs management & support services	0	0	0	0	4,100,000	3,000,000	3,008,368	0	7,100,000	3,008,368
	Sub-Total	0	0	0	0	5,149,000	3,000,000	3,983,243	0	8,149,000	3,983,243
Nyamira Municipality	General administration and support services	47,195,970	163,460,354	45,741,477	40,047,274	32,446,498	0	20,147,797	0	32,446,498	20,147,797
	Environmental services	0	0	0	0	3,500,000	2,500,000	0	2,496,574	6,000,000	2,496,574

	Transport and infrastructure	0	0	0	0	0	80,805,915	0	79,804,639	86,305,915	79,804,639
						5,500,000					
	Sub-Total	47,195,970	163,460,354	45,741,477	40,047,274	41,446,498	83,305,915	20,147,797	82,301,213	124,752,413	102,449,010
	GRAND TOTAL	4,778,832,360	2,048,385,263	4,565,088,997	1,297,964,422	5,126,961,542	2,155,214,361	4,793,836,967	1,276,850,221	7,282,175,903	6,070,687,188

Table 7: Expenditure performance by Economic classification

2.4 PROGRAMME OUTPUT PERFORMANCE

2.4.1 County Assembly

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					
Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Printed estimates	Actual expenditure	Achievements
			2023/2024	2023/2024	2023/2024
Joint Services	Enhanced Governance in Public Service	Efficient and effective Service	60%	60%	60%
		Preparation of the Annual Report	1	1	1
		Preparation of quarterly reports	4	4	4
		Preparation of Strategic Plan	0	0	0
	Improved Working Environment	Adequate office space, ICTs, and other facilities	50%	50%	50%

	Promotion of Legislative Diplomacy	Participate in CAF meetings and other national and international forums	20	20	20
Office of the Speaker	Providing effective service for legislation	Hosting of visiting delegations	Hosted	Hosted	Hosted
		Organize and participate in weekly chamber meetings for the speaker	0	40	40
Administration	Promotion of effective legislative services	Participate in SOCCAT meetings and other forums	22	22	22
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	Timely advisory issued
			Timely advisory issued	Timely advisory issued	Timely advisory issued
Hansard Department	Efficient Hansard services	Provision of Hansard reports for all House proceedings	Timely provision of all reports	Timely provision of all reports	Provision of all reports
		Provision of verbatim reports for all Committee proceedings	Timely provision of all reports	Timely provision of all reports	Timely provision of all reports
Sergeant at Arms Department	Credible security within County Assembly	Effective security for members, staff and property	Enhanced security in Assembly	Enhanced security in Assembly	Enhanced security in Assembly
		Ensure smooth House and Committee operations	Successful assembly operations	Successful assembly operations	Successful assembly operations
Public Relations Department	Promotion of Legislative Democracy	Timely production of Assembly publications	500 flyers, 500 brochures,	500 flyers, 500 brochures,	1000 flyers, 1000 brochures,
			2 newsletters,	2 newsletters,	2 newsletters, 90 diaries
			90 diaries	90 diaries	90
		Facilitate Assembly outreach programs	1	1	1
Library	Provisions of information services	Avail reference and information documents			All documents availed
Programme: P.2 Legislative Oversight					
Outcome: Good Governance.					

Sub Programme: SP.2.1 Legislative Oversight					
Administration	Oversight over usage of Public resources	Committee reports on budget preparation	20	30	30
		Committee reports on budget implementation	8	8	8
		PAC/PIC reports on audited accounts of County Government	2016/2017	2018/19	2022/2023
	Enhanced Governance in Public Service	Committee investigatory reports	5	10	10
		Committee reports on legislations	5	8	8
		Number of statements and questions issued	10	15	15
		Reports on vetting of state officers	20	29	29
		Organize study and inspection tours for members of county assembly	15	20	20
Research Department	Improved process of legislation	Prepare briefs for committees	Timely and quality briefs	Timely and quality briefs	timely and quality briefs
		Preparing briefs and reports on bills for committees	10	20	20
		Undertake of research surveys	2	2	2
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	Timely and quality briefs
		Preparation of reports on budget matters for committees	6	6	6
		Prepare reports on money bills	15	20	20
Programmed: 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	10

		Number of motions introduced and concluded	30	30	30
	Representation	Number of petitions considered	8	8	8
		Number of Statements issued	30	30	30
	Drafted Legislative Instruments	Number of bills drafted	10	10	10
		Number of committee stage amendments drafted	20	20	20
	Legal Services Advisory	Provision of legal advice and opinions to County Assembly	Timely advisory issued	Timely advisory issued	Timely advisory issued

2.4.2 County Executive

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	2023/2024	Achievements	Remarks
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.	157	157	Target met
		All utilities and services paid for on monthly basis.	No. of months utilities and services facilitated.	19	14	On target
		Payment of subscription fees	Number of subscriptions	1	0	In progress
1.2 Policy and Planning	Directorate of Administration	Capacity Building of departmental staff	Number of staff capacity built	35	35	Done through KSDP

		Subscription and attending devolution conference	Number of devolution conferences attended	1	1	Target fully met
SP1.3 County results and delivery support services	County results office	Review of performance management framework	No of reviews done	1	80%	Process underway
		Preparation of planning and budgeting documents	Number of plans prepared	3	3	CBROP, ADP and CFSP done
SP1.4. Governor's Advisory and Press communication services	Administration	Co-ordination of the County Liaison services unit	Number of liaison service units coordinated	1	1	Continuous process
Programme 2; Coordination and management of county executive affairs and support 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	20	6	Target Partially met. To be up scaled
		Attending intergovernmental meetings/forums and summit/COG meetings	Number of intergovernmental meetings and forums attended	28	14	Quarterly target met

2.4.3 Department of Finance and Accounting Services

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Target 2023/2024	Achievement
Name of Programme 1: Policy planning, general Administration and support services					
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizenry					

SP 1.1 General administration and support services.	Directorate of administration	Staffs well enumerated and motivated.	Number of staffs well enumerated and motivated	93	Achieved
	Directorate of administration	Social contribution	Number social contributions made	93	Achieved
		Utilities, bills and services paid on monthly basis	No of Utilities, bills and services paid basis on monthly basis.	8	Paid
		General office purchases done.	No of office general office purchases done.	5	Achieved
		Office facilities well maintained	No of office facilities well maintained.	5	Achieved
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	Inadequate budget allocation

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	Done
		Processing of payments, reporting and advisory services.	Number of Processing of payments, reporting and advisory services done in 12 entities of the county.	13	Done
		Car and Mortgage fund	Number of beneficiaries	12	12
		Emergency fund	Amount allocated	10m	10m
SP 3.2 Quality assurance/Audit services	Directorate of audit	Assets identified, verified and recovered.	No of assets identified, verified and recovered.	10	10

		Audit committees support.	No of audit committee supported.	5	Achieved
		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
		Review of the financial statements	Number of the financial statements reviewed on quarterly basis.	4	Achieved
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
		Evaluation of tenders to 13 entities	Number of evaluations done	13	Done
		Preparation of the procurement plans to 13 entities	Number of plans done	13	Done

2.4.4 Economic Planning, Resource Mobilization and ICT

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Target 2023/2022	% Achieved	Remarks
Name of Programme 1: General Administration, Policy planning and support services.						
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county						
SP 1.1 General administration	Directorate of administration	Staffs well enumerated and motivated.	Number of staffs well enumerated and motivated	219	100	Exceptional

on and support services.		Social contribution	Number social contributions made	219	100	Exceptional
		Utilities, bills and services paid on monthly basis	No of Utilities, bills and services paid on monthly basis.	8	100	Exceptional
		General office purchases done.	No of office general office purchases done.	2	100	Exceptional
		Office facilities well maintained	No of office facilities well maintained.	21	100	Exceptional
SP 1.2 Policy development s and planning.		Staffs trained at the Kenya school of government	Number of staffs and other stakeholders trained and capacity. Built.	0	0	Poor

Name of Programme 2: Economic Planning, Budgeting and Co-ordination services.

Outcome: Improved livelihood of the county citizen due to proper allocation of the resources for the realization of the CIDP and vision 2030.

Planning and Budgeting	Directorate of Economic Planning and Budgeting	Annual Development Plan 2024/2025 prepared	Number of the annual development plans prepared.	1	100	Exceptional
		Review of the CIDP 2018-2022	Number of the CIDP reviewed	1	100	Exceptional
		Preparation of the Indicator handbook	Number of the handbook indicator prepared	1	100	Exceptional
		Preparation of the planning and budget policy	Number of the planning and budget policy prepared	0	0	Poor
		Training of 11 Planning and Budgeting Officers on Hyperion	Number of staffs trained on Hyperion	11	0	Poor
		Training of Economists on the short courses (SMS and SLDP)	No of Economists trained	2	100	Exceptional
		Induction of the CBEF Members	No of CBEF Members trained	21	100	Exceptional

SP 2.2 Statistical formulation, documentati on and research		Feasibility studies conducted	No of the feasibility studies conducted	0	0	Poor
		Preparation of the strategic plans	Number of strategic plans developed	16	100	Exceptional
		County statistical abstract prepared	No. of county statistical abstract prepared	2	100	Exceptional
		and County Profile updated				
		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	4	0	Poor
		County Information and Documentation services provided	No of the county information and documentation services provided	5	100	Exceptional
		Payment of all the pending Bills and Obligations in all departments within the executive	Departments served	0	0	Poor
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.	300	100	Exceptional
		Quarterly and Annual progress reports prepared on CIDP	No of CIDP quarterly and annual progress reports produced.	4	100	Exceptional
		Conducting review conference	No of review conferences conducted	2	100	Exceptional
		Preparation of the monitoring and evaluation policy and indicator handbook	Number of policies developed	2	100	Exceptional
		Purchase of the project vehicle	No of vehicles purchased	1	100	Exceptional

		Training of Monitoring and evaluation officers	No of officers trained	2	100	Exceptional
SP 2.4 Budget formulation and management		County Budget Outlook Paper prepared 2023	No of the County Budget Outlook Paper prepared.	1	100	Exceptional
		County Fiscal Strategy Paper prepared 2024	No of the County Physical Strategy Paper prepared.	1	100	Exceptional
		County Debt Management Paper prepared 2024	No of the County Debt Management Paper prepared.	1	100	Exceptional
		Programme Based Budget prepared 2024/2025	No of the programme-based budget prepared.	1	100	Exceptional
Name of Programme 3: County resources mobilization services.						
Outcome: Better mobilized resources for the services delivery						
SP 4.1 County resources	Directorate of revenue.	Collection of revenue.	Amount of revenue collected.	345	114	Exceeded Expectations
Mobilization services		Preparation of Finance Bill 2024/2025	Number of Bills prepared	1	100	Exceptional
		Revenue surveillance	Number of surveillances done	1	100	Exceptional
		Training of revenue officers	Number of officers trained	12	110	Exceptional
		Payments to national banks	Number of banks paid	1	100	Exceptional
		Purchase of revenue Booths	Number purchased	10	100	Exceptional
		Purchase of Revenue Gadgets	Number purchased	10	100	Exceptional
		Purchase of Revenue Spikes	Number purchased	10	100	Exceptional
		Installation of revenue Infrastructure (Networking)	Number installed	10	100	Exceptional
Name of Programme 4: 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	1	100	Exceptional
		Contraction of the DATA Centre	Number constructed	1	100	Exceptional
		Develop ICT Policy	Number policy developed	1	100	Exceptional
		Training of the ICT Officers on Short courses	Number staff trained	5	100	Exceptional
		Maintenance of computers and software	Number of computers and software's maintained	80	100	Exceptional
		Training of youth (AJIRA)	Number of youths trained	200	100	Exceptional

2.4.5 Crop Development

Programme	Delivery Unit	Key Outputs	Key performance indicators	Budget Estimate	Achievement as at 30th June 2024	Remarks
				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	95	86	Nine officers retired
		Agriculture Bill developed	No. Of policies developed	2	0	Development stage

		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	All budget document prepared and submitted
Programme 2: Crop, agribusiness and land management services						
Crop develop ment	Directorate of Crop, agribusiness and land management services	Soil scanner purchased	No of soil scanner Procured	2	0	Awaiting payment to the supplier
		Extension farmers trained	No of extension officers trained	25	25	Trained on different VC in collaboration with development partners
		Technical officers trained on new crop husbandry and technology transferred	No of technical trainings held on new crop husbandry and technology transfer	15	20	Trained in collaboration with development partners
		Farmers trained on the modern farming technologies and innovation	No of farmers trained	200	650	In collaboration With Development Partners
P3: FERTILIZER SUBSIDY PROGRAMME-GOK						
		Farmers supported with subsidized fertilizer	No of farmers supported	102,856	24,000	In collaboration with Cereal Board while still awaiting the disbursement of subsidy grant
P4: NARIGP AND NAVCDP						
NARIGP	NARIGP	Cigs and CDDCS backstopped on project implementation	No of cddcs Backstopped	20	20	One CDDC per ward

		Multi community projects (Matunwa Dam and Nyabomite Irrigation Scheme) backstopped	No of Backstopping visit	4	4	Done Quarterly
		300 lead farmers trained	No of lead farmers trained	500	300	Ongoing in collaboration with KUZA Biashara
		Farmers trained on DAT	No of farmers trained	2000	1500	Ongoing in collaboration with KUZA Biashara
		Farmers trained on TIMPS on the 4 value chains	No of farmers trained on TIMPS on the 4 value chains	2000	1300	Ongoing in collaboration with KUZA Biashara
		DAT Equipment purchased	No of DAT Equipment purchased	12	12	Procurement of 12 DAT Equipment to facilitate Farmers trainings
		Community micro projects supported by Grant	No of community micro projects supported by Grant	133	133	133 microproject groups supported 4 value chains across the county
NAVCDP	NAVCDP	Farmers SACCO formed	No of saccos formed	20	20	Formation of one farmers SACCO per ward
		Beneficiaries mobilized and registered to access e-voucher subsidy	No of beneficiaries mobilized and registered to access e-voucher subsidy	130,000	119,150	In collaboration with Kilimo house-Nairobi and FAO
		PICD reviewed and developed	No of PICD reviewed and developed	20	20	One per ward

		All SACCOS & fpos mapped	No of SACCOS & fpos mapped	120	72	38 SACCOS & 38 fpos were mapped
P 5: AGRICULTURE SECTOR DEVEOPLMENT SUPPORT PROGRAM (ASDSP)						
ASDSP	ASDSP	Success stories of the innovations of the supported groups documented	No of success stories of the innovations of the supported groups documented	1	1	One success story developed
		50 value chains actors and service providers trained	No of value chains actors and service providers trained	50	50	50 value chains actors trained across the county
		Successful innovations across the 20 wards backstopped	No of visit held	2	2	One semiannually visit per innovation
		Innovations Monitoring and Evaluation visits	No of visit held	4	4	One visit quarterly per innovation
Irrigation, drainage and water storage development support services						
Irrigation, drainage and water storage development support services	Directorate of Irrigation, drainage and water storage development support services	Avocado seedlings purchased	No of Avocado seedlings purchased	4000	0	On the Procurement stage
		FLID Extension farmers trained on TIMPS	No of extension officers trained	2000	1200	Trained in collaboration with development partners

2.4.6 Livestock and Fisheries Services

Programmes	Delivery Unit	Key Outputs	Key performance indicators	Printed Estimate 2023/24	Achievements 2023/24	Remarks
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	140	133	7 exited by retirement and 1 by natural causes
		Livestock and Veterinary policies developed	No. Of policies developed	2	0	Development stage
		Staff trained (Promotional & Competence)	No. Of staff trained/attended courses	20	10	In collaboration with other development partners
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	All documents prepared and submitted
Programme 3: Fisheries Development and Promotion Services						
Aquaculture Promotion Services	Directorate of Fisheries	Farmers trained on all Value Chains	No of farmers trained	1,000	150	In collaboration with Kisii University
Programme 4: Livestock Promotion and Development						
		Farmers trained on livestock development	No of farmers trained	800	350	In collaboration with other development partners
		Farmer trained on Extension services	No of farmer trainings done	3,000	80	In collaboration with other development partners
4.2: Animal Health Disease and Management						
	Veterinary	Animals inseminated	No of dose of semen procured	8,400	8,400	Procured

			No of animals inseminated	8,400	760	in the period, 760 cattle were inseminated, 224 repeats and 15 spoils
		Diseases and pest controlled	No of animals vaccinated (cattle)	15,000	14,013	13,018 cattle were vaccinated against FMD and SLD and 995 dogs against rabies
			No of carcasses inspected	15,000	11,191	A total revenue of Kes 746,040 on Meat inspection and Kes. 11,000 on Slaughterhouse licensing was collected as at 30th June 2024.

2.4.7 Department of Environment, Water, Energy, Mining, Climate change and Natural Resources

Sub-Program me	Delivery Unit	Key Outputs	Key performance indicators	Target 2023 /24	Achievements	Remarks
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	120	118	Officers were employed
Policy and planning	Policy	Directorate policies developed	No. of policies developed	3	0	Insufficient budget allocation
		Staff trained (Promotional & Competence)	No. of staff trained/attended courses	40	13	Insufficient budget allocation
	Planning	Budgets, Annual Development plans, Sector plans prepared	No. of plans developed	3	3	Completed
Programme 2: Water supply management services						
Rural water supply	Water	Borehole drilling	No of Borehole drilled and capped	2	2	
		Piped water supply schemes	No. of Kilometers pipeline laid	10	9	In progress
		Feasibility study	No of Feasibility study reports	4	3	In progress
		Spring protection	No. of springs to be protected in different wards	66	48	In progress
Major Town water Management Services	Water	Overhaul water supply	No of water supplied Overhaul	2	0	In progress
Programme 3: Energy mineral resources services						
Energy resource development	Energy	Repair and maintenance Solar powered street lights	No of Solar powered street lights Repair and maintenance	50	35	In progress
	Flagship	Installation of solar streetlights	NO. of solar Streetlights	14	10	Balance ongoing
Programme 4: Environmental protection and development services						
Agroforestry	Environmental and	Afforestation of hilltops	No of forests replanted	2	2	Completed

promotion	natural resources	Solid waste collection	No. Of tons collected and dumped	20,880	20,000	Large quantities of solid waste produced and collected
Pollution and waste management	Environmental and natural resources	Acquisition of dumping site	No of sites identified	4	1	Insufficient budget allocation
		Environmental impact assessment	No. Of impacts	4	0	Insufficient budget allocation
		County Environment committee meetings	No of meetings held	6	2	Insufficient budget allocation
		Purchase of skips foundation	No of skips foundation	1	0	Insufficient budget allocation
P5: Climate Change Services						
	Climate Change Adaption Activities	Tree nurseries establishment Reforestation of hilltops Blue gum trees removal from riparian lands and wetlands	No. of seedlings distributed	20,000	40,000	Sensitization program is ongoing
	Climate Change Mitigation Activities	Sensitization of the public on causes, effects and interventions of Climate Change Climate Change Mitigation Activities	No. of residents trained	10,000	9,8000	Sensitization is ongoing
	Policy development and planning	Climate Change Policy and Act, 2021 review Forest Policy and Bill formulation	No. of Policies	2	2	Done
	Various climate change mitigation projects in ward level	Spring protection, borehole drilling, planting of trees, rehabilitation of riparian land and disaster management projects.	No. of projects to done	80		BQ,s have been prepared

Sub Program	Delivery unit	Key outputs	Key Performance Indicators	Target 2023/2024	Achievements	Remarks
Program 1: Policy Planning, General Administration & Support Services.						
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county						
General Administration	Director administration	Staff salaries, wages and personnel emoluments paid – 92,230,831	No of staff in paid in time	1053	1060	Completed
		Payment of social contributions	No of social contributions paid	3	3	Achieved
		Payment of Utilities	No of utilities paid	6	3	Ongoing procurement process
		General office purchases	No of General office equipment purchased	7	2	Delayed Procurement Process
Policy development and planning		Staff trainings on SMC and SLDP done	No of staff trained	14	0	Insufficient budget allocation
		Attending stakeholders Conference on Education	No of national conference attended	2	0	Insufficient funds
		Preparing and review of policies, plans, bills reporting	No of policies, plans, bills and reports reviewed and prepared	5	2	Insufficient budget allocation
Program 2: Vocational development and training services						
Outcome: Improved informal employment						
Youth Polytechnic Development	Director youth polytechnic	Youth Polytechnic operation	No of youth polytechnic operated	27	27	Achieved
		Curriculum implementation	No of youth polytechnic provided with training materials	27	27	Achieved
		Construction of youth polytechnic and home craft centers	No of modern VET workshops completed	5	0	No budget allocation

		Quality assurance	No of VTC workshops assessed	43	43	Achieved
		Education support Fund (Scholarship, Bursaries and sponsorships)	Amount of education support fund disbursed	133m	-	-
Program 3: ECDE and CCC						
ECDE management and infrastructure support services	Director ECDE	Construction of ECDE centers	No of ECDE centers constructed	14	5	9 projects ongoing
		Curriculum implementation (Instructional support and play materials)	No of ECDE centers provided with instructional support and play materials	408	0	Materials receiving awaiting distribution.
		Quality assurance and standards	No of ECDE centers assessed	407	0	Employment of more quality assurance officers
		Capacity building of ECDE teachers	No of ECDE teachers inducted	600	0	No budget allocation

2.

	Printed Estimate 2023/24	Actual exp. 2023/2024	Variance	% performance
Current Expenditure	5,045,929,618	4,793,836,967	-252,092,651	95%
Compensation to Employee	3,112,120,595	3,108,888,391	-3,232,204	100%
Use of Goods and Service	887,553,635	883,909,810	-3,643,825	100%
Social benefits	350,612,678	344,598,090	-6,014,588	98%
Current Transfers/Grants	92,701,356	0	-92,701,356	0%
Other Recurrent	224,104,554	213,779,792	-10,324,762	95%
Emergency fund	10,000,000	0	-10,000,000	0%

Car and Mortgage Fund(assembly)	25,000,000	0	-25,000,000	0%
Education Fund	133,218,112	128,776,311	-4,441,801	97%
FIF	161,000,000	64,993,593	-96,006,407	40%
Other operating expenses (Bills)	49,618,688	48,890,980	-727,708	99%
Capital Expenditure	2,236,246,285	1,276,850,222	-959,396,063	57%
Acquisition of Non-Financial Asset	1,659,535,296	747,264,661	-912,270,635	45%
Capital Grants and other transfers	429,267,896	393,172,827	-36,095,069	92%
Other development	7,956,000	7,689,098	-266,902	97%
Health Improvement Fund	69,000,000	59,814,746	-9,185,254	87%
Other operating expenses (Bills)	70,487,093	68,908,890	-1,578,203	98%
Total Expenditure	7,282,175,903	6,070,687,189	-1,211,488,714	83%

4.8 Department of Education and Vocational Training2.4.9 Primary Healthcare

Programmes	Delivery unit	Key outputs	Key Performance Indicators	Target	Achievement	Remarks
				2023/2024	As at (by 30th June 2024)	
PROGRAMME 1: GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES						
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county and health policy formulation						
General administration and support services	Directorate of administration Finance and Planning	Payment of salaries and social contribution	Number of staffs remunerated	913	913	Achieved
		Payment of utility bills	Number of utilities paid	2	2	On-going
		General office supplies	Number of general offices supplies	1	1	On-going
PROGRAMME 2: PREVENTIVE HEALTHCARE SERVICES						

Communicable disease control	Directorate of primary health care services	Nutrition services	Number of program supervisions done	4	4	Achieved
			Number of nutrition supplements procured	10	9	On-going
			Number of hospitals procured with patient food	8	8	Achieved
		Disease surveillance and control	Number of active case search for AFP conducted	7	1	Training gap on Staff
			AFP sampling bottles procured	1500	0	Requisition ongoing
			Number of specimens transported to national Lab	4	4	Achieved
			Weekly reports uploaded	52	52	Achieved
			Number. of quarterly surveillance meetings performed.	4	1	Facilitation challenge
		TB control interventions	Number of TB interventions	5	5	Achieved
			Number of quarterly DQA	4	4	Achieved
		HIV control interventions	Number of HIV interventions scaled up	5	5	Achieved
		Malaria Control interventions	Number of LLITNs redistributed	50,000	2787(This is for routine) For mass net we distributed 416,385 (92.6%)	Ongoing/Achieved
			Number of community awareness talks	131	280	Ongoing/Achieved
			Number of SCHMTs done	5	5	Achieved
			Number of malaria data quality audits done.	4	4	Achieved

			Number of HCWs sensitized on MIP/IPTp	1218	850	Ongoing
		Environmental Health, Water and Sanitation Interventions	Number of eateries and food processing entities inspected	11215	7725	Inadequate PH staff to visit all eateries.
			Number of household fumigations done	2000	35	Chemicals not procured
Health promotion	PHC	Community level awareness	Number of health promotion talks done	10	10	Achieved
		Behavior change sessions conducted	Number of behavior change sessions conducted	20	20	Achieved
		Communication session for adolescents	Number of communication sessions for adolescents	20	20	Achieved
PROGRAMME 3: HEALTH ADMINISTRATION AND POLICY PLANNING						
Budgeting and Planning	PHC	Preparation of AWP	Number of AWP done	1	1	Achieved
		Preparation of departmental budget	Number of budget documents and plans done	5	5	Achieved

2.4.10 Medical Services

Programmes	Delivery unit	Key outputs	Key Performance Indicators	Target	Achievements	Remarks
P 1: General Administration, Policy Planning and Support Services						
Outcome: Efficient and effective customer satisfaction in public service delivery						

General administration and support services	Directorate of administration and Finance Planning	Payment of salaries and social contribution	Number of staffs remunerated	305	305	Achieved
		Payment of utility bills	Number of utilities paid	2	2	On-going
		General office supplies	Number of general offices supplies	1	1	Achieved
Program 2: Medical Support Services						
Outcome: Reduced maternal and child mortality rate.						
SP1 Medical Services	Directorate of medical services	Referral services in hospitals	Number of hospitals offering referrals	8	8	Achieved
		Laboratory services	Number of Health facilities offering laboratory services	60	60	Achieved
		Provide essential health products in hospitals	Number of hospitals supplied with health products	8	8	Achieved
Program 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	8	8	Achieved
		Supportive supervision to hospitals	Number of supportive supervisions to hospitals	4	2	Ongoing
		Quarterly progress meetings	Number of performance review meetings	4	2	Ongoing
		Maintenance of medical 229 equipment	Number of hospitals with medical equipment maintained	8	8	Ongoing

2.4.11 Department of land, Physical Planning and Housing Development

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Printed estimates 2023/24	Achieved	Remarks
General administration and support services	general administration	Personnel enumerated	Number of staffs in enumerated	258	258	fully paid
		Social Benefits paid	Number social benefits paid	258	258	fully paid
		Utility bills and services paid	Number of bills paid (Receipts/statements)	5	2	Ongoing
		Office furniture & equipment's purchased.	No. of furniture purchased	3	0	Not achieved
		Office furniture & equipment's maintained.	No. of furniture maintained	4	0	Not achieved
SP 1.2 Policy developments and planning.	general administration	Staff capacity built	No. of staff capacity built	8	8	Achieved
8Sub-programme 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	4	achieved
		County spatial planning	spatial plans established	1	1	Ongoing

Sub-Prog 3.2: Housing improvement services	Directorate of housing improvement services	Completion of County Headquarters Offices	Number of headquarters constructed	1	1	Ongoing
		Completion of Governor and Deputy governor's	Number of residences constructed	2	2	Ongoing
		Preparation the Urban areas management Act	No of policies enacted	1	0	Not achieved
sub programme 4; Land managemen t support services	Directorate of land administrat ion	conflict resolution on land matters	No of pple compensated	20	0	Not achieved
		preparation of valuation roll	No of valuation roll prepared	1	1	Ongoing

2.4.12 Department of Transport, Roads, Public Works and Disaster Management

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	% Achieved	Remarks
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	100	Met Expectation
		Utilities bills paid	% of utilities paid	3	100	Met Expectation

Policy and planning		Policies formulated	Number of policies developed	3	0	Poor
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	1	0	Poor
			No. of office departmental office block constructed	1	0	Poor
		Consultancy services offered	No. of county building & office blocks designed	50	1	Poor
			No. of building & office blocks Supervised	50	39	Average Performance
			No. of building & office blocks Completed	60	55	Met Expectation
		Disaster management response	No. of fire-fighting stations constructed	1	0	Poor (Budget Reallocated)
			No. of fire-fighting equipment procured	1	1	Met Expectation
			No. of fire safety trainings done	20	100	Met Expectation
		Enforcement of EPRA regulations	No of sensitizations done on compliance	15	100	Met Expectation
			No of Rehabilitation & relief done	2	100	Met Expectation

2.4.13 Trade, tourism and co-operative development

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target estimates 2023/2024	achievements	Remarks
Name of Programme 1: General Administration, support services and policy planning						
General Administration and support services	Administration directorate	Employees compensate	No. compensate	44	44	Target met
		Paid utilities	No of months paid	12	12	target met
		Maintained office generals	No of months of maintenance	12	12	target met
		Purchase of vehicle	No purchase	1	0	No budget allocated
		Office equipment purchased	No purchased	5	0	insufficient budget allocation
Policy and planning	Administration directorate	Capacity building of staff	No of staff trained	54	0	No budget allocated
		Preparation of plans	No of plans prepared	1	1	Fully met
		Formulation of policies	No policies formulate	2	0	On going
Name of Programme 2: Trade, Tourism and Cooperatives Development						
Trade development	Trade directorate	Toilets constructed	No constructed	3	0	No budget allocated
		Market fenced	No fenced	2	0	BQs preparations
		Market construction	No constructed	2	0	No budget allocated
		Construction of shoe shining sheds	No constructed	2	0	No budget allocated
		Construction of slaughter house	No constructed	1	0	No budget allocated
		Construction of an industrial park	No constructed	1	1	On going
		Purchase of a coffee miller machine	No purchased	1	0	No budget allocated

		Construction of modern kiosks	No constructed	1	0	No budget allocated
		Market sheds and mama mboga sheds	No constructed	4	0	BQs preparations
		Establishment and strengthening of market	no established	10	0	In process
		Licensing of businesses	No invoiced and licensed	2800	15000	On going
		Carry out traders' loan follow ups	No carried out	1	1	On going
Cooperative promotion	Cooperatives directorate	Capacity building of Cooperative Society Leaders.	No trained	20	6	In process
		Cooperative supervision	No supervised	20	5	In process
		Cooperative inspections	No inspected	3	0	In process
Tourism development	trade directorate	Mobilization and sensitization on Tourism/miss tourism	No held	1	1	No budget allocated
		Holding tourism campaign and exchange program	No held	1	1	On going
Weights and measures	Trade directorate	Traders and consumers trained	No of trainings	2	0	No budget allocated
		Fuel pumps calibrated	No of fuel pumps calibrated	250	90	On going
		Weights & measures equipments verified	No of equipments verified	2500	1472	On going
		Calibration of Weights and Measures standards	No .of calibration	2	1	Done
		Trades premises inspected	No of traders premises inspected	100	84	On going

		Investigate and prosecuted	No of traders prosecuted and investigated	5	1	No budget allocated
		Workshops established	No of workshops	1	0	No budget allocated
2.5industrialization	Trade directorate	Industries renovated	No of industries renovated	2	0	Process ongoing
		Tools and equipment procured	No of tools procured	2	0	Process ongoing
		County aggregation & Industrial park	No. constructed	1	1	Process ongoing

2.4.14 Department of gender, Youths Sports and Culture

Sub-Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Achievement	Remarks
Name of Programme: General Administration, Policy and Planning and Support services						
Outcome: Facilitation of office operations						
General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations)	No of Payroll processed	55	55	Salaries were paid
		Availability basic amenities	No of utilities paid	2	2	Paid
		Office equipment purchased	No of office equipment purchased	0	0	Not budgeted for
		office assets maintained	Office equipment Maintained	0	0	Not budgeted for

policy and planning services	Directorate of Admin	Sports policy, youth policy, gender-based violence and PLWDs Bill	No of policies and bills	0	0	Not budgeted for
		Training and capacity building of staffs	No of staffs trained	0	0	Not budgeted for
		Budgets prepared	No of budgets prepared	0	0	Not budgeted for
Name of Programme: Cultural Promotion and Development						
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community						
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	Achieved
SOCIAL PROTECTION	Directorate of Social services	Empowered society, special interest groups (plwds, youth, and women)	No of special interest groups, (PWDs, children, Youth and women empowered)	2	2	Launch of child policy 2023 Review of the PWDs bill 2023
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	0	Litigation issues
[stocking the manga museum with cultural activities]	Directorate of Culture	preserved and appreciated cultural heritage	No. of refurbished and rehabilitated museum	1	1	Complete
Name of Programme: Cultural Promotion and Development						
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community						

Construction of social halls at Manga, Bokeira, Nyamaia ward)	Directorate of Culture	Improved performance of social activities and indoor games	No. of social hall constructed	0	0	Not budgeted for
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(Construction of rescue Centre at Esise)	Directorate of Culture	Improved services to victims of GBV	No. of rescue center done	0	0	Not budgeted for
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	1	KICOS CA In meru
(purchase of music/cultural equipment)	Directorate of Culture	Improved performance in cultural activities	No of county choir equipped	0	0	Not budgeted for
Name of Programme: Gender and Social Support Services						
Celebration of international/national days (women, African girl child, and PWDs, GBV, SGBV, etc.)	Directorate of gender	Celebration of international/national days	No of celebrations held	1	0	Yet to be held
sensitization on gender-based violence	Directorate of gender	Improved performance in social support services	No programmes held	5	0	Yet to be held
sensitization of women and girls on life and basic book keeping skills	Directorate of gender	Improved performance in social support services	No programmes held	5	0	Yet to be held

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	0	Yet to be held
mentorship of youth on enterprise	Directorate of youths	Mentorship of youth on enterprise	No of programmes held	5	0	Yet to be held
Youth policy	Directorate of youths	Improved performance in youth affairs	No of policies	1	1	Draft stage
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 (renumeration of instructors and trainers)	Directorate of sports	Remuneration of sports instructors and trainers	No. of instructors and trainers remunerated	5	5	Achieved

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	10	6	In progress
Carry out sports activities in and outside the county [KICOSCA, KYISA, ATHLETICS, NYAMIRA GREAT RUN etc.]	Directorate of sports	Sports activities held	No, of sports activities organized held	8	1	KICOS CA held in Meru and talanta hela

2.4.15 Department of County Public Service Board

Sub-Program	Delivery unit	Key output	Key Performance Indicator	Target 2023/2024	Achievements 2023/24	Remarks
Program 1: Policy planning, general administration and Support services						
General administration and support services	Administration	Monthly Salaries processed	No. of payrolls	Annual target of 12 months	12 months	Target fully met
		Monthly utilities serviced	No of monthly utility bills paid	Annual target of 12 monthly utility bills	12 months	Target fully met
		Contracting Guarding and cleaning services	The number of months of service	Annual target of 12 months	0	Budgetary constraints
Policy development and planning	Administration	Capacity Building of the CPSB members and secretariat staff	No of capacity-built members and secretariat	Annual target of 23 members	9	Partially done
		Foreign Exchange Programmes	No. of forums held	Annual target of 2 meetings	1	Half target met
S.P 1.3: Legal, Ethics, Governance and compliance	Administration	Settlement of court cases	The number of court cases settled	1 case	0	County Attorney function

2.4.16 Department of Public Service Management

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Target 2023/24	Achievements	Remarks
Programme1: County Administration and Field Coordination Support Services						
SP 1.1 General administration and support services.	Directorate of County Administration and Field Coordination Support Services	Payment of salaries and wages	Number of staffs on payroll	461	461	Target met
		Payments to social contributions (NITA, NSSF, Pension)	Number of staff payed	461	461	Target met
		General office purchases done.	No of office general office purchases done.	12	12	Target met
		Utility bills and services paid	No. of monthly settlements done	12	12	Target met
SP 1.2 Policy developments and planning.	Directorate of County Administration and Field Coordination Support Services	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	No of Membership Fees, Dues and Subscriptions to Professional and Trade Bodies done	30	5	Partly met
		Preparation of Department plans	No. of Department plans prepared	1	1	Fully met
		Intergovernmental relations (Public Holidays)	No of intergovernmental relations done	1	1	Target met

		Preparation of 2022/2023 Budget and other Policy documents (Annual Development Plan, Annual Development Plan, County Budget Review & Outlook Paper, County Fiscal Strategic Plan, Programme Based Budget)	Number of Budget and other Policy documents prepared	2	2 (CBROP and ADP)	Fully met
		Preparation of Bills, Policies and Plans (Administration bill, enforcement and compliance bill)	No Bills, Policies and Plans of prepared	2	0	On going
SP 1.3 Filed coordinat ion and administr ation	Directorate of County Administratio n and Field Coordination Support Services	Monitoring and reporting on flagship projects	No of monitoring &reporting on flagship projects done	25	0	Delayed funding
		Support administrative to field county and ward level	No of sub counties and wards covered	25	25	Target met
Programme 2: Human Resource Development &Management						
SP 2.1 Human Resource Develop ment.	Directorate of Human Resource development &managemen t	Training of staff	No of Staff Trained	200	150	On going
		Establishment of HR records Management system	No. of establishments done	1	0	Delayed funding
		Medical Cover (Health Insurance)	No of staff on medical cover	461	461	Target met
		Internship Programme	no interns enrolled	200	0	Delayed funding
		Training and capacity building	no of staff capacity built	200	219	Target met
		Mental wellness & Counselling Unit	Mental wellness & Counselling Unit established	100	0	Initiated

		Continuous professional development of staff (SMC, SLADP)	No of staff on Continuous professional development	20	0	In progress
		Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	No of staff on Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	10	0	Initiated
		Legal Dues/ Fees	legal fees paid	1	0	Delayed funding
		Development and review of staff establishments, staffing plans and structure,	No of staff reviewed	461	0	Initiated
SP 2.2 Human Resource Management.	Directorate of Human Resource development	Performance Management	No of performance management developed	1	0	Prepared PCs and signed
Programme:3 Corporate Communication& Support Services						
SP3.1 Corporate Communication	Directorate of Corporate &Communication Support Services	Printing and publications	No of publications printed	500	0	Under initiation
		Field coordination (Profiling projects)	No of field visits done	12	0	To start in the next FY.
		Training and capacity building	no of staff capacity built	10	0	At identification stage
		Membership to professional bodies	No of staff enrolled to professional bodies	10	0	To be done in the next FY.
Programme 4: Public Participation and Civic Education Support Services						
SP4.1 public participation and civic education	Directorate of Public Participation and Civic Education Support Services	Feedback mechanism	The no. of wards covered	20	0	Delayed funding
		Actively involving in vulnerable and the marginalized	No of sub-counties involved	5	0	Delayed funding
		Co-ordination and management of Public participation	No of Co-ordination and management of Public participation done	10	6	At 60% of annual target

		Rolling out civic education	No of sub-counties	5	0	Delayed funding
		Handling public complains	No of public complains done	4	0	To be initiated in the next FY.
		Public access to information	No of wards to access information	20	0	To be initiated in the next FY.
		Monitoring and Evaluation	No of annual reports done	1	0	To be done in the next FY.
Programme 5: Security Enforcement and Compliance Support Services						
SP5.1 Security Enforcement and Compliance Support Services	directorate of Security Enforcement and Compliance Support Services	Training and capacity building of the enforcement officers	No of officers trained	100	0	Initiated
		General office purchases (Furniture, Laptops and uniforms	no of purchases done	20	0	Initiated
		participation in law and enforcement compliance	No of enforcement & compliance activities done	100	0	Preliminary stages
Programme 6 Special Programme						
SP6.1 Special Program	Directorate of Special Programme	Coordination of Implementation of County Special Projects/Programs	No of projects	1	1	Project under coordination

2.4.16 Department of Nyamira Municipality

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Estimates	Achieved	Remarks
Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES						
Outcome: To strengthen delivery and quality of services						

SP 1.1: Administrative Support Services	Directorate of administration	Compensated employees	Payrolls run	12	12	Paid
		Utilities bills and services paid on monthly basis.	No of monthly Utilities paid	22	20	Ongoing
		Maintenance of office purchases	No of office purchases maintained 219	30	1	Pending

Programme 2: Social and Environmental Support Services						
Outcome: habitable and safe environment						
Directorate of Social Environmental Services and Environmental Services Support Services	Garbage Collected in municipality	No. of towns/centers covered within the municipality	3	1	ongoing	
	drainage works	No of drainage works done	1	0	Preparation of Bill of Quantity's (BQs)	
	streetlight installation	No of streetlights installed	11	0	Preparation of Bill of Quantity's (BQs)	
Programme 3: Municipal Infrastructure and Disaster Management Support services						
	Directorate of	construction of	No. of	1	0	Preparation of Bill of Quantity's (BQs)
	Municipal Infrastructure and Disaster Management Support	municipality roadsNyaramba - Eronge - Kioge road	towns/centers covered within the municipality			
		Acquisition of Dumpsite	Number of dumpsites acquired	1	0	Preparation of Bill of Quantity's (BQs)

2.4.17 County Attorney

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/2024	Achievement	Remark
Programme 1: General Administration and support services						
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery						
General Administration and	County Attorney office	All utilities and services paid for on	No. of months utilities and services	12	12	Target fully met

Programme 2: Legal Governance, Legal training, Integrity Affairs Management and Support service						
Outcome: provision of legal services/						
Legal Governance Legal training, Integrity affairs management and support services	County Attorney office	Settlement of court cases	no of case	100	30	Number of cases settled
		Development of county attorney library and E resource Centre	No of attorney library and e-resource Centre developed	1	0	There were system challenges
		editing, Revision of county law in Kenya legislative database	No of county laws being edited and revised	5	11	Fully achieved
		Development of legislative tracker system	No of legislative tracker	1	0	
		gazettement and publication	No of publications done	12	3	Gazettement done
		Legal training	No of officer trained	12	5	5 officers trained
		Development of integrity codes, and ethics in county public service	Number of integrity codes and ethic developed	1	1	Achieved

2.5 SECTOR CAPITAL PROJECT PERFORMANCE

2.5.1 County Assembly

Project /programme	Location /ward	Objective	Year started	Expected Year/ date of completion	Total cost of project	Source of funds	Cumulative expenditure /commitments	Expected results	Implementation status(% completion)
Construction of the County Assembly Headquarter	Headquarter	Enhance Service delivery	2023/2024	2023/2024	47,100,000	CGN	47,100,000	Improved service delivery	100%
Construction of the speakers residence	Headquarter	Enhance Service delivery	2023/2024	2023/2024	24,000,000	CGN	24,000,000	Improved service delivery	100%
Equipping ward offices with solar power backup installation	County wide w	Enhance Service delivery	2023/2024	2023/2024	10,000,000	CGN	10,000,000	Improved service delivery	100%
Securing award Offices (pending Bills)	County wide w	Enhance Service delivery	2023/2024	2023/2024	53,900,000	CGN	53,900,000	Improved service delivery	100%
Completion and equipping ward offices	County wide w	Enhance Service delivery	2023/2024	2023/2024	126,000,000	CGN	126,000,000	Improved service delivery	100%
Pending Bills (Generator & Hansard system)	Head quarter	Enhance Service delivery	2023/2024	2023/2024	5,000,000	CGN	5,000,000	Improved service delivery	100%

2.5.2 Economic Planning, Resources Mobilization and ICT

Program	Project Name	Description	Location	Budget (Kshs)	Status of completion
Resource s mobilization	Revenue surveillance	Monitoring of the revenue	Township	5,000,000	100
	Revenue Booths	Acquisition and installation	Countywide	2,000,000	Awarded awaiting delivery
	Revenue Spikes	Purchase	HQ	1,000,000	100
	Revenue Gadgets	Purchase	HQ	2,000,000	0
	Revenue infrastructure and maintenance (Networking)	Revenue infrastructure and maintenance	HQ	4,000,000	73
			Sub-Total	14,000,000	
Informati on, communi cation and technolo gy support services	Completion and Equipping of the ICT Hub	Completion	HQ	10,000,000	100
	Construction of DATA Centre	Construction	HQ	3,000,000	Awarded awaiting
	ERP (Enterprises Resources and Planning)	EPR Establishing	HQ	0	
			Sub-Total	13,000,000	
Economi c planning and budget managem ent support services	County Information and Documentation Centre	Equipping of the Documentation Centre	Countywide	2,000,000	Awarded awaiting delivery
	Emergency Fund	Emergency Fund	Countywide	0	100
			Sub-Total	2,000,000	
Monitori ng and evaluatio n support services	Project Vehicle for monitoring and evaluation of Projects	Purchase of vehicle	HQ	6,000,000	Awarded awaiting delivery
			Sub-Total	6,000,000	
			TOTAL	35,000,000	

2.5.3 Department of Crop Development

Program name	Sub-program name	Project name	Location	Objective	Cumulative Exp	Expected Results	Implementation (status % complete)	Remarks/challenges
Crop, Agribusiness and land development services	Crop Development	Fertilizer Subsidy Program megok	20 wards	Provision of Subsidized fertilizers	0	Provision of Subsidized fertilizers	90%	Funded by Ministry of ALF, Kilimo House
National agricultural value chain development project (NAVCDP)	National agricultural value chain development project (NAVCDP)	Farmer registration	20 wards	Farmers mapping and registration	0	Mapping of all farmers in all value chains	90%	Funded by FAO and Ministry of ALF, Kilimo House. The Registration is continuous. We have mapped and registered 119,948 farmers
		Review of PICD Process	20 wards	Community sensitization of NAVCDP	15,536,120	Development 20 PICD reports	100%	Completed. Developed 20 PICD reports: one for Each ward
		Selection of fpos-taking inventory	20 wards	Mapping of sacco s and fpos across the country	2,398,234	Mapping of all community institutions	100%	Completed. Total of 72 community institutions were mapped

		Capacity building of	20 wards	Capacity building of	193,700	Capacity build all Farmer SACCO	100%	Capacity built all officials in the 20
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		SACCO officials		all SACCO Official on their roles and responsibilities		officials		saccos on their roles and Financial Manuals
		Inventorize Communal FLID infrastructure	20 wards	Inventorize Communal FLID infrastructure	224,660	Inventorize Communal FLID infrastructure	100%	Completed.230 water pans, 45 dams and 5 dams that need rehabilitations were inventorized
		Training of the lead farmers	20 wards	To train lead farmers to mobilize more farmers to join saccos and fpos	1,590,000	To train lead farmers to mobilize more farmers to join saccos and fpos	75%	The process is ongoing. Total of 283 lead farmers were trained in all value chains where 155 are male and 128 female
		Agripreneur model ecosystem activities	20 wards	Shortlisting , selection and recruiting and capacity building of Agripreneuers (7 per ward)	9,500,000	Shortlisting , selection and recruiting and capacity building of Agripreneuers(7 per ward)	100%	Selection and recruitment of 140 Agripreneuers is complete. They are awaiting to start Bootcamp
NARIGP	NARIGP	Backstopping on CIGS and CDDCS on project implementation	20 wards	Backstopping on CIGS and CDDCS on project implementation	4,800,000	Backstopping on CIGS and CDDCS on project implementation	100%	One CDDC per ward Backstopped

		Backstopping of multi community projects (Matunwa Dam and Nyabomite Irrigation Scheme)	Bomwagamo and Esise ward	Backstopping of multi community projects (Matunwa Dam and Nyabomite Irrigation Scheme)	5,000,000	Backstopping of multi community projects (Matunwa Dam and Nyabomite Irrigation Scheme)	100%	Done Quarterly
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		wards		wards				
		Monitoring and Evaluation of the innovations	20 wards	Monitoring and Evaluation of the innovations	500,000	Monitoring and Evaluation of the innovations	100%	Done Quarterly
Irrigation, drainage and water storage development support services								
Irrigation, drainage and water storage development support services	Directorate of Irrigation, drainage and water storage development support services	Nyabomite-BomboBokimori Irrigation Scheme	Bomwagamo	Support farmers with Avocado seedlings	700,001	Procurement of 3,500 HASS Avocado seedlings	0%	Procurement Stage
			Bomwagamo	Training of FLID farmers	8,999,999	Training of FLID Farmers on TIMPS	0%	The payment is not done

4. Department of Livestock and Fisheries Development.

3. Program name	Sub-program name	Project name	Location	Objective	Cumulative Exp	Expected Results	(status %)	Remarks/challenges
Fisheries services	Fisheries development and promotion support services	Farmers trained on all value chains	20 wards	Training of farmers on all value chains	2,315,000	Training of 500 fish farmers	0%	The payment is not done. The department have trained 150 farmers in borabu Sub-county in collaboration Kisii University
Livestock promotion	Coordination and management of livestock policies and programmes	Training of livestock farmers	20 wards	Training of farmers on all value chains	500,000	To promote Dairy VC by training 1000 farmers	0%	The payment is not done. The department have been training livestock farmers in collaboration with Development Partners
Animal health diseases and meat inspection support services	Animal health diseases and meat inspection support services	Artificial Insemination Service	20 wards	Provision of AI services and accessories	4,758,750	Procurement of 8,400 AI semen and its Accessories	10%	The payment is not done. Awaiting the payment to the supplier. In the period, 760 cattle were inseminated, 224 repeats and 15 spoilt semen
Animal health diseases and meat inspection support services	Animal health diseases and meat inspection support services	Animal Health and Welfare Management Services	20 wards	Provision of vaccination	2,800,000	Vaccination campaigns targeting 15,000 animals, dogs and cats	93%	The department have procured 15,000 Doses and there been vaccination of 13,018 cattle against FMD and LSD and 995 rabies vaccination
Animal health	Animal health	Meat	20 wards	Purchase of	2,000,000	Procurement of 5	0%	Awaiting delivery

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2.5.5 Department of Water, Environment, Mining, Climate Change and Natural Resources

S/N	Project Name	Location	Contractor	Year project Started	Year of completion	Source of Fund	Budget Amount	Percentage of completion	Remarks
1	Equipping and Distribution of Gesore Borehole	Township	Scale Ventures Limited	2022/2023	2023/2024	CGN	2,847,800	100% Complete	Not Paid
2	Equipping and Distribution of Isoge Borehole	Esise	Abisar International Ltd	2022/2023	2023/2024	CGN	2,848,960	100% Complete	Not Paid
3	Equipping and Distribution of Nyangong o Borehole	Bogichora	Jakawi Suppliers Limited	2022/2023	2023/2023	CGN	2,847,800	100% Complete	Not Paid
4	Equipping and Distribution of Kiangombe Borehole	Itibo	Strategy Engineering Co. Ltd	2022/2023	2023/2024	CGN	2,849,772	100% Complete	Not Paid

b. The water projects in the financial year 2023/2024 have been tabulated in the table below

S/ No	Name of project	Location of the project (ward)	Contractor	contract amount	contract date	expected completion date	current status of the project in %	Remarks

1.	Rehabilitation and Water Distribution of Bogwendo Borehole	Magomb o Ward	Allbright Limited	1,995,026.00	08/01/2024	07/07/2024	100% Completed	Not paid
2	Repair and Extension of Nyamwanga - Nyamanagu/ Kiamarita Boreholes Water Supply	Magomb o Ward	Nyagi Mother General Services Limited	1,999,840.00	08/01/2024	07/07/2024	100% Completed	Paid
3	Proposed Construction and Protection of Water Springs	Mekenene Ward	Bull Null Limited	3,499,720.00.	06/06/2024	05/12/2024	50 % complete	Work in progress
4	Equipping and Distribution of Gesure Borehole	Manga Ward	Mwabo Electromechanical Engineering Contractors Limited	2,999,992.00	08/01/2024	07/07/2024	100% Completed	Not paid
5	Pipeline Extension from Marara - To - Mangongo	Nyamaia Ward	Rahatax enterprises Limited	998,760.00	08/01/2024	07/07/2024	100% Completed	Not paid
6	Proposed Construction and Protection of Water Springs	Ekerenyo Ward	Tujenge Walemavu Enterprises Limited	999,873.60	08/01/2024	07/07/2024	100% Completed	Not paid
7	Proposed Rehabilitation and Distribution of Entanda Water Project	Kemera Ward	Sampac General Traders Limited	3,000,050.00	08/01/2024	07/07/2024	100% Completed	Paid
8	Proposed Drilling and Equipping of Nyankongo Borehole	Kiabonyoru Ward	Abima Fire and Disaster Services Limited	2,999,963.00	08/01/2024	07/07/2024	Completed	Not paid
9	Proposed Construction and Protection of Water Springs	Gachuba, Magomb o & Rigoma Wards	Josnac Agencies Limited	3,599,920.80	08/01/2024	07/07/2024	100% Completed	Paid

10	Proposed Construction and Protection of Water Springs	Bokeira Ward	Sadelyx Suppliers Limited	1,599,964.80	08/01/2024	07/07/2024	100% Completed	
11	Proposed Construction and Protection of Water Springs	Nyansiongo Ward	Bigisa Kenya Limited	1,599,964.80	08/01/2024	07/07/2024	100% Completed	
12	Proposed Construction and Protection of Water Springs	Bomwagamo & Itibo Wards	Julimo Limited	1,749,981.80	08/01/2024	07/07/2024	100% Completed	Not paid
13	Proposed Rehabilitation of Rirumi - Nyageita Water Project in	Bonyamatuta Ward	Vakaceh Company Limited	3,199,709.20	08/01/2024	07/07/2024	Ongoing	Not paid
14	Proposed Rehabilitation of Nyariacho Borehole	Gachubwa Ward	Longrun Investments Limited	997,600.00	08/01/2024	07/07/2024	Ongoing	Not paid
15	Proposed Drilling, Equipping & Distribution of Sengera Borehole	Manga Ward	Bonyaga Ventures Limited	4,999,600.00	08/01/2024	07/07/2024	Ongoing	
16	Proposed Repair and Pipeline Extension of Ramba Borehole Phase II in	Bogichora Ward	Temure General Enterprise Limited	2,997,788.00	21/03/2024	20/09/2024	Ongoing	
17	Proposed Distribution of Water from Matunwa Dam	Esise Ward	Sajjoria Africa Limited	4,895,200.00	08/04/2024	07/10/2024	Ongoing	
18	Proposed Drilling of Kiamogake Borehole	Ekerenyo Ward	Metasphere Engineering Company Limited	2,999,992.00	02/04/2024	01/10/2024	100% Compete	Not paid

19	Proposed Construction of Water Kiosks and Pipeline Extension From Ramba Borehole Phase III	Bogichora Ward	Javewi Investments Ltd	2,989,969.60	15/04/2024	14/10/2024	Ongoing	
20	Proposed Drilling of Tonga Omonuri Borehole	Nyamai ya ward	Yorjo Tech Limited	2,929,248.00	15/04/2024	14/04/2024	100% Completed	Not paid

Repairs done at the street lights

Ward	No of street lights	Specific Location	Action performed						Current status
			Battery	Charger	Solar	Lamp	Spikes	Cables	
Magwagwa	1	Ikamu junction	Installed	Fixed	Fixed	Fixed		Installed	Operational
	2	Police post junction	Was intact	Fixed	Intact	Intact		Installed	Operational
	1	Opposite five star hotel	Intact	Fixed	Intact	Intact		Installed	Operational
	2	Behind Market Toilets	Intact	Fixed	Intact	Intact		Installed	Operational
	3	KPLC Streetlights							Operational
Bonyamatu	1	Viongozi Centre Junction	Installed	Fixed	Was intact	Was intact	Fixed and grease applied	Installed	Operational
	2	Ekerenyo Stage	Installed	Fixed	Was intact	Was intact	Fixed	Installed	Operational

	2	Nyamira /Kisii Stage	Installed	Fixed	Was intact	Was intact	Fixed and grease applied	Installed	Operational
	1	Dumping Site Area	Installed	Fixed	Was intact	Was intact	Fixed and grease applied	Installed	Operational
	1	Adjacent Kebirigo Boys Junction	Installed	Fixed	Was intact	Was Intact	Fixed and grease applied	Installed	Operational
	2	Mosongo junction	Was Intact	Fixed	Was Intact	Was Intact	Fixed and grease applied	Installed	Operational
	1	Transformer site in the mkt	Installed	Fixed	Intact	Intact		Installed	Operational
	2	Butchery area	Intact	Fixed	Installed	Intact		Installed	Operational
	1	Petrol Station Area	Installed	Fixed	Intact	Intact		Installed	Operational
	1	Ward office gate	Intact	Fixed	Intact	Intact	Fixed and grease applied	Installed	Operational
	1	Behind Market	Installed	Fixed	Intact	Intact		Installed	Operational

	1	Bosose primary school	Intact	Fixed	Intact	Intact		Installed	Operational
Bogichora	2	Btn Bosose pryRamba road	Installed	Fixed	Intact	Installed		Installed	Operational
	1	Bobembe-Mabundu junction	Intact	Fixed	Intact	Intact		Installed	Operational

	1	Marindi-Kenyorora junction	Intact	Fixed	Intact	Intact		Installed	Operational
	1	Sironga TBC	Intact	Fixed	Intact	Intact		Intact	Operational
Esise	1	Chepng'ombe HC	Installed	Fixed	Fixed	Installed		Installed	Operational
	1	Chepng'ombe MKT	Installed	Fixed	Intact	Intact	Fixed and greaser applied	Installed	Operational
Rigoma	2	Roy Resort	Intact	Fixed	Intact	Intact		Installed	Operational
	1	Westland 1	Intact	Fixed	Intact	Intact		Installed	Operational
	1	Westland 2	Installed	Fixed	Intact	Intact		Installed	Operational
Ekerenyo	1	Bisembe-FCS Gate	Intact	Fixed	Intact	Intact	Grease Applied	Installed	Operational
	2	Tombe-Isinta Junction	Intact	Fixed	-----	Fixed		Installed	Pending
Township	2	Behind new public works offices Borabu	Intact	Fixed	Intact	Intact		Installed	Operational
Nyamaiya	1	Marara 1	Installed	Fixed	Installed	Installed		Installed	Operational

Summary of the Activities Implemented under County Climate Resilience Investment

Serial No	Activity Area	Sub-Activities	Output	Output Indicator	Budget as per Work Plan	Source of funds/Actual Expenditure	
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					ID A (KES)	County Contrib ution (KES)	TOTAL (KES)	Q1 (KES)	Q2 (KES)	Q3 (KES)	Q4 (KES)	TOTAL
(a)	(b)	(c)	(d)	(e)				Q1	Q2	Q3	Q4	
I	Support To Climate Change Unit Activities	Participatory Monitoring and Evaluation	Monitoring and evaluation of project Establishment of Project Implementation Committee _Project Screening	Number of Monitoring and evaluation reports Number of Project Implementation Committee _Project Screening Reports	-	4,000,000	4,000,000		1,036,800	0	2,675,860	3,712,660
II		Grievance Redress Committee Activities	Establishment of GRC in Wards Capacity building of Ward Committees on GRM	Establishment of GRC in wards Capacity building of Ward Committees on GRM, Community engagement sessions	-	3,000,000	3,000,000		0	0	2,571,000	2,571,000
III		Legal Framework	Bills, Acts and regulations	Number of Bills, Acts and regulations	-	5,000,000	5,000,000		3,595,000	0	-	3,595,000

2.5.6 Department of Education and Vocational Training

Program name	Sub-program name	Project name	Location	Objective	Expected smart results	Implementation (status % complete)	Remarks
ECDE & CCC Mgt		Bundo ECDE Centre	Township	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	95%	Ongoing
		Kebirigo SDA ECDE center	Bonyamatu	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	100%	Completed
		Nyabikomu ECDE center	Kiabonyoru	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	50%	Ongoing
		Omobiro ECDE center	Bokeira	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	0%	Site handed over on 6th March, 2024
		Esamba ECDE center	Magwagwa	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	100%	Class handed over and in use.
		Kenyoro ECDE center	Itibo	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	0%	Site handed over on 23rd January, 2024

Girango ECDE center		Gachuba	Construction & completion of two number ECDE classrooms		Conducive learning environment	0%	Site handed over on 12th March,2024	
		Kenyoro ECDE center	Esise	Construction & completion	To provide conducive learning environment for the ECDE learners	0%	Site handed over on 12th March,2024	
		Ensinyo ECDE center	Esise	Construction & completion	To provide conducive learning environment for the ECDE learners	100%	Class completed and in use.	
		Nyaronde ECDE center	Nyansiongo	Construction & completion	To provide conducive learning environment for the ECDE learners	5%	Construction started	
		Kiendege ECDE center	Kemera	Construction & completion	To provide conducive learning environment for the ECDE learners	100%	Awaiting class handing over	
		Risa ECDE center	Gesima	Construction & completion	To provide conducive learning environment for the ECDE learners	80%	Ongoing	
		Ritibo ECDE center	Gesima	Construction & completion	To provide conducive learning environment for the ECDE learners	0%	Site handed over on 12th March,2024	
		Marara ECDE center	Nyamaiya	Construction & completion	To provide conducive learning environment for	5%	Construction has started	

		Ensakia Primary ECDE Centre	Esise	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	95%	Ongoing
		Simbauti Primary ECDE Centre	Nyansiongo	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	65%	Ongoing
		Getengereirie Primary ECDE Centre	Itibo	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	95%	Ongoing
		Eronge Primary ECDE Centre	Bomwagamo	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	95%	Ongoing
		Nyabwaroro Primary ECDE Centre	Magwagwa	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	95%	Ongoing
		Kea Primary ECDE Centre	Ekerenyo	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	100%	Complete and in use.
		Omogomba Primary ECDE Centre	Manga	Construction & completion of two number ECDE classrooms	To provide conducive learning environment for the ECDE learners	100%	Complete and in use.

2.5.7 Primary Health

Program me	Project Name	Location	Expected smart results	Budget Allocation	Expected smart results	Implementation (status% complete)
Promotive and Preventive Services	Construction of Dispensary at Sakwa	Bokeira	Complete OPD	5,000,000	0%	Site handed over
	Construction of Etono Health Centre Maternity Wards	Bomwaga mo	50% Complete maternity block	5,000,000	50%	On-going
	Completion of Industrial Park Health Facility	FlagshipSi ronga	Complete facility	7,000,000	50%	On-going
	Construction of Toilet, refurbishing and equipping of Nyabonge Dispensary	Itibo	Refurbished and equipped HF	5,000,000	100%	Ready for opening
	Isicha Health Centre Staff house and Fencing	Kiabonyoru	Secure staff house	2,500,000	100%	Completed
	Completion of Nyamokenye Staff House	Nyamaiya	Complete staff house	2,000,000	0%	Land dispute
	Construction of toilet at Rikenye Dispensary	Rigoma	Complete toilet block	600,000	50%	On-going
	Completion of Rigoma Siara Dispensary	Flagship	Complete Health facility	3,500,000	100%	Complete and in use
	Construction of OPD at Biticha Morera Dispensary	Rigoma	Complete OPD Block	3,200,000	50%	On-going
	Construction of Nyangoso health centre	Township	Complete OPD Block	4,000,000	0%	Awaiting site handing over
	Completion of Nyaigesa health centre twin staff house	Nyamaiya	Complete staff house	1,900,000	60%	On-going
	Completion of Ensakia Health OPD Block	Esise	Complete OPD Block	4,000,000	75%	On-going
	Total			43,700,000		

2.5.8 Medical Services

Program Name	Project Name	location	Objective	Cumulative expenditure/commitment	Expected smart results	Implementation (status %)	Remarks/challenges
Medical Support services	FIF (Facility improvement fund)	Flagship County wide.	Improve operations in facilities	69,000,000	Improved infrastructure	Implementation at the facilities	On-going
	Landscaping and access pavement at doctor's plaza	Township	Aims at ensuring improved service delivery.	3,000,000	Accessible pavement	90%	On-going
	Construction and completion of Nyamweture ko Eye Hospital	Flagship	Aims at ensuring improved service delivery.	5,000,000	Roofing and plastering	43 %	Work behind schedule
	THS – UCP SPA Unspent Balances	Flagship County wide.	Aims at ensuring improved service delivery.	14,223,901		89%	
	Total			91,223,901			

2.5.9 Department of Lands, Physical Planning and Urban Development

Program Name	Subprogram name	Project Name	Location	Objective	Cumulative expenditure/commitment	Implementation (status% complete)	Remarks/challenges
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Housing and urban development	Housing and urban development	Construction of governor's residence	Nyachururu	To Produce and improve housing quality to affordable housing units	3,000,000M	0%	Not commenced
		Construction of deputy governor's residence	Sironga	To Produce and improve housing quality to affordable housing units for owner	2,500,000M	5%	To be procured
		Completion of County Headquarter	County wide	To provide adequate and accessible office space and staff houses	60,000,000M	60%	Ongoing
		Opening and maintaining of backstreets & drainages	Nyamira urban centers	to provide proper and easy accessibility and comfortability of residents	10,000,000M	30%	Ongoing
			Cheplat		5,000,000M	30%	Ongoing
			Nyansiongo/Kijauri - Kijauri Roche		3,000,000M	30%	Ongoing
		Opening, maintenance and signages of backstreets	Keroka		1,000,000M	50%	Ongoing
			Rigoma		3,000,000	20%	Ongoing

		Rehabilitatio n of markets	Gachuba&Moturum esi		2,000,000M	20%	Ongoi ng
		Construct ion of Boda boda Sheds	Kemera and Esaba markets		500,000M	20%	Ongoi ng
			Township		400,000M	20%	Ongoi ng
Lands, physical planning& survey services	Lands, physical plannin g& survey services	Preparati on of valuation roll	County wide	To raise the correct revenue from land rate and plot rent	20,000,000M	30%	Ongoi ng
		Preparati on of s patial plan	County wide	To provide Proper and coordinate d developme nt	10,240,065M	90%	Ongoing Gazette for completion for the Daft Plan done

2.5.10 Department of Trade, Tourism and Co-operative Development

Project/Programme name	Location	Objectives	Source of funds	contract sum	Remarks/challenges
County aggregation and Industrial Park Grant	Sironga ,Bogichora ward	To provide a detailed analysis of the environmental and social impact of the project	County Government of Nyamira &national government	498,545,945	On going
Rehabilitation of Magombo market Borehole and toilets	Magombo	Provide conducive trading environment	County Government of Nyamira	2,000,000	Completed

Nyansabakwa - Miruka water & pipeline connection	Miruka	Provide conducive trading environment	County Government of Nyamira	1,000,000	Completed
Cannan market fencing and Toilets	Cannan	Provide conducive trading environment	County Government of Nyamira	2,000,000	Contract Awarded
Mama mboga shade-kemera	Kemera	Provide conducive trading environment	County Government of Nyamira	2,000,000	Completed
Purchase of Agricultural Machinery and equipment.	1.Manga 2.Raitigo	Provide conducive trading environment	County Government of Nyamira	3,000,000	On going
Construction of Market shade at Bonyunyu	bonyunyu	Provide conducive trading environment	County Government of Nyamira	1,500,000	Completed
TOTAL				510,045,945	

2.5.11 Department of Youth, Gender and Sports Activities

Program Name	Project Name	location	Objective	Cumulative exp	Implementation (status% complete)	Remarks/challenges
Sports promotion and development	Ablution Block at Omokirondo talent academy	Itibo	Identification of talent and training	3,700,000	100% (phase 1)	Complete
Sports promotion and development	Construction of manga football pitch and running track	Manga	Development of sports facilities	3,500,000	90%	Ongoing

Sports promotion and development	Renovation and rehabilitation of pavilion and levelling of football pitch of Nyamaiya play ground	Nyamaiya	Development of sports facilities	3,917,516.33	100	Complete
Sports promotion and development	Ablution block at Nyamaiya play ground	Nyamaiya	Development of sports facilities	2,880,860	100	Complete
Cultural promotion and development	Resource center/ict hub	Township	Improved reading culture	0	0.0%	Litigation issues
Cultural promotion	Rehabilitation and refurbishment of Manga	Manga	Improved cultural heritage	4,884,110	100%	Complete

Ward-Based Projects					
Ward	Project description and location	Amount	Cumulative expenditure/commitment	Implementation (status% complete)	Remarks/challenges
Bosamaro	Nyachogochogo levelling primary play ground	1,000,000	998,300	100%	Complete
Ekerenyo	Levelling of kiamogake playfields	400,000	399,260	100%	Complete
Mekenene	Acquistion and distribution of sporting equipment	500,000	498,000	100%	Achieved
TOTAL		1,900,000	1,895,560		

2.5.12 Department of Public Service Management

Project / Programme Name	Location	Objective	Contract Sum (Kshs)	Source of Funds	Remarks
Construction of Nyamira South subcounty offices	Rangenyo	Provide enough office space and a conducive work environment	5,000,000	County Government of Nyamira	At pre-liminary stages

2.5.13 Nyamira Municipality Board

Program Name	Project Name	Location	Cumulative expenditure	Status %	Remarks/challenges
Environmental service	Acquisition of Dumpsite	Municipality	5,287,383M	0%	Preparation of Bill of Quantity's (BQs)
	Installation of Solar Street Lights	Ting'a, Sironga, Kebirigo, Konate, Nyamira, Nyabite, Rangenyo, Egesieri, Nyaramba, Nyangoge and Kapkere Markets	14,000,000M	100%	Complete
	Access road to Nyamira municipality dumping site	Kemasare	2,500,000M	5%	Procurement process
	Improvement of roads to bitumen standards	municipality	50,000,000M	90%	Ongoing
	Laying of Cabros	Municipality	7,000,000M	10%	Ongoing
Disaster management	Construction of septic tank, slab, mechanical and electrical works (fire station)	Municipality	10,000,000M	0%	Not commenced

2.5.14 Roads transport and public works

S/N	Project	Km	Contactor	Contract period	Location	Contract sum	Exp today	Status	remarks
A	Road Routine Maintenance - FY 2023/24								
1	Kiabonyoru Girls - Ndurumo - Legio Maria	2.50	Cofferdam Investments Limited	3 Months	Kiabonyoru	3,113,324.00	0.00	5%	Mobilised
2	Nyainogu - Omogute - Mariba	4.00	Weivers Construction Co.Limited	3 Months	Kiabonyoru	4,689,085.40	0.00	10%	Works in progress
3	Nyabiemba Junct - Kenyerere TBC - Bwaosa - Kekinga Pri Sch - Bw'akama	5.00	Mkomani Ventures Limited	3 Months	Nyansiongo	4,645,220.00	0.00	15%	Works in progress
4	Nyaronde Mkt - Nyaronde Pri Sch - Milimani - Ribaita	6.00	Southport Ventures Limited	3 Months	Nyansiongo	5,506,520.00	5,506,520.00	100%	Completed. Payment made
5	Outreach Church - Riokerio - Riamogere - Mogumo - Bwonchuru	3.30	Gianche Investments Limited	3 Months	Mekenene	3,862,742.00	0.00	100%	Completed. Awaiting Payment
6	Mwongori Pri Sch - Bwayiera	3.00	Gladorp Group Limited	3 Months	Mekenene	3,276,362.00	0.00	40%	Works in progress

7	Sokobe – Kiamitengi Junct – Karantini Junct – Matunwa	3.70	Denvin Solutions & Investmen t Limited	3 Months	Gesima	3,548,532. 80	0.00	100%	Complete d. Awaiting Payment
8	Nyaboraaire Junct - Nyaboraaire SDA Church - Nyaboraaire(Dip)	5.00	Fampe Heritage Building Solutions Limited	3 Months	Gesima	4,950,880. 00	0.00	100%	Complete d. Awaiting Payment
9	Gekano Pri Sch Junct - St. Thomas Gekano - St. Pauls Gekano High Sch - St. Pauls Gekano High Sch Signpost - Riogeto Junct	3.00	Kaka Internatio nal Limited	3 Months	Magomb o	4,008,780. 20	0.00	100%	Complete d. Awaiting Payment

10	Ribwago Junct - Nyaguku Junct - Nyamanagu Poly -Getare South SDA	3.00	Spearways Investment Limited	3 Months	Magomb o	3,278,682. 00	0.00	20%	Works in progress
11	Emonga - Monsore Chief's Camp	2.70	Silvercord Constructi on Company Limited	3 Months	Manga	3,106,538. 00	0.00	40%	Works in progress
12	Nyaikuro - Etanki - Ogango SDA - Kirwanda - Ogango Dip	2.10	Ikobex Company Limited	3 Months	Manga	3,353,165. 60	0.00	90%	Works in progress
13	(E1065) Sengereri Junct – Nyamasebe TBC – Nyamasebe Junct	4.10	Raboki Holdings Limited	3 Months	Gachuba	3,506,800. 00	0.00	100%	Completed. Awaiting Payment

14	Nyaibasa – Moturumesi (Okeraro)	2.00	Manga Rocks Constructi on Company Limited	3 Months	Gachuba	2,007,250. 00	0.00	100%	Completed. Awaiting Payment
15	Kenyerere South SDA Junct - Riyabe TBC - Abisai Junct - Kenyerere TBC - Siara Disp	4.00	Horaneiv Core Company Limited	3 Months	Rigoma	4,397,212. 00	0.00	100%	Completed. Awaiting Payment
16	Matangi Erora - Riomanga Tonya - Rikenye Dip - Riyabe	2.30	Manga Rocks Enterprises Limited	3 Months	Rigoma	2,711,848. 00	0.00	100%	Completed. Awaiting Payment
17	Omogonchoro - Ri'Orwoba	1.50	Lymoc Engineerin g Co. Limited	3 Months	Kemera	1,916,030. 00	1,916 ,030. 00	100%	Completed. Awaiting Payment
18	Omotanganyeka nia - Momoma - Magogo	2.20	Riamona Holding Limited	3 Months	Kemera	1,775,496. 00	0.00	10%	Works in progress
19	Matongo Dip - Nyakaranga TBC - Nyakaranga Pri Sch	3.30	Bonifa Holdings Limited	3 Months	Bokeira	3,237,966. 00	0.00	100%	Completed. Awaiting Payment
20	Kiomanga Pri Sch - Gekonge Junct - Gekonge Sec Sch	2.50	Gisamox Holdings Limited	3 Months	Bokeira	2,825,818. 00	2,825 ,818. 00	100%	Completed. Awaiting Payment
21	Bisembe - Nyamage - Kebuye - Kenyerere- Ngong	3.40	Nextswitc h Limited	3 Months	Magwag wa	3,091,278. 43	3,091 ,278. 43	100%	Completed. Awaiting Payment
22	Rikuruma - Gitwebe - Morembe	3.50	Wycomils a Internation al Limited	3 Months	Magwag wa	3,123,572. 60	3,123 ,572. 60	100%	Completed. Awaiting Payment
23	Gesura TBC - Ensoko TBC - Maranatha	2.20	Jutwine Auto Agencies Limited	3 Months	Ekerenyo	2,199,915. 41	2,199 ,915. 41	100%	Completed. Awaiting Payment

24	Nyamatinbo - Egetare - Kiamogake	4.20	Janyamosy General Supplies	3 Months	Ekerenyo	4,111,478. 02	4,111 ,478. 02	100%	Completed. Awaiting Payment
25	Bonyunyu Mkt - Motorora Junct - Keburunga - China Junct	2.70	Bevina Limited Investment	3 Months	Itibo	3,239,021. 00	0.00	100%	Completed. Awaiting Payment
26	Enkinda Catholic Junct - Riamorubi - Getengereri	2.50	Lyca Women Enterprises Limited	3 Months	Itibo	3,531,156. 00	0.00	100%	Completed. Awaiting Payment
27	Nyangoso - Kioge	3.00	Dropworks Holdings Limited	3 Months	Bomwag a mo	2,964,252. 40	0.00	100%	Completed. Awaiting Payment
28	Construction of Box Culvert at Riondiba	1.00	Manrand Group (K) Limited	3 Months	Bomwag a mo	3,048,271. 50	0.00	10%	Works in progress
29	Bwombuya Junct - Kisii University (Okeno) - Borabu - Ombane - Nyansanda - Gesore (Fire station)	3.00	Caroma Venture Limited	3 Months	Townshi p	3,542,964. 00	0.00	100%	Completed. Awaiting Payment
30	Gesonso Junct - Mwamoturi - Nyabite - Egesieri Junct	2.00	Precian Enterprise Limited,	3 Months	Townshi p	2,881,277. 60	0.00	20%	Works in progress
31	Mobamba Pri Sch Junct - Nyamonyo - Nyakemincha TBC	2.60	Reximo Kenya Limited	3 Months	Bonyama t uta	2,947,096. 00	0.00	100%	Completed. Awaiting Payment
32	Kabatia - Nyangweta - Kiambere	4.00	Maki & Sons Constructi on Company Limited	3 Months	Bonyama t uta	4,602,126. 00	0.00	100%	Completed. Awaiting Payment

33	Mang'ong'o - Masosa - Nyarombe	3.70	Metaspher e Engineerin g Company Limited	3 Months	Nyamaiy a	3,887,044. 00	0.00	10%	Works in progress
34	Tonga DEB Pri Sch Junct - Omonuri River - Tonga Omonuri Boarding - Monga	2.50	Vinnoget Kenya Limited	3 Months	Nyamaiy a	2,642,103. 00	0.00	100%	Completed. Awaiting Payment
35	Gesero (Makutano) - Ndurumo - Riamoti	4.50	Hyfad Company Limited	3 Months	Bosamar o	3,389,636. 00	0.00	0%	Terminated (Retendere d)
36	Motagara - Omaraburi - Kipkebe	2.70	Tridenne Solutions Limited	3 Months	Bosamar o	2,791,888. 00	0.00	100%	Completed. Awaiting Inspection
37	Nyamatoki - Nyamasembe - Nyaramba - Nyaisa	3.10	Stealth Contractin g Company Limited	3 Months	Bogichor a	3,071,680. 00	0.00	100%	Completed. Awaiting Payment
38	(B3) Sironga Stage – Kebacha – Ramba TBC	2.00	Transfix Constructi on Limited	3 Months	Bogichor a	2,126,117. 60	0.00	100%	Completed. Awaiting Payment
	Total A	117. 80				126,909,12 9. 56	22,77 4,612 .46	76%	
B	Road Routine Maintenance - FY 2023/24								
1	Enamba Borecho – Omobondo (CID)	4.80	D and O Solution Limited	3 Months	Manga	4,886,015. 70	4,886 ,015. 70	100%	Completed. Awaiting Payment
2	Omogwa – Omosocho – Riamaranga - Gesonso FCS - Riamaranga Bridge - St. Marys Ekerubo	2.70	Tum Centre of Technolog y Limited	3 Months	Manga	2,991,465. 00	0.00	100%	Completed. Awaiting Payment

3	(R31) Riechieri– Nyabigena– Bogisero–(U19) Bisembe	3.70	Beuem System and General Merchants	3 Months	Ekerenyo	4,072,713. 60	0.00	100%	Completed. Awaiting Payment
4	Riakiabuso - Riontita	1.50	Silvercord Constructi on Company Limited	3 Months	Kemera	2,179,350. 00	0.00	5%	Completed. Awaiting Payment
5	Sanganyi Tea Factory - Enkinda - Pri Sch - Nasari Polytechnic - Riamorubi Junct	3.20	Offspace Constructi on Company Limited	3 Months	Itibo	4,049,328. 00	0.00	100%	Completed. Awaiting Payment
6	Construction of Box Culvert at Riagetugi	1.00	Pelawico Agencies Limited	3 Months	Ekerenyo	2,700,034. 56	0.00	5%	Mobilised
7	(B3) Ikobe - Gesicha	2.00	Lindau Traders Limited	3 Months	Bosamar o	2,565,544. 00	0.00	100%	Completed. Awaiting Payment
8	Gesero - Sirate	4.00	Kiamatong a Holdings Limited	3 Months	Bosamar o	4,709,716. 00	0.00	100%	Completed. Awaiting Payment
9	Mabundu SDA - Nyabomite - Bonyagwoka - Bundo - Marindi	3.30	Strategy Engineerin g Company Limited	3 Months	Bogichor a	4,021,662. 00	0.00	90%	Works in progress
10	Ritibo - Esamba SDA – Rioroti - Nyamare Pri - Riamotari	4.50	Bonyaga Ventures Limited	3 Months	Manga	4,872,942. 80	4,872 ,942. 80	100%	Completed. Awaiting Payment
11	Riamaranga – Nyamwoga – Riantiana - Riomwamba	4.00	Damo Contractor s Limited	3 Months	Manga	4,770,326. 00	4,770 ,326. 00	100%	Completed. Awaiting Payment
12	Gesore TBC- Bomondo Bridge – Rienchogu – Nyairicha - Nyamache Mange	3.50	Apic Contractor s Limited	3 Months	Townshi p	4,735,294. 00	4,735 ,294. 00	100%	Completed. Awaiting Payment

13	Nyaramba Junct - Kebabe Girls High - Ikonge (Bwarani Junct)	4.20	Gwasmo Limited	3 Months	Itibo	4,955,299.60	0.00	100%	Completed. Awaiting Payment
	Total B	42.4				51,509,691.26	19,264,578.5	85%	
C	Road Routine Maintenance - FY 2023/24								
1	Kenyambi OPD - Rianyatigo	1.60	Wilsa General Supply Printing & Construction Limited	3 Months	Bogichora	2,999,992.46	0.00	100%	Completed. Awaiting Inspection
2	Matongo Dip - Enchoro Pri Sch	3.20	Yorkgate Construction Company Limited	3 Months	Bokeira	3,999,979.74	0.00	10%	Mobilized
3	Nyamiacho - Omokonge Pri Sch	2.50	Winteam International Limited	3 Months	Bomwagamo	2,993,438.00	0.00	100%	Completed. Awaiting Inspection
4	Borioba - Kiomanga SDA - Esamba Market	2.70	Nyagi Mother General Services	3 Months	Magwagwa	2,999,992.00	2,999,992.00	100%	Completed. Payment made
	Total C	10.00				12,993,402.20	2,999,992.00	78%	
D	Transport and Mechanical Services								
1	Construction of county service workshop	-	The Matric Management Consultants Co.Limited	6 Months	Township	4,999,265.00	0.00	100%	Completed. Awaiting Payment
	Total D	-				4,999,265.00		100%	
	GRAND TOTAL (A+B+C+D)	170.20				194,600,163	45,039,182.96	84%	

CHAPTER THREE

3.0 INTRODUCTION

This chapter explains in details the macroeconomic development and outlook from global, National and Nyamira County perspectives.

3.1 WORLD ECONOMIC OUTLOOK

The global economy is experiencing challenges arising from global supply chain disruptions due to heightened geopolitical tensions, weakening demand particularly in China and Eurozone, elevated global interest rates on account of inflationary pressures limiting access to credit and exacerbating debt servicing costs and significant losses and damages due to frequent extreme weather events increasing fiscal pressures. As such, global growth is projected to slow down to 3.0 percent in 2023 and 2.9 percent in 2024 from 3.5 percent in 2022 which is below the historical (2000–2019) average of 3.8 percent.

Additionally, most currencies in emerging market and frontier economies weakened against the U.S. Dollar, mainly due to the tightening of U.S. monetary policy. Inflation in advanced economies has continued to ease, reflecting effects of monetary policy tightening and lower energy prices. Nevertheless, core inflationary pressures remained elevated.

Table 3.1: Global Economic Performance

Economy	Growth (%)			
	Actual		Projected	
	2021	2022	2023	2024
World	6.3	3.5	3.0	2.9
Advanced Economies	5.4	2.6	1.5	1.4
<i>Of which: USA</i>	5.9	2.1	2.1	1.5
<i>Euro Area</i>	5.3	3.3	0.7	1.2
Emerging and Developing Economies	6.8	4.1	4.0	4.0
<i>Of which: China</i>	8.4	3.0	5.0	4.2
<i>India</i>	9.1	7.2	6.3	6.3
Sub-Saharan Africa	4.7	4.0	3.3	4.0
<i>Of which: South Africa</i>	4.7	1.9	0.9	1.8
Nigeria	3.6	3.3	2.9	3.1
Kenya*	7.6	4.8	5.5	5.5

Source: IMF World Economic Outlook, October 2023. *National Treasury Projection

Advanced economies are projected to record a slower growth of 1.5 percent in 2023 and 1.4 percent in 2024 from 2.6 percent in 2022 mainly driven by lower growth in the Euro Area. The slowdown in growth in the advanced economies is as a result of aggressive monetary policy tightening that has contributed to a significant deterioration of global financial conditions.

Growth in the emerging market and developing economies is projected to decline relatively modestly, from 4.1 percent in 2022 to 4.0 percent in both 2023 and 2024, although with notable shifts across regions. In sub-Saharan Africa, growth is projected to decline to 3.3 percent in 2023 from 4.0 percent in 2022 reflecting worsening climate change related shocks, inflationary and exchange rate pressures, and domestic supply issues, including, notably, in the electricity sector.

Growth in the region is expected to rebound to 4.0 percent in 2024, picking up in four fifths of the sub-Saharan Africa's countries, and with strong performances in non-resource intensive countries.

3.2 DOMESTIC ECONOMIC DEVELOPMENT

Despite the challenging environment, the Kenyan economy is demonstrating resilience with growth performance well above the global and Sub Saharan Africa average. In the first three quarters of 2023, the economic growth averaged 5.6 percent (5.5 percent Q1, 5.5 percent Q2 and 5.9 percent Q3). This growth was primarily underpinned by a rebound in the agricultural activities which grew by an average of 7.0 percent in the first three quarters of 2023 compared to a contraction of 1.8 percent during the same period in 2022. All economic sectors recorded positive growth rates in the first three quarters of 2023, though the magnitudes varied across activities (Table 3.2).

Table 3.2 : Sectoral GDP Performance

Sectors	Annual Growth Rates		Quarterly Growth Rates					
	2021	2022	2022 Q1	2022 Q2	2022 Q3	2023 Q1	2023 Q2	2023 Q3
1. Primary Industry	0.5	(1.0)	(0.4)	(1.5)	(1.5)	5.9	8.0	6.4
1.1. Agriculture, Forestry and Fishing	(0.4)	(1.6)	(1.7)	(2.4)	(1.3)	6.1	8.2	6.7
1.2 Mining and Quarrying	18.0	9.3	23.8	16.6	(4.5)	3.3	5.2	1.1
2. Secondary Sector (Industry)	6.8	3.5	4.4	4.2	3.0	2.4	1.7	2.9
2.1. Manufacturing	7.3	2.7	3.8	3.6	1.8	2.0	1.4	2.6
2.2. Electricity and Water supply	5.6	4.9	3.2	5.6	6.0	2.5	0.8	1.9
2.3. Construction	6.7	4.1	6.0	4.5	3.5	3.1	2.6	3.8
3. Tertiary sector (Services)	9.6	6.7	8.5	7.7	5.7	5.9	5.9	6.9
3.1. Wholesale and Retail trade	8.0	3.8	4.9	4.1	3.6	5.7	4.2	4.8
3.2. Accommodation and Restaurant	52.6	26.2	40.1	44.0	16.9	21.5	12.2	26.0
3.3. Transport and Storage	7.4	5.6	7.7	7.2	5.1	6.2	3.0	2.8
3.4. Information and Communication	6.1	9.9	9.0	11.2	11.8	9.0	6.4	7.3
3.5. Financial and Insurance	11.5	12.8	17.0	16.1	9.6	5.8	13.5	14.7
3.6. Public Administration	6.0	4.5	6.2	3.8	3.4	6.6	3.8	4.2
3.7. Others	10.8	5.2	6.7	5.5	4.7	4.8	4.9	6.3
of which: Professional, Admin & Support Services	7.1	9.4	13.1	10.9	9.0	7.3	5.5	9.5
Real Estate	6.7	4.5	6.0	5.0	4.0	5.2	5.8	6.2
Education	22.8	4.8	4.6	4.4	3.9	3.0	4.0	4.7
Health	8.9	4.5	5.7	4.4	3.7	5.4	5.0	5.1
Taxes less subsidies	11.9	7.0	9.5	6.1	7.3	5.3	4.0	2.8
Real GDP	7.6	4.8	6.2	5.2	4.3	5.5	5.5	5.9

Source of Data: Kenya National Bureau of Statistics .

Agriculture: In the first three quarters of 2023, the agriculture sector rebounded strongly following improved weather conditions and the impact of fertilizer and seed subsidies provided to farmers by the Government. The sector grew by 6.1 percent in the first quarter, 8.2 percent in the second quarter and 6.7 percent in the third quarter. The strong performance was reflected in enhanced production, especially of food crops that led to significant increase in exports of tea, coffee, vegetables and fruits. However, production of cut flowers and sugarcane declined during the period.

Services: The services sector continued to sustain strong growth momentum in the first three quarters of 2023 growing by an average of 6.2 percent (5.9 percent in the first quarter, 5.9 percent in the second quarter and 6.9 percent in the third quarter). The robust performance was reflected in the notable growth of information and communication (driven by increases in wireless internet and fiber to-home subscriptions), wholesale and retail trade, accommodation and food services (driven by recovery in tourism), financial and insurance (due to strong private sector credit growth, increased yield on investment and increased return on deposits by commercial banks) and real estate (supported by sustained expansion of the construction industry).

Industry: In the first three quarters of 2023, the industrial sector remained positive and recorded growths of 2.4 percent in the first quarter, 1.7 percent in the second quarter and 2.9 percent in the third quarter compared to growths of 4.4 percent, 4.2 percent and 3.0 percent, respectively in similar quarters in 2022. Growth in the sector was supported by increased activities in the construction sector mainly reflected in the increased consumption of cement and imports of bitumen, iron, and steel. Activities in the manufacturing sector, which accounts for nearly half of the industrial sector output, was hampered by a decline in the manufacture of both food (particularly sugar production) and non-food products while electricity sub-sector slowed down due to a notable decrease in electricity generation from all sources, except geothermal.

3.2.1 Inflation Developments

Inflation had remained above the Government target range of 5 ± 2.5 percent from June 2022 to June 2023. In order to anchor inflation expectations, the Monetary Policy Committee (MPC) gradually raised the policy rate (Central Bank Rate (CBR)) from 7.50 percent in May 2022 to 10.50 percent in June 2023 and further to 12.50 percent in December 2023. The tightening of the monetary policy was to address the pressures on the exchange rate and mitigate second round effects including from global prices. This ensured that inflationary expectations remain anchored, while setting inflation on a firm downward path towards the 5.0 percent mid-point of the target range. This policy action was complemented by Government interventions and favourable weather conditions that increased food supply. Consequently, inflation eased gradually to 6.6 percent in December 2023 from a peak of 9.6 percent in October 2022 and has been within the target range for the first half of FY 2023/24. However, inflation has remained sticky in the upper bound of the Government's target range since July 2023 due to relatively higher energy prices.

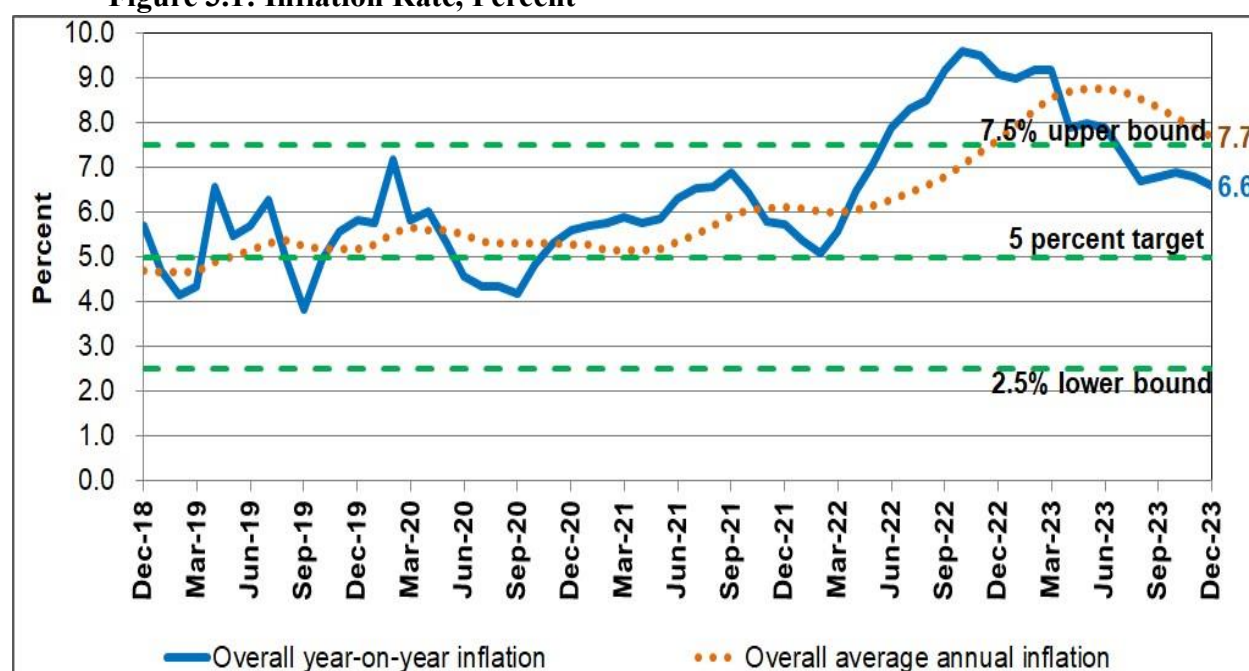
Food inflation remained the dominant driver of overall inflation in December 2023. However, it declined to 7.7 percent in December 2023 from a peak of 15.8 percent in October 2022 supported by general decline in international food prices, government interventions through zero rating of select food commodities, and improved weather conditions that enhanced production of fast-growing food items, thus moderating their prices. Nonetheless, sugar prices remained elevated driven by domestic and global factors.

Fuel inflation declined to 13.7 percent in December 2023 from 15.5 percent in November 2023, driven by a downward adjustment in pump prices by the Energy and Petroleum Regulatory Authority (EPRA). However, fuel inflation has remained elevated reflecting the impact of higher

international oil prices, depreciation in the shilling exchange rate and gradual withdraw of the fuel subsidize from September 2022 and the upward adjustment of electricity tariff from April 2023. In addition, the upward adjustment of VAT on petroleum product in July 2023 from 8.0 percent to 16.0 percent to eliminate tax credits from the sector exacted upward pressures on prices. However, prices of cooking gas continued to decline and moderated inflation reflecting the impact of the zero-rating of VAT on liquefied petroleum gas (LPG).

Core (non-food non-fuel) inflation remained stable at 3.4 percent in December 2023, from a peak of 4.4 percent in March 2023. The decline is attributed to the tight monetary policy and muted demand pressures.

• **Figure 3.1: Inflation Rate, Percent**



Source of Data: Kenya National Bureau of Statistics

3.2.2 Monetary and Credit Developments

Broad money supply, M3, grew by 21.1 percent in the year to November 2023 compared to a growth of 5.3 percent in the year to November 2022. The primary source of the increase in M3 was an improvement in the Net Foreign Assets (NFA) of the banking system and resilient domestic credit. The increase in NFA mainly reflected the improvement in commercial banks' foreign assets.

Net Domestic Assets (NDA) registered a growth of 10.7 percent in the year to November 2023, compared to a growth of 14.6 percent over a similar period in 2022. The growth in NDA was mainly supported by an increase in domestic credit particularly resilient private sector credit and

net lending to government. Growth of domestic credit extended by the banking system to the Government declined to a growth of 14.4 percent in the year to November 2023 compared to a growth of 15.2 percent in the year to November 2022.

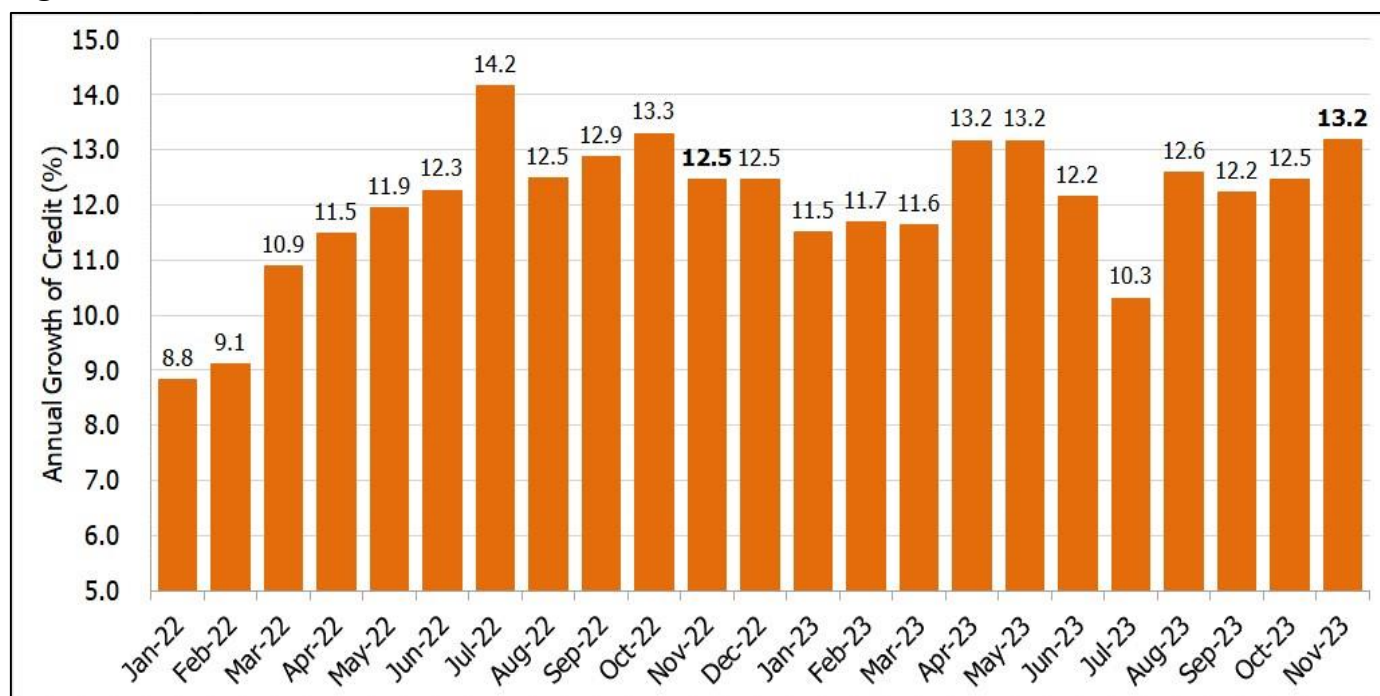
Table 3.3: Money and Credit Developments (12 Months to November 2023, Ksh billion)

				Change		Percent Change	
	2021 November	2022 November	2023 November	2021-2022 November	2022-2023 November	2021-2022 November	2022-2023 November
COMPONENTS OF M3							
1. Money supply, M1 (1.1+1.2+1.3)	1,822.0	1,902.0	2,012.5	80.0	110.5	4.4	5.8
1.1 currency outside banks (M0)	238.6	252.2	272.7	13.6	20.5	5.7	8.1
1.2 Demand deposits	1,496.6	1,560.6	1,632.7	64.0	72.1	4.3	4.6
1.3 Other deposits at CBK	86.8	89.2	107.1	2.4	17.9	2.7	20.1
2. Money supply, M2 (1+2.1)	3,435.3	3,537.3	3,906.3	102.0	369.0	3.0	10.4
2.1 Time and savings deposits	1,613.3	1,635.3	1,893.8	22.01	258.5	1.364	15.8
Money supply, M3 (2+3.1)	4,234.0	4,460.2	5,402.6	226.2	942.4	5.3	21.1
3.1 Foreign currency deposits	798.7	922.9	1,496.3	124.2	573.4	15.6	62.1
SOURCES OF M3							
1. Net foreign assets (1.1+1.2)	581.4	276.0	771.8	(305.3)	495.8	(52.5)	179.6
1.1 Central Bank	710.4	531.7	497.1	(178.7)	(34.5)	(25.2)	(6.5)
1.2 Banking Institutions	(129.0)	(255.7)	274.6	(126.6)	530.3	(98.2)	207.4
2. Net domestic assets (2.1+2.2)	3,652.7	4,184.2	4,630.8	531.5	446.6	14.6	10.7
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	4,797.6	5,425.2	6,186.8	627.6	761.6	13.1	14.0
2.1.1 Government (net)	1,684.4	1,940.4	2,220.7	256.0	280.4	15.2	14.4
2.1.2 Other public sector	84.9	79.3	111.6	(5.5)	32.3	(6.5)	40.7
2.1.3 Private sector	3,028.3	3,405.5	3,854.5	377.2	448.9	12.5	13.2
2.2 Other assets net	(1,145.0)	(1,241.1)	(1,556.0)	(96.1)	(315.0)	(8.4)	(25.4)

Source of Data: Central Bank of Kenya

Growth in private sector credit from the banking system remained resilient partly reflecting improving business conditions and demand for working capital. Credit advanced to the private sector grew by 13.2 percent in the year to November 2023 compared to a growth of 12.5 percent in the year to November 2022. Strong credit growth was observed in finance and insurance, agriculture, transport and communications and manufacturing. Growth in private sector credit is expected to remain relatively stable, supported by, among other factors, resilient economic activity, and the implementation of the Credit Guarantee Scheme for the vulnerable MSMEs.

Figure 3.2 . Private Sector Credit

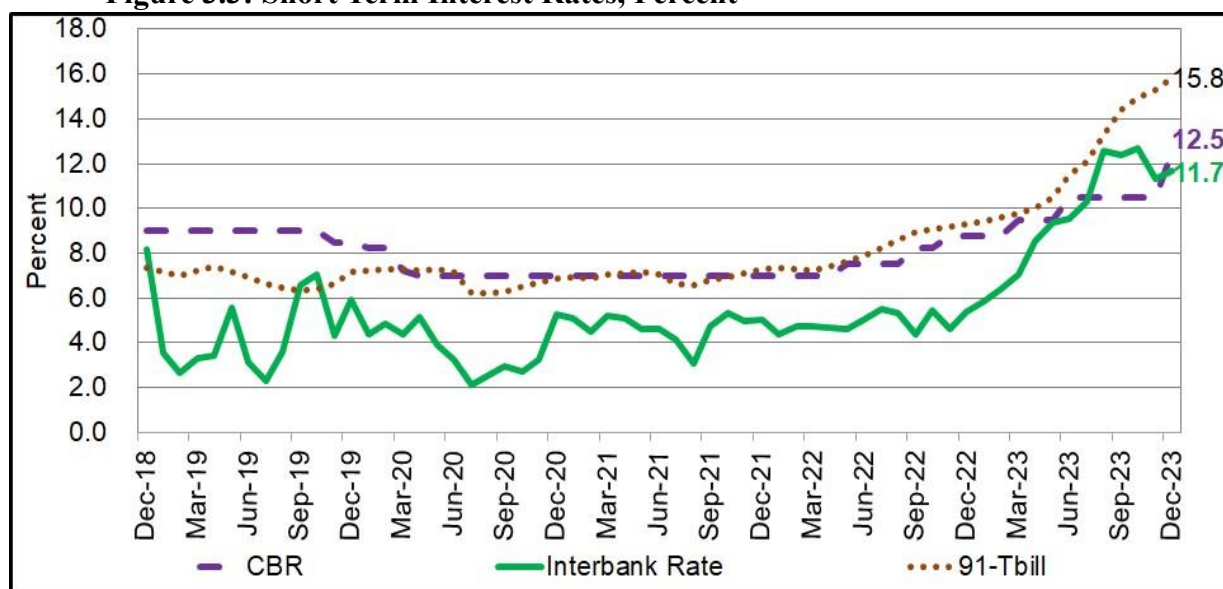


Source of Data: Central Bank of Kenya

3.2.3 Interest Rates Developments

Short-term interest rates increased in December 2023, partly reflecting the tight monetary policy stance and liquidity conditions in the money market. The interbank rate increased to 11.7 percent in December 2023 compared to 5.4 percent in December 2022 while the 91-day Treasury Bills rate increased to 15.8 percent compared to 9.3 percent over the same period. The introduction of the interest rate corridor around the CBR (set at CBR ± 250 basis points by the MPC in August 2023) has aligned the interbank weighted average rate to the Central Bank Rate and thereby improving the transmission of the monetary policy.

• **Figure 3.3: Short Term Interest Rates, Percent**



Source of Data: Central Bank of Kenya

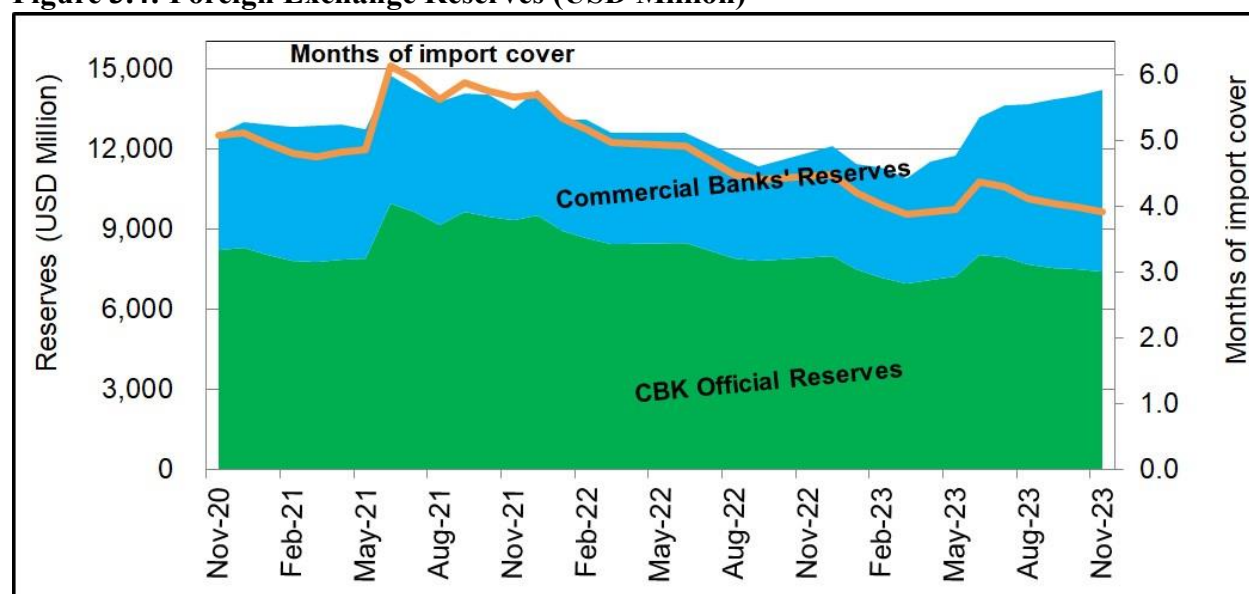
Commercial banks average lending and deposit rates increased in the year to October 2023 in tandem with the tightening of the monetary policy stance. The average lending rate increased to 14.2 percent in October 2023 from 12.4 percent in October 2022 while the average deposit rate increased to 9.1 percent from 7.0 percent over the same period. Consequently, the average interest rate spread declined to 5.1 percent in October 2023 from 5.4 percent in October 2022.

3.2.4 Foreign Exchange Reserves

The banking system's foreign exchange holdings remained strong at USD 14,211.1 million in November 2023, an improvement from USD 12,084.7 million in November 2022. The official foreign exchange reserves held by the Central Bank stood at USD 7,397.6 million compared to USD 7,969.5 million over the same period. Commercial banks holdings improved to USD 6,813.5 million in November 2023 from USD 4,115.2 million in November 2022.

The official reserves held by the Central Bank in November 2023 represented 4.0 months of import cover as compared to the 3.9 months of import cover in November 2022. It, however, fulfilled the requirement to maintain it at a minimum of 4.0 months of imports cover to provide adequate buffer against short-term shocks in the foreign exchange market.

Figure 3.4: Foreign Exchange Reserves (USD Million)



Source of Data: Central Bank of Kenya

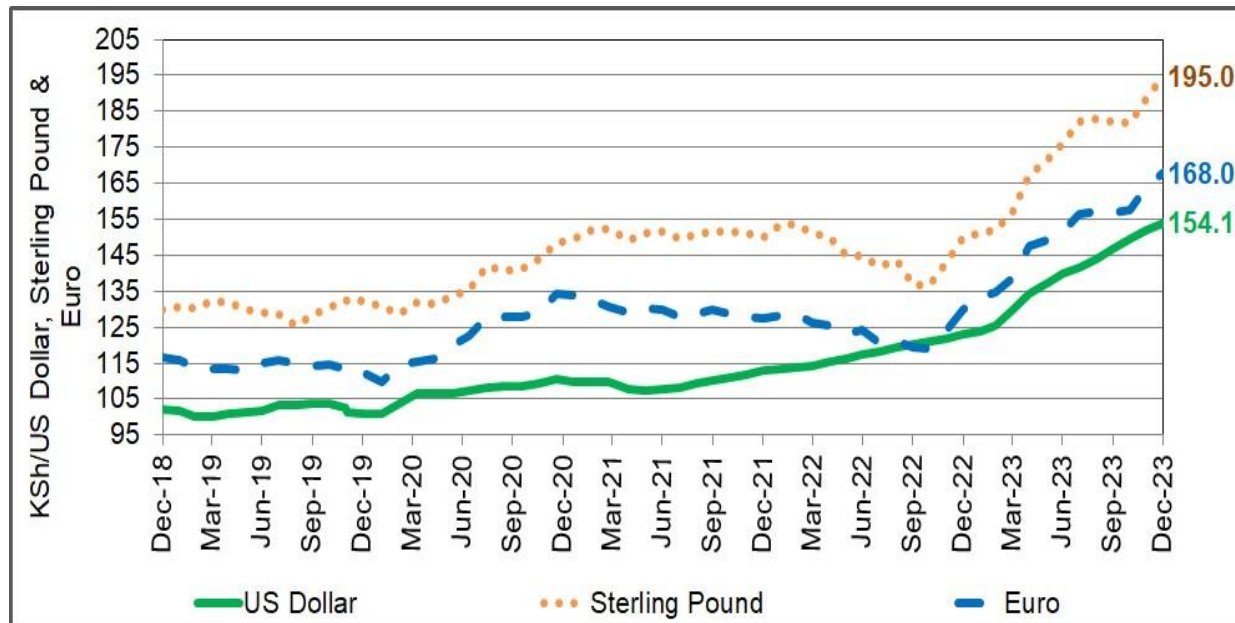
3.2.5 Exchange Rate Developments

Kenya like several other countries is experiencing foreign exchange challenges due to the rise of US interest rates. In December 2023, the Kenya Shilling weakened by 25.3 percent against the US Dollar, 30.2 percent against the Sterling Pound and 29.2 percent against the Euro, compared to a similar period in 2022.

The Kenya Shilling against the US Dollar exchanged at an average of Ksh 154.1 in December 2023 compared to an average of Ksh 122.9 in December 2022. Against the Euro, the Kenya shilling weakened to exchange at Ksh 168.0 in December 2023 compared to Ksh 130.0 in December 2022 while against the Sterling Pound the Kenyan Shilling also weakened to exchange at Ksh 195.0 compared to Ksh 149.8, over the same period. The Kenyan Shilling was supported by increased remittances, adequate foreign exchange reserves and strong exports receipts.

The Government has taken measures to stabilize the foreign exchange market which include resuscitating the inter-bank forex market and the Government-to Government petroleum supply arrangement. This arrangement is mainly intended to address the US Dollar (USD) liquidity challenges and exchange rate volatility caused by the global dollar shortage and spot market reactions that was driving volatility and a false depreciation that was a scarcity value as well as market distortion.

Figure 3.5: Kenya Shillings Exchange Rate

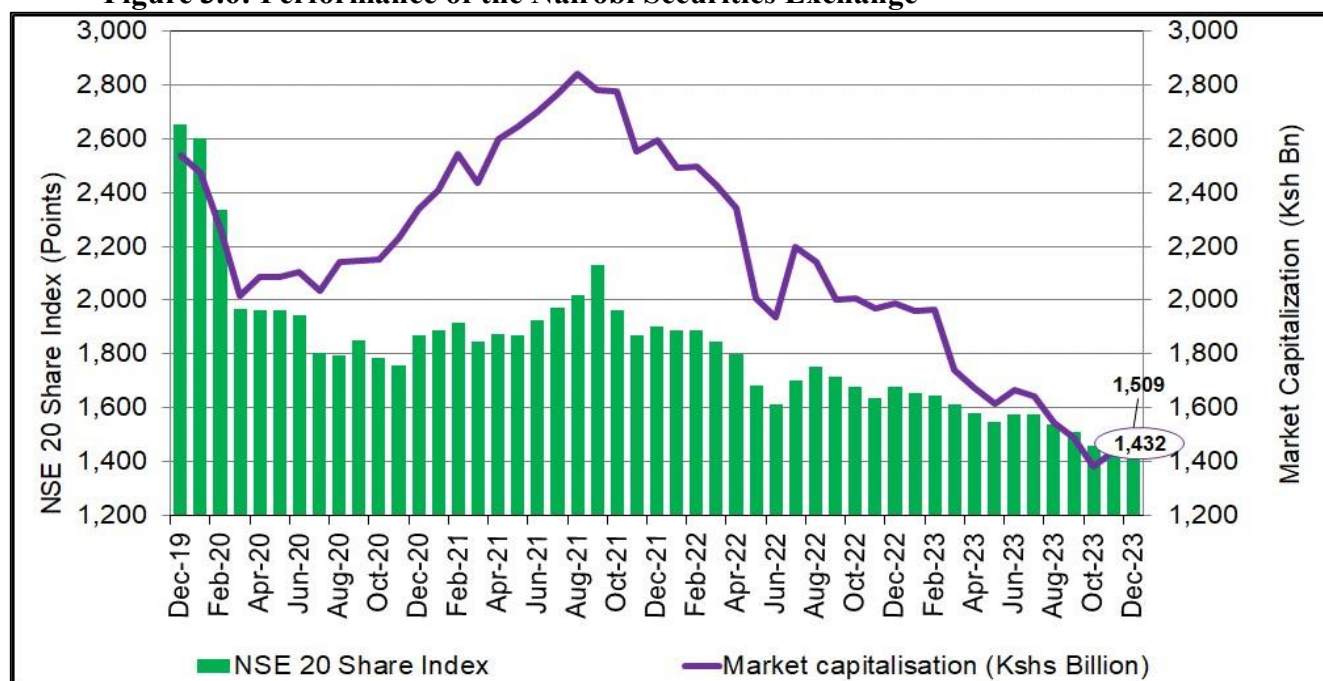


Source of Data: Central Bank of Kenya

3.2.6 Capital Markets Developments

Activity in the capital markets slowed down in December 2023 compared to December 2022 as advanced economies tightened their monetary policy amid inflationary pressures. The NSE 20 Share Index declined to 1,509 points in December 2023 compared to 1,676 points in December 2022 while Market capitalization declined to Ksh 1,432 billion from Ksh 1,986 billion over the same period.

• **Figure 3.6: Performance of the Nairobi Securities Exchange**



Source of Data: Nairobi Securities Exchange

3.3 FISCAL PERFORMANCE

Budget execution during the first five months of FY 2023/24 progressed relatively well with revenues recording a growth of 13.2 percent in November 2023 compared to a growth of 10.6 percent in November 2022. Total revenue recorded a shortfall of Ksh 98.7 billion with ordinary revenue missing the November 2023 target by Ksh 98.2 billion and Ministerial Appropriation in Aid (AiA) recording a shortfall of Ksh 0.5 billion. Revenue performance is anticipated to improve over the course of the fiscal year, mainly supported by the improved revenue administration by the Kenya Revenue Authority.

Similarly, overall expenditures were below target by Ksh 335.7 billion in November 2023 on account of below target disbursements towards; recurrent expenditures by Ksh 166.7 billion, development expenditure by Ksh 106.1 billion, and County Governments by Ksh 62.8 billion. The below target performance in expenditures is largely explained by the shortfalls in revenue performance.

Table 2.5a: Fiscal Performance as at 30th November, 2023(Ksh billion)

	Nov-22	Nov-23				
	Ksh. Billion				% of GDP	
	Prel. Act.	Target	Prl. Act.	Deviation	Target	Prl. Act.
A. Total Revenue including External Grants	897.1	1,116.7	1,016.4	(100.3)	6.9	6.3
Total Revenues (1+2)	893.8	1,110.2	1,011.5	(98.7)	6.9	6.3
1. Ordinary Revenue	786.5	977.1	878.9	(98.2)	6.1	5.4
Import duty	54.9	68.8	56.2	(12.6)	0.4	0.3
Excise duty	108.9	133.1	116.1	(17.1)	0.8	0.7
Income tax	342.5	457.0	380.4	(76.6)	2.8	2.4
VAT	222.1	263.9	266.1	2.2	1.6	1.6
Other Revenue	58.1	54.3	60.1	5.8	0.3	0.4
2. Ministerial Appropriation in Aid	107.3	133.2	132.7	(0.5)	0.8	0.8
o/w RDL	16.8	14.2	13.7	(0.4)	0.1	0.1
3. External Grants	3.3	6.5	4.9	(1.6)	0.0	0.0
B. Total Expenditure and Net Lending	1,093.8	1,496.4	1,160.8	(335.7)	9.3	7.2
1. Recurrent Expenditure	822.8	1,087.5	920.8	(166.7)	6.7	5.7
2. Development	149.0	238.6	132.4	(106.1)	1.5	0.8
3. County Allocation	122.1	170.4	107.5	(62.8)	1.1	0.7
4. Contingency Fund	-	-	-	-	-	-
C. Balance Exclusive of Grants	(200.0)	(386.2)	(149.2)	236.9	(2.4)	(0.9)
D. Grants	3.3	6.5	4.9	(1.6)	0.0	0.0
E. Balance inclusive of Grants (Cash basis)	(196.7)	(379.7)	(144.4)	235.3	(2.4)	(0.9)
Discrepancy	23.0	-	(11.6)	(11.6)	-	(0.1)
F. Total Financing	219.7	379.7	132.7	(247.0)	2.4	0.8
1. Net Foreign Financing	39.0	0.9	(23.4)	(24.3)	0.0	(0.1)
2. Net Domestic Financing	180.7	378.8	156.2	(222.7)	2.3	1.0
Nominal GDP (Fiscal Year)	14,002.5	16,131.5	16,131.5	-	100.0	100.0

Source of Data: National Treasury

3.3.1 Revenue Performance

Revenue collection to November 2023 recorded a slightly higher growth of 13.2 percent compared to a growth of 10.6 percent in November 2022. This revenue performance is partly explained by rising cost of living which has negatively affected the business environment. As at end November 2023, the Ksh 1,011.5 billion against a target of Ksh 1,110.2 billion recording a shortfall of Ksh 98.7 billion.

Ordinary revenue for the period to November 2023 was Ksh 878.9 billion against a target of Ksh 977.1 billion translating into a shortfall of Ksh 98.2 billion despite recording a growth of 11.7 percent. All broad tax categories of ordinary revenue save for Value Added Tax (VAT) fell short of the respective targets during the review period. Income tax recorded a shortfall of Ksh 76.6 billion, Excise taxes of Ksh 17.1 billion and Import duty of Ksh 12.6 billion. Value Added Tax (VAT) and other revenue were above target by Ksh 2.2 billion and Ksh 12.0 billion.

Ministerial A-i-A inclusive of the Railway Development Levy amounted to Ksh 132.7 billion in November 2023 against a target of Ksh 133.2 billion recording a shortfall of Ksh 0.5 billion.

3.3.2 Expenditure Performance

Total expenditure and net lending in the period to November 2023 amounted to Ksh 1,160.8 billion against a target of Ksh 1,496.4 billion, translating to a shortfall in expenditure of Ksh 335.6 billion. This was largely on account of below target disbursement towards recurrent expenditure by Ksh 166.7 billion, development expenditure by Ksh 106.1 billion and below target disbursement to County Governments of Ksh 62.8 billion.

The below target recurrent expenditure as at November 2023 was on account of below target payments on domestic interest (Ksh 51.8 billion), operations and maintenance (Ksh 83.7 billion), pensions (17.0 billion), external interest (Ksh 6.2 billion) and below target contributions to civil service pension fund of Ksh 7.3 billion. Development expenditures were below target by Ksh 106.1 billion on account of below target disbursement towards domestically financed programmes by Ksh 91.1 billion and foreign financed programmes by Ksh 13.1 billion. Disbursement to County Governments was below target by Ksh 62.8 billion.

Fiscal operations of the Government by end of November 2023 resulted in an overall deficit including grants of Ksh 144.4 billion against a projected deficit of Ksh 379.7 billion. This deficit was financed through net domestic borrowing of Ksh 156.2 billion and net foreign repayment of Ksh 23.4 billion.

2.4 FISCAL POLICY

The medium-term fiscal policy approach seeks to support the Government's Bottom-Up Economic Transformation Agenda through continued implementation of a growth responsive fiscal consolidation plan that slows the yearly increase in the public debt and puts in place an efficient liability management strategy without affecting the provision of services to the public. In addition, the Government will put in place measures to broaden the revenue base and rationalize expenditures in order to reduce the fiscal deficits. Consequently, revenue collections are expected to rise to 20.2 percent of GDP in FY 2027/28 from 19.0 percent of GDP in the FY 2023/24 while total expenditures are projected to reduce to 23.7 percent of GDP from 24.2 percent of GDP over the same period. Implementation of the reforms on revenue and expenditure is expected to result

in reduction in the fiscal deficit including grants from Ksh 785.0 billion (4.9 percent of GDP) in the FY 2023/24 to Ksh 771.0 billion (3.1 percent of GDP) in the FY 2027/28.

Table 2.5b: Fiscal Framework (Ksh billion)

	FY 2021/22	FY 2022/23		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Actual	Revised Estimate	PreL. Act	PROJECTIONS				
TOTAL REVENUE	2,199.8	2,478.6	2,360.5	3,070.6	3,435.0	3,833.1	4,376.5	4,878.4
Ordinary revenue	1,917.9	2,145.4	2,041.1	2,624.6	2,948.1	3,294.2	3,775.7	4,305.8
Ministerial Appropriation in Aid	281.9	333.2	319.4	445.9	486.9	538.9	600.8	672.6
TOTAL EXPENDITURE AND NET LENDING	3,027.8	3,366.6	3,221.0	3,902.9	4,188.2	4,553.0	5,170.0	5,823.1
Recurrent	2,135.3	2,387.7	2,311.6	2,780.1	2,859.3	3,026.5	3,403.7	3,793.9
Development	540.1	580.5	489.7	717.8	877.8	1,068.7	1,200.9	1,427.9
County Transfer	352.4	436.3	419.8	423.9	446.1	452.9	552.0	590.3
Contingency Fund	-	2.0	-	1.2	5.0	5.0	5.0	5.0
BALANCE EXCLUDING GRANTS	(828.0)	(887.9)	(860.5)	(832.3)	(753.2)	(719.9)	(793.5)	(844.8)
Grants	31.9	41.7	23.1	47.1	49.3	53.2	68.6	73.8
BALANCE INCLUSIVE OF GRANTS	(797.0)	(846.2)	(837.4)	(785.0)	(703.9)	(666.7)	(724.9)	(771.0)
Adjustment to cash basis	11.9	-	17.0	-	-	-	-	-
BALANCE INCLUSIVE OF GRANTS(cash basis)	(785.1)	(846.2)	(800.4)	(785.0)	(703.9)	(666.7)	(724.9)	(771.0)
Discrepancy	(27.3)	-	(20.2)	-	-	-	-	(27.3)
TOTAL FINANCING	747.8	846.2	770.3	785.0	703.9	666.7	724.9	771.0
Net Foreign Financing	142.5	362.7	310.8	362.2	326.1	103.7	230.8	217.5
Net Domestic Financing	605.3	483.6	459.5	422.7	377.7	563.0	494.1	553.5
Nominal GDP (Fiscal year)	12,698.0	14,521.6	14,274.4	16,131.5	18,015.2	20,002.3	22,180.5	24,594.5
As a share of GDP								
TOTAL REVENUE	17.3	17.1	16.6	19.0	19.1	19.2	19.7	20.2
Ordinary revenue	15.1	14.8	14.3	16.3	16.4	16.5	17.0	17.5
Ministerial Appropriation in Aid	2.2	2.3	2.2	2.6	2.7	2.7	2.7	2.7
TOTAL EXPENDITURE AND NET LENDING	23.0	23.2	22.6	24.2	23.2	22.8	23.3	23.7
Recurrent	16.8	16.3	16.2	17.1	15.9	15.1	15.3	15.5
Development	4.3	3.9	3.5	4.4	4.9	5.3	5.5	5.8
County Transfer	2.8	3.0	2.9	2.6	2.5	2.3	2.5	2.4
Contingency Fund	-	0.0	-	0.0	0.0	0.0	0.0	0.0
BALANCE EXCLUDING GRANTS	(6.5)	(6.1)	(5.9)	(5.2)	(4.2)	(3.6)	(3.6)	(3.4)
Grants	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.3
BALANCE INCLUSIVE OF GRANTS	(6.3)	(5.8)	(5.6)	(4.9)	(3.9)	(3.3)	(3.3)	(3.1)
Adjustment to cash basis	0.1	-	0.3	-	-	-	-	-
BALANCE INCLUSIVE OF GRANTS(cash basis)	(6.2)	(5.8)	(5.6)	(4.9)	(3.9)	(3.3)	(3.3)	(3.1)
Discrepancy	(2.0)	-	(0.2)	-	-	-	-	(2.0)
TOTAL FINANCING	5.9	5.8	5.4	4.9	3.9	3.3	3.3	3.1
Net Foreign Financing	1.1	2.5	2.2	2.2	1.8	0.5	1.0	0.9
Net Domestic Financing	4.8	3.3	3.2	2.6	2.1	2.8	2.2	2.2
Nominal GDP (Fiscal year)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source of Data: National Treasury

3.4.1 Domestic Revenue Mobilization

The Government will implement a mix of tax administrative and tax policy measures in order to boost revenue collection efforts by the Kenya Revenue Authority (KRA) to over Ksh 4.0 trillion

in the medium term thereby supporting economic activity. In particular, the Government will focus on domestic resource mobilization efforts that include:

i) Implementation of the Finance Act 2023 that targets to boost revenue collection. This will lead to a tax effort of 16.3% of GDP in FY 2023/24;

- ii) Implementation of the National Tax Policy to improve the tax system's administrative effectiveness, offer uniformity and clarity in tax laws, and control tax expenditures;
- iii) Implementation of the Medium-Term Revenue Strategy (MTRS) for the period FY 2024/25 - 2026/27 to further strengthen tax revenue mobilization efforts to 20.0% of GDP over the medium term;
- iv) Focus on non-tax measures that MDAs can raise through the services they offer to the public e.g. Ministry of Land, Immigration and citizen services among others; and
- v) Strengthening of Tax Administration by KRA through scaling up use of technology to seal leakages; enhancements of iTax and Integrated Customs Management System (iCMS); and use of e-TIMS (Tax Invoice Management System).

3.4.2 Expenditure Reforms

The Government will sustain efforts to improve efficiency in public spending and ensure value for money by: i) eliminating non-priority expenditures; ii) rationalizing tax expenditures; iii) scaling up the use of Public Private Partnerships financing for commercially viable projects; iv) digitizing of asset reporting through operationalization of IFMIS asset module by all MDAs; and iv) rolling out of an end - to - end e-Government Procurement (e-GP) System to the National and County Governments in the FY 2024/25 where all public procurement and assets disposal transactions are undertaken online and are fully compliant with the Public Procurement and Asset Disposal Act of 2015 and its attendant Regulations 2020. The developed e-GP system will be interfaced with the Integrated Financial Management Information System (IFMIS) to process payments of contracted suppliers. Currently, the Government is piloting the new e-GP system in twelve (12) MDAs. Once the system is implemented, it is expected to promote savings of about 10-15 percent of the total Government procurement expenditure, value for money, efficiency, transparency, audit trail and enhance good governance in our public procurement.

In order to increase efficiency and effectiveness of the public spending, the Government will continue to implement Public Investment Management Regulations that aim to streamline initiation, execution and delivery of public investment projects. Ministries shall be required to finalize ongoing projects before commencing new projects in order to reduce the Government's exposure on stalled projects. Additionally, all PIM approved projects shall be required to factor environmental and climate related risks including carbon emission and disaster risk management as part of project appraisal. Going forward, the National Government will commence rolling out the PIM Regulations to County Governments. Further, the Government will roll out the Public Investment Management Information System (PIMIS) to all the Ministries, Departments and Agencies (MDAs). The System is aimed at improving the management of development projects in the country. All State Departments, SAGAs and SOEs shall be required to list all the projects.

To sustain and strengthen the pension reforms, the Government will monitor and completely separate and delink the governance of the Public Service Superannuation Scheme from that of the non-contributory scheme. The Government will also revamp the public service pension administration through digitization and re-engineering of the pension management system, expected to be completed by December 2024. Digitization will streamline processes, improve accuracy, and facilitate timely pensions payments. This also enable better monitoring and management of pension-related matters while re-engineering will complement the digitization by availing an end-to-end Enterprise Resource Planning (ERP) solution that takes advantage of the modern IT technologies.

In order to address the challenges faced by Government Owned Enterprises (GOEs), commonly known as Commercial State Corporations, the Government has embarked on the process of privatizing and restructuring of these entities. Following the enactment of the Privatization Act, 2023, the Government will fast-track the privatization of GOEs and Government Linked Corporations (GLCs). As part of the process, the Government has identified and proposed eleven (11) entities to be included in the 2023/2024 Privatization Program, in line with the provisions of the Privatization Act, 2023. The privatization is geared towards the Government's efforts for fiscal consolidation and spurring economic development through: Raising additional revenue; Reduction in the demand for Government resources; Improvement of regulatory framework in the economy by unbundling regulatory and commercial functions among some entities; and Improvement of

efficiency in the economy by encouraging more participation of the private sector hence make the economy more responsive to market forces; among others.

3.4.3 Deficit Financing Policy

Consistent with the objective of minimizing costs and risks of public debt, the Government will mobilize resources mainly from multilateral and bilateral Development Partners (DPs). Commercial borrowing sources will be utilized as last resort to fund the fiscal deficit and repay maturing external debts. Net domestic financing requirements will be met through the issuance of Treasury bonds in the domestic market.

More emphasis will be on maximizing concessional loans while non- concessional and commercial external borrowing will be limited to economic enabler projects that cannot secure concessional financing and are in line with the Bottom-Up Transformation Agenda of the Government.

In light of increased cost of financing, the Government will continue to monitor the global financial market conditions before accessing the international capital market for any liability management operations. The Government will also explore other alternative sources of financing including climate Fund financing options, Debt for Nature Swaps, Samurai and Panda bonds depending on the prevailing market and macroeconomic conditions.

The domestic debt market remains one of central funding source to the Government as it contributes to half of the total required financing needs thus mitigating against external currency risks. The Government will continue to implement reforms that are aimed at deepening, improving efficiency and diversifying the investor base within the domestic market.

Commitment to fiscal consolidation with a view to reducing fiscal deficits remains important to Government in restraining debt accumulation and thus progressively reduce the debt service over the medium-term amidst global shocks on Kenya's economy and its medium-term prospects.

3.5 DOMESTIC ECONOMIC OUTLOOK

The economy is projected to remain strong and resilient in 2023, 2024 and over the medium term supported by the continued robust growth of the services sectors, the rebound in agriculture, and the ongoing implementation of measures to boost economic activity in priority sectors by the

Government. As such, the economy is expected to remain strong and expand by 5.5 percent in both 2023 and 2024 (5.5 percent in FY 2023/24 and in FY 2024/25).

From the supply side, this growth will be driven by a strong recovery in the agriculture sector supported by the anticipated adequate rainfall in most parts of the country and a decline in global commodity prices that will reduce the cost of production. Additionally, Government intervention measures aimed at lowering the cost of production such as the ongoing fertilizer and seed subsidy program and provision of adequate affordable working capital to farmers will support growth of the sector.

The industry sector will be driven mainly by increased activities in manufacturing and construction sub-sectors. Manufacturing sub-sector will be supported by improved availability of raw materials following the recovery in agriculture production and a decline in global commodity prices which will support food processing. Construction subsector will be driven by sustained investment in the Affordable Housing program, PPP infrastructure projects and the ongoing work on building and maintaining public infrastructure. Electricity and water supply subsector is expected to remain vibrant due to the anticipated increase in demand as the industrial and residential consumption grows.

Services sector will be supported by resilient activities in accommodation and restaurant, financial and insurance, information and communication, wholesale and retail trade and transport and storage, among others. Accommodation and restaurant subsector will be supported by the continued increase in tourists 'arrivals as international travels recovers following the global economic slowdown and Government's effort to revamp the sector, through promotion of international conference, cultural festivals and promoting wildlife safaris. Transport and Storage subsector will be supported by improvement of critical national and regional trunk roads that have the highest economic impact and adoption of electric vehicles which signals new era of mobility. Activities in information and communication subsector will be supported by laying of additional National Fiber Optic network which will enable the Country to achieve the required national bandwidth to expedite the deployment and development of rural telecommunication services.

On the demand side, growth will be driven by an improvement in aggregate demand. Aggregate demand will be supported by household private consumption and robust private sector investments coupled with Government investments as the public sector consolidates. This growth will also be supported by improvement in the external account supported by strong export growth and resilient remittances.

Consumption will mainly be driven by strong Private consumption which is expected to increase to 78.9 percent of GDP in 2024 from 78.1 percent of GDP in 2023. The easing of inflationary pressures will result in strong household disposable income, which will in turn support household consumption. Government consumption is projected to decline in 2023 and 2024 in line with the fiscal consolidation program.

Aggregate investment is projected to remain stable at 19.4 percent of GDP in 2023 and 19.5 percent of GDP in 2024 mainly supported by the private sector. Investment will benefit from focus on public-private-partnership (PPP) projects and improvements in the Foreign Exchange market conditions. Additionally, private investments will be supported by stable macroeconomic conditions coupled with the ongoing fiscal consolidation which will provide the needed confidence for investors. Interventions by the Government through the Hustlers 'Fund will strengthen MSMEs thereby correcting market failures for the vast majority of Kenya's at the bottom of the pyramid. This will strengthen the private sector led growth opportunities.

Growth over the medium term will also be driven by sustained Government investments in the Affordable Housing programme, PPP infrastructure projects and the ongoing work on building and maintaining public infrastructure. The development spending in the budget will be above 5.0 percent of GDP so as not to impact on growth momentum. The spending supports investments in key projects under the Bottom-Up Economic Transformation Agenda (BETA). Particularly, investments in the nine priority value chains (Leather, Cotton, Dairy, Edible Oils, Tea, Rice, Blue economy, Natural Resources (including Minerals and Forestry), and Building Materials).

The current account deficit is projected to improve to 4.4 percent of GDP in 2023 and 4.0 percent of GDP in 2024 compared to 5.1 percent of GDP in 2022. The expected narrowing of the current account deficit is driven by a decline in imports amid lower oil prices, exchange rate adjustment, and further rationalization of capital spending. Additionally, the current account balance will be supported by continued strong remittance inflows.

Kenya's exports of goods and services is expected to continue strengthening supported by receipts from tourism, and an increase in receipts from tea and manufactured exports. The strengthening of the dollar against the Shilling is also expected to support export receipts. The expected recovery of Kenya's trading partners and the implementation of Africa Continental Free Trade Area (AfCFTA) will enhance demand for exports of Kenyan manufactured products. Additionally, the

implementation of crops and livestock value chains, specifically, exports of tea, coffee, vegetables and fresh horticultural produce, among others will support growth in export receipts.

In the Balance of Payments Statement, external financing needs will be met mainly by equity inflows and foreign direct investment given the conducive business climate that Government has created particularly the fiscal policy predictability.

3.5.1 Monetary Policy Management

The monetary policy stance is aimed at achieving price stability and providing adequate credit to support economic activity. With agriculture recovering, the contribution from food prices to headline inflation is expected to decline but pressures from fuel prices are expected to remain in the near term. Overall, inflation is expected to largely remain within the target band of 5 ± 2.5 percent in the medium term. This will be supported by muted demand pressures consistent with prudent monetary policy and easing of domestic and global food prices coupled with Government measures to lower cost of production through subsidizing farm inputs and support sufficient supply of staple food items through zero rated imports.

In order to ensure that inflationary expectations are well anchored and in line with maintaining external sustainability, the Government will continue to adjust the monetary policy stance decisively as needed, to mitigate the second-round effects, including from international oil price shocks, exchange rate adjustments, and risks from any other future shocks. In addition to inflation objectives, the Central Bank of Kenya (CBK) will ensure that the monetary policy stance and central bank policy operations are mutually consistent at all times with policy, in order to support confidence in macroeconomic stability, meeting Government's financing needs, maintaining Kenya's external sustainability, and ensuring adequacy of foreign exchange reserves.

The Government will also support a flexible exchange rate system to act as external shock absorber. To address the challenges of pricing and liquidity, CBK issued the Kenya FX code in March 2023. The code is aligned to best practices adopted in leading jurisdictions and incorporates relevant elements of the Global FX Code. The leading principles include practices on Execution, Governance, and Risk Management and Compliance which foster a robust, fair, open, liquid and appropriately transparent market. This was complemented by concerted efforts to reactivate the interbank FX market. Two foreign exchange inter-dealer brokers are already active in the interbank FX market, supporting price discovery.

Over the medium term, CBK will continue implementing reforms outlined in the White Paper on Modernization of the Monetary Policy Framework and Operations. The reforms aim at enhancing the effectiveness of monetary policy and support anchoring of inflation expectations through inflation targeting. In order to enhance monetary policy transmission, CBK adopted a new monetary policy implementation framework and launched the Centralized Securities Depository System (CSD) in 2023.

The new framework, adopted in August 2023, which is based on inflation targeting, introduced an interest rate corridor around the Central Bank Rate (CBR) set at $\text{CBR} \pm 250$ basis points. Consequently, monetary policy operations are aimed at ensuring the interbank rate, the operating target, closely tracks the CBR within the corridor. To further improve the operation of the interest rate corridor framework, access to the Discount Window was improved as the applicable interest rate was reduced from the 600 basis points above CBR to 400 basis points above CBR. The Centralized Securities Depository System, the DhowCSD, which went live on 31st July, 2023, is a versatile market infrastructure that will improve monetary policy transmission and implementation and enhance operational efficiency in the domestic debt market, further promoting capital growth, market deepening, expansion of digital access for broader financial inclusion, and positioning Kenya as the preferred financial hub in the region.

Additionally, the CBK will continue improving monetary policy formulation and implementation in Kenya by refining macroeconomic modelling and forecasting frameworks, fine tuning of monetary policy operations around the CBR and improving the communication of monetary policy decisions to make them more effective.

• **Table 2.6: Kenya's Macroeconomic Indicators and Projections**

	2020	2021	2022	2023	2024	2025	2026	2027
	Act	Prel. Act	Prel. Act	Proj.	BPS 2024	BPS 2024	BPS 2024	BPS 2024
<i>annual percentage change, unless otherwise indicated</i>								
National Account and Prices								
Real GDP	-0.3	7.6	4.8	5.5	5.5	5.5	5.5	5.6
Primary Sector	4.7	0.5	-1.0	6.6	4.2	4.4	4.1	3.9
of which: Agriculture	4.6	-0.4	-1.6	6.9	4.2	4.4	4.0	3.9
Industry	3.2	6.8	3.5	2.5	3.3	3.4	3.3	3.8
Services	-1.8	9.6	6.7	6.2	6.1	6.2	6.6	6.6
GDP deflator	4.9	4.3	6.0	7.2	6.2	5.8	5.8	4.6
CPI Index (eop)	5.6	5.7	9.1	6.3	5.0	5.0	5.0	5.0
CPI Index (avg)	5.3	6.1	7.6	7.7	5.0	5.0	5.0	5.0
Terms of trade (-deterioration)	-5.3	-2.2	0.7	-6.3	1.3	2.5	2.8	3.9
Money and Credit (end of period)								
Net domestic assets	15.9	15.2	14.9	11.7	9.8	9.2	8.6	8.9
Net domestic credit to the Government	26.7	18.9	10.6	7.7	8.4	8.7	7.9	6.7
Credit to the rest of the economy	10.1	12.2	13.2	14.2	14.4	13.6	12.8	14.0
Broad Money, M3 (percent change)	6.9	10.5	13.2	12.3	11.3	11.0	10.9	11.3
Reserve money (percent change)	10.5	4.0	3.2	12.2	11.2	10.8	10.8	11.1
<i>in percentage of GDP, unless otherwise indicated</i>								
Investment and Saving								
Consumption	88.3	88.7	90.1	88.6	88.8	86.3	86.1	85.1
Central Government	12.5	12.1	12.3	10.5	9.9	9.2	9.0	9.2
Private	75.4	74.6	75.6	78.1	78.9	77.1	77.1	76.0
Gross Fixed Capital Investment	19.7	20.4	19.2	19.4	19.5	19.9	19.9	19.9
Central Government	5.5	4.5	3.8	3.6	4.1	4.6	4.9	5.1
Private	14.2	15.9	15.4	15.8	15.4	15.3	15.0	14.8
Gross National Saving	14.9	15.6	14.1	14.9	15.5	15.8	15.9	15.9
Central Government	-3.3	-4.4	-4.1	-4.1	-3.7	-2.3	-1.5	-1.3
Private	18.1	20.0	18.2	19.0	19.3	18.1	17.4	17.2
Exports value, goods and services	9.7	10.8	12.2	13.1	12.8	12.8	12.5	12.7
Imports value, goods and services	17.7	19.9	21.5	21.4	21.4	20.1	19.4	18.9
Current external balance, including official transfers	-4.8	-4.8	-5.1	-4.4	-4.0	-4.1	-4.0	-4.0
Gross reserves in months of next yr's imports	4.6	4.7	4.4	3.6	4.2	4.0	4.0	3.9
Gross reserves in months of this yr's imports	5.6	5.2	3.9	4.0	4.3	4.3	4.3	4.3
<i>fiscal year, in percentage of GDP, unless otherwise indicated</i>								
Central Government Budget								
Total revenue	16.5	16.0	17.3	16.5	19.0	19.1	19.2	19.7
Total expenditure and net lending	24.4	24.6	23.8	22.6	24.2	23.2	22.8	23.3
Overall Fiscal balance excl. grants	-7.9	-8.6	-6.5	-6.0	-5.2	-4.2	-3.6	-3.6
Overall Fiscal balance, incl. grants	-7.7	-8.3	-6.3	-5.9	-4.9	-3.9	-3.3	-3.3
Overall Fiscal balance, incl. grants, cash basis	-7.6	-8.3	-6.2	-5.6	-4.9	-3.9	-3.3	-3.3
Primary budget balance	-3.4	-3.9	-1.6	-0.8	0.7	1.7	1.8	1.5
Public debt								
Nominal central government debt (eop), gross	68.4	68.0	71.4	68.0	64.8	61.7	58.9	56.3
Nominal debt (eop), net of deposits	63.4	64.7	68.0	65.0	62.1	59.3	56.7	54.3
Domestic (gross)	32.8	34.1	33.9	32.6	31.3	31.0	30.2	29.5
Domestic (net)	27.9	30.8	30.5	29.6	28.6	28.6	28.0	27.5
External	35.5	33.9	37.5	35.5	33.6	30.7	28.8	26.8
Memorandum Items:								
Nominal GDP (in Ksh Billion)	10,715	12,028	13,368	15,180	17,083	18,948	21,057	23,304
Nominal GDP (in US\$ Million)	100,658	109,697	113,421	101,978	114,510	126,574	142,044	155,474

Source of Data: The National Treasury

2. Risks to the Economic Outlook

There are downside risks emanating from domestic as well as external sources. On the domestic front, risks relate to unpredictable weather conditions due to the impact of climate change which could adversely affect agricultural production and result in domestic inflationary pressures and food insecurity. Additionally, tight fiscal space due to the impact of the multiple shocks that have

affected the global and the domestic economy might lead to tight liquidity conditions for financing the budget.

On the external front, uncertainties in the global economic outlook stemming from the escalating geopolitical fragmentations could result in higher commodity prices which poses a risk to domestic inflation outcomes leading to further tightening of financial conditions. Additionally, weaker global demand due to the slowdown in the global economic recovery could adversely affect Kenya's exports, foreign direct investments and remittances. Continued strengthening of US dollar against other global currencies arising from aggressive monetary policy tightening present significant risks to financial flows and puts pressures on the exchange rate with implication to growth and inflation.

The upside risk to the domestic economy relate to early easing of global financing conditions and lower international fuel and food prices, which would strengthen Kenya's external balances. Faster than projected rebound in economic activities that would result in higher Government revenues providing fiscal space that would support fiscal consolidation.

The Kenyan Government continues to monitor the domestic and external environment and will take appropriate policy measures to safeguard the economy against the adverse effects of the risks if they were to materialize.

3.6 NYAMIRA COUNTY RECENT ECONOMIC DEVELOPMENT AND OUTLOOK

3.6.1 Gross County Product (GCP) Contribution by Broad Sectors of the Economy

1) Agriculture, Forestry and Fishing

This sector accounts for about a fifth of the GDP and therefore significantly determines the performance of the economy. Given that Kenya is predominantly rural, agricultural activities are common in pretty much all the counties, albeit in varying magnitudes and therefore those that practice it intensively have an edge over those that focus on other activities.

The top five (5) counties in agricultural production were Meru, Nakuru, Murang'a, Nandi and Nyandarua. These counties produce a wide range of agricultural products including tea, maize, vegetables, potatoes and raw milk. They performed better than those that only produce a few agricultural products. Meru county performs better than all the other counties mainly due to its abundance of agricultural produce especially fruits and availability of forest resources. Counties

that produce tea including Murang'a, Nandi, Kisii, Kericho and Kiambu were also found to contribute significantly to overall agricultural production. Twenty eight (28) out of 47 counties contribute less than 2.0 percent a piece of the total agricultural production. Counties known for large scale grain farming (maize and wheat) were among the major contributors to agriculture GVA. They include Narok, Uasin Gishu, Bungoma and Trans Nzoia. Though fishing is not as significant as growing of crops or animal production, Homa Bay County benefitted from fishing output to contribute 2.2 per cent of the total agricultural GVA. Mombasa, Samburu and Isiolo counties are among the least contributors to agriculture.

2) Manufacturing

The estimates included informal manufacturing activities by household unincorporated enterprises. Nairobi City County is leading in manufacturing activities, contributing 36.4 percent of total manufacturing output. The other counties that contribute more than 5.0 percent are Mombasa, Machakos, and Kiambu. The ranking of counties based on contribution revealed that counties with Export Processing Zones (EPZ) located within their jurisdiction such as Nairobi, Mombasa and Machakos posted substantial contributions.

3) Other Industry Excluding Manufacturing Activities

This category includes mining and quarrying, electricity, gas, steam and air conditioning, waste collection, treatment and supply, and construction. The contribution of Nairobi City County averaged 30.2 percent, supported by vibrant construction activities and high electricity consumption. Counties within the Nairobi metropolitan region such as Kiambu, Machakos and Kajiado also recorded a significant contribution attributed to high level of construction activities being undertaken in the counties. Nakuru and Embu counties registered large contributions, attributed to generation of electricity from geothermal and hydro. Kwale's performance in the top ten was primarily attributed to titanium mining.

4) Gross County Product, in current prices

The table gives current price GCP for each county for a series of eight years (2013 to 2020). The breakdown shows how much each county contributed to the overall GDP for the period.

Table 11: Gross County Product (GCP) 2013-2020, in Current Prices Ksh. million

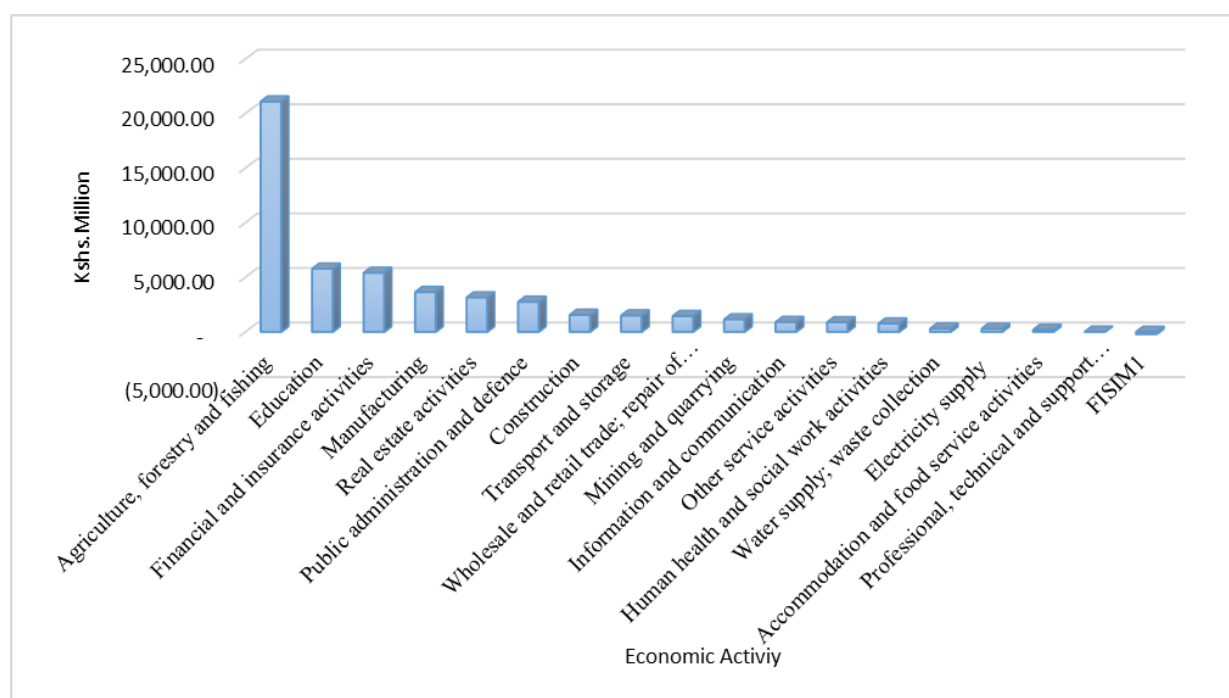
County	2,013	2,014	2,015	2,016	2,017	2,018	2,019	2,020
BARINGO	35,852	42,040	47,684	51,259	59,403	61,894	71,544	76,636
BOMET	64,268	67,305	85,548	100,542	120,512	133,969	137,691	152,744
BUNGOMA	99,597	118,448	126,232	137,028	163,810	177,336	193,711	206,705
BUSIA	40,108	46,062	51,610	57,251	64,007	71,210	83,280	90,817
ELGEYO MARAKWET	36,579	45,062	46,129	57,669	70,844	88,863	104,844	117,047
EMBU	81,946	87,820	94,830	110,119	119,393	134,488	138,867	153,927
GARISSA	27,974	31,185	35,064	42,043	44,901	51,491	54,939	59,910
HOMA BAY	61,948	70,995	76,973	82,914	95,138	107,041	115,057	122,198
ISIOLO	12,909	13,640	16,623	17,834	19,441	22,668	25,117	26,558
KAJIADO	75,124	84,306	93,363	107,862	113,464	129,862	143,199	150,413
KAKAMEGA	105,821	119,890	134,493	153,745	172,060	186,943	203,904	214,068
KERICHO	85,265	90,931	107,483	113,543	134,951	145,575	152,420	164,714
KIAMBU	288,907	326,154	379,163	416,982	457,309	485,980	532,498	553,312
KILIFI	108,937	123,451	140,018	147,927	162,766	177,795	199,179	204,172
KIRINYAGA	65,691	72,392	82,852	91,586	107,410	109,636	123,676	130,263
KISII	92,408	106,980	124,285	140,528	165,092	171,748	185,041	199,333
KISUMU	130,396	144,502	162,500	173,966	196,956	218,443	238,564	249,440
KITUI	60,075	72,847	82,809	81,962	93,698	108,868	127,567	136,380
KWALE	54,196	63,269	69,230	76,614	90,621	100,084	108,658	119,666
LAIKIPIA	41,503	47,212	57,265	67,338	72,070	80,913	88,501	94,810
LAMU	15,858	17,692	20,555	21,762	25,262	29,032	32,338	32,857
MACHAKOS	187,900	207,763	233,910	241,041	255,999	281,256	297,350	313,559
MAKUENI	53,770	61,198	70,965	76,949	84,440	97,112	109,383	111,071
MANDERA	25,568	27,144	31,990	34,585	37,159	44,123	51,056	58,925
MARSABIT	25,515	27,189	33,502	36,260	36,770	43,207	56,711	61,434
MERU	147,102	171,460	199,076	219,479	245,618	266,532	316,093	345,319

MIGORI	61,138	71,001	75,724	77,859	96,610	104,271	114,770	121,106
MOMBASA	268,326	296,857	329,262	360,583	401,393	435,527	469,584	467,395
MURANGA	98,712	111,428	128,486	141,455	155,172	166,679	180,780	200,682
NAIROBI	1,328,511	1,508,534	1,733,377	1,913,903	2,136,097	2,362,505	2,586,926	2,669,829
NAKURU	221,472	276,385	321,433	365,966	381,200	411,565	461,636	480,539
NANDI	77,281	82,247	97,175	107,066	123,863	137,891	140,534	150,753
NAROK	77,146	83,271	97,661	110,535	132,231	144,118	156,813	166,662
NYAMIRA	51,086	54,626	65,889	75,371	87,429	100,846	108,286	118,792
NYANDARUA	49,785	63,090	83,756	94,845	116,560	118,231	140,734	150,062
NYERI	97,658	112,940	132,022	146,215	160,013	170,042	193,645	210,393
SAMBURU	13,325	14,199	18,241	20,885	21,670	24,177	28,158	29,211
SIAYA	47,453	55,842	64,904	66,795	78,069	88,306	99,092	106,259
TAITA TAVETA	30,583	36,029	40,677	44,757	49,589	54,640	60,879	63,564
TANA RIVER	15,525	15,557	21,051	20,381	21,095	23,567	27,627	29,866
THARAKA NITHI	28,567	32,011	36,589	40,663	46,834	52,405	56,281	61,957
TRANS NZOIA	75,679	87,050	97,577	104,333	121,646	144,331	151,566	165,121
TURKANA	49,299	54,544	66,403	69,000	75,379	90,657	102,987	109,101
UASIN-GISHU	120,604	135,456	149,902	165,347	188,441	204,757	224,099	228,846
VIHIGA	37,657	42,181	47,227	54,045	59,954	68,644	78,080	85,407
WAJIR	24,585	24,940	33,043	35,897	39,367	42,654	47,473	49,816
WEST POKOT	31,709	37,854	44,695	51,967	52,618	59,617	68,726	80,546
Total	4,831,317	5,482,980	6,289,246	6,926,656	7,754,323	8,531,502	9,389,865	9,892,187

3.7 NYAMIRA COUNTY ECONOMIC ACTIVITIES PERFORMANCE

Agriculture, forestry and fishing proved to be the highest contributors to Nyamira Gross county Product (GCP) and national Gross value added (GVA) at Kshs.21.10 billion of Kshs. 957.58 billion contributed by all counties to the national GDP representing 2.2 percent.

Figure 10: Nyamira Gross County Product by Economic Activities



Source: Kenya National Bureau of Statistics

From the table above, friendly climatic conditions and investment in subsidized inputs and extension services saw agricultural activities prowess compared to all other activities. To diversify the source of livelihoods, it is important to cross-invest within the other sectors of the economy.

3.8 NYAMIRA COUNTY GROWTH OUTLOOK

Nyamira County is currently implementing the County Integrated Development Plan (CIDP) 2023-2027 with the objective of ensuring growth through shared prosperity for all. The socio-

economic pillars targeted in this blueprint include health, agriculture and food security, infrastructure and environment. Other key areas that County will invest in are provision of water, trade, education and vocational training. Climate change has also emerged as one of the prime areas the County is heavily investing in for climate resilience. In particular, the county intends to pursue the following key result areas.

3.8.1 Agriculture, Livestock and Fisheries

Adapt, adopt and Foster modern and appropriate technologies for effective land use management, subsidized farm inputs, value addition chains development and demonstration of best practices for shared knowledge.

The World-Bank Grants which pursue economic empowerment of the farmer groups through agricultural financing models, promotion of value chain development and marketing, capacity building and exchange programs will also keep the agricultural sector shining in the County. Currently, the county is undertaking comprehensive mapping of the farmers and stock composition as well as levels including cows, goats, sheep, poultry among other livestock. This will aid in planning and budgeting adequately for the county livestock.

3.8.2 Trade, Tourism and industry

The County is seeking to ensure seamless trading activities through enactment of appropriate trade development policy which is at high levels of enactment. This policy would guide on market creation and accessibility for locally produced and outsourced products and hence promote competitiveness of Nyamira products (Promotion of Local Content initiative). This will endeavor to increase access to market opportunities that will promote;

- Renovation and upgrading of infrastructural assets and equipment, as well as Construction of new and deserving market infrastructures which are part of the Counties renewed energy to promote trade and industry.
- Erection of Social amenities, tourism sites, milling plants, milk coolers and fruits processors shall be up scaled, as they also serve as sources of revenue to the County.

3.8.3 Infrastructural connectivity and development

Infrastructure development is the key foundation to achieving economic posterity as it supports economic growth, improves the quality of life, and is necessary for county security. Sectors that are directly correlated to infrastructure development include transportation, power and communication facilities and social infrastructures. Under infrastructure, the County Government

intends to; open, upgrade and manage road network, Improve drainage systems, street lighting of market centers, strengthen public works i.e. Completion of County Headquarters, County Assembly offices and sports facilities among other interventions.

3.8.4 Health Services

Nyamira County seeks to collaborate with the National Government in up scaling of Public Health Care towards the Universal Health care and coverage. This would make the health services accessible, acceptable, affordable and ensure participation by all, up to the community levels. Nyamira County Government will invest in enhancing access to essential health services through Provision of adequate infrastructure and personnel, health financing through the Facility Improvement Fund (FIF) and continuous capacity building of staff and adoption of technological adventures. The County will also finish the Doctors plaza and the 80 bed amenity wing to improve accessibility and service delivery to the public.

3.8.5 Financial Management

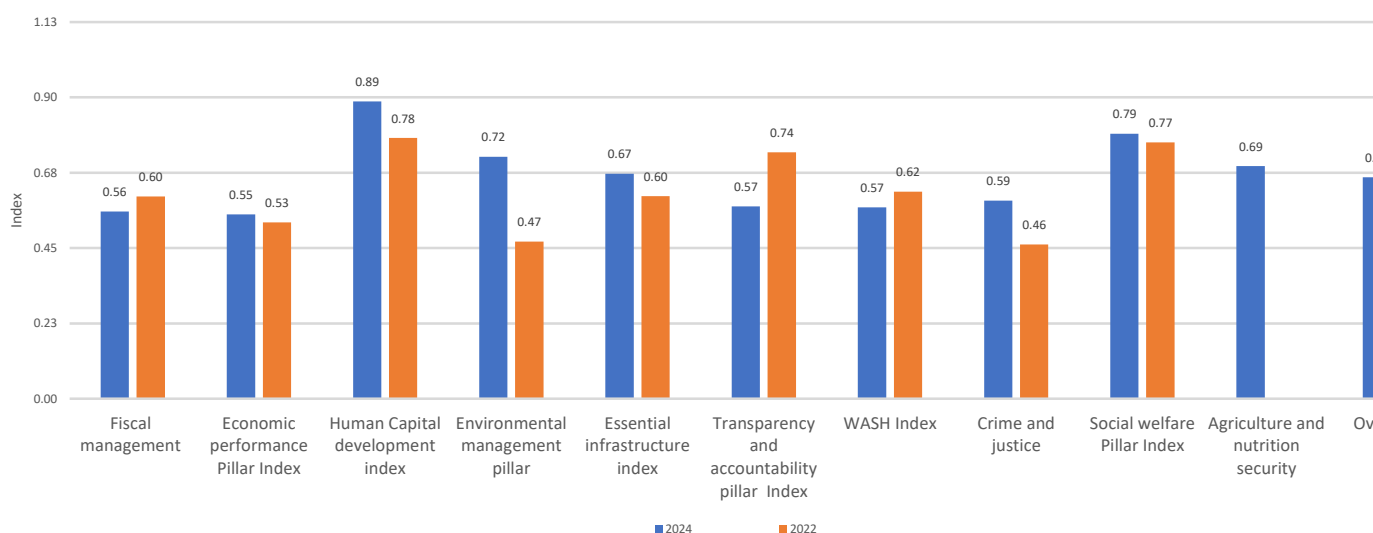
The County Government of Nyamira shall continue exercising macroeconomic stability through provision of a conducive environment to economic activities. Adoption and full utilization of the e-procurement platform would solve the delays in project execution and thus improve the development expenditure absorption rate.

In order to seal off local revenue leakages and enhance revenue administration, the county government is operating an automated framework to manage revenue collection and reporting. On the expenditure side, the County Government will continue with optimization of development expenditures to meet the fiscal responsibility threshold of at least 30%. Efforts would be made to make sure the aggregate absorption rate for both recurrent and development are optimized.

3.9 PERFORMANCE OF COUNTY SPECIFIC INDICATORS IN 2023/2024

3.9.1 PUBLIC AFFAIRS INDEX

Nyamira County overall Public Affairs Index score was 0.66, an improvement from 0.62 in 2022 as portrayed in the table below.



Pillar	Area of Concern	Policy Interventions
Fiscal Management	Low compliance to PFM regulations on personnel emolument to total revenue ceiling-0.20 High fiscal dependency on the equitable share (Ratio of OSR to equitable share)-0.04. Achievement of own-source revenue targets -0.45 Weak OSR regulatory frameworks to guide revenue collection and management-0.50.	Implement an optimal staffing structure to reduce spending on personnel emoluments, and hence comply with PFM regulations. County Government can consider enhance use of technology to monitor revenue collections. County government to strengthen OSR regulatory framework by developing own county revenue generation policy. Automation of revenue systems, update business registers, and establish system to monitor revenue arrears.

3.10 COUNTY LABOUR PRODUCTIVITY INDEX

The following are the **key highlights** of the sectoral contribution to Nyamira county Gross Value Added (GVA);

Agriculture sector has largest share of Gross Value Added (GVA). There is potential to exploit in dairy and poultry farming and increase crop yield. Manufacturing dominates the industry sector while the transportation and storage sector is largest in the services sector.

Quality of labour requires interventions to reduce stunting, teenage pregnancies, child and food poverty, and increase the school enrolment.

Essential infrastructure requires interventions to increase internet connectivity, access to improved sanitation, financial inclusion and housing quality.

Agriculture sector has largest share of employment. In manufacturing employment is highest in wood products. In wholesale and retail trade sector, employment is highest in the retail of food, beverages, and tobacco products. Labour productivity is highest in services sector while the agriculture sector has the least albeit with potential in maize yield.

Pillar	Area of Concern	Policy Interventions
Economic Performance	Declining economic growth that is below the national aspiration of 10% (0.36) Declining share of manufacturing in GCP. (Economic diversity-0.35) Enabling business environment is still low and requires more interventions (0.31).	County Government to support growth of non- food manufacturing firms to diversify the manufacturing sector into products that are not reliant on agriculture sector which is vulnerable to climate change effects. County Government to improve worksite related infrastructure such as electricity, water and internet connectivity to support the MSEs, which are the bedrock for economic transformation.
Public participation	Public participation notices Publication of reports	Mandate the regular publication of public participation notices and reports online Provide training and resources to county governments to improve their digital infrastructure and ensure that all notices and reports are easily accessible to the public.

3.9.3 Policy recommendations

To enhance productivity;

- Increase agriculture productivity by integrating the small farmers into the dairy value chains, exploiting the potential for maize production, and skilling farmers to uptake technologies that improve productivity.
- Attract investments in manufacturing to increase agro-processing Support implementation of County Aggregation Industry Park o increase productivity in MSMEs.
- Secure quality of labour with nutritional programs, creating awareness and support teenage mothers to go back to school and increase secondary school enrolment.
- Invest in essential infrastructure to improve access to electricity and internet and increase financial inclusion.

3.10 COUNTY BUSINESS ENVIRONMENT FOR MICRO AND SMALL ENTERPRISES (CBEM) 2024 IN NYAMIRA COUNTY

Area of focus	Constraints	Policy Interventions
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Technology and related infrastructure Mobile phone ownership 0.50 Smartphone ownership 0.26 Households with computers/laptops 0.15 Mobile applications adoption 0.00 SIM Card Toolkit adoption 0.68 Universal Supplementary Service Data adoption 0.15 Household internet connection 0.27 Mobile internet connection 0.99 Mobile broadband internet 0.13 Fixed internet 0.56	Low household internet connectivity Low ownership of smart devices	The County Government can prioritize the establishment of public wi-fi hotspots and ICT hubs at ward level to promote the use of various technology to access digital financial services. The County Government can partner with the firm at the Konza Technopolis that is assembling smartphones locally to acquire low-cost smartphones for low-income households.
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Area of focus	Constraints	Policy Interventions
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Social Networks and Communication Channels Interaction with social networks 0.51 Access to radio service 0.71 Television ownership 0.25 Access to social media networks 0.82	Effective communication on existing digital financial services.	Given the high penetration of radio service and social media access the County Government and private sector can leverage the popularity of these communication channels to publicize information on beneficial digital financial services available.
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3.11 RISKS TO THE OUTLOOK

- Risks from the global economies relate to persistence of the Covid-19 pandemic and required lockdowns, voluntary social distancing and its effect on consumption, the ability of laid off workers securing employment in other sectors, rising operating cost to make work places more hygienic and safer, reconfiguration of disrupted global supply chains, extent of cross-border spill overs occasioned by weaker external demand and funding shortfalls.
- On the domestic front, risks will emanate from weaker external demand, reduced tourist arrivals due the Covid-19 fears and restrictions and further restrictions of movement should they become necessary to control the surge in infections. In addition, the economy will continue to be exposed to risks arising from public expenditure pressures, particularly wage related recurrent expenditures and the erratic weather-related shocks that could have negative impact on energy generation and agricultural output leading to higher inflation that could slow down growth.
- The wage bill ratio is currently high accounting at 52 percent of the budget against the recommended ceiling of 35 percent. The continued rise of the wage bill will have a negative impact on county operations and affect implementation of development projects.

- Effects of climate change affects agriculture which is the main driver of the county economy. Agriculture is negatively impacted by unreliable weather patterns and exposure to pest and disease as a result of climate change.
- Unmet revenue targets leading to budget deficits. This affects county operations and budget implementation.
- The Government is continually monitoring these risks and taking appropriate monetary and fiscal policy measures to preserve macroeconomic stability and strengthen resilience in the economy. To cushion the country against the downsides of the risks, the Government is implementing an Economic Stimulus Package to protect lives and livelihoods. Implementation of the “Big Four” Agenda will unlock better growth, and positively impact on the lives of people through jobs creation and poverty reduction. The Government is also planning a Post Covid-19 Economic Recovery Strategy to return the economy on a stable growth path. Additionally, the diversified nature of our economy continues to offer resilience to any global challenges.

CHAPTER FOUR

4. RESOURCE MOBILIZATION AND ALLOCATION FRAMEWORK

4.1 Adjustments to 2024/2025 budget estimates

Formulation of the Nyamira County Fiscal structure was guided by the need to address various development issues affecting the County as a whole. Success of the development agenda could only be achieved through prudence in allocation and utilization of the available public resources, both external and internally generated. The budget process is linked to the County Integrated Development Plan 2023-2027, Annual Development Plan 2024/2025 and County Fiscal Strategy Paper 2024. In actualization of the articulated development objectives, there is need to augment the county resource mobilization to avoid budget deficits which in turn affect budget implementation.

In order to remain focused to the County service delivery, some emerging issues which affect the development path of the county need to be addressed. This can only take place through adjustment to the current 2024/2025 Budget Estimates, via a supplementary budget. Such issues include:

- Salary related deficiencies emanating from the salary advisory by the Salaries and Remuneration Commission on the Early Childhood Development Teachers. (ECDE)
- Actual Pending Bills for both recurrent and development expenditures totaling to Ksh. 833 million arising from the pending Bills Committee Report 2024. This needs to be reconciled.
- Actual Obligations arising from the previous years.
- Any foreseen or experienced revenue adjustments 2024/2025.
- Interventions considered for other priority shifts as per the Approved Planning and Budget Documents 2024/2025.
- Opening balances of the conditional grants as per the refund statement 2024.
- Factoring in the not yet received conditional grants balances as appropriated in the CARA 2023.
- Firming Revenue streams as approved in the Finance Act 2024/2025.

4.2 Development Priority

Priority would be given to:

- Clearing outstanding payments/retention towards completed development projects which were not provided for
- Payments to on-going projects to enable their completion
- Alignment of the development objectives to the Nyamira County Integrated Development Plan.

For the county to achieve sustainable development, the above issues necessitate the review of the 2024/2025 budget estimates. The PFM Act provisions guiding this planning and budgeting process are: The PFM Act Section 107(2) (a), stating that, “*the county government’s recurrent expenditure shall not exceed the county government’s total revenue*”, and Section 107(2) (b), stating that, “*over the medium term a minimum of thirty percent of the county government’s budget shall be allocated to the development expenditure*”.

3. Medium-Term Expenditure Framework

In actualizing medium-term expenditure framework, county priorities set in the CIDP 2023-2027 and the Annual Development Plan 2025/2026 shall take precedence as this form the basis of all resource allocations.

For the success of the MTEF framework, continuous improvement and up-scaling of Integrated Financial Management Information System (IFMIS) shall be done. To improve on efficiency in resource management, e-procurement shall also be widely disseminated and applied, with extreme employment of internal risk controls for checks and balances being fully observed.

As a mandatory requirement, stakeholder involvement and engagement shall duly be acknowledged. Such stakeholders include the citizenry, non-state actors, vulnerable groups, religious organizations, development partners, donors, private sector and national government among others. Collaboration with important institutions such as the National Treasury, the County Assembly, the Office of the Controller of Budget, Commission on Revenue Allocation, the Council of Governors, the Central Bank, and the Kenya School of Government among others shall be emphasized

4.4 Budget Framework for FY 2025/2026

The 2025/2026 budget framework is set against various policies set in the Kenya Constitution 2010, the PFM Act 2012, and the County Government Act 2012 among other legislations and the County Planning and Budget Documents.

1. Revenue projections 2025/2026

In the 2025/2026 financial year, the County projects to mobilize resources amounting to Kshs.6,843,602,769 as detailed in table 11 below.

Table 11: revenue Projections by Source

Revenue Streams	Printed Estimates	Actual	Baseline Estimates	Target Estimates	Projections	
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Equitable share	5,334,198,486	4,907,462,608	5,523,614,355	5,600,908,410	5,880,953,831	6,175,001,522
Unspent Balances	204,105,761	204,105,761	469,068,212	-	-	-
Own Source Revenue (Executive)	377,000,000	119,241,310	300,000,000	125,203,376	131,463,544	138,036,721
Own Source Revenue (Nyamira Municipality Board)	80,000,000	25,303,196	60,000,000	26,568,356	27,896,774	29,291,612
Own Source Revenue (Keroka Municipality Board)	0	0	40,000,000	17,712,237	18,597,849	19,527,741
FIF (Health Facility Improvement Fund)	230,000,000	224,641,693	400,000,000	235,873,778	247,667,467	260,050,840
Sub- Total	6,225,304,247	5,480,754,568	6,792,682,567	6,006,266,156	6,306,579,464	6,621,908,437
CAPITAL GRANTS FROM THE NATIONAL GOVERNMENT						
Roads Maintenance Levy Fund	0	0	114,508,787	120,234,226	126,245,938	126,245,938
Community Health Promoters	0	0	44,370,000	46,588,500	48,917,925	48,917,925
			158,878,787	166,822,726	175,163,863	175,163,863

CAPITAL GRANTS FROM DEVELOPMENT PARTNERS						
World Bank for Loan for National and Rural Inclusive growth project	100,000,000	89,966,414	0	0	-	-
DANIDA	8,778,000	8,778,000	7,410,000	-	-	-
Agricultural Support Development Support Programme II	531,293	1,031,293	0	-	-	-
Kenya Agricultural business Development project (sweeden)	0	0	10,918,919	11,464,865	-	-
Kenya Devolution Support Program Level II	0	0	37,500,000	39,375,000	41,343,750	43,410,938
Kenya Second Informal Settlement Improvement (KISIP 2)	112,082,214	112,082,214	148,123,322	155,529,488	163,305,963	171,471,261
Aggregated Industrial Park Programmes	250,000,000	62,500,000	0	65,625,000	68,906,250	72,351,563
Kenya Urban Support Programme (KUSP UDG)	0	0	19,817,128	20,807,984	21,848,384	22,940,803
Kenya Urban Support Programme (KUSP UIG)	0	0	35,000,000	36,750,000	38,587,500	40,516,875
County Climate Institutional	11,000,000	0	11,000,000	11,550,000	12,127,500	12,733,875
Livestock Value Chain Support Project-GOK	28,647,360	0	0	-	-	-
National Agricultural Value Chain Development Project (NAVCDP)	200,000,000	195,112,952	151,515,152	159,090,910	167,045,455	175,397,728
Conditional Grant for Provision of	92,563,428	0	0	-	-	-
Climate Change (World Bank Grant)	162,210,133	162,210,134	162,210,133	170,320,640	178,836,672	187,778,505
Sub-total	965,812,428	631,681,007	583,494,654	670,513,887	692,001,473	726,601,546
Unspent Balances for Grants	91,059,228	91,059,228	7,410,000	0	-	-

TOTAL REVENUE	7,282,175,903	6,203,494,803	7,542,466,008	6,843,602,769	7,173,744,800	7,523,673,846
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Source: County Treasury 2024

The above estimates were made on assumption that the current development partners would continue supporting the county progressively. Thus, the resource envelop of the county would be financed through exchequer, grants and locally collected revenues. The equitable share is projected in line with the National Treasury Budget Policy Statement 2024/2025 Projections while it is expected that the money allocated for 2025/2026 shall not have any opening balances. Own source revenues is projected as per the revenue performance of 2023/2024, all the grants are projected using 2024/2025 projections due to fluctuating allocation in every financial year. The Health Facility Improvement Fund (FIF) is projected as per revenue performance from the health sector revenue streams 2023/2024. The Health Sector revenue streams were then enacted as Health Facility Improvement Fund Act which is now in force.

4.4.2 Local revenue projections 2025/2026

The County own source revenue are categorized into three being: Own Source Revenue collected from other departments' streams projected at Ksh.125,203,376; Facility Improvement Fund collected at the health facilities projected at Ksh.235,873,778; Own Source Revenue collected Within Nyamira Municipality projected at Ksh.26,568,356 and Own Source Revenue collected Within Keroka Municipality projected at Ksh.17,712,237. The County Government therefore intends to collect a total of Ksh. 405,357,746 internally as indicated in 12 below. The revenue streams performance in the 2023/2024 financial year was used to make the revenue projections.

Table 12: Summary of projected county local revenue 2025/2026 (from other departments)

Source/Dpts	Actual Collections	Budget	Baseline Estimates	Target Estimates	Projections	
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
FINANCE AND PLANNING						
Matatu stickers® fee	12,637,108	43,656,687	23,571,842	13,268,963	13,932,412	14,629,032
General Services	521,130	30,554	16,498	547,187	574,546	603,273
Imprest Surrender	0	15,890,930	8,580,094	-	-	-
Administrative Fee	9,496,613	32,915,739	17,772,412	9,971,444	10,470,016	10,993,517
Sub totals	22,654,851	92,493,910	49,940,846	23,787,594	24,976,974	26,225,822
LANDS, PHYSICAL PLANNING						
Market stall Rent	1,175,075	4,733,340	2,555,703	1,142,193	1,199,303	1,259,268
Daily Parking	1,724,900	25,308,603	13,665,041	865,528	908,804	954,245
Build Plan & Approval	0	6,603,467	3,565,453	-	-	-
I/Plot Rent	0	131,244	70,863	-	-	-
Plot Rent	1,768,317	2,126,685	1,148,275	1,470,176	1,543,685	1,620,869
Lands & Survey	957,220	799,326	431,585	944,504	991,729	1,041,316
Phys Planning	7,962,147	4,755,720	19,305,821	7,818,694	8,209,629	8,620,110
Land Rates	12,026,604	19,671,677	10,621,458	7,277,134	7,640,991	8,023,040
Advertisement Charges	16,250,803	5,727,430	3,092,449	9,113,747	9,569,434	10,047,906
Sub totals	41,865,066	69,857,492	54,456,648	28,631,976	30,063,575	31,566,754
WATER, ENVIRONMENT						
Water, sanitation and irrigation fees	2,621,921	0	0.00	2,732,441	2,869,063	3,012,516
Building material cess	2,665,429	25,679,400	13,865,248	2,766,138	2,904,445	3,049,667
adverts/promotional fees	0	0	0	-	-	-
Sub totals	5,287,350	25,679,400	13,865,248	5,498,579	5,773,508	6,062,183
GENDER, CULTURE, SPORTS						
-						

Liquor	12,825,151	19,067,799	11,144,790	13,363,044	14,031,196	14,732,756
Registration fees for social services/Renewal	18,155	12,893	117,314	16,723	17,559	18,437
Sub totals	12,843,306	19,080,692	11,262,104	13,379,767	14,048,755	14,751,193
HEALTH SERVICES						
Public Health (FIF)	3,826,456	8,831,810	0.00	4,018,305	4,219,220	4,430,181
Medical Services (FIF)	220,814,736	230,000,000	400,000,000	231,855,473	243,448,246	255,620,659
Sub totals	224,641,192	238,831,810	400,000,000	235,873,778	247,667,467	260,050,840
TRADE, TOURISM AND COOPERATIVES						
Market Dues	9,226,125	50,923,013	20,602,025	9,530,453	10,006,976	10,507,324
S.B.P	39,521,414	27,157,109	37,348,838	33,371,696	35,040,281	36,792,295
S.B.P Appl.	0	1,187,387	8,565,362	-	-	-
Trade, Weights & Msrs	799,700	3,574,923	3,473,492	742,006	779,106	818,062
Sub totals	49,547,239	82,842,432	69,989,717	43,644,155	45,826,363	48,117,681
EDUCATION AND VOCATIONAL SERVICES						
SBP Private schools/vocational institutions	501,708.00	1,740,468.00	2,346,271.00	374,553	393,281	412,945
App.fee for private schools/vocational institutions	0	0	0	-	-	-
Sub totals	501,708.00	1,740,468	2,346,271.00	374,553	393,281	412,945
ROADS, TRANSPORT AND PUBLIC WORKS						
	0	0	16,974,268	-	-	-
Hire of Machinery &Eqpmt	798,970	0	319,680	838,919	880,864	924,908
Public Works approvals	572,901	283,633	10,958,265	601,546	631,623	663,205
Sub totals	1,371,871	283,633	28,252,213	1,440,465	1,512,488	1,588,112
AGRICULTURE						

Cattle movement permit	1,830,775.00	2,251,650	1,122,104	1,874,542	1,968,269	2,066,683
Cattle Fee	0	7,150,103	5,606,333	-	-	-
Slaughter Fee	0	18,050	115,929	-	-	-
Veterinary	1,114,995.00	3,936,102	5,024,430	931,764	978,352	1,027,270
Agricultural cess	7,325,539.00	815,441	20,314,378	5,260,640	5,523,672	5,799,856
fish permits	3,107	0	64,860	3,022	3,173	3,332
Sub totals	10,274,416	14,171,346	32,248,034	8,069,968	8,473,466	8,897,140
PUBLIC SERVICE MANAGEMENT						
Storage charges, penalties, fines	36,260		17,597	38,073	39,977	41,975
Impounding charges	238,039		117,313	249,941	262,438	275,560
Motor bike stickers	84,100	18,720	34,101,915	88,305	92,720	97,356
	0.00	0.00	2,346,272	-		
	0.00	0.00	879,852	-		
	0.00	0.00	175,970	-		
Sub totals	358,399	18,720	37,638,919	376,319	395,135	414,892
NYAMIRA MUNICIPALITY BOARD						
Market stall Rent	0	275,925	93,297	91,636	96,218	101,028
Daily Parking	0	3,297,920	1,626,786	1,095,254	1,150,017	1,207,517
Build Plan & Approval	0	1,739,995	897,481	577,860	606,753	637,091
I/Plot Rent	0	85,824	29,020	28,503	29,928	31,424
Plot Rent	0	1,163,961	393,561	386,557	405,884	426,179
Lands & Survey	0	182,402	61,674	60,577	63,605	66,786
Phys Planning	0	1,630,693	551,374	541,560	568,638	597,070
Land Rates	0	28,782,955	28,697,750	9,558,947	10,036,895	10,538,739
Advertisement Charges	0	23,054,706	18,175,578	7,949,596	8,347,076	8,764,430
Water, sanitation and irrigation fees	0	61,957	20,950	20,576	21,605	22,685
Garbage collection fees	0	980,475	331,521	32,562	34,190	35,900

Building material Cess	0	1,284,869	434,444	426,711	448,046	470,449
Liquor	0	311,241	105,238	103,365	108,533	113,959
Registration fees /Renewal	0	7,045	2,382	2,340	2,457	2,579
Market Dues	0	472,677	159,823	156,978	164,827	173,068
S.B.P	0	12,423,166	6,758,979	4,125,789	4,332,078	4,548,682
S.B.P Appl.	0	209,232	70,746	69,487	72,961	76,609
Trade, Weights & Measures	0	294,121	99,449	97,679	102,563	107,691
SBP Private schools/vocational institutions	0	458,411	257,338	152,240	159,852	167,845
Public Works approvals	0	123,291	41,687	40,945	42,993	45,142
cattle movement permit	0	143,845	48,637	47,772	50,160	52,668
Cattle Fee	0	969,881	450,690	322,102	338,207	355,117
Slaughter Fee	0	8,202	2,741	2,724	2,860	3,003
Veterinary	0	719,595	243,311	238,981	250,930	263,476
Agricultural Cess	0	1,298,315	438,989	431,176	452,735	475,372
fish permits	0	723	242	240	252	265
Storage charges, penalties, fines	0	18,670	6,312	6,200	6,510	6,836
Sub totals	0	80,000,097	60,000,000	26,568,356	27,896,774	29,291,612
KEROKA MUNICIPALITY BOARD						
Market stall Rent	0	0	62,198	27,542	28,919	30,365
Daily Parking	0	0	1,084,524	480,234	504,245	529,458
Build Plan & Approval	0	0	598,322	264,941	278,188	292,097
I/Plot Rent	0	0	19,346	8,567	8,995	9,445
Plot Rent	0	0	262,374	116,181	121,990	128,089
Lands & Survey	0	0	41,116	18,206	19,117	20,073
Phys Planning	0	0	367,583	162,768	170,906	179,452
Land Rates	0	0	19,131,832	8,471,689	8,895,273	9,340,037

Advertisement Charges	0	0	12,117,051	5,365,502	5,633,777	5,915,466
Water, sanitation and irrigation fees	0	0	13,966	6,184	6,493	6,818
Garbage collection fees	0	0	221,014	221,014	232,065	243,668
Building material Cess	0	0	289,629	128,249.44	134,662	141,395
Liquor	0	0	70,158	31,066.38	32,620	34,251
Registration fees /Renewal	0	0	1,588	703.18	738	775
Market Dues	0	0	106,549	47,180.53	49,540	52,017
S.B.P	0	0	4,505,986	1,872,129.61	1,965,736	2,064,023
S.B.P Appl.	0	0	47,164	20,884.50	21,929	23,025
Trade, Weights & Measures	0	0	66,299	29,357.59	30,825	32,367
SBP Private schools/vocational institutions	0	0	171,559	75,967.34	79,766	83,754
Public Works approvals	0	0	27,791	12,306.02	12,921	13,567
cattle movement permit	0	0	32,425	14,358	15,076	15,830
Cattle Fee	0	0	300,460	133,045	139,698	146,683
Slaughter Fee	0	0	1,828	809	850	892
Veterinary	0	0	162,207	71,826	75,418	79,188
Agricultural Cess	0	0	292,659	129,591	136,071	142,874
fish permits	0	0	164	73	76	80
Storage charges, penalties, fines	0	0	4,208	1,863	1,956	2,054
Sub totals	0	0.00	40,000,000	17,712,237	18,597,849	19,527,741
GRAND TOTALS	369,345,398	687,000,000	800,000,000	405,357,746	425,625,633	446,906,915

Source: County treasury 2024

2. Expenditure Forecasts

In the next MTEF period, County total expenditures for FY 2025/2026 are expected to be Ksh. 6,843,602,769. The County wage bill currently stands at 46%, which is above the recommended rate of 35%. The ongoing reforms in the human resources management are expected to stabilize the wage bill. Further the CEC Finance should then institute measures to avert this trend by committing the responsibility statement to the County Assembly.

Table 14: Expenditure Projections for the Period 2024/2025-2026/2027

Department	Details	Printed estimates	Actual Expenditure	Baseline	Target Estimates	projections	
		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
County Assembly	Recurrent	746,578,493	723,360,499	709,762,663	739,528,524	797,504,950	837,380,198
	Development	168,400,656	146,551,722	186,000,000	153,879,313	161,573,279	169,651,943
	Sub-total	914,979,149	869,912,211	895,762,663	913,407,837	959,078,229	1,007,032,141
Executive	Recurrent	394,872,825	379,763,371	497,833,891	378,751,540	418,689,117	439,623,572
	Development	0	0	0	-	-	-
	Sub-total	394,872,825	379,763,371	497,833,891	398,751,540	418,689,117	439,623,572
Finance & Accounting services	Recurrent	181,857,329	178,904,327	116,792,265	198,349,544	208,267,022	218,680,373
	Development	114,799,393	111,842,043	135,853,006	222,434,145	233,555,852	245,233,645
	Sub-total	296,656,722	290,746,370	252,645,271	420,783,690	441,822,874	463,914,018
Economic planning, ICT & Resource	Recurrent	277,714,287	221,866,965	217,889,016	268,758,981	282,196,930	296,306,776
	Development	35,000,000	28,093,969	33,546,994	42,308,514	44,423,940	46,645,137

mobilization	Sub-total	312,714,287	249,960,934	251,436,010	311,067,495	326,620,870	342,951,913
Agriculture Crop Development	Recurrent	169,473,488	143,670,656	66,606,333	65,362,019	68,630,120	72,061,626
	Development	358,562,586	113,399,950	170,434,071	312,524,050	328,150,252	344,557,765
	Sub-total	423,967,844	257,070,606	237,040,404	377,886,069	396,780,372	416,619,391
Livestock and Fisheries	Recurrent	110,898,037	10,828,300	100,644,517	112,043,782	117,645,971	123,528,270
	Development	14,500,000	12,266,950	11,000,000	12,880,298	13,524,312	14,200,528
	Sub-total	125,398,037	23,095,250	111,644,517	124,924,080	131,170,284	137,728,798
Environment Water Energy & Mineral Resources	Recurrent	114,440,152	96,689,168	60,779,448	101,523,626	106,599,808	111,929,798
	Development	284,310,133	198,185,943	44,960,138	208,095,240	218,500,002	229,425,002
	Sub-total	398,750,285	294,875,111	105,739,586	309,618,867	325,099,810	341,354,800
Education and Vocational Training	Recurrent	523,839,886	522,486,723	492,947,178	548,611,059	576,041,612	604,843,693
	Development	50,300,000	43,920,637	49,400,000	46,116,669	48,422,502	50,843,627
	Sub-total	574,139,886	566,407,360	542,347,178	232,561,564	244,189,642	256,399,125
Medical Services	Recurrent	823,007,080	704,052,691	697,426,355	739,255,326	776,218,092	815,028,996
	Development	91,223,901	16,923,902	450,500,000	17,770,097	18,658,602	19,591,532
	Sub-total	914,230,981	720,976,593	1,147,926,355	873,932,015	917,628,616	963,510,047
Primary Health Care	Recurrent	1,044,118,328	1,024,898,460	1,224,548,653	1,076,143,383	1,129,950,552	1,186,448,080
	Development	43,700,000	38,490,240	34,600,000	40,414,752	42,435,490	44,557,264
	Sub-total	1,087,818,328	1,063,388,700	1,259,148,653	1,116,558,135	1,172,386,042	1,231,005,344

Lands Housing and Physical Planning	Recurrent	146,130,043	145,214,785	80,745,805	152,475,524	160,099,300	168,104,265
	Development	160,111,614	137,923,744	134,000,000	145,324,456	152,590,679	160,220,213
	Sub-total	306,241,657	283,138,529	214,745,805	297,799,980	312,689,979	328,324,478
Roads Transport and Public Works	Recurrent	122,999,061	122,470,104	118,621,356	128,593,607	135,023,287	141,774,452
	Development	194,600,163	193,300,385	487,226,439	202,965,404	213,113,674	223,769,358
	Sub-total	317,599,224	315,770,487	605,847,795	331,559,011	348,136,962	365,543,810
Trade, Tourism and Cooperative development	Recurrent	55,143,951	44,647,346	71,908,147	46,879,713	49,223,699	51,684,884
	Development	519,500,000	122,652,652	15,800,000	128,785,285	135,224,549	141,985,776
	Sub-total	574,643,951	167,299,998	87,708,147	175,664,998	184,448,248	193,670,660
Gender Youth and Social services	Recurrent	72,621,929	68,716,134	58,675,667	72,151,941	75,759,538	79,547,515
	Development	25,900,000	23,299,048	20,500,000	24,464,000	25,687,200	26,971,560
	Sub-total	98,521,929	92,015,182	79,175,667	96,615,941	101,446,738	106,519,075
Public Service Board	Recurrent	58,172,860	55,652,059	61,123,925	58,434,662	61,356,395	64,424,215
	Development	0	0	0	-	-	-
	Sub-total	58,172,860	55,652,059	61,123,925	58,434,662	61,356,395	64,424,215
Public Service Management	Recurrent	338,498,295	326,484,341	448,310,145	342,513,260	361,738,923	379,825,870
	Development	8,000,000	7,697,834	45,500,000	8,082,726	8,486,862	8,911,205
	Sub-total	346,498,295	334,182,175	493,810,145	352,595,986	370,225,785	388,737,075
	Recurrent	41,446,498	20,147,797	91,876,030	41,663,152	43,746,309	45,933,625

Nyamira Municipality	Development	83,305,915	82,301,213	80,817,128	83,416,274	90,737,087	95,273,942
	Sub-total	124,752,413	102,449,010	172,693,158	128,079,425	134,483,397	141,207,566
County Attorney	Recurrent	5,149,000	3,983,243	25,148,539	4,182,405	4,391,525	4,611,102
	Development	3,000,000	0	4,987,040	-	-	-
	Sub-total	8,149,000	3,983,243	30,135,579	4,182,405	4,391,525	4,611,102
Nyamira Revenue Board	Recurrent	0	0	7,722,500	-	-	-
	Development	0	0	0	-	-	-
	Sub-total	0	0	7,722,500	-	-	-
Nyamira Investment Forum	Recurrent	0	0	9,722,500	-	-	-
	Development	0	0	0	-	-	-
	Sub-total	0	0	9,722,500	-	-	-
Water, Sanitation and Irrigation	Recurrent	0	0	48,297,623	-	-	-
	Development	0	0	45,000,000	-	-	-
	Sub-total	0	0	93,297,623	-	-	-
Nyamira Water and Sanitation Company	Recurrent	0	0	30,000,000	-	-	-
	Development	0	0	0	-	-	-
	Sub-total	0	0	30,000,000	-	-	-
Nyamira Disability Board	Recurrent	-	-	6,222,500	-	-	-
	Development	-	-	-	-	-	-
	Sub-total	-	-	6,222,500	-	-	-
Keroka Municipality	Recurrent	-	-	15,612,809	-	-	-
	Development	-	-	-	-	-	-
	Sub-total	-	-	15,612,809	-	-	-
County Totals	Recurrent	5,126,961,542	4,793,836,967	5,259,217,875	5,118,147,518	5,374,054,894	5,642,757,639

	Develop ment	2,155,214, 361	1,276,850, 221	2,283,248,1 33	1,770,835,007	1,859,376,757	1,952,34 5,595
	Totals	7,282,175, 903	6,070,687, 188	7,542,466,0 08	6,843,602,769	7,233,431,651	7,595,10 3,234

Source: County Treasury 2024

The expenditure framework for the 2025/2026 was made with focus on the anticipated recurrent and development grants from the national government and other development partners. The recurrent and development expenditures have been projected with 5% increment from the current financial year.

Table 15 Flagship, ongoing projects and other priority areas including

Project name	Location	Estimated cost (ksh.)
Agricultural Training Centre	Esianyi	20,000,000
Value chain development projects (KABDP& NAVCDP)	County wide	235,000,000
Nyamira fish multiplication and training centre(fish hatchery)	Kitaru dam site, Esise ward, Borabu sub county	20,000,000
Aqua culture industrial center	Sironga industrial park	10,000,000
County poultry hatchery and feed formulation centre	North Mugirango sub county	11,000,000
County fodder formulation centre	Sironga	9,000,000
County Valuation roll	Countywide	42,000,000
Waste and Drainage management in urban Centres	Keroka, Kebirigo, Miruka, Ekerenyo, Ikonge, Sironga and Nyamira	50,000,000
Construction of County HQs,	Township	44,000,000
Construction of Affordable Housing for Civil Servants	Sironga, Manga	100,000,000
construction of sub-county offices	Masaba north	4,000,000
construction of sub-county offices	Nyamira north	4,000,000
Digitization of HR registry	Headquarters	6,250,000
Carry out staff work load analysis	Headquarters	4,000,000

Manga stadium	Manga	36,000,000
Museum	Manga	10,000,000
Rescue center	Esise	40,000,000
Rehabilitation centre for alcohol and substance abusers at Nyamira psychiatrist centre	Nyamira North	10,000,000
Youth empowerment Centres	Nyamaiya	1,000,000
Construction and operationalization of Fire Stations	Borabu, Nyamira North and Kitutu Masaba	42,000,000
Construction of railway line linking Sironga Industrial park and LREB counties	Nyamira county	600,000,000
Upgrading of gravel roads to bitumen standards	Countywide	160,000,000
Construction of Road bypasses to bitumen standards in Nyamira and Keroka Towns	Keroka town and Nyamira municipality	120,000,000
Construction of Airport	Nyamira county	300,000,000
Solar Power plant at Sironga	Sironga	200,000,000
Purchase of Jaw Crasher Plant-complete	Nyamira county	10,000,000
Information / Media Centre(Information Resource Center)	Headquarters and Sub-County Offices	20,000,000
ECDE resource center	Township	10,000,000
Modern Funeral Home	MASABA NORTH (KEROKA)	10,760,000
150 bed Mother child hospital	NCRH	320,420,000
Health facility equipping and operationalization	Countywide	100,000,000
Nyamira Isolation Amenity	HQ	95,000,000
MRI	NCRH	35,000,000
Nyamira Integrated Agro Industrial Park (IAIP)	Sironga	18,000,000,000
Revolving fund	County wide	100,000,000
Establishment of Solid and liquid Waste Management plant	Ikonge and Keroka, Magombo,	140,000,000
Construction of the Sewerage system	Nyansiongo, Keroka and Nyamira Municipality	3,600,000,000
Nyamira Water and Sanitation Company	Nyamira Municipality	2,000,000,000
TOTAL		26,519,430,000

Source: *Nyamira Annual Development Plan 2025/2026*

Table 17: PROPOSED GRANTS AND FUNDS

TYPE	PURPOSE	AMOUNT
FUND	Health Facility Improvement	400,000,000
GRANT	Maintenance of Roads	114,508,787
GRANT	Promoting of Community Health promoters	44,370,000
FUND	Support Education	120,415,513
FUND	Emergency Fund	15,000,000
FUND	Car and Mortgage	50,000,000
FUND	Trade revolving loan fund Support	100,000,000
GRANT	Support to Urban Centers	54,817,128
GRANT	Supporting Primary Health Facilities	14,820,000
GRANT	(KABDP)	10,918,919
GRANT	Kenya Devolution Support Program Level II	37,500,000
GRANT	Kenya Second Informal Settlement Improvement (KISIP 2)	148,123,322
GRANT	Aggregated Industrial Park Programme	500,000,000
GRANT	County Climate Institutional Support (CCIS)- World Bank	11,000,000
GRANT	County Climate Resilience Support (CCRS)- World Bank	162,210,133
FUND	Revolving drug Financing	300,000,000
GRANT	Kenya Building Resilient responsive health systems project	300,000,000
GRANT	To increase market participation and value addition for targeted farmers in select value chains in project areas (NAVCDP)	151,515,152
GRANTS	Contribution towards FLLOCA, NAVCDP and CHP	60,000,000

TOTAL	2,595,198,954
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Source: Nyamira Annual Development Plan 2025/2026

4.6 CONCLUSION AND WAY FORWARD

The 2024 CBROP has been prepared at a time when it is becoming more difficult to match financial resources to the needs of the people due to low revenues both from the National Government and locally generated. The decisions made in this MTEF period 2023/2024 – 2027/2028 has largely relied on the lessons learnt in budget execution in 2023/2024. One of the lessons learnt is that expenditure on personnel emoluments is high and unsustainable in the long run. Also, it has become very clear that the absorption of development funds has been very low thus affecting the pace of development. Finally, local revenue is still low thus negatively impacting on the budget implementation.

Measures should be put in place to tame the rising cost of personnel emoluments to bring it closer to the 35 percent of total revenue as stipulated under the fiscal responsibility principles set out in the Public Finance Management Act 2012. The absorption of development funds has been low due to slow procurement process. To address this challenge, it is recommended that procurement process for development projects should begin in the first quarter and be concluded in time to give ample time for project implementation.

The County Integrated Development Plan (CIDP 2023-2027), the Annual Development Plans and the sectoral strategic plans should continue to guide the priorities in resource allocation. Reference will be made to the sector ceiling outlined herein while drafting sector budget proposals for FY 2025/2026. The next County Fiscal Strategy Paper due in February 2025 further review the baseline expenditure ceilings proposed in this CBROP. The County Government should also continue to pursue prudent fiscal policy through reorienting expenditure towards priority programs of the County Government