

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYAMIRA

THE PROGRAMME BASED BUDGET

2024/2025

COUNTY VISION AND MISSION

VISION

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

MISSION

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

FOREWORD

The County Government of Nyamira 2024/2025 Programme Based Budget (PBB) has been prepared in line with the provisions of Section 125 of the Public Finance Management Act, 2012. The Budget Estimates have been generated based on the County Fiscal Strategy Paper 2024 which took into consideration the equitable share from the national government, local revenue, conditional grants from other international bodies. The budget is guided by specified strategic priorities and policy goals of Nyamira County. The Budget outlines key priority programmes to be funded in 2024/2025 and provides projected estimates in the medium term with clearly defined priority objectives, outcomes, expected outputs, and performance indicators for each programme.

The County's budget implementation performance has been affected by emerging issues including procurement challenges and own revenue shortfalls. However, the county Government will continue to put in place mechanisms that will help overcome these challenges by strengthening capacities in e-procurement as to upscale own source revenue collection through increased revenue strategies and modalities.

The 2024/2025 Budget Estimates lay the foundation for economic prosperity of the County by setting out priority areas and consequently high impact programs and projects indicated in the County Integrated Development Plan (CIDP) 2023-2027. Implementations of these programs are therefore expected to accelerate development in the County. The Budget estimates also took into consideration the views of the public and interested persons, and groups.

Regards

Dr. Geoffrey Morara Nyakoe

Committee Executive Committee Member,

DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

This Budget has been developed through a consultative process involving key departmental stakeholders, citizens and the political class. The development process was coordinated by the County Executive Committee for Finance, ICT and Economic Planning and involved a team of County Economists from the Economic Planning and Budgeting Directorate. Their unwavering commitment, and teamwork is duly acknowledged.

I also express my appreciation to all the CECs, the County Budget and Economic Forum (CBEF) members and Chief Officers for the invaluable contributions and support that they provided during the several drafting of this document. Special thanks go to His Excellency the Governor and the Executive Committee Member (ECM) in charge of Finance, ICT and Economic Planning for their leadership and strategic guidance in the development of this budget. We in the department acknowledge their visionary direction in mapping out the production of this document.

I also take this opportunity to thank all our partners for their invaluable contribution, either through direct or indirect support especially our sister departments- Finance and Accounting Services for their intellectual and logistical support. Indeed, the successful implementation of this budget will be a major step towards realizing the County vision as spelt out in the County Integrated Development Plan 2024-2025.

Dr. CPA Asenath Maobe

County Chief Officer,

ECONOMIC PLANNING, RESOURCES MOBILIZATION AND ICT

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CHAPTER ONE

1.0 PROGRAMME BASED BUDGET 2024/2025 OVERVIEW

1.1 OVERVIEW

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

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

The aim of using the Programme based approach in budgeting includes to:

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

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

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

The FY 2024/2025 revised budget is sector based, which majorly borrows from the National Government classification of functions. The County Treasury Circular 1/2023 outlined the guidelines to be observed in the preparation of the County budget under the Medium Term Expenditure Framework. The County Fiscal Strategy Paper 2024 (CFSP) and County Integrated Development Plan 2023-2027 (CIDP) have informed its contents as approved by the County Assembly.

1.2 LEGAL FRAMEWORK AND GUIDING PRINCIPLES FOR THE PROGRAMME BASED BUDGET 2024/2025

The 2023/2024 Budget has been prepared in compliance with the provision of Chapter Twelve of the Constitution and Section 125 of the PFM Act 2012. The fiscal responsibility principles contained in the PFM Act, 2012, Section 107 have been adhered to in preparing the budget so as to ensure prudence and transparency in the management of public resources. It is expected that in approving this budget the Article 131 of the PFM Act 2012 and its regulation of 39 was adhered to, whereby the variation of the budget shall not be more or less than one percent of the total provision in a vote. Besides, the 2024 County Fiscal Strategy Paper (CFSP) also informed the estimates and County Integrated Development Plan (CIDP) as approved by the County Assembly. The Annual Development Plan (ADP) also guided the preparation process.

1.3 PUBLIC PARTICIPATION/ SECTOR HEARINGS AND INVOLVEMENT OF STAKEHOLDERS

In accordance to Article 201 of the Kenyan Constitution and Section 117 of the Public Finance Management Act, 2012, Public participation provides an all-inclusive avenue for identifying and prioritizing Government programmes, Projects and activities under the budget process by key stakeholders and the public. Various stakeholders were consulted in the preparation of the Nyamira County Fiscal Strategy Paper 2024. As from 29th January to 2nd February 2024 Sectors (Departmental) hearings were held and their respective submissions on their key priority areas captured, these included the key Stakeholders in the County as well.

Additionally, the Sub Counties and the Ward Administrators have been very instrumental in ensuring full representation of the citizenry in mobilization of the residents during the public participation process. The residents, stakeholders and the civil societies among others presented their memorandums and gave their critical contributions on the key priority areas as captured in the 2024 Nyamira County Fiscal Strategy Paper. The consultations and hearings started with the Annual Development Plan 2024/25 conducted on 27th to 28th August 2023, Sector Working Groups hearings Conducted as from 29th January to 2nd February 2024, County Budget Review Outlook Paper on 9th November 2023 and CFSP public participation conducted on 15th to 16th February 2024. A draft fiscal strategy paper was compiled and circulated to the Executive committee members for their input and adoption before onward transmission to the County Assembly for approval.

The CFSP, 2024 has been linked by CBROP 2023, Budget Policy Statement 2024, Sector Working Group Reports 2024, CFSP Public Participation report 2024. The County Fiscal Strategy Paper is equally aligned with the County Integrated Development Plan 2023-2027 and Annual Development Plan, 2024/25. The county Treasury conducted the feedback on the budget estimates which shows the public participation (which was also published in the Dailys) was conducted on **Monday 29th April 2024** at the following venues listed here below.

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

SUB-COUNTY	DATES	WARDS	VENUES	TIME
Borabu	29 th April 2024	Nyansiongo	Borabu CDF Hall	8.00am-5.00pm
	29 th April 2024	Mekenene	Chebilat Market	8.00am-5.00pm
	29 th April 2024	Esise	Esise MCAs Office	8.00am-5.00pm
	29 th April 2024	Kiabonyoru	Getare Chiefs Camp	8.00am-5.00pm
Masaba North	29 th April 2024	Rigoma	Rigoma Market.	8.00am-5.00pm
	29 th April 2024	Gachuba	Girango co-operative soc.	8.00am-5.00pm
	29 th April 2024	Gesima	Ritongo Youth Polytechnic	8.00am-5.00pm
Manga	29 th April 2024	Manga	Manga Social Hall	8.00am-5.00pm
	29 th April 2024	Magombo	Magombo Market	8.00am-5.00pm
	29 th April 2024	Kemera	Old Kemera Market	8.00am-5.00pm
Nyamira North	29 th April 2024	Ekerenyo	Ekerenyo Youth Hall	8.00am-5.00pm
	29 th April 2024	Bomwagamo	Itibo Chiefs Camp	8.00am-5.00pm
	29 th April 2024	Magwagwa	Magwagwa F. C. Societies	8.00am-5.00pm
	29 th April 2024	Bokeira	Keborora Grounds	8.00am-5.00pm
	29 th April 2024	Itibo	Itibo Market	8.00am-5.00pm
Nyamira South	29 th April 2024	Bosamaro	MCAs Office Ground	8.00am-5.00pm
	29 th April 2024	Bonyamatuta	MCAs office Ground	8.00am-5.00pm
	29 th April 2024	Nyamaiya	Nyamaiya ACC Ground	8.00am-5.00pm
	29 th April 2024	Bogichora	Bonyunyu Market	8.00am-5.00pm
	29 th April 2024	Township	MCAs Office	8.00am-5.00pm

A copy of the proposed budget estimates (popular version) was forwarded to the Ward offices or could be downloaded from the website www.nyamira.go.ke and the written memorandum submitted to the ward/sub-county administrator's offices or through email info@nyamira.go.ke . The County Government also encouraged the general public to use the toll free number **(800720176)** during working hours on 29th April 2024.

1.4 RISKS TO REVENUE COLLECTION AND BUDGET IMPLEMENTATION

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

1.5 MEMORANDUM TO AMMEND THE ANNUAL DEVELOPMENT PLAN 2024/2025, COUNTY FISCAL STRATEGY 2024 AND THE GENERAL GUIDELINES:

The County Treasury is in recognizance that some of the adjustments approved on the budget estimates may not be in line with the approved Annual Development Plan 2024/2025 and the County Fiscal Strategy Paper 2024. The County Assembly therefore approved the changes. The adjustments broadly are classified as follows;

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

The budget estimates 2024/2025 have observed the following guidelines:

- Fiscal responsibility principles such as development ratio to recurrent of 30% to 70% are keenly observed.
- The governor's office, public service board and the County Attorney are considered within the current ceiling of the executive as spelt out in the CARA 2023.

CHAPTER TWO

2.0 THE BUDGET FRAMEWORK FOR 2024/2025 FY

2.1 REVENUE FRAMEWORK FOR 2024/2025 FY

The total estimated revenue for the FY 2024/2025 Budget amounts to Kshs. 7,542,466,008 comprising of Kshs. 300,000,000; Ksh. 60,000,000; 40,000,000; Kshs. 5,523,614,355; 469,068,212; Ksh. 400,000,000; Ksh. 158,878,787 AND 590,904,654 for the local revenue (executive), local revenue (Nyamira municipality Board), local revenue (Keroka municipality Board), equitable share, Opening Balances (Exchequer), Health facility improvement fund (FIF), conditional grants from National Government and Conditional Grants from the development partners respectively. The equitable share will finance 73% of the total budget; Conditional grants will fund 10% of the total budget; the Opening balances (Exchequer) will finance 6% of the total budget while the locally mobilized revenue will fund 5% of the total County Annual Budget. Included in the total revenue is the Health sector Health Improvement Fund (FIF) totaling to Ksh 246,000,000 which will fund the County Budget at 5%.

Conditional grants comprise of Ksh 7,410,000/- for DANIDA, unspent balances Ksh. 7,410,000 for DANIDA, Ksh. 162,210,133 for County Climate Resilience Support (CCRS), Kenya Climate change (World Bank Grant), Ksh. 11,000,000 for County Climate Institutional Support (CCIS), Ksh. 148,123,322 for Kenya Informal Settlement Improvement Project, Ksh. 151,515,152 for National Agricultural Value Chain Development Project (NAVCDP), 37,500,000 for Kenya Devolution Support Program Level II, 35,000,000 Kenya Urban Support Programme (KUSP UIG), Ksh. 19,817,128 for Kenya Urban Support Program (UDG), Ksh. 10,918,919 for Kenya Agricultural Business Development Project (Sweden), Ksh.114, 508, 787 for KRB Road levy and Ksh. 44,370,000 for community health promoters.

Tables 2, 3,4, 5 and 6 explain in details the County revenue sources and projections.

Table 2: Summary of Revenue Envelope

GFS CODING	REVENUE SOURCES	BUDGET ESTIMATES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTED ESTIMATES	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/26	2026/27
9910201	Equitable share	5,135,340,036	5,135,340,036	5,334,198,486	5,523,614,355	6,075,975,791	6,683,573,370
9910201	Unspent Balances	951,287,080	951,287,080	204,105,761	469,068,212	515,975,033	567,572,537
Various	Own Source Revenue (other department)	382,000,000	100,350,000	377,000,000	300,000,000	330,000,000	363,000,000
	FIF (Health Facility Improvement Fund)	350,500,000	171,113,720	230,000,000	400,000,000	440,000,000	484,000,000
	Keroka Municipality Own Source Revenue	-		0	40,000,000	44,000,000	48,400,000
	Nyamira Municipality Own Source Revenue	50,000,000	13,134,901	80000000	60,000,000	66,000,000	72,600,000
	Sub- Total	6,869,127,116	6,371,225,737	6,225,304,247	6,792,682,567	7,471,950,824	8,219,145,906
CONDITIONAL GRANTS FROM THE NATIONAL GOVERNMENT							
	Roads Maintenance Levy Fund	0	0	0	114,508,787	125,959,666	138,555,632
	Community Health Promoters	0	0	0	44,370,000	48,807,000	53,687,700
	Sub- Total	0	0	0	158,878,787	174,766,666	192,243,332
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS							
1320101	World Bank for Loan for National and Rural Inclusive Growth Project	181,161,414	181,161,414	100,000,000	0	-	-
1320101	Kenya Urban Support Programme (KUSP UDG)	1,194,559	1,194,540	0	19,817,128	21,798,841	23,978,725
	Kenya Urban Support Programme (KUSP UIG)	1,145,356	1,145,355	0	35,000,000	38,500,000	42,350,000
	DANIDA unspent 23/24	-			7,410,000	8,151,000	8,966,100
1540701	DANIDA 24/25 allocation	15,475,500	15,475,500	8,778,000	7,410,000	8,151,000	8,966,100
1320101	Kenya Agricultural business Development project(sweden)	-	4,781,637	531,293	10,918,919	12,010,811	13,211,892
1540701	Kenya Devolution Support Program Level II	-	0	0	37,500,000	41,250,000	45,375,000
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	-	0	0	148,123,322	162,935,654	179,229,220
	Aggregated Industrial Park Programme	-	0	250,000,000	0	-	-

	County Climate Institutional Support (CCIS)- World Bank	-	0	11,000,000	11,000,000	12,100,000	13,310,000
	County Climate Resilience Support (CCRS)- World Bank	22,000,000	22,000,000	162,210,133	162,210,133	178,431,146	196,274,261
	Kenya Informal Settlement Improvement Project	-	0	112,082,214	0	-	-
	Livestock Value Chain Support Project-GOK	-	0	28,647,360	0	-	-
	National Agricultural Value Chain Development Project (NAVCDP)	-	0	200,000,000	151,515,152	166,666,667	183,333,334
	Conditional Grant for Provision of Fertilizer Subsidy Programme-GOK	-	0	92,563,428	0	-	-
	Sub-total	220,976,829	225,758,446	965,812,428	590,904,654	649,995,119	714,994,631
	Unspent Balances for grants	0	0	91,059,228			
	TOTAL REVENUE	7,090,103,945	6,596,984,183	7,282,175,903	7,542,466,008	8,296,712,609	9,126,383,870

Table 3: Details of Grants by Departments

VOTE CODES	DEPARTMENT	BUDGET ESTIMATES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATE	PROJECTED ESTIMATES	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
5260							
5261	County Assembly	0	0	0	0	-	-
5262	County Executive	0	0	0	0	-	-
5263	Finance and Economic Planning.	0	0	0	0	-	-
5264	Agriculture, Livestock and Fisheries	0	0	421,742,081	162,434,071	178,677,478	196,545,226
5265	Environment, Water, Energy & Natural Resources	22,000,000	22,000,000	173,210,133	173,210,133	190,531,146	209,584,261
5266	Education & Youth empowerment	-	0	0	0	-	-
5267	Health Services	15,475,500	15,475,500	8,778,000	59,190,000	65,109,000	71,619,900
5268	Land, Physical Planning, Housing and Urban Development	0	0	112,082,214	0	-	-
5270	Transport & Public Works,	0	0	0	114,508,787	125,959,666	138,555,632
5271	Trade, Tourism and Co-operatives Development	0	0	250,000,000	0	-	-
5272	Youth, Gender, Culture and Social services	0	0	0	0	-	-
5273	County Public Service Board	0	0	0	0	-	-
5274	Public Service Management	0	0	0	37,500,000	41,250,000	45,375,000
5275	Nyamira Municipality	0	0	0	54,817,128	60,298,841	66,328,725
5280	Keroka Municipality	1,169,958	1,169,948	0	148,123,322	162,935,654	179,229,220
	TOTAL	38,645,458	38,645,448	965,812,428	749,783,441	824,761,785	907,237,964

Table 4: Details of the Local Revenue Streams per Departments

SOURCE/DPTS	Budget Estimates	Actual Estimate	Baseline Estimate	Printed Estimates	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING						
Market Dues	0	0	-	-	-	-
Matatu Park ® fee/stickers	16670647	6,621,656	43,656,687	23,571,842	25,929,027	28,521,929
Daily Parking	23180830	0	-	-	-	-
Imprest Surrender	337725	1135880	15,890,930	8,580,094	9,438,104	10,381,914
Administrative Fee	0	8597152	32,915,739	17,772,412	19,549,653	21,504,618
Motor bike	43332	0	-	-	-	-
Storage charges	24033	0	-	-	-	-
Impounding charges, penalties, fines	7,336,386	0	-	-	-	-
Market stall Rent	7,837,163	0	-	-	-	-
General Services/Periodic stickers	16600553	2,968,146	30,554	16,497	18,147	19,962
Miscellaneous	0	0	-	-	-	-
Sub totals	72,030,669	19,322,834	92,493,910	49,940,846	54,934,930	60,428,424
DEPARTMENT OF LANDS, HOUSING AND URBAN DEVELOPMENT						
Build Plan Approval	3226087	597,200	6,603,467	3,565,453	3,921,999	4,314,199
I/Plot Rent	318966	72,030	131,244	70,863	77,950	85,745
Plot Rent	1792245	917,758	2,126,685	1,148,275	1,263,103	1,389,413
Lands Survey	255706	429,900	799,326	431,585	474,744	522,218
Physical Planning	13180037	2,839,754	35,755,720	19,305,821	21,236,403	23,360,044
Land Rates	55652353	17,792,873	19,671,677	10,621,458	11,683,604	12,851,964
Advertisement Charges	38665470	9,979,549	5,727,430	3,092,449	3,401,694	3,741,863
Market stall Rent	0	624353	4,733,340	2,555,703	2,811,274	3,092,401
Daily Parking	0	4709312	25,308,603	13,665,041	15,031,545	16,534,699
Sub totals	113,090,864	37,962,729	100,857,492	54,456,650	59,902,315	65,892,546
DEPARTMENT OF WATER, ENVIRONMENT AND NATURAL RESOURCES						
Building material cess	0	2611153	25,679,400	13,865,248	15,251,772	16,776,950
Sub totals	0	2611153	25,679,400	13,865,248	15,251,772	16,776,950
DEPARTMENT OF YOUTH, GENDER, CULTURE, SPORTS AND SOCIAL SERVICES						
Liquor Licensing	16626474	1,524,000	19,067,799	11,144,790	12,259,269	13,485,196
Registration fees for social services	1140	5,500	12,893	117,314	129,045	141,950
Sub totals	16,627,614	1,529,500	19,080,692	11,262,104	12,388,314	13,627,145
DEPARTMENT OF HEALTH SERVICES						
Public Health	350500000	171113720	8,831,910	0	0	0
Sub totals	350,500,000	171,113,720	8,831,910	-	-	-
DEPARTMENT OF TRADE, TOURISM AND COOPERATIVES						
Market Dues	0	10,605,486	50,923,013	20,602,024	22,662,227	24,928,450
S.B.P	39033922	31,456,864	27,157,109	37,348,838	41,083,722	45,192,095
S.B.P Appl.	29901996	1,086,601	1,187,387	8,565,362	9,421,898	10,364,088

Trade, Weights & Measures	25917422	546,125	3,574,923	3,473,492	3,820,841	4,202,925
Sub totals	94,853,340	43,695,076	82,842,432	69,989,717	76,988,688	84,687,557
EDUCATION AND VOCATIONAL SERVICES						
SBP Private schools/vocational institutions	0	651300	1,740,468	2,346,271	2,580,898	2,838,988
Sub totals	-	651,300	1,740,468	2,346,271	2,580,898	2,838,988
DEPARTMENT OF ROADS, TRANSPORT AND PUBLIC WORKS						
Matatu stickers & reg fee	0	0	0	16,974,268	18,671,695	20,538,865
Hire of Machinery & Equipment	656548	19,178	0	319,680	351,648	386,812
Public Works approvals	10480621	140,087	283,633	10,958,265	12,054,091	13,259,500
Sub totals	11,137,169	159,265	283,633	28,252,213	31,077,434	34,185,177
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT						
cattle movement permit	828499	1,286,762	2,251,650	1,122,104	1,234,315	1,357,746
Cattle Fee	5549871	691,706	7,150,100	5,606,333	6,166,967	6,783,663
Slaughter Fee	38857	14,410	18,050	115,929	127,522	140,274
Veterinary	23365268	761,977	3,936,102	5,024,430	5,526,873	6,079,560
Agricultural cess	29129828	4,508,948	31,815,441	20,314,377	22,345,815	24,580,396
fish permits	0	550	0	64,860	71,346	78,480
Sub totals	58,912,323	7,264,353	45,171,343	32,248,034	35,472,837	39,020,121
PUBLIC SERVICE MANAGEMENT						
Storage charges, penalties, fines	0	10,400	0	17,597	19,357	21,292
Impounding charges	0	64,033	0	117,314	129,045	141,950
Motor bike stickers	0	175,300	18,720	34,101,915	37,512,106	41,263,317
Human Resource Third party commissions	0	-	0	2,346,272	2,580,899	2,838,989
Administration and compliance	0	-	0	879,852	967,837	1,064,621
personal emoluments recoveries	0	-	0	175,970	193,567	212,924
Sub totals	-	249,733	18,720	37,638,919	41,402,811	45,543,092
GRAND TOTALS	717,151,979	284,559,663	377,000,000	300,000,000	330,000,000	363,000,000

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

REVENUE SOURCES	Budget estimates	Actual Estimates	Baseline Estimates	Printed estimates	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Market stall Rent	0	0	224,189	93,297	102,626	112,889
Daily Parking	0	0	2,679,560	1,626,786	1,789,465	1,968,412
Build Plan & Approval	0	0	1,413,746	897,481	987,229	1,085,952
I/Plot Rent	0	0	69,732	29,020	31,922	35,114
Plot Rent	0	0	945,718	393,561	432,917	476,209
Lands & Survey	0	0	148,202	61,674	67,842	74,626
Phys Planning	0	0	1,324,938	551,374	606,512	667,163
Land Rates	0	0	23,386,151	28,697,750	31,567,525	34,724,278
Advertisement Charges	0	0	18,731,949	18,175,578	19,993,136	21,992,450
Water, sanitation and irrigation fees	0	0	50,340	20,950	23,045	25,349
Garbage collection fees	0	0	796,636	331,521	364,673	401,140
Building material Cess	0	0	1,043,956	434,444	477,888	525,677
Adverts/promotional fees	0	0	-	-	-	-
Liquor	0	0	252,883	105,238	115,762	127,338
Registration fees /Renewal	0	0	5,724	2,382	2,621	2,883
Public Health	0	0	-	-	-	-
Market Dues	0	0	384,050	159,823	175,805	193,386
S.B.P	0	0	10,093,822	6,758,979	7,434,877	8,178,365
S.B.P Appl.	0	0	170,001	70,746	77,820	85,602
Trade, Weights & Measures	0	0	238,973	99,449	109,393	120,333
SBP Private schools/vocational institutions	0	0	372,463	257,338	283,072	311,379
App. fee for private schools/vocational institutions	0	0	-	-	-	-
Public Works approvals	0	0	100,174	41,687	45,856	50,441
cattle movement permit	0	0	116,874	48,637	53,501	58,851
Cattle Fee	0	0	788,028	450,690	495,759	545,335
Slaughter Fee	0	0	6,587	2,741	3,015	3,317
Veterinary	0	0	584,671	243,311	267,642	294,406
Agricultural Cess	0	0	1,054,881	438,989	482,888	531,177
fish permits	0	0	587	245	270	297
Storage charges, penalties, fines	0	0	15,169	6,312	6,943	7,637
TOTAL	0	0	65,000,000	60,000,000	66,000,000	72,600,000

Table 6: Details of own source revenue from the Keroka Municipality

REVENUE SOURCES	budget estimates	Actual Estimates	Baseline Estimates	Printed estimates	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Market stall Rent	0	0	0	62,198	68,417	75,259
Daily Parking	0	0	0	1,084,524	1,192,977	1,312,274
Build Plan & Approval	0	0	0	598,321	658,153	723,968
I/Plot Rent	0	0	0	19,346	21,281	23,409
Plot Rent	0	0	0	262,374	288,612	317,473
Lands & Survey	0	0	0	41,116	45,228	49,751
Phys Planning	0	0	0	367,583	404,341	444,775
Land Rates	0	0	0	19,131,832	21,045,016	23,149,517
Advertisement Charges	0	0	0	12,117,051	13,328,756	14,661,632
Water, sanitation and irrigation fees	0	0	0	13,966	15,363	16,899
Garbage collection fees	0	0	0	221,014	243,115	267,427
Building material Cess	0	0	0	289,629	318,592	350,451
Adverts/promotional fees	0	0	0	-	0	0
Liquor	0	0	0	70,158	77,174	84,892
Registration fees /Renewal	0	0	0	1,588	1,747	1,922
Public Health	0	0	0	-	0	0
Market Dues	0	0	0	106,549	117,204	128,924
S.B.P	0	0	0	4,505,986	4,956,584	5,452,243
S.B.P Appl.	0	0	0	47,164	51,880	57,068
Trade, Weights & Measures	0	0	0	66,299	72,929	80,222
SBP Private schools/vocational institutions	0	0	0	171,559	188,715	207,586
App. fee for private schools/vocational institutions	0	0	0	-	0	0
Public Works approvals	0	0	0	27,791	30,570	33,628
cattle movement permit	0	0	0	32,425	35,668	39,234
Cattle Fee	0	0	0	300,460	330,506	363,556
Slaughter Fee	0	0	0	1,828	2,010	2,211
Veterinary	0	0	0	162,207	178,428	196,271
Agricultural Cess	0	0	0	292,659	321,925	354,118
fish permits	0	0	0	164	180	198
Storage charges, penalties, fines	0	0	0	4,208	4,629	5,091
TOTAL	0	0	0	40,000,000	44,000,000	48,400,000

Table 7: Details of other revenue sources per departments

Department	Budget estimates	Actual Estimates for FIF/unspent balances	Baseline Estimates		Total baseline Estimates	Printed Estimates			Projected Estimates	
	2022/2023	2022/2023	Unspent Balances	Health Facility Improvement Fund	2023/2024	Unspent Balances	Health Facility Improvement Fund	2024.25	2025/2026	2029/2027
County Assembly		35,965,75	-	-	0				-	-
County Executive		0	-	-	-				-	-
Finance and Economic Planning.	951,287,080	516,716,375	430,000,000	-	430,000,000	469,068,212		469,068,212	515,975,033	583,051,788
Agriculture, Livestock and Fisheries		139,040,669	-	-					-	-
Environment, Water, Energy & Natural Resources		0	-	-	-				-	-
Education & Youth empowerment		19,041	-	-	-				-	-
Health Services	35,050,000	275,591,257	-	230,000,000	230,000,000		400,000,000	400,000,000	440,000,000	484,000,000
Land, Physical Planning, Housing and Urban Development		50,000,000	-	-	-				-	-
Transport & Public Works,		9,607,487	-	-	-				-	-
Trade, Tourism and Co-operatives Development		0	-	-	-				-	-
Youth, Gender, Culture and Social Services		0	-	-	-				-	-
County Public Service Board		0	-	-	-				-	-
Public Service Management		0	-	-	-				-	-
Nyamira Municipality		129,346,500	-	-	-				-	-

TOTAL	986,337,080	1,156,287,080	430,000,000	230,000,000	660,000,000	469,068,210	400,000,000	869,068,210	955,975,031	1,051,572,534
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2.2 THE EXPENDITURE FRAMEWORK FOR 2024/2025 FY

Expenditure is broadly classified into development and recurrent. Recurrent expenditure is further classified into compensation to employees and operations and maintenance. In this context funds can either be recurrent or development depending on the nature of the intervention in the Programme Based Budget. Tables 7 and 8 show details in both recurrent and development Expenditure as well as the details of the economic classification.

Table 8 shows summary and details of both recurrent and development allocations per department

Department	Actual Recurrent Estimate	Baseline Recurrent Estimates	Printed Recurrent Estimates	Actual Development Estimate	Baseline Development Estimates	Printed Development Estimates	Actual Total Estimate	Baseline Total Estimates	Printed Total Estimates	Projections	
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	735,070,587	746,578,493	709,762,663	119,000,000	218,400,656	186,000,000	854,070,587	964,979,149	895,762,663	985,338,929	1,083,872,822
County Executive	469,162,325	394,872,825	497,833,891	-	0	0	469,162,325	394,872,825	497,833,891	547,617,280	602,379,008
Finance and planning	553,617,468	202,214,853	116,792,265	427,480,799	251,000,000	135,853,006	981,098,267	453,214,853	252,645,271	277,909,798	305,700,778
Agriculture, Livestock and Fisheries	159,879,559	68,292,177	66,606,333	353,983,720	707,459,187	170,434,071	513,863,279	775,751,364	237,040,404	260,744,444	286,818,889
Environment, Water, Energy & Natural Resources	81,484,611	104,861,140	60,779,448	91,210,043	251,100,000	214,960,133	172,694,654	355,961,140	275,739,581	303,313,539	333,644,893
Education & Vocational Training	377,671,563	518,850,974	492,947,178	188,811,400	52,300,000	49,400,000	566,482,963	571,150,974	542,347,178	596,581,896	656,240,085
Health Services	1,631,957,261	706,655,000	697,426,355	341,188,626	73,000,000	450,500,000	1,973,145,887	549,655,000	1,147,926,355	1,262,718,991	1,388,990,890
Land, Physical Planning, Housing and Urban Development	116,398,745	122,819,579	80,745,805	137,694,152	156,380,373	134,000,000	254,092,897	279,199,952	214,745,805	236,220,386	259,842,424
Water Sanitation and Irrigation	0	0	48,297,623	0	0	45,000,000	172,694,654	0	93,297,623	102,627,385	112,890,124
Transport & Public Works,	106,685,984	103,442,803	118,621,356	126,112,951	181,100,000	487,226,439	232,798,935	284,542,803	605,847,795	666,432,575	733,075,832
Trade, Tourism and Co-operatives Development	49,339,950	43,734,000	71,908,147	17,000,000	316,500,000	15,800,000	66,339,950	360,234,000	87,708,147	96,478,962	106,126,858
Youth, Gender, Culture and Social services	66,615,893	59,389,984	58,675,667	18,500,000	27,900,000	20,500,000	85,115,893	87,289,984	79,175,667	87,093,234	95,802,557
CPSB	64,609,690	58,172,860	61,123,925	-	0	0	64,609,690	58,172,860	61,123,925	67,236,318	73,959,949
Public Service Management	335,719,258	326,948,258	448,310,145	63,000,000	13,000,000	45,500,000	398,719,258	339,948,258	493,810,145	543,191,160	597,510,275
Nyamira Municipality	19,881,381	36,745,074	91,876,030	145,309,616	89,981,942	80,817,128	165,190,997	126,727,016	172,693,158	189,962,474	208,958,721
The County Attorney	0	5,149,000	25,148,539	0	30,000,000	4,987,040		35,149,000	30,135,579	33,149,137	36,464,051

Economic Planning, Resources Mobilization and ICT	0	245,701,303	217,889,016	0	45,147,360	33,546,994	0	290,848,663	251,436,010	276,579,611	304,237,572
Livestock and Fisheries Services	0	109,962,000	100,644,517	0	42,200,000	11,000,000	0	152,162,000	111,644,517	122,808,969	135,089,866
Primary Healthcare	0	1,025,582,000	1,224,548,663	0	0	34600000	0	1,025,582,000	1,259,148,663	1,385,063,529	1,523,569,882
Keroka municipality	0	0	15,612,809	0	0	163123322	0	0	178,736,131	196,609,744	216,270,719
Nyamira revenue board	0	0	7,722,500	0	0	0	0	0	7,722,500	8,494,750	9,344,225
Nyamira disability board	0	0	6,222,500	0	0	0	0	0	6,222,500	6,844,750	7,529,225
Nyamira Investment Board	0	0	9,722,500	0	0	0	0	0	9,722,500	10,694,750	11,764,225
Nyamira Water and sanitation company	0	0	30,000,000.00	0	0	0	0	0	30,000,000	33,000,000	36,300,000
TOTAL	4,768,094,275	4,879,972,323	5,259,217,875	2,029,291,307	2,455,469,518	2,283,248,133	6,797,385,582	7,105,441,841	7,542,466,008	8,296,712,609	9,126,383,870

Table 9 below shows the economic classification for 2024/2025 budget

	Budget estimates	Actuals	Baseline	Printed Estimates 2024/2025	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure	4,909,473,903	4,909,473,903	4,723,972,332	5,259,217,875	5,785,139,663	6,363,653,629
Compensation to Employee	3,032,878,645	3,032,878,645	3,205,650,514	3,299,757,365	3,629,733,102	40,290,037,427
Use of Goods and Service	745,282,158	745,282,158	981,201,185	1,196,985,646	1,316,684,211	14,615,194,738
Social benefits	373,388,152	373,388,152	277,507,291	412,699,591	453,969,550	5,039,062,006
Current Transfers/Grants	57,290,266	57,290,266	28,701,356	105,190,000	115,709,000	1,284,369,900
Other Recurrent	233,255,054	233,255,054	67,693,865	99,169,760	109,086,736	1,210,862,770
Emergency fund	5,000,000	5,000,000	5,000,000	5,000,000	5,500,000	61,050,000
Other Government Transfers	0	0	0	0	0	0
Car and Mortgage Fund(assembly)	197,000,000	197,000,000	25,000,000	10,000,000	11,000,000	122,100,000
Education Fund	110,379,628	110,379,628	133,218,112	120,415,513	132,457,064	1,470,273,414
Other operating expenses (Bills)	155,000,000	155,000,000	0	10,000,000	11,000,000	122,100,000
Capital Expenditure	2,185,411,679	2,185,411,679	2,386,469,518	2,283,248,133	2,511,572,946	2,762,730,241
Acquisition of Non-Financial Asset	884,501,779	884,501,779	1,344,784,114	885,000,000	973,500,000	1,070,850,000
Capital Grants and other transfers	708,789,528	708,789,528	710,879,691	644,593,441	709,052,785	779,958,064

Other development	10,000,000	10,000,000	10,805,723	189,801,686	208,781,855	229,660,040
Education Fund	11,620,372	11,620,372	0	0	0	0
Health Improvement Fund	350,500,000	350,500,000	69,000,000	400,000,000	440,000,000	484,000,000
Emergency Fund	0	0	0	0	0	0
Car and Mortgage Fund	0	0	0	0	0	0
Other operating expenses (Bills)	220,000,000	220,000,000	251,000,000	163,853,006	180,238,307	198,262,137
Total Expenditure	7,094,885,582	7,094,885,582	7,110,441,841	7,542,466,008	8,296,712,609	9,126,383,870

Recurrent Expenditure 2024/2025

Recurrent expenditure is estimated at Ksh. 5,259,217,875 representing 70% of the total budget. The recurrent expenditure comprises of operations and maintenance which contains the following components being; 3,299,757,365 for compensation to employees, Ksh 412,699,591 for social contribution; Ksh. 7,410,000 for DANIDA; Ksh. 7,410,000 for DANIDA unspent balances; Ksh.43, 370, 000 for C44,370,000 Ksh. 11,000,000 Climate Change Intervention CCI and Ksh. 10,000,000 for the projected opening balances for the pending bills, Ksh. 120,415,513 for education support fund, Ksh. 10,000,000 for car and mortgage fund, Ksh. 5,000,000 for emergency fund, Ksh. 15,000,000 for trade revolving fund and Ksh. 1,291,155,406 for operations and maintenance. Included in the recurrent Ksh. 3,299,757,365 for personnel emoluments which constitutes to 44% of the total County revenue estimate from the expenditure classification on the wage bill. Tables 10, 11, 12, 13 14, 15and 16 show the recurrent expenditure analysis for the revised budget for financial year 2024/2025.

Table 10: Shows recurrent interventions

PROGRAM	ESTIMATES 2024/25
TOTAL RECURRENT	5,259,217,875
5261: COUNTY ASSEMBLY	709,762,663
Administration. Policy planning and support services	383,374,036
Compensation to employees	167,876,400
Social contributions	30,722,062
Medical Cover	30,000,000
Pending Bills	-
10 Year Strategic Plan, Human Resource Audit and Installation of Biometric System	10,000,000
Operations, Utilities, purchases, meetings, workshops, training and capacity building	144,775,574
Oversight and management services	43,506,030

Committee Meetings & Conferences	43,506,030
Legislation and representation services	282,882,597
Compensation to Speaker, MCAs & Partisan Staff	182,915,604
Social contributions	21,511,333
Operations, Utilities, purchases, meetings, workshops, training and capacity building, Ward Office Operations	78,455,660
5262: EXECUTIVE	497,833,891
General administration, policy planning and support services	398,155,657
Compensation to employees	183,371,712
Social contributions	20,959,207
Payment of utility bills	56,064,992
Office operation, purchases and Routine maintenance	32,225,119
Attending internal and external Meetings and Workshop	68,752,000
Capacity Building of departmental staff on promotional course and performance management	36,782,627
County results and delivery support services	33,721,880
Preparation of annual work plans, strategic plan, procurement plan	5,062,000
Participation in budgeting process	8,688,000
Review of performance management framework	5,840,000
Development of departmental project sustainability reports	7,614,880
Participation in Performance management systems	6,517,000
Governance advisory, liaison, communication support services	24,640,000
Advisory and Press communication services	9,720,000
Co-ordination of the County Liaison services	7,820,000
Audit committee operations and support	7,100,000
Co-ordination and management of County Executive Affairs and Support services	41,316,354
Convening the County Executive Committee	10,000,000
Attending intergovernmental meetings/forums/summit and COG meetings	20,196,667
Economic block meetings	11,119,687
5263: FINANCE AND ACCOUNTING SERVICES	116,792,265
General administration, policy planning and support services	84,042,265
Compensation to Employees	57,220,271
Social Contribution	9,471,994
Payments of 5 Utility Bills	420,000
Maintenance of office assets and other inventories	579,200
General office purchase	500,000
Training and capacity building	850,800
Car and mortgage fund	10,000,000

Emergency fund	5,000,000
Motor vehicle insurance cover	-
Accounting Services	17,150,000
Processing payments, reporting and provision of the financial advisory services	6,000,000
Budgetary controls, requisitions and reporting	1,150,000
Pending Bills 2023/2024	10,000,000
Audit and Risk Management services	7,000,000
Training and capacity building	3,450,000
Special audits and consultancy services	1,016,000
Audit quarterly reporting	2,040,000
Risk policy document development	494,000
Supply chain management services	8,600,000
Conduct of market surveys	3,000,000
Training and capacity building	590,000
Evaluation of tenders	810,000
Preparation of procurement plans	4,200,000
5264: CROP DEVELOPMENT	66,606,333
General administration, policy planning and support services	64,606,333
Compensation to Employees	55,018,844
Social Contribution	7,087,489
Payments of 5 Utility Bills	174,000
Maintenance of office assets and other inventories	1,158,310
General office purchase	650,000
Preparation of Budget and other Policy documents(ADP, CBROP,SECTOR PLANS,CFSP and PBBS)	285,000
Implementation of CASCOT Bill	232,690
Crop, Agribusiness and land development services	2,000,000
Payments of Utility Bills	81,800
General office purchase	968,200
Maintenance of Office Equipment	950,000
5265: ENVIRONMENT, NATURAL RESOURCES AND MINING	60,779,448
General administration, policy planning and support services	39,779,448
Compensation to employees	30,958,499
Social contribution	7,820,949
Payment of utility bills	300,000
General office purchase	400,000
Maintenance of office assets and other inventories	300,000
Environment and natural resources	3,500,000

Garbage collection	3,500,000
Climate Change mitigation and adaptation measures	11,000,000
County Climate Change Institution E-Waste management Support (CCI) (World Bank Grant)	11,000,000
Energy and mineral resources Services	6,500,000
Promotion of renewable energy	1,000,000
Capacity building of staff	500,000
Payment of electricity bills for street lights	5,000,000
5266: EDUCATION AND VOCATIONAL TRAINING	492,947,178
General administration, policy planning and support services	475,447,178
Payments of Salaries and other Wages	286,925,949
Social contribution	64,605,716
Payments of Utilities and Bills	170,000
General office operations	1,170,000
Budget preparation	1,000,000
Preparation and adoption of bills policies and plans.	150,000
Training and capacity building	150,000
Meetings and workshops	860,000
Education support Fund	120,415,513
ECDE Management support services	4,500,000
Curriculum implementation	468,800
Quality assurance and standards	1,153,698
Formulation of policy on school feeding Programme	2,000,000
Capacity building	527,502
General office operations	350,000
Vocational Training and management services	13,000,000
VTC Capitation	5,000,000
Instructional materials for VTC	5,000,000
VTC Support	3,000,000
VTC Quality assurance and standards	1,000,000
5267: MEDICAL SUPPORT SERVICES	697,426,355
General administration, policy planning and support services	522,776,355
Compensation to employees	477,800,989
Social contribution	43,035,366
Payment of utilities	1,290,000
General office supplies	150,000
Policy and Planning	500,000

Medical Support Services	168,650,000
Hospital Outreach Campaigns	1,500,000
Immunization Support	2,500,000
Provide essential health products in hospitals	3,000,000
Support to Maternal & Child Support	9,650,000
Free Medical Camps	2,000,000
Medical Drugs	150,000,000
Health ;Products and Technologies Supports services	6,000,000
Facilities stocked with essential medicines and medical supplies (EMMS) annual at L4s and L5s.	755,000
Purchase of Sanitary Pads	2,500,000
Medical Equipment	1,200,000
Supportive supervision to hospitals	1,045,000
Quarterly progress meetings	500,000
5268: LANDS, HOUSING AND URBAN DEVELOPMENT	80,745,805
General administration and policy planning	75,745,805
Payment of salaries and wages	62,708,073
Social contribution	11,537,732
payment of bills	400,000
General office utilities	200,000
General office purchases	500,000
Capacity building of staff	400,000
physical planning and survey services	3,000,000
Survey and demarcation public land (Nyamaiya Stadium and others)	3,000,000
land management support services	1,000,000
preparation of land management Act	1,000,000
urban development	1,000,000
Establishment of Manga, Ikonge and Nyansiongo	1,000,000
Municipalities	
5269: WATER AND SANITATION	48,297,623
General administration, policy planning and support services	38,297,623
Payment of salaries and wages	30,071,251
Social contribution	5,726,372
payment of bills	500,000
General office purchases	1,500,000
Capacity building of staff	500,000
Water supplies and management services	9,000,000
Payment of the electricity bills	7,500,000

water management services/fuel and motor-vehicle	1,500,000
Irrigation, Drainage and storm water storage services	1,000,000
Irrigation management services	1,000,000
5270: ROADS, TRANSPORT AND PUBLIC WORKS	118,621,356
General Administration Policy Planning Support	95,821,356
Services	
Payment of Salaries	90,006,209
Social Contributions	4,315,147
Payments of Utility Bills	850,000
Maintenance of office Assets and Inventories	50,000
Purchase of Office Supplies	300,000
Training and capacity building of staffs and Other	300,000
Stakeholders	
Roads Development and Management Support Services	4,800,000
Hire of Operators for Integrated Wards Roads	4,000,000
Programme	
Construction and Rehabilitation of County Roads	800,000
Transport and Mechanical Support Services	16,000,000
Maintenance of Motor Vehicles	1,000,000
Motor vehicle insurance cover	15,000,000
Public Works and Disaster Management Support Services	2,000,000
Emergency operations	2,000,000
5271: TRADE, CO-OPERATIVE AND TOURISM DEVELOPMENT	71,908,147
General administration, policy planning and support services	42,158,147
payment of wages and salaries	35,729,988
social contributions	4,428,159
preparation of budget and planning documents	750,000
formulation of tourism development bill, cooperative	
development bill, traders loan regulations, market managements policy	1,250,000
Co-operative promotion	2,750,000
capacity building of cooperative societies leader	1,250,000
carrying out cooperative supervisions	1,000,000
cooperative inspections/audit	500,000
Industrialization and small and micro enterprises support services	5,500,000
renovation and refurbishment	250,000
management of industrial park	5,000,000

procuring tools and equipment	250,000
Trade development and promotion	19,000,000
traders capacity building	500,000
market infrastructure maintenance & repair	1,000,000
market management	500,000
trade fairs and exhibitions	1,000,000
business regulation and revenue generation	1,000,000
trade revolving loan fund	15,000,000
Weights and measures support services	1,500,000
training of traders and consumers	75,000
calibrations of weights and measures working	225,000
verification /calibrations of traders weighing and	565,000
carry out impromptu inspection of traders premises	120,000
investigate complaint and prosecutions	115,000
establishment of weights and measures workshop	400,000
Tourism development, promotion and management	1,000,000
Holding Miss Tourism	500,000
Tourism campaigns and exchange programs	500,000
5272: GENDER, SPORTS AND CULTURE	58,675,667
General administration and policy planning	49,675,667
payment of wages	40,072,933
social contributions	7,102,734
utility bills	2,000,000
purchase of office equipment and operations	500,000
Cultural development and promotion heritage	1,000,000
cultural activities and festivals	1,000,000
Gender and social support services	2,000,000
celebration of international/national days (women, African girl child, and PLWDs, GBV, SGBV, etc.)	820,000
sensitization on gender-based violence	800,000
sensitization of women and girls on life and basic book keeping skills	380,000
Youth affairs development and promotion support services	1,000,000
sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	470,000
mentorship of youth on enterprise	530,000
Promotion and development of sports	5,000,000

support, organize and participate in sports activities	5,000,000
5273: COUNTY PUBLIC SERVICE BOARD	61,123,925
General administration, policy planning and support services	61,123,925
Payments of Salaries and other Wages	45,995,319
Social contributions	4,707,336
Payment of utility bills	2,028,922
General office assets purchased	2,609,162
Maintenance of office assets and other inventories	1,577,520
Planning and capacity building	1,324,266
Settlement of court cases	1,823,822
Sensitization of values and principles	1,057,578
5274: PUBLIC SERVICE MANAGEMENT	448,310,145
General administration and policy planning	276,310,145
Payment of salaries and wages	233,065,633
Social contribution	42,744,512
payment of bills and utilities	300,000
Preparation of departmental strategic plans	200,000
Human resource management and development	160,500,000
medical cover	150,000,000
Training and Capacity Building of Staff	5,000,000
Internship Programme	5,000,000
performance management	500,000
Security enforcement and compliance	1,000,000
Training and Capacity Building of Staff	200,000
General office purchases	500,000
Compliance promotion ,monitoring and evaluation	300,000
Special Programme	8,500,000
Strategic Intra-government Engagement on Wage-bill & Own Source Revenue Challenges & Solutions	8,500,000
Corporate communication	1,000,000
Corporate communication	1,000,000
Public participation	1,000,000
Public participation and civic education	1,000,000
5275: NYAMIRA MUNICIPALITY BOARD	91,876,030
General administration and support services	53,876,030
Payment of salaries and wages	42,298,067
Social contribution	8,077,963
Payment of utilities and bills	758,200

General office purchases	300,000
Training and Capacity Building of Staffs and Other	255,000
Induction of board members	80,000
Fuel & Lubricants	2,000,000
Board meetings	106,800
Municipal infrastructural and disaster management	36,500,000
Disaster management	1,500,000
KUSP UIG	35,000,000
Environmental and social services	1,500,000
Casuals - Garbage collection	1,500,000
5276: COUNTY ATTORNEY	25,148,539
General administration and support services	22,436,539
Payments of Salaries and other Wages	16,675,211
Social contributions	3,973,328
payment of utilities and bills	1,288,000
office operation, purchase and routine maintenance	500,000
Legal, Legal training, Integrity affairs and management support services	2,712,000
Court attendance	1,212,000
legal literacy and legal awareness	1,320,000
Gazetment and publication	180,000
5277: ECONOMIC PLANNING, RESOURCES MOBILIZATION AND ICT	217,889,016
General administration and policy planning	164,490,616
Payments of Salaries and other Wages	129,757,501
Social contributions	20,233,115
Payment of utilities and bills	250,200
General Purchases	200,000
Maintenance of office inventories	549,800
Devolution Conference	5,000,000
Furniture and partitioning of Liaison office	5,500,000
Rent for liaison office	3,000,000
Economic Planning and budgeting co-ordination support services	46,698,400
Training of budgeting officers on Hyperion and other short courses	1,480,000
Induction of the CBEF Members	1,220,000
Develop Statistical Abstract and updating the county profile	9,198,400
Review of the strategic Plans	2,000,000
Preparation of the regulation on public participation on	1,600,000
County Documentation services	3,000,000

Annual Development Plan	4,300,000
County Budget Review Outlook Paper	2,500,000
County Fiscal Strategy Paper and Debt management	6,400,000
Annual Program-Based Budget	5,000,000
Revenue Administration Cost	10,000,000
Information, Communication and Technology	5,200,000
Review of the ICT policy	500,000
Capacity building of the ICT staff	500,000
Internet connectivity	1,000,000
Digital Ajira Training	1,200,000
Maintenance of servers	500,000
Revamping of website	500,000
VOIP Connectivity	1,000,000
Monitoring, Evaluation and Reporting	1,500,000
Monitoring and evaluation of projects	745,000
Capacity building of staff	65,000
Stakeholders review conferences	210,000
Preparation of the monitoring and evaluation handbook	480,000
5278: LIVESTOCK AND FISHERIES SERVICES	100,644,517
General administration and support services	97,644,517
Compensation to Employees	86,125,831
Social Contribution	10,018,686
Payments of 5 Utility Bills	174,000
Maintenance of office assets and other inventories	558,310
General office purchase	250,000
Preparation of Budget and other Policy documents(ADP, CBROP,SECTOR PLANS,CFSP and PBBS)	285,000
Preparation of Livestock bill	232,690
Fisheries development and promotion support services	1,000,000
Payments of Sub-county Utility Bills	20,000
Maintenance of office assets and other inventories	670,500
General office purchase	309,500
Coordination and Management of Livestock Policies and Programmes	1,000,000
Animal Bull castration	3,000,000
Payments of Sub-county Utility Bills	100,000
Maintenance of office assets and other inventories	240,000
General office purchase	660,000

Animal health diseases and meat inspection support services	1,000,000
Payments of Sub-county Utility Bills	100,000
Maintenance of office assets and other inventories	240,000
General office purchase	660,000
5279: PRIMARY HEALTH SERVICES	1,224,548,663
General administration and support services	1,107,780,663
Payment of salaries	1,026,973,661
Social Contribution	79,307,002
Payment of utilities	500,000
General office supplies	1,000,000
Preventive and promotive health care	115,268,000
Nutrition services	170,000
Disease surveillance and control	2,320,000
TB control interventions	190,000
HIV Aids control interventions	125,000
Malaria control interventions	350,000
Environmental Health, Water and Sanitation	180,000
Health Promotion	165,000
Community Health promoters (Grant)	44,370,000
Stipend to CHP	-
Community Health Strategy (Contribution from	44,370,000
DANIDA 24/25 Allocation	7,410,000
DANIDA County Contribution	8,208,000
DANIDA (23/24 Unspent Balance)	7,410,000
Health administration and policy planning: monitoring and evaluation support services	1,500,000
Health Budgeting and Planning	750,000
Health Monitoring & evaluation	750,000
5280: KEROKA MUNICIPALITY BOARD	15,612,809
General administration and support services	15,212,809
Payment of salaries and wages(recruitment of new staff)	10,189,420
Social contribution	2,423,389
Payment of utilities and bills	100,000
General office purchases	800,000
Training and Capacity Building of Staffs and Other	700,000
induction of board members	700,000
Board meeting	300,000
Municipal infrastructural and disaster management	200,000

Catering	200,000
Environmental and social services	200,000
Trainer allowance	200,000
5281: NYAMIRA REVENUE BOARD	7,722,500
General administration and support services	3,622,500
Payment of salaries and wages(recruitment of The Chief Executive Officer)	2,000,000
Social contribution for the new CEO	722,500
Payment of utilities and bills	100,000
General office purchases (Furniture and other office	400,000
Training and capacity building	400,000
Resources Mobilization	4,100,000
Actual Revenue collection at mapped points	1,100,000
Revenue co-ordination, supervision and inspection	1,000,000
Board Allowances	1,000,000
preparation of the finance Act	1,000,000
Purchase of motor vehicle	-
5282: NYAMIRA DISABILITY BOARD	6,222,500
General administration and support services	6,222,500
Payment of salaries and wages(recruitment of The	2,000,000
Social contribution for the new CEO	722,500
Payment of utilities and bills	500,000
General office purchases (Furniture and other office	1,000,000
Operations (Fuel and maintenance etc)	500,000
Board Allowances	1,000,000
Training and capacity building	500,000
NYAMIRA INVESTMENT CORPORATION	9,722,500
Administration. Policy planning and support services	9,722,500
Payment of salaries and wages(recruitment of The	2,000,000
Social contribution for the new CEO	722,500
Establishment and Operationalization of investment	5,000,000
Investors' Conference	2,000,000
NYAMIRA WATER & SANITATION COMPANY	30,000,000
Administration. Policy planning and support services	30,000,000
Payment of salaries and wages(recruitment of The	2,000,000
Chief executive Officer)	
Social contribution for the new CEO	722,500
Payment of utilities and bills	2,000,000

General office purchases (Furniture and other office	1,000,000
Operationalization of the Water Company	20,000,000
Operations (Fuel and maintenance etc)	1,777,500
Board Allowances	1,000,000
Training and capacity building	1,500,000
TOTAL RECURRENT	5,259,217,875

Table 11: Shows summary and details of recurrent expenditure for the budget 2024/2025

Department	Budget estimate	Actual Recurrent Estimate	Baseline Recurrent Estimates	Printed Estimates	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	735,070,587	735,070,587	746,578,493	709,762,663	780,738,929	858,812,822
County Executive	469,162,325	469,162,325	394,872,825	497,833,891	547,617,280	602,379,008
Finance and accounting services	580,617,468	553,617,468	202,214,853	116,792,265	128,471,492	141,318,641
crop development	159,879,559	159,879,559	68,292,177	66,606,333	73,266,966	80,593,663
Environment, Water, Energy & Natural Resources	81,484,611	81,484,611	104,861,140	60,779,448	66,857,393	73,543,132
Education & Vocational Training	488,051,191	377,671,563	518,850,974	492,947,178	542,241,896	596,466,085
Medical Services	1,631,957,261	1,631,957,261	706,655,000	697,426,355	767,168,991	843,885,890
Land, Physical Planning, Housing and Urban Development	116,398,745	116,398,745	122,819,579	80,745,805	88,820,386	97,702,424
Water Sanitation and Irrigation	0	0	0	48,297,623	53,127,385	58,440,124
Transport & Public Works,	110,685,984	106,685,984	103,442,803	118,621,356	130,483,492	143,531,841
Trade, Tourism and Co-operatives Development	49,339,950	49,339,950	43,734,000	71,908,147	79,098,962	87,008,858
Youth, Gender, Culture and Social services	66,615,893	66,615,893	59,389,984	58,675,667	64,543,234	70,997,557
CPSB	64,609,690	64,609,690	58,172,860	61,123,925	67,236,318	73,959,949
Public Service Mnagement	335,719,258	326,948,258	326,948,258	448,310,145	493,141,160	542,455,275
Nyamira Municipality	19,881,381	19,881,381	36,745,074	91,876,030	101,063,633	111,169,996
The County Attorney	0	0	5,149,000	25,148,539	27,663,393	30,429,732
Economic Planning, Resources Mobilization and ICT	0	0	245,701,303	217,889,016	239,677,918	263,645,709
Livestock and Fisheries Services	0	0	109,962,000	100,644,517	110,708,969	121,779,866
Primary Healthcare	0	0	1,025,582,000	1,224,548,663	1,347,003,529	1,481,703,882
Keroka municipality	0	0	0	15,612,809	17,174,090	18,891,499
Nyamira revenue board	0	0	0	7,722,500	8,494,750	9,344,225

Nyamira disability board	0	0	0	6,222,500	6,844,750	7,529,225
Nyamira Investment Board	0	0	0	9,722,500	10,694,750	11,764,225
Nyamira Water and sanitation company	0	0	0	30,000,000	33,000,000	36,300,000
TOTAL	4,909,473,903	4,768,094,275	4,879,972,323	5,259,217,875	5,785,139,663	6,363,653,629

Table 12 shows summary and details of social contribution

Department	Budget Estimates	Actual Estimates	Baseline Estimates	Printed Estimates	Projection	projection
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	41,672,144	41,672,141	41,672,144	52,233,395	45,839,358	50,423,294
County Executive	14,793,948	14,793,948	7,898,424	20,959,207	23,055,128	25,360,640
Finance and Accounting services	18,936,000	18,936,000	9,176,000	9,471,994	10,917,510	12,009,261
Crop Production	9,813,342	9,813,342	2,849,707	7,087,489	8,169,107	8,986,018
Environment, natural resources, mining and energy	6,287,433	6,287,433	6,287,433	7,820,949	6,600,271	7,260,298
Education & Vocational Training	38,721,586	38,721,586	41,717,454	64,605,716	71,007,330	78,108,063
Medical services	197,688,300		173,323,776	43,035,366	49,602,970	54,563,267
Land, Physical Planning, Housing and Urban Development	11,626,440		11,626,440	11,537,732	13,298,500	14,628,349
Water, Sanitation and Irrigation	-	0	-	5,726,372	9,014,500	9,915,950
Transport & Public Works,	2,506,073		2,506,073	4,315,147	15,881,379	17,469,517
Trade, Tourism and Co-operatives Development	4,665,916	4,665,916	4,665,916	4,428,159	4,303,702	4,734,072
Youth, Gender, Culture and Social services	3,150,384	3,150,383	7,089,840	7,102,734	8,186,679	9,005,346
CPSB	5,112,262		5,112,262	4,707,336	5,178,070	5,695,877
Public Service Management	21,130,392	21,130,392	18,526,392	42,744,512	49,267,728	54,194,501
Nyamira Municipality	-	0	-	8,077,963	9,310,737	10,241,810
Keroka Municipality Board	-	0	-	2,423,389	2,793,221	3,072,543
County Attorney	-	0	-	3,973,328	1,840,661	2,024,727
Economic Planning, Resources Mobilization and ICT		0	12,024,000	20,233,115	23,320,880	25,652,968
Livestock and Fisheries Services	-	0	6,136,817	10,018,686	11,547,633	12,702,396
Primary Healthcare	-	0	11,626,440	79,307,002	91,410,000	100,551,000
Nyamira Disability Board	-	0	-	722,500	794,750	874,225
Nyamira Revenue Board	-	0	-	722,500	794,750	874,225
Nyamira investment corporation	0	0	0	722,500	794,750	874,225
Nyamira water & sanitation company	0	0	0	722,500	794,750	874,225
Total	376,104,220	159,171,141	362,239,118	412,699,591	463,724,364	510,096,797

Table 13: Shows summary and details of the Compensation to employees per department

Department	Budget Estimates	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	347,941,534	347,941,537	347,941,534	350,792,004	382,735,687	421,009,256
County Executive	162,450,358	162,450,358	179,933,929	183,371,712	201,708,887	221,879,775
Finance and Accounting services	196,781,323	196,781,323	40,195,735	57,220,271	57,220,271	72,460,885
Crop Production	134,496,253	134,496,253	43,845,489	55,018,844	63,339,189	69,673,108
Environment, Water, natural resources, mining and energy	60,628,178	60,616,172	65,776,190	30,958,499	20,906,600	22,997,260
Education & Vocational Training	331,355,536	290,111,517	333,904,939	286,925,949	315,351,001	346,886,101
Medical services	1,324,065,644	1,286,786,214	385,066,887	477,800,989	550,057,489	605,063,238
Land, Physical Planning, Housing and Urban Development	97,272,305		102,482,769	62,708,073	72,191,239	79,410,363
Water, Sanitation and Irrigation	-		-	30,071,251	35,640,266	39,204,293
Transport & Public Works,	79,544,855	79,472,188	94,436,169	90,006,209	92,709,896	101,980,886
Trade, Tourism and Co-operatives Development	35,428,536	35,135,125	25,735,941	35,729,988	41,933,571	46,126,928
Youth, Gender, Culture and Social services	46,431,909	46,431,905	43,258,089	40,072,933	46,133,051	50,746,356
CPSB	38,192,186	38,192,175	35,154,316	45,995,319	50,594,851	55,654,336
Public Service Management	192,588,866	192,588,866	223,742,903	233,065,633	268,311,493	295,142,642
Nyamira Municipality	10,645,983	9,002,776	13,136,965	42,298,067	48,694,685	53,564,153
Keroka Municipality Board	-	-	-	10,189,420	14,608,406	16,069,246
County Attorney	-	-	-	16,675,211	15,460,732	17,006,805
Economic Planning, Resources Mobilization and ICT	-	-	157,414,298	129,757,501	149,380,363	164,318,399
Livestock and Fisheries Services	-	-	92,812,929	86,125,831	99,150,399	109,065,438
Primary Healthcare	-	-	996,917,959	1,026,973,661	1,228,480,000	1,351,328,000
Nyamira Disability Board	-	-	-	2,000,000	2,200,000	2,420,000
Nyamira Revenue Board	-	-	-	2,000,000	2,200,000	2,420,000
Nyamira investment corporation	-	-	-	2,000,000	2,200,000	2,420,000
Nyamira water & sanitation company	-	-	-	2,000,000	2,200,000	2,420,000
Total	3,057,823,466	2,880,006,409	3,181,757,041	3,299,757,365	3,629,733,102	453,969,550

Table 14 shows details of Conditional grants in recurrent expenditure

Vote No	Department	Budget Estimates	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
		2022/23	2022/23	2023/2024	2024/2025	2024/2025	2026/2027
5261	County Assembly	-	-	-	-	-	-
5262	County Executive	-	-	-	-	-	-
5263	Finance and Accounting services	-	-	-	-	-	-
5264	Crop Production	-	-	-	-	-	-
5265	Environment, Water, natural resources, mining and energy	-	-	11,000,000	11,000,000	24,200,000	26,620,000
5266	Education & Vocational Training	-	-	-	-	-	-
5267	Medical services	15,475,500	15,475,500	-	-	-	-
5268	Land, Physical Planning, Housing and Urban Development	-	-	-	-	-	-
5269	Water, Sanitation and Irrigation	-	-	-	-	-	-
5270	Transport & Public Works	-	-	-	-	-	-
5271	Trade, Tourism and Co-operatives Development	-	-	-	-	-	-
5272	Youth, Gender, Culture and Social services	-	-	-	-	-	-
5273	CPSB	-	-	-	-	-	-
5274	Public Service Management	-	-	-	0	-	-
5275	Nyamira Municipality	1,145,355	1,145,355	1,255,798	35,000,000	38,500,000	42,350,000
5280	Keroka Municipality Board	-	-	-	-	-	-
5276	County Attorney	-	-	-	-	-	-
5277	Economic Planning, Resources Mobilization and ICT	-	-	-	-	-	-
5278	Livestock and Fisheries Services	-	-	-	-	-	-
5279	Primary Healthcare	-	-	18,220,110	59,190,000	46,386,736	51,025,410

5281	Nyamira Disability Board	-	-	-	-	-	-
5282	Nyamira Revenue Board	-	-	-	-	-	-
5283	Nyamira investment corporation	-	-				
5284	Nyamira water & sanitation company	-	-				
	Total	16,620,855	16,620,855	30,475,908	105,190,000	115,709,000	127,279,900

Table 15: Shows summary and details of the Funds allocation per department

Vote No	Department	budget Estimates	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
5261	County Assembly	127,000,000	127,000,000	0	0	0	0
5262	County Executive	0	0	0	0	0	0
5263	Finance and Accounting services	70,000,000	70,000,000	30,000,000	15,000,000	16500000	18150000
5264	Crop Production	0	0	0	0	0	0
5265	Environment, Water, natural resources, mining and energy	0	0	0	0	0	0
5266	Education & Vocational Training	0	0	133,218,112	120,415,513	143,457,064	157802770.7
5267	Medical services	0	0	161,000,000	0	0	0
5268	Land, Physical Planning, Housing and Urban Development	0	0	0	0	0	0
5269	Water, Sanitation and Irrigation		0		0	0	0
5270	Transport & Public Works,	0	0	0	0	0	0
5271	Trade, Tourism and Co-operatives Development	0	0	10,000,000	15,000,000	22000000	24200000
5272	Youth, Gender, Culture and Social services	0	0	0	0	0	0
5273	CPSB	0	0	0	0	0	0
5274	Public Service Management	0	0	0	0	0	0
5275	Nyamira Municipality	0	0	0	0	0	0
5280	Keroka Municipality Board	0	0	0	0	0	0
5276	County Attorney	0	0	0	0	0	0
5277	Economic Planning, Resources Mobilization and ICT	0	0	0	0	0	0
5278	Livestock and Fisheries Services	0	0	0	0	0	0
5279	Primary Healthcare	0	0	0	0	0	0
5281	Nyamira Disability Board	0	0	0	0	0	0
5282	Nyamira Revenue Board	0	0	0	0	0	0
	Total	197,000,000	197,000,000	334,218,112	150,415,513	181,957,064	200,152,771

Table 16: Shows summary and details of operations and maintenance allocation to each departments

Vote No	Department	Budget Estimates	Actual Estimates	Baseline Estimate	Printed Estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
5261	County Assembly	371,671,309	364,237,883	313,397,095	306,737,264	337,410,990	371,152,089
5262	County Executive	291,918,019	286,079,659	214,938,896	293,502,972	322,853,269	355,138,596
5263	Finance and Accounting	695,140,944	681,238,125	169,542,906	35,100,000	38,610,000	42,471,000
5264	Agriculture Crop Development	370,335,685	362,928,971	22,778,292	4,500,000	4,950,000	5,445,000
5265	Environment, Water, Energy & Natural Resources	108,210,043	106,045,842	40,376,529	11,000,000	12,100,000	13,310,000
5266	Education & Vocational Training	195,830,441	191,913,832	14,980,340	21,000,000	23,100,000	25,410,000
5267	Medical Services	453,181,623	444,117,991	204,616,417	176,590,000	194,249,000	213,673,900
5268	Land, Physical Planning, Housing and Urban Development	145,194,152	142,290,269	13,920,834	6,500,000	7,150,000	7,865,000
5269	Water, Sanitation and Irrigation	0	0	0	12,500,000	13,750,000	15,125,000
5270	Transport & Public Works,	152,912,951	149,854,692	23,556,819	24,300,000	26,730,000	29,403,000
5271	Trade, Tourism and Co-Operatives Development	43,000,000	42,140,000	20,394,050	16,750,000	18,425,000	20,267,500
5272	Youth, Gender, Culture and Social Services	35,500,000	34,790,000	9,774,000	11,500,000	12,650,000	13,915,000
5273	CPSB	26,417,504	25,889,154	17,906,282	10,421,270	11,463,397	12,609,737
5274	Public Service Management	185,000,000	181,300,000	113,229,000	172,500,000	189,750,000	208,725,000
5275	Nyamira Municipality	153,350,456	150,283,447	23,799,091	6,500,000	7,150,000	7,865,000
5276	County Attorney	0	0	1,049,000	4,500,000	4,950,000	5,445,000
5277	Economic Planning, Resources Mobilization and ICT	0	0	77,525,095	67,898,400	74,688,240	82,157,064
5278	Livestock and Fisheries Services	0	0	11,948,291	4,500,000	4,950,000	5,445,000
5279	Primary Health Care	0	0	23,131,819	59,078,000	64,985,800	71,484,380
5280	Nyamira Disability Board	0	0	0	3,500,000	3,850,000	4,235,000
5281	Nyamira Revenue Board	0	0	0	5,000,000	5,500,000	6,050,000
5282	Keroka Municipality	0	0	0	3,000,000	3,300,000	3,630,000
5283	Nyamira Investment Cooperation	0	0		7,000,000	7,700,000	8,470,000
5284	Nyamira Water & Sanitation Company	0	0		27,277,500	30,005,250	33,005,775
	Total	3,227,663,127	3,227,663,127	1,316,864,756	1,291,155,406	1,420,270,947	1,562,298,041

2.2.2 Development Expenditure 2024/2025

The total development expenditure amounts to Ksh. 2,238,248,133 translating to 30% of the total budget. The development expenditure includes Ksh. 1,238,645,692 to Capital projects; Ksh. 151,515,152 to fund National Agricultural Value Chain Development Project (NAVCDP); 162,210,133 to fund County Climate Resilience Support CCRSI (World Bank Grant), 148,123,322 to fund Kenya Informal Settlement Improvement Project II, 37,500,000 to fund Kenya Devolution Support Program Level II, Ksh. 19,817,128 to fund Kenya urban support program (UDG), Ksh. 10,918,919 to fund Kenya Agricultural Business Development Project and 114,508,787 to fund Roads Maintenance Levy Fund. Included in development vote are Ksh. 400,000,000 for the Health Facility Improvement Fund and Ksh. **135,853,006** for Pending Bills and Obligations.

Tables 17, 18, 19, 20 and 21 shows the development expenditure analysis for the revised budget for financial year 2024/2025.

Table 17: Shows List and details of Development Projects for F/Y 2024/2025

Project name	Location	Budget Estimates
TOTAL DEVELOPMENT		2,283,248,133
COUNTY ASSEMBLY	Departmental Total	186,000,000
Administration. Policy planning and support services	Programme Total	126,000,000
County Assembly Head Quarters	Flagship -HQ	60,000,000
Equipping the Speaker's Residence, External Works, Parking, Driveways and Landscaping	Flagship - Nyamwetuereko	15,000,000
Broadcasting System	Flagship -HQ	3,000,000
Installation of E-Parliament Equipment	Flagship -HQ	20,000,000
Pending Bills	Pending Bills	28,000,000
Oversight and Management Services		60,000,000
Drilling of boreholes with kiosk/Digital, audio and ICT Infrastructure/Halls	Flagship -20 wards	60,000,000
ECONOMIC PLANNING, RESOURCES MOBILISATION AND ICT	Departmental Total	33,546,994
Program: Resources Mobilization	Programme Total	-

Pending Bills and Obligations	Pending Bills	
Revenue Office (container building)	Flagship - Township	
Program: Information, communication and Technology	Programme Total	13,000,000
Equipping of the ICT Hub	Flagship -HQ	3,000,000
Automation of Fleet Management and Heavy Machinery	Flagship -HQ	10,000,000
ERP (Enterprises Resources and Planning)	Flagship -HQ	-
Program: Economic planning, Budget formulation and Coordination support services	Programme Total	20,546,994
Valuation of Assets	Flagship -All SubCounties	18,546,994
Construction and Equipping of the Documentation centers	Flagship -All SubCounties	2,000,000
Equipping and renovating liaison office	Flagship	-
Quick win projects	Flagship - Countywide	-
FINANCE AND ACCOUNTING SERVICES	Departmental Total	135,853,006
Program: County Financial Management Control services	Programme Total	135,853,006
Pending Bills 2023/2024	Flagship -HQ	-
Debt pending Bills and obligation 2022/2023 and beyond	Flagship -HQ	135,853,006
Audit and Risk Management services	Programme Total	-
Project Vehicle for Auditing projects	Flagship -HQ	-
Audit software	Flagship -HQ	-

CROP DEVELOPMENT	Departmental Total	170,434,071
Program: Crop, agri-business and land development services	Programme Total	170,434,071
NAVCDP	Flagship -Grant	151,515,152
Contribution towards NAVCDP	Flagship - Countywide	5,000,000
Pending Bills and Obligations	Pending Bills	-
Business Development Grant (SWEDEN)	Flagship -Grant	10,918,919
Agricultural training and resources center	Flagship	-
Soil Fertility Improvement	Flagship - Countywide	3,000,000
LIVESTOCK AND FISHERIES SERVICES	Departmental Total	11,000,000
Program: Fisheries development and promotion support services	Programme Total	-
Nyamira Fish multiplication and Training centre	Flagship -Kitauri Dam	
Program: Livestock promotion and development	Programme Total	3,000,000
Poultry and Fingerlings	Magwagwa	500,000
Farmers Training	Bomwagamo	500,000

County poultry hatchery centre and Feed formulation centre	Flagship -Nyamira North Sub-county	-
Pending Bills and Obligations	Pending Bills	-
County Bee Hatchery and Feed formulation centre	Flagship -Nyamira South	-
Dairy Enhancement	Flagship	2,000,000
Program: Animal Health Diseases and Meat inspection support services	Programme Total	8,000,000
Artificial Inseminated Service	Flagship - Countywide	3,000,000
Animal Health and Welfare Management Services	Flagship - Countywide	3,000,000
Animal Bull castration	Flagship - Countywide	-
Meat Inspection and Safety Services	Flagship - Countywide	2,000,000
ENVIRONMENT, ENERGY AND MINERAL SERVICES	Departmental Total	214,960,133
Program: Energy and Mineral Resources services	Programme Total	11,750,000
High Mast Street Light	Flagship	-

Pending Bills and Obligations	Pending Bills	-
Solar Streetlights	Mekenene	1,000,000
Solar Streetlights	Bosamaro	1,000,000
Solar Streetlights	Nyamaiya	400,000
Solar Streetlights (4 in number)	Gesima	450,000
Solar Streetlights	Magwagwa	600,000
Solar Streetlights (8 in number)	Nyansiongo	700,000
Solar Streetlights	Bokeira	1,600,000
Installation of solar street lights @Kes.150,000/ (3 Per Ward)	Flagship	6,000,000
Program: Climate change mitigation and adaptation measures	Programme Total	202,210,133
Climate Change Intervention (Grant)	Flagship -Grant	162,210,133
Climate Change Intervention (Contribution)	Flagship	40,000,000
Program: Environment and natural resources	Programme Total	1,000,000
Noise pollution gadgets	Flagship	1,000,000
Installation of garbage bins	Flagship	-
WATER AND SANITATION	Departmental Total	45,000,000
Program: Irrigation, drainage and water storage development support services	Programme Total	-

Nyabomite bombo bokimori irrigation scheme	Flagship -Eaka	-
Program: Water supplies and management services	Programme Total	45,000,000
Nyamira Water and sanitation company	Flagship -HQ	-
Spring protection	Mekenene	1,000,000
Spring protection	Bokeira Ward	900,000
Spring Protection	Magombo	3,000,000
Spring Protection	Magwagwa	400,000
Gesure Water (Equipping & Distribution)	Manga	1,500,000
Nyangena Borehole	Bosamaro	1,500,000
Water Distribution and rehabilitation of Riaking'oina Borehole	Unprocured - Itibo	-
Kiamogake Borehole	Ekerenyo	2,000,000
Obwari Market Borehole Solar Installation	Ekerenyo	1,200,000
Sengereri Borehole	Gachuba	-
Girigiri Borehole	Bosamaro	1,500,000
Completion of Rirumi- Nyageita Water Project	Bonyamatuta	2,000,000
Water distribution at Matunwa Dam Phase II	Esise	3,500,000
Entanda Borehole	Kemera	2,500,000

Equipping and distribution of Nyankongo borehole	Kiabonyoru	2,000,000
Water Distribution Nyariacho and Miriri Boreholes	Gachuba	1,000,000
Repair, KPLC and maintenance of Kiabonyoru water project	Kiabonyoru	1,000,000
Equipping and distribution of Eturungi borehole	Kiabonyoru	2,000,000
Borehole	Township	3,000,000
Quickwin Projects	Flagship	5,000,000
Pending Bills and Obligations	Pending Bills	-
Mochenwa Water Connectivity	Unprocured - Gesima	5,000,000
Gesore Borehole Distribution of Water	Unprocured - Township	-
Kerobo Borehole Distribution of Water	Unprocured - Bomwagamo	-
Water Schemes Distribution	Flagship	5,000,000
5266: EDUCATION AND VOCATIONAL TRAINING	Departmental Total	49,400,000
ECDE Management support services	Programme Total	39,400,000
Pending Bills and Obligations	Pending Bills	-
ECDE Class at Mwancha Primary	Ekerenyo	3,500,000
Renovation of ECDE Class	Gachuba	1,500,000

ECDE Class at Kiabiraa	Bomwagamo	4,000,000
Completion of ECDE Class at Kenyerere	Magombo	2,000,000
Renovation of ECDE classrooms and renovation of two door latrines at Nyasore Primary	Rigoma	1,500,000
Construction of ECDE Class at Bobembe Girls Primary	Bogichora	3,500,000
Construction of ECDE Class at Marara	Nyamaiya	3,400,000
Construction of ECDE Class at Nyandoche II Primary School	Nyansiongo	3,300,000
ECDE Class	Unprocured Bokeira	-
4-Door ECDE Toilets	Bokeira	1,200,000
Construction of ECDE Class	Magwagwa	3,500,000
Construction of ECDE Class at Nyantaro	Gesima	2,000,000
Construction of ECDE Class at Nyabuya	Gesima	2,000,000
ECDE Class – Omogwa Primary	Manga	3,000,000
2 Doors toilet No.4 (Sironga, Ramba, Bosiango and Omosasa)	Unprocured - Bogichora	-
Quickwin Projects	Flagship	5,000,000
ECDE Class at Enkinda Primary	Unprocured - Itibo	-
ECDE Class at Kuura	Unprocured -	-
	Bosamaro	

ECDE Class at Nyabisimba	Unprocured - Bonyamatuta	-
ECDE Class	Unprocured - Bomwagamo	-
ECDE Class	Unprocured - Magwagwa	-
Vocational Training and management services	Programme Total	10,000,000
University infrastructural Support	Flagship	10,000,000
PRIMARY HEALTH SERVICES	Departmental Total	34,600,000
Program: Promotive and preventive health services	Programme Total	34,600,000
Equipping of Gesima Health Centre	Flagship	-
Quickwin Projects	Flagship	5,000,000
Pending Bills and Obligations	Pending Bills	-
Equipping of Magwagwa inpatient ward	Flagship - Magwagwa	5,000,000
Nyagacho OPD	Mekenene	3,000,000
Nyanturago Health Center	Bosamaro	1,000,000
Fencing of Riamoni and Nyaiguta	Gesima	600,000
Renovation of Bosiango	Bogichora	1,500,000
Repair of Miriri Health Center	Gachuba	1,500,000

Construction of toilet, fencing, equipping and completion of Biticha Morera Dispensary	Rigoma	1,000,000
Equipping of Nyamusi Health Centre	Flagship - Nyamusi	5,000,000
Completion of Igenaitambe HC Staff House	Unprocured Bosamaro	-
Opening/Commissioning of Complete Dispensaries	Flagship - Countywide	-
Completion of Nyakeore HC Staff House	Unprocured - Bonyamatuta	-
Completion of Kenyambi HC Staff House	Unprocured - Bogichora	-
Digitization of the Primary Health Facilities	Flagship	6,000,000
Renovation of Kenyoro Dispensary and Construction of Staff House	Flagship -Itibo ward	5,000,000
MEDICAL SERVICES	Departmental Total	450,500,000
Program: Medical Support services	Programme Total	450,500,000
Nyamwetuereko eye Hospital	Flagship	5,000,000
Pending Bills and Obligations	Pending Bills	-
Health Fund (FIF)	Flagship -FIF	400,000,000
Completion of the Nyamusi Sub-County Hospital	Flagship	5,000,000
Completion of the Ekerenyo Sub-County Hospital	Flagship	5,000,000

Completion of the Isolation centre	Flagship -NCRH	3,000,000
Equipping of the Magwagwa psychitric hopital	Flagship	2,500,000
Digitization of the FIF	Flagship	-
Digitization of the Primary Health Facilities	Flagship	-
Equipping of doctors plaza	Flagship -HQ	30,000,000
Renovation of Kenyoro Dispensary and Construction of Staff House	Flagship -Itibo ward	-
LANDS, HOUSING AND URBAN DEVELOPMENT	Departmental Total	134,000,000
Program: Housing and urban development	Programme Total	117,000,000
Governor residence	Flagship -Sironga	-
Construction of County Headquarter	Flagship -County Headquarter	90,000,000
Pending Bills and Obligations	Pending Bills	-
Bodaboda Sheds at Geseneno	UprocuredTownship	-
Modern Bodaboda Sheds	Bokeira	1,200,000
Construction of 3 bodaboda sheds at Kijauri, Nyansiongo and Nyaronde	Nyansiongo	1,000,000
Modern Bodaboda Shed	Bogichora	600,000
Bodaboda Sheds at Girango and Moturumesi Markets	Gachuba	1,000,000
Maintenance of Roads leading to Ward Offices	Flagship	15,000,000
Demarcation of Nyabonge Dispensary	Itibo	2,000,000

Bodaboda Sheds at Kanani and Nyamaiya Stadium Junction	Nyamaiya	1,200,000
Kemera Market Backstreets Opening	UnprocuredKemera	5,000,000
University infrastructural Support	Flagship	-
Program: Physical planning and survey services	Programme Total	7,000,000
GIS Lab	Flagship	-
Completion of spatial plan	Flagship	7,000,000
Program: Land management and administration services	Programme Total	10,000,000
Valuation roll	Flagship -County wide	10,000,000
ROADS, PUBLIC WORKS	Departmental Total	487,226,439
Program: Roads development and management support services	Programme Total	136,708,787
Roads Maintainance Levy Fund	Flagship -Grant	114,508,787
Pending Bills and Obligations	Pending Bills	-
Box Culvert at Riagetugi	UnprocuredEkerenyo	-
Murram site	Bomwagamo	500,000
Nyaobe Bridge Renovation	Bokeira	1,000,000
Box culvert	Township	6,000,000
culverts installations at various locations	Rigoma	1,000,000
Bitundugusi Box Culvert	Kemera	2,500,000

Fuel for Production in Itibo Ward	Itibo	1,000,000
Road Opening in Itibo Ward	Itibo	2,500,000
Fuel for Heavy machinery	Manga	500,000
Fuel for Heavy machinery	Gachuba	500,000
Murram Site	Gesima	500,000
Fuel for Heavy machinery	Gesima	700,000
Bosose – Ramba – Riamasita - Nyamokeri	Bonyamatuta	3,000,000
Fuel for Heavy machinery	Rigoma	500,000
Riamoni-Kuura Road	Unprocured Bosamaro	-
Murram Sites	Unprocured - Magombo	-
Riomego – Kenyansoro – Magwagwa SDA (Bonyengwa)	UnprocuredMagwagwa	-
Gachuba-nyabara IV moturumesi road	Gachuba	-
culverts installations at various locations in Itibo Ward	Itibo	2,000,000
Towards purchase of machinery	Flagship countywide	-
Program: Transport and Mechanical Support Services	Programme Total	5,000,000

Construction of the modern Mechanical Workshop	Flagship -HQ	5,000,000
Program: Integrated Road Construction and Maintenance Services	Programme Total	345,517,652
Ward Projects	Ward Projects - Roads	-
Purchase of Heavy Machinery/Equipment	Ward Projects - Roads	258,017,652
Fuel for Production	Ward Projects - Roads	20,000,000
Purchase of Gravel (Murram)	Ward Projects - Roads	15,000,000
Road surveys and Inspection (fuel, purchase of measurement equipment and allowances)	Ward Projects - Roads	10,000,000
Preparation of Designs and Tender documentation	Ward Projects - Roads	5,000,000
Culverts Installation and Associated drainage works	Ward Projects - Roads	10,000,000
Insurance of Heavy Machinery/Equipment	Ward Projects - Roads	10,500,000
Establishment of Mechanical and Transport Unit offices/yard	Ward Projects - Roads	1,000,000
Unskilled labour/casuals for Road Maintenance	Ward Projects - Roads	4,000,000
Repair of Heavy Equipment	Ward Projects - Roads	6,000,000
Maintenance & Servicing of	Ward Projects - Roads	6,000,000

Heavy Equipment and Utility Vehicles		
TRADE TOURISM AND CO-OPERATIVE DEVELOPMENT	Departmental Total	15,800,000
CO-OPERATIVE PROMOTION	Programme Total	1,500,000
Renovation of Manga farmers' cooperative society building	Esise	1,500,000
Program: Tourism Promotion	Programme Total	3,000,000
Tourist site protection (keera &Manga)	Flagship -County wide	3,000,000
Program: Trade development and promotion	Programme Total	11,300,000
Business Development Grant (SWEDEN)	Flagship -Grant	-
Roadside Mama-mboga Stalls/Sheds	Bokeira	1,800,000
Obwari Market	Ekerenyo	1,500,000
Demarcation and Construction of Isinta/Bonyunyu Markets	Unprocured-Itibo	5,000,000
Pending Bills and Obligations	Pending Bills	-
Repair of market toilets	Flagship - Countywide	3,000,000
GENDER, SPORTS AND CULTURE	Departmental Total	20,500,000

Program: Sports and management of sports	Programme Total	20,500,000
Manga stadium (Inner Wall, technical area, water pump, plumbing, Security Gates & other works)	Flagship -Manga	5,000,000
Manga stadium (Pavilion Fittings)	Flagship -Manga	5,000,000
Contribution towards Drainage works at Rigoma Playground	Gachuba	500,000
Rigoma Playground works- Drainage, Sheds, Offices, Toilets	Rigoma	1,000,000
Construction of the rescue centre	Flagship -Ogango in Bonyamatuta ward	-
Pending Bills and Obligations	Pending Bills	-
Construction of Nyamaiya playground (Perimeter Wall)	Flagship - Nyamaiya	5,000,000
Construction of the Omokirondo sports training centre	Flagship -Itibo ward	4,000,000
Program: Cultural promotion and Heritage	Programme Total	-
Completion of the library	Flagship	
PUBLIC SERVICE MANAGEMENT	Departmental Total	45,500,000
Program: County		
Administration and field coordination support services	Programme Total	-
Construction of the SubCounty Offices	Flagship -Nyamira South Office	-

Program: Security enforcement and compliance support services	Programme Total	3,000,000
Purchase of security gadgets	Flagship -HQ	3,000,000
Program: Human Resource management and development support services	Programme Total	5,000,000
Digitization of the HR Registry	Flagship -HQ	5,000,000
Program: Special Programs	Programme Total	37,500,000
KDSP Level II	Flagship	37,500,000
NYAMIRA MUNICIPALITY	Departmental Total	80,817,128
Program: Municipal infrastructure and disaster management support services	Programme Total	72,817,128
Contribution towards KURA Roads	Flagship-Nyamira Municipality	50,000,000
Kenya Urban Support Programme (KUSP UDG)	Flagship -Grant	19,817,128
Pending Bills and Obligations	Pending Bills	-
Installation of Street lights within the municipality	Flagship-Nyamira Municipality	3,000,000
Program: Environmental and social support services	Programme Total	8,000,000
Drainage works in township	Flagship-Nyamira Municipality	3,000,000
Skips for waste collection	Flagship-Nyamira Municipality	5,000,000
KEROKA MUNICIPALITY	Departmental Total	163,123,322

Program: Municipal infrastructure and disaster management support services	Programme Total	158,123,322
Material Recovery Facility for Waste Management-Road network support, connection to national grid/solar, fencing, survey, machinery for segregation and recycling	Flagship -Keroka municipality	5,000,000
Kenya Informal Settlement Improvement Project	Flagship -Grant	148,123,322
Contribution towards KISSIP	Flagship -Keroka municipality	2,000,000
Physical planning for keroka municipality	Flagship -Keroka municipality	3,000,000
Environmental and social services	Programme Total	5,000,000
installation of street light	Flagship -Keroka municipality	3,000,000
Maintenance of roads towards dumpsite roads	Flagship -Keroka municipality	2,000,000
COUNTY ATTORNEY	Departmental Total	4,987,040
Program: Legal Governance, Legal training, Integrity Affairs management and support services	Programme Total	4,987,040
Development of County legislations data base and Eresource centre.	Flagship -HQ	4,987,040
TOTAL DEVELOPMENT		2,283,248,133

Table 18: Shows Summary and details of the Development Expenditure 2024/2025

Department	Budget Development Estimates	Actual Development Estimates	Baseline Estimates	Printed Estimate	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	192,000,000	166,000,000	218,400,656	186,000,000	204,600,000	225,060,000
County Executive	0	0	0	0	0	0
Finance and Accounting Services	422,480,799	332,894,743	251,000,000	135,853,006	149,438,307	164,382,137
Crop Production	353,983,720	305,442,277	707,459,187	170,434,071	187,477,478	206,225,226
Environment, Water, Energy & Natural Resources	126,210,043	84,787,184	251,100,000	214,960,133	236,456,146	260,101,761
Education & Vocational Training	78,431,772	38,435,078	52,300,000	49,400,000	54,340,000	59,774,000
Medical Services	495,688,626	176,643,380	73,000,000	450,500,000	495,550,000	545,105,000
Land, Physical Planning, Housing and Urban Development	137,694,152	33,555,193	156,380,373	134,000,000	147,400,000	162,140,000
Water, Sanitation and Irrigation	0	0	0	45,000,000	49,500,000	54,450,000
Transport & Public Works,	126,112,951	100,181,000	181,100,000	487,226,439	535,949,083	589,543,991
Trade, Tourism and Co-Operatives Development	17,000,000	5,037,561	316,500,000	15,800,000	17,380,000	19,118,000
Youth, Gender, Culture and Social Services	27,500,000	8,750,677	27,900,000	20,500,000	22,550,000	24,805,000
County Public Service Board	0	0	0	0	0	0
Public Service Management	63,000,000	2,080,400	13,000,000	45,500,000	50,050,000	55,055,000
Nyamira Municipality Board	145,309,616	117,534,101	89,981,942	80,817,128	88,898,841	97,788,725
Keroka Municipality Board	0	0	0	163,123,322	179,435,654	197,379,220
County Attorney	0	0	0	4,987,040	5,485,744	6,034,318
Economic Planning, Resources Mobilization And ICT	0	0	30,000,000	33,546,994	36,901,693	40,591,863
Livestock and Fisheries Services	0	0	45,147,360	11,000,000	12,100,000	13,310,000
Primary Healthcare	0	0	42,200,000	34,600,000	38,060,000	41,866,000
Nyamira Disability Board	0	0	0	0	0	0
Nyamira Revenue Board	0	0	0	0	0	0
Nyamira Investment Co-operation	0	0	0	0	0	0
Total	4,370,823,358	1,371,341,594	2,455,469,518	2,283,248,133	2,511,572,946	2,762,730,241

Table 19: Shows summary of and details of the Capital/Flagship projects 2024/2025

Department	Budget Development Estimates	Actual Development Estimates	Baseline Estimates	Printed Estimate	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	192,000,000	166,000,000	218,400,656	186,000,000	204,600,000	225,060,000
County Executive	0	0	0	0	0	0
Finance and Accounting Services	422,480,799	332,894,743	251,000,000	135,853,006	149,438,307	164,382,137
Crop Production	353,983,720	305,442,277	707,459,187	8,000,000	8,800,000	9,680,000
Environment, Water, Energy & Natural Resources	126,210,043	84,787,184	251,100,000	52,750,000	58,025,000	63,827,500
Education & Vocational Training	78,431,772	38,435,078	52,300,000	49,400,000	54,340,000	59,774,000
Medical Services	495,688,626	176,643,380	73,000,000	50,500,000	55,550,000	61,105,000
Land, Physical Planning, Housing and Urban Development	137,694,152	33,555,193	156,380,373	134,000,000	147,400,000	162,140,000
Water, Sanitation and Irrigation	0	0	0	45,000,000	49,500,000	54,450,000
Transport & Public Works,	126,112,951	100,181,000	181,100,000	372,717,652	409,989,417	450,988,359
Trade, Tourism and Co-Operatives Development	17,000,000	5,037,561	316,500,000	15,800,000	17,380,000	19,118,000
Youth, Gender, Culture and Social Services	27,500,000	8,750,677	27,900,000	20,500,000	22,550,000	24,805,000
Cpsb	0	0	0	0	0	0
Public Service Management	63,000,000	2,080,400	13,000,000	8,000,000	8,800,000	9,680,000
Nyamira Municipality Board	145,309,616	117,534,101	89,981,942	61,000,000	67,100,000	73,810,000
Keroka Municipality Board	0	0	0	15,000,000	16,500,000	18,150,000
County Attorney	0	0	0	4,987,040	5,485,744	6,034,318
Economic Planning, Resources Mobilization And ICT	0	0	30,000,000	33,546,994	36,901,693	40,591,863
Livestock and Fisheries Services	0	0	45,147,360	11,000,000	12,100,000	13,310,000
Primary Healthcare	0	0	42,200,000	34,600,000	38,060,000	41,866,000

Nyamira Disability Board	0	0	0	0	0	0
Nyamira Revenue Board	0	0	0	0	0	0
Nyamira Investment Co-operation	0	0	0	0	0	0
Total	4,370,823,358	1,371,341,594	2,455,469,518	1,238,654,692	1,362,520,161	1,498,772,177

Table 20: Shows summary of and details of the Conditional grants 2024/2025

	Actual Estimate	Baseline Estimate	Projections		
DEPARTMENT	2022/2023	2023/2024	2024/025	2025/2026	2026/2027
County Assembly	0	0	0	-	-
County Executive.	0	0	0	-	-
Finance and Accounting Services	0	0	0	-	-
Crop Development	185,943,051	393,094,721	162,434,071	178,677,478	196,545,226
Environment, Water, Natural Resources, Mining and Energy	22,000,000	173,210,133	162,210,133	178,431,146	196,274,261
Education and Vocational Training	0	0	0	-	-
Medical Services	0	0	0	-	-
Lands, Housing, Physical Planning & Urban Development	0	0	0	-	-
Water, Sanitation and Irrigation	0	0	0	-	-
Roads, Transport and Public Works	0	0	114,508,787	125,959,666	138,555,632
Trade, Tourism, Industrialization and Cooperatives Development	0	0	0	-	-
Department of Sports, Gender, Culture and Social Services	0	0	0	-	-
County Public Service Board	0	0	0	-	-
Public Service Management	0	0	37,500,000	41,250,000	45,375,000
Nyamira Municipality Board	1,194,558	0	19,817,128	21,798,841	23,978,725
Keroka Municipality	0	0	148,123,322	162,935,654	179,229,220
Office of The County Attorney	0	0	0	0	0
Economic Planning, Resources Mobilization And ICT.	0	0	0	0	0
Livestock and Fisheries Development	0	0	0	0	0
Primary Health	0	0	0	0	0
Nyamira Disability Board	0	0	0	0	0
Nyamira Revenue Board	0	0	0	0	0
Keroka Municipality	0	0	0	0	0
SUB-TOTAL	209,137,609	928,387,068	644,593,441	709,052,785	779,958,064

Table 21: Shows summary of and details of the Funds 2024/2025

	Actual estimate	Baseline Estimates Fund	Projections		
DEPARTMENT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	0	0	0	0	0
County Executive.	0	0	0	0	0
Finance and accounting services	5,000,000	0	0	0	0
Crop Development	0	0	0	0	0
Environment, Water, natural resources, mining and energy	0	0	0	0	0
Education and Vocational Training	122,000,000	0	0	0	0
Medical Services	205,000,000	69,000,000	400,000,000	440,000,000	484,000,000
Lands, Housing, Physical Planning & Urban Development	0	0	0	0	0
Water, Sanitation and Irrigation	0	0	0	0	0
Roads, Transport and Public Works	0	0	0	0	0
Trade, Tourism, Industrialization and Cooperatives development	0	0	0	0	0
Department of Sports, Gender, Culture and Social Services	0	0	0	0	0
County Public Service Board	0	0	0	0	0
Public Service Management	0	0	0	0	0
Nyamira Municipality Board	0	0	0	0	0
Keroka Municipality	0	0	0	0	0
Office of the County Attorney	0	0	0	0	0
Economic Planning, Resources Mobilization and ICT.	0	0	0	0	0
Livestock and Fisheries development	0	0	0	0	0
Primary Health	0	0	0	0	0
Nyamira Disability Board	0	0	0	0	0
Nyamira Revenue Board	0	0	0	0	0
SUB-TOTAL	332,000,000	69,000,000	400,000,000	440,000,000	484,000,000

CHAPTER THREE

3.0 VOTE: 5261000000

3.1 VOTE TITLE: COUNTY ASSEMBLY SERVICE BOARD

3.2 Mission

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

3.3 Vision

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

3.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

3.4.1 Expenditure trends

In the financial year 2022/2023, the department has been allocated Kshs. 833,070,587 where Kshs. 608,070,587 will go towards recurrent expenditure and Kshs. 225,000,000 will fund development expenditure.

In the financial year 2023/2024, the department has been allocated Kshs. 914,979,149 where Kshs. 746,578,493 will go towards recurrent expenditure and Kshs. 168,400,656 will fund development expenditure.

In the financial year 2024/2025, the department has been allocated Kshs. 895,762,663 where Kshs. 709,762,663 will go towards recurrent expenditure and Kshs. 186,000,000 will fund development expenditure. The allocations are expected to deliver the outputs as explained in part of this context.

3.4.2 Summary of achievements in the FY 2022/2023

The County Assembly was able to undertake the following key projects which enhanced performance of the County Assembly's key mandate of legislation, representation and oversight

1. Construction of the county assembly office block
2. Construction and furnishing of County Assembly Ward Offices
3. Purchase of generator and transformer

4. Construction of toilets (Ablution block)
5. Construction of water tower
6. Auditorium chairs and Hansard tables
7. Supply and Installation of Air Conditioner Indoor Unit
8. Carpeting, supply, delivery, laying and padding
9. Supply, Installation of HK Vision IP CCTV camera short

3.4.3 Constraints and challenges in budget implementation

The County Assembly continues to face various challenges in performing its constitutional mandates. Key among the challenges are the budget ceilings which continue to inhibit operations of the Assembly. Training of Members of the Assembly and staff is a continuous process and therefore will require more funding. The Members of County Assembly require capacity building on the role of the County Assembly.

3.4.4 Major services/outputs to be provided in MTEF period 2024/2025

The major Services/outputs to be provided in the FY 2024/2025 are:

- Payment Of 125 Staff, 2CASB Members
- Payment Of 17 Utilities
- Purchase and Maintenance Of 4 Computers
- Meetings, Training, Capacity Building Of CASB, Staff and Audit Committee
- Operationalization of The Offices of The Dep Speaker, Majority and Minority
- Conferences and Workshops in Speakers Office
- Participation in Annual Legislative Summit
- Preparation of County Assembly Strategic Plan 2024-2025
- Participation in Foreign Conferences
- Policy Formulation; Monitoring and Evaluation of Projects
- Compensation To 36 Honorable Members
- Compensation Of 96 Ward Office & Other Partisan Staff
- Representation; Drafting of Bills and Policies; Public Participation and Approval Of County Bills
- Construction of County Assembly Headquarters Phase III
- Construction of A Befitting Duplex
- Ongoing Project-Ward Offices and Fencing
- Car and Mortgage Fund
- Equipping the Speaker's Residence, External Works, Parking, Driveways and Landscaping
- Installation Broadcasting System
- Installation of E-Parliament Equipment
- Pending Bill

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

DEPARTMENTAL REVENUE SOURCES						
NO	REVENUE SOURCES	% OF BUDGET FUNDING	ESTIMATE 2024/2025	FY2025/2026	FY2026/2027	ITEM CODE
	Equitable Sharable Revenue	100%	895,762,663	985,338,929	1,083,872,822	9910101
	GRAND TOAL	100%	895,762,663	985,338,929	1,083,872,822	

3.5 PART D: PROGRAM OBJECTIVES

Programme	Objective
P.1 Legislation and Representation	To strengthen the capacity of Members of County Assembly to make laws and enhance their representative capacity
P.2 Legislative Oversight	To strengthen the capacity of making and oversight the county Budget for optimal use of Public Resources and enhanced accountability in governance
P. 3 General Administration, Planning and Support Services	To enhance professionalism, build human resource capacity and provide effective services to the Legislature to enable it meet its Constitutional mandate

3.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme: P.1 Legislation and Representation						
Outcome: Enhanced Democracy						
Sub Programme: SP.1.1 Legislation and Representation						
Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/25	Targets 2025/26	Targets 2026/27
Clerks Department	Bills/Laws	Number of bills introduced in the County Assembly	11	14	20	30
		Number of motions introduced and concluded	12	25	40	55
		Amendment of standing orders	0	1	1	2
	Representation	Number of petitions considered	9	13	20	25
		Number of Statements issued	21	30	40	60
Legal Department	Drafted Legislative Instruments	Number of bills drafted	7	16	30	40

		Number of vellum copies prepared for assent or transmission to Senate	12	20	30	35
		Number of committee stage amendments drafted	10	30	40	50
	Legal Advisory services	Provision of legal advice and opinions to County Assembly	Timely advisory issued	Timely advisory issued	Timely advisory issued	Timely Advisory issued

Programme: P.2 Legislative Oversight						
Outcome: Good Governance.						
Sub Programme: SP.2.1 Legislative Oversight						
Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/2025	Targets 2025/2026	Targets 2026/2027
Clerks Department	Oversight over usage Public resources	Committee reports on budget preparation	10	25	40	50
		Committee reports on budget implementation	6	8	8	10
		PAC/PIC reports on audited accounts of County Government	2019/20/21/22 3	2022/23/24 2	2024/25 1	2025/26 1
	Enhanced Governance in Public Service	Committee investigatory reports	5	8	10	14
		Committee reports on legislations	5	8	10	12
		Number of statements and questions issued	10	15	20	25
		Reports on vetting of state officers	20	29	30	40
		Organize study and inspection tours for members of county assembly	15	20	20	30

Research Department	Improved process of legislation	Prepare briefs for committees	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs
		Preparing briefs and reports on bills for committees	10	20	35	40
		Undertake of research surveys	2	2	2	4
Budget Department	Improved process of scrutiny and oversight of the budget	Prepare briefs on budget for committees	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs
		Preparation of reports on budget matters for committees	6	6	6	8
		Prepare reports on money bills	15	20	35	40

Programme: P.3 General Administration, Planning and Support Services						
Outcome: Efficient and effective Service Delivery						
Sub Programme: SP.3.1 General Administration, Planning and Support Services						
Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/2025	Targets 2025/2026	Targets 2026/2027
Joint Services	Enhanced Staff Performance	Efficient and effective Service Delivery	60%	75%	80%	85%
		Preparation of the Annual Report	1	1	1	1
		Preparation of quarterly reports	4	4	4	4
		Preparation of Strategic Plan	1 review of strategic plan	-	1 strategic plan	-
	Improved Working Environment	Adequate office space, ICTs, and other facilities	60%	70%	75%	80%
Office of the Speaker	Promotion of Legislative Diplomacy	Participate in CAF meetings and other national and international forums	20 forums	25 forums	25 forums	30 forums
		Hosting of visiting delegations	All visiting delegations hosted	All visiting delegations hosted	All visiting delegations hosted	All visiting delegations hosted

	Providing effective service for legislation	Organize and participate in weekly chamber meetings for the speaker	24 meetings	32 meetings	32 meetings	40 meeting
Clerks Department	Promotion of effective legislative services	Participate in SOCCAT meetings and other forums	14 meetings	22 meetings	22 meetings	22 meetings
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
Hansard Department	Efficient Hansard services	Provision of Hansard reports for all House proceedings	Timely provision of all reports	Timely provision of all reports	Timely provision of all reports	Timely 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	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	Enhanced security in Assembly
		Ensure smooth House and Committee operations	Successful assembly 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, 2 newsletters, 90 diaries	500 flyers, 500 brochures, 2 newsletters, 90 diaries	1000 flyers, 1000 brochures, 2 newsletters, 90 diaries	1000 flyers, 1000 brochures, 2 newsletters, 90 diaries
		Facilitate Assembly outreach programs	1	1	1	3
Library	Provisions of information services	Avail reference and information documents	All documents availed	All documents availed	All documents availed	All documents availed

3.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2024/2025-2026/2027

Table 3: Summary of Expenditure By Programmes

S/N	PROGRAMMES	SUB-PROGRAM	OBJECTIVES	FY2024/2025			MTEF PERIOD	
				RECC.	DEV.	TOTAL	FY2025/2026	FY2026/2027
1	Policy planning, general administration and support services	General administration and support services	To provide efficient and effective support service	294,308,536	-	294,308,536	323,739,390	356,113,329
		Policy planning and Support services		89,065,500	-	89,065,500	97,972,050	107,769,255
		Infrastructure Development		0	126,000,000	126,000,000	138,600,000	152,460,000
			PROGRAM TOTALS	383,374,036	126,000,000	509,374,036	560,311,440	616,342,584
2	Oversight	Oversight	To strengthen capacity of members over	43,506,030	60,000,000	103,506,030	113,856,633	125,242,296
3	Legislation and Representation	Legislation and Representation	to strengthen capacity of County Assembly members on legislation	282,882,597	0	282,882,597	311,170,857	342,287,942
GRAND TOTALS				709,762,663	186,000,000	895,762,663	985,338,929	1,083,872,822

3.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025-2026/2027

Economic Classification	Printed Estimates	Projected Estimates	
		2025/2026	2026/2027
	2024/2025		
Current Expenditure	709,762,663	780,738,929	858,812,822
Compensation to Employees	312,413,215	343,654,537	378,019,990
Use of Goods and Services	389,577,473	428,535,220	471,388,742
Social Benefits	7,176,975	7,894,673	8,684,140
Other Recurrent	595,000	654,500	719,950
Capital Expenditure	186,000,000	204,600,000	225,060,000
Acquisition of Non-Financial Assets	186,000,000	204,600,000	225,060,000
Capital Grants and other transfers	0	0	0
Other Development	0	0	0
Total Expenditure	895,762,663	985,338,929	1,083,872,822

3.9 PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES, SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025-2026/2027

	Printed Estimates	Projection Estimates	
		2025/2026	2026/2027
	2024/2025		
Programme: 1.0: General Administration			
Sub- Programme 1.1: General Administration, Planning & Support Services			
Current Expenditure	294,308,536	323,739,390	356,113,329
Compensation To Employees	172,686,400	189,955,040	208,950,544
Use Of Goods And Services	113,850,161	125,235,177	137,758,695
Social Benefits	7,176,975	7,894,673	8,684,140
Other Recurrent	595,000	654,500	719,950
Sub Total	294,308,536	323,739,390	356,113,329
Sub-Programme 1.2: Policy Planning and Support Services			
Current Expenditure	89,065,500	97,972,050	107,769,255
Use Of Goods And Services	89,065,500	97,972,050	107,769,255
Other Recurrent	0	0	0
Sub Total	89,065,500	97,972,050	107,769,255
sub programmes 1.3 Infrastructure Development			
Capital Expenditure	126,000,000	138,600,000	152,460,000

Acquisition Of Non-Financial Assets	126,000,000	138,600,000	152,460,000
Other Development	0	0	0
TOTAL	509,374,036	560,311,440	616,342,584
Programme 2.0: Oversight			
Current Expenditure	43,506,030	47,856,633	52,642,296
Use Of Goods And Services	43,506,030	47,856,633	52,642,296
Other Recurrent	0	0	0
Capital Expenditure	60,000,000	66,000,000	72,600,000
Acquisition Of Non-Financial Assets	60,000,000	66,000,000	72,600,000
Other Development	0	0	0
Sub Total	103,506,030	113,856,633	125,242,296
Programme 3.0: Legislation & Representation			
Current Expenditure	282,882,597	311,170,857	342,287,942
Compensation To Employees	139,726,815	153,699,497	169,069,446
Use Of Goods And Services	143,155,782	157,471,360	173,218,496
Other Recurrent	0	0	0
GRAND TOTAL	895,762,663	985,338,929	1,083,872,822

3.10 PART I: HEADS AND ITEM

Table 4: Summary of Programmes and Sub – Programmes

5261 - NYAMIRA COUNTY ASSEMBLY BUDGET ESTIMATES FOR FY2024/2025 DETAILS OF VOTE ITEMS BY PROGRAMMES AND SUB-PROGRAMMES				
Programme: 1.0: General Administration				
Sub- Programme 1.1: General Administration, Planning & Support Services				
SUB-ITEM CODE	101005261	PRINTED ESTIMATES	MTEF	
	Programme Code	2024/2025	2025/2026	2026/2027
2110116	Basic salaries	127,071,480	139,778,628	153,756,491
2110301	House Allowances	27,257,640	29,983,404	32,981,744
2110314	Transport Allowances	12,359,280	13,595,208	14,954,729
2110321	Administrative Allowance - CASB	5,184,000	5,702,400	6,272,640
2110320	Leave Allowance	814,000	895,400	984,940
2110405	Telephone allowance	1,332,000	1,465,200	1,611,720
2120101	NSSF – Employer	2,833,920	3,117,312	3,429,043
	Housing Levy - Employer	2,954,937	3,250,430	3,575,474
2120103	Pension payment - Employer	23,727,562	26,100,318	28,710,350
2210302	Retainer - CASB (2)	3,480,000	3,828,000	4,210,800
2210799	Training levy	150,000	165,000	181,500
2210910	Medical cover/WIBA/GPA	35,000,000	38,500,000	42,350,000
2211399	Fringe-Benefits-Tax	3,400,000	3,740,000	3,927,000
2210101	Electricity Expenses	880,000	968,000	1,064,800
2210102	Water Expenses	315,000	346,500	381,150
2210202	Internet charges & Website Maintenance	1,400,000	1,540,000	1,694,000
2210203	Postal Rental Box & Postage charges	12,500	13,750	15,125
2210503	Subscription to news paper	485,000	533,500	586,850
2210504	Advertisements	1,950,000	2,145,000	2,359,500
2210801	Catering services (Drinking water & other Refreshments)	7,600,000	8,360,000	9,196,000
2210802	Boards, Committees, Conferences and Seminars	5,450,000	5,995,000	6,594,500
2210904	Motor Vehicle Insurance	780,000	858,000	943,800
2211201	Fuel for Vehicle (Km)	2,024,000	2,226,400	2,449,040

2211301	Bank charges	35,000	38,500	42,350
2211306	Subscription to professional and other bodies	1,935,000	2,128,500	2,341,350
2211308	Legal, Arbitrations & Compensation Fees	8,000,000	8,800,000	9,680,000
2211313	Security operations	1,560,000	1,716,000	1,887,600
2211323	Laundry Services	300,000	330,000	363,000
2220101	Maintenance of Motor vehicles	1,656,000	1,821,600	2,003,760
2211009	Library supplies, magazines and Books	360,000	396,000	435,600
2211016	Purchase of uniforms	1,980,000	2,178,000	2,395,800
2211101	Office Stationery (Printing Papers, Accounting records, Pens, Stape Pins etc)	1,841,300	2,025,430	2,227,973
2211102	Supplies and Accessories for Computers and Printers (Anti-virus & Toners)	2,780,000	3,058,000	3,363,800
2211103	Office sanitation/ cleaning detergents	1,296,800	1,426,480	1,569,128
3111002	Purchase of computers - Hansard Department	1,080,000	1,188,000	1,306,800
2220205	Maintenance of Buildings & Stations	1,100,000	1,210,000	1,331,000
2220210	Maintenance Computer /Printer/Hansard system/CCTV	1,940,000	2,134,000	2,347,400
3111009	Headphones (Transcription)	315,000	346,500	381,150
3111009	Express Scribe Pro (Transcription software)	280,000	308,000	338,800
2710103	Service gratuity	1,388,118	1,526,930	1,679,623
Total: General Administration, Planning & Support Services		294,308,536	323,739,390	355,926,329

Programme: 1.0: General Administration

Sub-Programme 1.2: Policy Planning and Support Services

SUB-ITEM CODE	101005261	PRINTED ESTIMATES	MTEF	
	Programme Code		2024/2025	2025/2026
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,050,000	9,955,000	10,950,500
2210302	Accommodation - Domestic Travel	42,210,000	46,431,000	51,074,100
2210303	Office Operations	12,720,000	13,992,000	15,391,200
2210401	Travel Cost (airlines, bus, railway, mileage allowance)	3,900,000	4,290,000	4,719,000
2210402	Accommodation Foreign Travel	9,870,000	10,857,000	11,942,700
2210499	Foreign training fee	3,110,000	3,421,000	3,763,100
2210711	Tuition Fees	1,337,500	1,471,250	1,618,375

2210715	Kenya School of Government	1,810,000	1,991,000	2,190,100
2210802	Conference Facility	2,090,500	2,299,550	2,529,505
2211201	Refined Fuels and Lubricants for Transport	1,545,000	1,699,500	1,869,450
2220101	Maintenance Expenses - Motor Vehicles	1,422,500	1,564,750	1,721,225
	Total: Policy Planning & Support Services	89,065,500	97,972,050	107,769,255

Programme 2.0: Oversight

Sub-Programme 2.1: Oversight

SUB-ITEM CODE	708005261	PRINTED ESTIMATES	MTEF	
	Programme Code	2024/2025	2025/2026	2026/2027
2210802	Conference facilities	1,700,000	1,870,000	2,057,000
2210302	Accommodation - Domestic	34,100,400	37,510,440	41,261,484
2210301	Travelling costs	6,500,000	7,150,000	7,865,000
2211101	Stationery	734,300	807,730	888,503
2211201	Motor vehicle fuel	471,330	518,463	570,309
	Total: Oversight	43,506,030	47,856,633	52,642,296

Programme 3.0: Legislation & Representation

Sub-Programme 3.1: Legislation and Representation

SUB-ITEM CODE	709005261	PRINTED ESTIMATES	MTEF	
	Programme Code	2024/2025	2025/2026	2026/2027
2110201	Special Salaries -MCAs & Speaker	59,101,712	65,011,883	71,513,072
2110301	House Allowances	25,128,000	27,640,800	30,404,880
2110309	Transport Allowance (Commuter)	28,580,280	31,438,308	34,582,139
2110312	Responsibility Allowances	10,248,000	11,272,800	12,400,080
2110405	Telephone Allowance	2,220,000	2,442,000	2,686,200
2210300	Special Duty Allowance - MCAs Committees	41,184,012	45,302,413	49,832,655
2710103	Gratuity for Speaker & MCAs	14,448,823	15,893,705	17,483,076
2110299	Basic Wages - Temporary -Other (Ward Staff)	22,453,600	24,698,960	27,168,856
2710120	Gratuity for Partisan Staff	2,993,040	3,292,344	3,621,578
2120101	Employer Contribution to NSSF	1,632,960	1,796,256	1,975,882

	Housing Levy - Employer	3,680,250	4,048,275	4,453,102
2210301	Transport Allowance	6,200,000	6,820,000	7,502,000
2210302	Accommodation Domestic	50,100,000	55,110,000	60,621,000
2210303	Daily Subsistence Allowances	480,000	528,000	580,800
2210502	Publishing and Printing	980,000	1,078,000	1,185,800
2210504	Advertisements	1,830,000	2,013,000	2,214,300
2210704	Hire of Training Facilities and Equipment	1,750,000	1,925,000	2,117,500
2210801	Conference	612,000	673,200	740,520
2211101	Stationery	804,300	884,730	973,203
2211201	Motor vehicle fuel	306,000	336,600	370,260
2211313	Security operations	728,000	800,800	880,880
2211325	Office Expense (Ward)	6,799,920	7,479,912	8,227,903
2220101	Motor vehicle maintenance	621,700	683,870	752,257
	TOTAL	282,882,597	311,170,856	342,287,942
TOTAL RECURRENT ESTIMATES		709,762,663	780,738,930	858,625,823

Table 5: Capital Expenditure for FY2024/2025

SUB-ITEM CODE	DEVELOPMENT BUDGET ESTIMATES	PRINTED ESTIMATES 2024/2025	MTEF	
	Programme Code		2025/2026	2026/2027
3110202	Completion of County Assembly Block	60,000,000	50,000,000	-
3110202	Pending bill	28,000,000	-	-
3110201	Completion/Equipping of Speaker's residence	15,000,000	5,000,000	-
3111009	Drilling of boreholes in 20 Wards	60,000,000	10,000,000	-
2211011	Broadcasting System	3,000,000		
2211011	Installation of E-Parliament Equipment	20,000,000		
TOTAL DEVELOPMENT BUDGET ESTIMATES		186,000,000	68,000,000	-

CHAPTER FOUR

4.0 VOTE NO: 5262000000

4.1 VOTE TITLE – THE COUNTY EXECUTIVE

4.2 PART A: VISION

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

4.3 PART B: MISSION

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

4.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

4.4.1 Expenditure Trends

In the Financial Year 2022/2023, office of the Governor was allocated a total of Ksh.469, 162,325 for both personnel emoluments, operations and maintenance. In the first supplementary estimates, the allocation ceilings were retained.

In the Year 2023/2024, the executive office has been allocated a total of Ksh.469, 162,325 for both personnel emoluments, operations and maintenance. In the first supplementary 2023/2024, the executive office has been allocated a total of Ksh.394,872,825 for both personnel emoluments, operations and maintenance.

In the year 2024/2025, the executive office has a total allocation of ksh.497,833,891.

4.4.2 Major achievements for the period

- Policy planning and governance of the entire Executive Arm
- Coordinated Advisory and Communication services
- Technical Support Services to the departments i.e. publicity and gazettelement of legislation
- Preparation of plans, M&E and Budgeting
- Facilitated training and conference attendance of ECM members and senior staff
- Participated in intergovernmental relations through Council of Governors, lake region economic Block and devolution conference

- Renovation of the various office blocks to accommodate County staffs
- Rolled out communication and information services in the county
- Coordinated performance management through results-oriented scheme

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

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

4.4.4 Major services/outputs to be provided in the MTEF period 2024/2025-2026/2027

- Payment of wages and salaries for staffs
- Payment of utility bills
- Payment of subscription fees to professional bodies
- Capacity Building of staffs on skills improvement, promotional courses and performance management
- Attending workshops/meeting both domestic and foreign
- Holding County Executive Committee meetings
- Review of performance management framework
- Production of county publications (magazines and brochures)
- Media &Public relations
- Provision of county liaison services

4.4.5 Summary of the revenue sources 2024/2025

Revenue Stream	Budget Estimates	Actual	Baseline Estimates	Printed Estimates	Projections		Item code
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
Equitable sharable revenue	469,162,325	469,162,325	394,872,825	497,833,891	547,617,280	602,379,008	9910101
Grand total	469,162,325	469,162,325	394,872,825	497,833,891	547,617,280	602,379,008	

4.5 PART D: PROGRAMS OBJECTIVES

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

4.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget Target	Achieved	Baseline Targets	Targets	Projections	
				2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Programme 1: General Administration and support services									
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery									
SP 1.1 General administration and support services.	Directorate of Administration	Personnel properly enumerated	Number of personnel properly enumerated.	155	155	155	104	104	104
		All utilities and services paid for on monthly basis.	No. of months utilities and services facilitated.	12	12	12	12	12	12

		Payment of subscription fees	Number of subscriptions	1	1	1	1	1	1
		Meetings and Workshop	Number of workshops attended	30	30	30	30	30	30
S.P2; Governance and coordination services									
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery									
SP2.1 Executive management services	County secretary	Holding county executive committee meetings	Number of executive committee meetings held	50	50	50	50	50	50
		Attending intergovernmental meetings/forums and summit/COG meetings	Number of intergovernmental meetings and forums attended	68	68	68	68	68	68
		Review of performance management framework	No of reviews done	1	1	1	1	1	1
SP1.3 County results and delivery support services	County results office	Development of departmental quarterly project sustainability reports	No of reports done	4	4	4	4	4	4
		Prepared annual development plan and budget	Number of plans prepared	2	2	2	2	2	2
		Produced county publications (magazines and brochures) and media relations	Number of county publications and media relations produced	12	12	12	12	12	12
SP1.4. Governor's Advisory and Press communication services	Governors Communication office	Co-ordinated County Liaison services unit	Number of liaison service units coordinated	1	1	1	1	1	1

4.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES

<i>PROGRAMS</i>	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
General Administration Policy Planning and Support Services	282,285,977	260,299,082	258,045,477	398,155,657	437,971,223	481,768,345
County Results and Delivery Support Services	14,171,880	11,365,029	14,171,880	33,721,880	37,094,068	40,803,475
Executive management services	12,600,000	8,696,901	20,000,000	41,316,354	45,447,989	49,992,788
SP1.5 Governance Advisory, Liaison, Communication Support Services	20,900,000	16,812,167	12,600,000	24,640,000	27,104,000	29,814,400
Total Programme Expenditure	469,162,325	401,410,650	394,872,825	497,833,891	547,617,280	602,379,008

4.9 PART H: SUMMARY OF EXPENDITURE BY ECONOMIC CLASSIFICATION

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	250,262,125	228,479,333	327,915,040	497,833,891	547,617,280	602,379,008
Compensation of Employees	162,450,358	162,450,358	138,748,011	197,533,378	217,286,716	239,015,387
Goods and Services	73,017,819	51,235,027	178,811,485	293,616,201	322,977,821	355,275,603
Social Benefits	14,793,948	14,793,948	10,355,544	6,684,312	7,352,743	8,088,018
Total Expenditure	469,162,525	469,162,525	394,041,851	497,833,891	547,617,280	602,379,008

4.10 SUMMARY OF EXPENDITURE BY ECONOMIC CLASSIFICATION OF SUB-PROGRAMMES

<i>Policy, Planning, General Administration and Support Services</i>						
<i>SP1.1 General Administration and Support Services</i>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	247,709,298	-	273,909,293	262,380,922	275,499,968	289,274,967
Compensation of Employees	169,307,193	-	144,996,811	197,533,378	207,410,047	217,780,549
Goods and Services	70,585,281	-	124,095,658	58,163,232	61,071,394	64,124,963
Social Benefits	7,816,824	-	4,816,824	6,684,312	7,018,528	7,369,454
Capital Expenditure	24,376,679	-	35,176,711	36,640,118	38,472,124	40,395,730
Acquisition of Non-Financial Assets	24,376,679	-	35,176,711	36,640,118	38,472,124	40,395,730
Total Expenditure	272,085,977	-	309,086,004	299,021,040	313,972,092	329,670,697
<i>Policy, Planning, General Administration and Support Services</i>						
<i>SP1.2 Policy Planning and Governance</i>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	119,204,468	■	53,498,333	96,139,801	100,946,791	105,994,131
Goods and Services	119,204,468	■	53,498,333	96,139,801	100,946,791	105,994,131
Total Expenditure	119,204,468	■	53,498,333	96,139,801	100,946,791	105,994,131
<i>Policy, Planning, General Administration and Support Services</i>						
<i>SP1.4 County Results and Delivery Support Services</i>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	14,171,880	-	9,621,880	14,171,880	14,880,474	15,624,498
Goods and Services	14,171,880	-	9,621,880	14,171,880	14,880,474	15,624,498
Total Expenditure	14,171,880	-	9,621,880	14,171,880	14,880,474	15,624,498
<i>Policy, Planning, General Administration and Support Services</i>						
<i>SP1.5 Governance Advisory, Liaison, Communication Support Services</i>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027

Recurrent Expenditure	12,600,000	-	9,950,100	10,139,990	10,646,990	11,179,339
Goods and Services	12,600,000	-	9,950,100	10,139,990	10,646,990	11,179,339
Capital Expenditure	-	-	-	2,460,000	2,583,000	2,712,150
Acquisition of Non-Financial Assets	-	-	-	2,460,000	2,583,000	2,712,150
Total Expenditure	12,600,000	-	9,950,100	12,599,990	13,229,990	13,891,489
Executive Management Services						
SP2.1 Co-Ordination and Management of County Executive and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2020/2021	2020/2021	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	20,900,000	-	12,716,503	20,000,000	21,000,000	22,050,000
Goods and Services	20,900,000	-	12,716,503	20,000,000	21,000,000	22,050,000
Total Expenditure	20,900,000	-	12,716,503	20,000,000	21,000,000	22,050,000

4.11: PART I: CLASSIFICATION BY VOTE, HEAD AND ITEM

Prog1	Policy, Planning, General Administration and Support Services						
P1SP1	SP1.1 General Administration and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2100000	Compensation of Employees	169,307,193	-	144,996,811	197,533,378	207,410,047	217,780,549
2110100	Basic Salaries Permanent Employees	140,330,904	-	125,020,522	169,758,600	178,246,530	187,158,857
2110101	Salaries & Wages - Civil Servants	140,330,904	-	125,020,522	169,758,600	178,246,530	187,158,857
2110300	Personal Allowance Paid as Part of Salary	21,999,165	-	14,999,169	20,868,034	21,911,436	23,007,007
2110301	House Allowance	10,795,932	-	7,795,932	10,818,420	11,359,341	11,927,308
2110309	Special Duty Allowance	2,118,000	-	117,996	163,740	171,927	180,523
2110314	Transport Allowance	7,813,548	-	5,813,556	8,067,468	8,470,841	8,894,383
2110318	Non-Practice Allowance	480,000	-	480,000	666,096	699,401	734,371
2110320	Leave Allowance	791,685	-	791,685	1,152,310	1,209,926	1,270,422
2120000	Social Contribution	6,977,124	-	4,977,120	6,906,744	7,252,081	7,614,685
2120100	Employer Contribution to Compulsory National Social Security Schemes	6,977,124	-	4,977,120	6,906,744	7,252,081	7,614,685

2120101	Employer Contribution to Compulsory National Social Security Fund	55,200	-	55,200	76,596	80,426	84,447
2120103	Employer Contribution to Staff Pension Schemes	6,921,924	-	4,921,920	6,830,148	7,171,655	7,530,238
2200000	Use of Goods and Services	70,585,281	-	124,095,658	58,163,232	61,071,394	64,124,963
2210100	Utilities Supplies and Services	2,400,000	-	2,400,000	2,400,000	2,520,000	2,646,000
2210101	Electricity	1,200,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2210102	Water & Sewerage	1,200,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2210200	Communication, Supplies and Services	4,196,689	-	4,196,689	4,158,000	4,365,900	4,584,195
2210201	Telephone Services	3,536,689	-	3,536,689	3,498,000	3,672,900	3,856,545
2210203	Courier & Postal Services	660,000	-	660,000	660,000	693,000	727,650
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	24,000,000	-	-	-
2210401	Travel - Airline, Bus etc	-	-	24,000,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	4,400,000	-	3,200,000	4,400,000	4,620,000	4,851,000
2210502	Publishing & Printing services	2,000,000	-	2,000,000	2,000,000	2,100,000	2,205,000
2210503	Subscriptions - Newspaper & Magazines	2,400,000	-	1,200,000	2,400,000	2,520,000	2,646,000
2210600	Rental of Produced Assets	3,000,000	-	6,000,000	-	-	-
2210603	Rents & Rate Non- Residential	3,000,000	-	6,000,000	-	-	-
2210700	Training Expenses	81,600	-	81,600	113,232	118,894	124,838
2210799	Training Expenses-Other	81,600	-	81,600	113,232	118,894	124,838
2210800	Hospitality Supplies and Services	25,000,000	-	30,000,000	21,000,000	22,050,000	23,152,500
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	25,000,000	-	30,000,000	21,000,000	22,050,000	23,152,500
2211100	General Office Supplies and Services	7,600,000	-	21,910,377	6,600,000	6,930,000	7,276,500
2211101	General Office Supplies	3,000,000	-	3,000,000	3,000,000	3,150,000	3,307,500
2211103	Sanitary and Cleaning Materials Supplies	4,600,000	-	18,910,377	3,600,000	3,780,000	3,969,000
2211200	Fuel, Oil and Lubricants	8,000,000	-	8,000,000	8,000,000	8,400,000	8,820,000
2211201	Refined Fuels and Lubricants for Transport	8,000,000	-	8,000,000	8,000,000	8,400,000	8,820,000
2211300	Other Operating Expenses	6,000,000	-	14,400,000	5,000,000	5,250,000	5,512,500

2211306	Membership fees & subscriptions to Professional/Other Bodies	3,000,000	-	3,000,000	-	-	-
2211308	Legal Fees, Arbitration and Compensation Payments	-	-	-	5,000,000	5,250,000	5,512,500
2211313	Security Operations	3,000,000	-	11,400,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	6,400,000	-	6,400,000	4,400,000	4,620,000	4,851,000
2220101	Maintenance Motor Vehicles	6,400,000	-	6,400,000	4,400,000	4,620,000	4,851,000
2220200	Routine Maintenance - Other Assets	3,506,992	-	3,506,992	2,092,000	2,196,600	2,306,430
2220202	Maintenance of Office Furniture & Equipment	1,200,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2220205	Maintenance of Buildings and Stations Non-Residential	1,414,992	-	1,414,992	-	-	-
2220210	Maintenance of Computers, Software and Networks	892,000	-	892,000	892,000	936,600	983,430
2700000	Social Benefits	7,816,824	-	4,816,824	6,684,312	7,018,528	7,369,454
2710100	Government Pension/Retirement Benefits	7,816,824	-	4,816,824	6,684,312	7,018,528	7,369,454
2710102	Gratuity - Civil Servants	7,816,824	-	4,816,824	6,684,312	7,018,528	7,369,454
3100000	Acquisition of Non-Financial Assets	24,376,679	-	35,176,711	36,640,118	38,472,124	40,395,730
3110300	Refurbishment of Buildings	-	-	-	1,414,992	1,485,742	1,560,029
3110302	Refurbishment of Non-Residential Buildings(offices, schools, hospitals etc)	-	-	-	1,414,992	1,485,742	1,560,029
3110700	Purchase of Vehicles/Other Transport Equipment	9,000,000	-	25,000,000	20,000,000	21,000,000	22,050,000
3110701	Purchase of Motor Vehicles	9,000,000	-	25,000,000	20,000,000	21,000,000	22,050,000
3110800	Overhaul of Vehicles/Other Transport Equipment	3,000,000	-	3,000,000	3,000,000	3,150,000	3,307,500
3110801	Overhaul of Vehicles	3,000,000	-	3,000,000	3,000,000	3,150,000	3,307,500
3111000	Purchase of Office Furniture/General Equipment	10,040,000	-	4,840,000	9,891,437	10,386,009	10,905,309
3111001	Purchase of Office Furniture/General Equipment	7,500,000	-	2,500,000	7,951,437	8,349,009	8,766,459
3111002	Purchase of Computers, Printers and Other IT Equipment	2,540,000	-	2,340,000	1,940,000	2,037,000	2,138,850

3111100	Specialised Plant, Equipment and Machinery	2,336,679	-	2,336,711	2,333,689	2,450,373	2,572,892
3111112	Purchase of Software	2,336,679	-	2,336,711	2,333,689	2,450,373	2,572,892

Prog1	Policy, Planning, General Administration and Support Services						
P1SP2	SP1.2 Policy Planning and Governance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2200000	Use of Goods and Services	119,204,468	-	53,498,333	96,139,801	100,946,791	105,994,131
2210300	Domestic Travel, Subsistence and Other Transportation Costs	36,150,468	-	22,018,333	40,387,000	42,406,350	44,526,668
2210301	Travel - Airline, Bus etc	363,000	-	165,000	8,017,000	8,417,850	8,838,743
2210302	Accommodation -Domestic Travel	26,166,667	-	17,458,333	17,390,000	18,259,500	19,172,475
2210303	Daily Subsistence Allowance	7,390,000	-	3,895,000	14,980,000	15,729,000	16,515,450
2210306	Repatriation Costs	2,230,801	-	500,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	50,375,000	-	20,000,000	20,000,000	21,000,000	22,050,000
2210401	Travel - Airline, Bus etc	35,000,000	-	12,000,000	6,000,000	6,300,000	6,615,000
2210402	Accommodation -international Travel	15,375,000	-	8,000,000	10,000,000	10,500,000	11,025,000
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	4,000,000	4,200,000	4,410,000
2210700	Training Expenses	24,680,000	-	8,730,000	10,670,000	11,203,500	11,763,675
2210701	Travel Allowances	19,500,000	-	6,750,000	-	-	-
2210704	Hire of Training Facilities and Equipment	1,000,000	-	-	-	-	-
2210711	Tuition Fees	4,180,000	-	1,980,000	10,670,000	11,203,500	11,763,675
2210800	Hospitality Supplies and Services	1,000,000	-	-	10,000,000	10,500,000	11,025,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	1,000,000	-	-	5,000,000	5,250,000	5,512,500
2210802	Board Committee, Conferences and Seminars	-	-	-	5,000,000	5,250,000	5,512,500

2211100	General Office Supplies and Services	1,000,000	-	-	4,000,000	4,200,000	4,410,000
2211101	General Office Supplies	1,000,000	-	-	4,000,000	4,200,000	4,410,000
2211200	Fuel, Oil and Lubricants	3,267,000	-	1,500,000	8,342,000	8,759,100	9,197,055
2211201	Refined Fuels and Lubricants for Transport	3,267,000	-	1,500,000	8,342,000	8,759,100	9,197,055
2211300	Other Operating Expenses	-	-	-	1,230,801	1,292,341	1,356,958
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	1,230,801	1,292,341	1,356,958
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,732,000	-	1,250,000	1,510,000	1,585,500	1,664,775
2220101	Maintenance Motor Vehicles	2,732,000	-	1,250,000	1,510,000	1,585,500	1,664,775

Prog1	Policy, Planning, General Administration and Support Services						
P1SP4	SP1.4 County Results and Delivery Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2200000	Use of Goods and Services	14,171,880	-	9,621,880	14,171,880	14,880,474	15,624,498
2210300	Domestic Travel, Subsistence and Other Transportation Costs	7,298,000	-	4,448,000	9,675,000	10,158,750	10,666,688
2210301	Travel - Airline, Bus etc	198,000	-	198,000	825,000	866,250	909,563
2210302	Accommodation -Domestic Travel	7,100,000	-	4,250,000	-	-	-
2210303	Daily Subsistence Allowance	-	-	-	8,850,000	9,292,500	9,757,125
2210500	Printing, Advertising and Information Supplies and Services	1,012,000	-	1,012,000	1,012,000	1,062,600	1,115,730
2210502	Publishing & Printing services	-	-	-	1,012,000	1,062,600	1,115,730
2210504	Advertising & Publicity	1,012,000	-	1,012,000	-	-	-
2210700	Training Expenses	880,000	-	880,000	-	-	-
2210701	Travel Allowances	517,000	-	517,000	-	-	-
2210704	Hire of Training Facilities and Equipment	363,000	-	363,000	-	-	-
2210800	Hospitality Supplies and Services	132,000	-	132,000	575,000	603,750	633,938

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	132,000	-	132,000	182,000	191,100	200,655
2210802	Board Committee, Conferences and Seminars	-	-	-	393,000	412,650	433,283
2211100	General Office Supplies and Services	449,880	-	449,880	709,880	745,374	782,643
2211101	General Office Supplies	449,880	-	449,880	709,880	745,374	782,643
2211200	Fuel, Oil and Lubricants	2,400,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2211201	Refined Fuels and Lubricants for Transport	2,400,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	-	1,500,000	1,000,000	1,050,000	1,102,500
2220101	Maintenance Motor Vehicles	2,000,000	-	1,500,000	1,000,000	1,050,000	1,102,500

Prog1	Policy, Planning, General Administration and Support Services						
P1SP5	SP1.5 Governance Advisory, Liaison, Communication Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2200000	Use of Goods and Services	12,600,000	-	9,950,100	10,139,990	10,646,990	11,179,339
2210200	Communication, Supplies and Services	1,359,600	-	1,359,600	1,320,000	1,386,000	1,455,300
2210201	Telephone Services	1,359,600	-	1,359,600	1,320,000	1,386,000	1,455,300
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,893,900	-	1,904,000	3,934,490	4,131,215	4,337,775
2210301	Travel - Airline, Bus etc	60,000	-	60,000	513,000	538,650	565,583
2210302	Accommodation -Domestic Travel	3,593,900	-	1,604,000	-	-	-
2210303	Daily Subsistence Allowance	240,000	-	240,000	3,421,490	3,592,565	3,772,193
2210500	Printing, Advertising and Information Supplies and Services	880,000	-	880,000	1,510,000	1,585,500	1,664,775
2210502	Publishing & Printing services	220,000	-	220,000	220,000	231,000	242,550
2210504	Advertising & Publicity	660,000	-	660,000	1,290,000	1,354,500	1,422,225
2210700	Training Expenses	313,500	-	313,500	-	-	-

2210701	Travel Allowances	198,000	-	198,000	-	-	-
2210704	Hire of Training Facilities and Equipment	115,500	-	115,500	-	-	-
2210800	Hospitality Supplies and Services	1,260,000	-	1,260,000	1,735,500	1,822,275	1,913,389
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	1,260,000	-	1,260,000	1,620,000	1,701,000	1,786,050
2210802	Board Committee, Conferences and Seminars	-	-	-	115,500	121,275	127,339
2211000	Specialised Materials and Supplies	3,435,000	-	2,775,000	-	-	-
2211010	Supplies for Broadcasting and Information Services	3,435,000	-	2,775,000	-	-	-
2211100	General Office Supplies and Services	810,000	-	810,000	930,000	976,500	1,025,325
2211101	General Office Supplies	450,000	-	450,000	570,000	598,500	628,425
2211103	Sanitary and Cleaning Materials Supplies	360,000	-	360,000	360,000	378,000	396,900
2211200	Fuel, Oil and Lubricants	150,000	-	150,000	390,000	409,500	429,975
2211201	Refined Fuels and Lubricants for Transport	150,000	-	150,000	390,000	409,500	429,975
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	318,000	-	318,000	320,000	336,000	352,800
2220101	Maintenance Motor Vehicles	318,000	-	318,000	320,000	336,000	352,800
2220200	Routine Maintenance - Other Assets	180,000	-	180,000	-	-	-
2220210	Maintenance of Computers, Software and Networks	180,000	-	180,000	-	-	-
3100000	Acquisition of Non-Financial Assets	-	-	-	2,460,000	2,583,000	2,712,150
3111000	Purchase of Office Furniture/General Equipment	-	-	-	1,560,000	1,638,000	1,719,900
3111001	Purchase of Office Furniture/General Equipment	-	-	-	500,000	525,000	551,250
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	360,000	378,000	396,900
3111004	Purchase of Exchanges and other Communication Equipment	-	-	-	700,000	735,000	771,750
3111100	Specialised Plant, Equipment and Machinery	-	-	-	900,000	945,000	992,250

3111111	Purchase of ICT Networking and Communication Equipment	-	-	-	900,000	945,000	992,250
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Prog2	Executive Management Services						
P2SP1	SP2.1 Co-Ordination and Management of County Executive and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2200000	Use of Goods and Services	20,900,000	-	12,716,503	20,000,000	21,000,000	22,050,000
2210200	Communication, Supplies and Services	400,000	-	400,000	-	-	-
2210201	Telephone Services	400,000	-	400,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	8,000,000	-	4,000,000	17,180,650	18,039,683	18,941,667
2210301	Travel - Airline, Bus etc	4,000,000	-	2,000,000	264,000	277,200	291,060
2210303	Daily Subsistence Allowance	4,000,000	-	2,000,000	16,916,650	17,762,483	18,650,607
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,550,000	-	1,550,000	-	-	-
2210402	Accommodation -international Travel	1,550,000	-	1,550,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	4,800,000	-	2,400,000	-	-	-
2210502	Publishing & Printing services	3,600,000	-	1,800,000	-	-	-
2210504	Advertising & Publicity	1,200,000	-	600,000	-	-	-
2210700	Training Expenses	542,000	-	541,836	-	-	-
2210701	Travel Allowances	542,000	-	541,836	-	-	-
2210800	Hospitality Supplies and Services	3,390,000	-	2,190,000	990,000	1,039,500	1,091,475
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	3,390,000	-	2,190,000	990,000	1,039,500	1,091,475
2211100	General Office Supplies and Services	1,600,000	-	1,016,667	600,000	630,000	661,500
2211101	General Office Supplies	1,600,000	-	1,016,667	600,000	630,000	661,500
2211200	Fuel, Oil and Lubricants	338,800	-	338,800	600,000	630,000	661,500

2211201	Refined Fuels and Lubricants for Transport	338,800	-	338,800	600,000	630,000	661,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	279,200	-	279,200	629,350	660,818	693,858
2220101	Maintenance Motor Vehicles	279,200	-	279,200	629,350	660,818	693,858



CHAPTER FIVE

5.0 VOTE NO: 5263000000

5.1 VOTE TITLE: DEPARTMENT OF FINANCE AND ACCOUNTING SERVICES

5.2 VISION

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

5.3 MISSION

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

5.4 STRATEGIC OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1: General administration, policy planning and support services.	Enhancing institutional efficiency and effectiveness in implementation and service.
P3: County financial management and control services.	To improve the efficiency and effectiveness in management of public Resources.

5.5 CONTEXT FOR BUDGET INTERVENTION

5.5.1 Expenditure Trends

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

In 2023/2024 the department has been allocated Ksh.453,214,853 in which Ksh.202,214,853 is to fund the recurrent expenditures while Ksh.251,000,000 to fund development expenditures to deliver the interventions in this context.

In 2024/2025 the department has been allocated Ksh.252,645,271 in which Ksh.116,792,265 is to fund the recurrent expenditures while Ksh.135,853,006 to fund development expenditures to deliver the interventions in this context.

5.5.2 Major achievements for the period

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

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

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

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

5.5.4 Major services/outputs to be provided in MTEF period 2022/23- 2026/27

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

- The department will pay salaries and wages to 93 staffs in post.
- The department will provide social contributions to 93 staff in post
- The department will pay 8 utilities and bills
- Maintenance of 5 office assets and other inventories
- The department will train and capacity build 30 staffs and other committee members
- Payments of all the pending Bills in all the departments within the executive.
- Processing payments, reporting and provision of the financial advisory services to 13 departments and entities.
- Budgetary controls, requisitions and reporting for 13 departments and entities.
- Review of financial statements
- Risk management and audit
- Special audit value for money audit
- Verification of fixed assets and government liabilities.
- Audit committee support
- Conduct market surveys
- Training of the 5-procurement staff
- Preparation of the procurement plans to 13 entities
- Evaluation of tenders to 13 entities

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

NO	REVENUE SOURCES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		ITEM CODE
		2022/2023	2023/2024	2024/25	2025/2026	2026/27	
1	Equitable Sharable Revenue	405,320,774	251,000,000	252,645,271	277,909,798	305,700,778	9910101
SUB-TOTAL		922,037,149	453,214,853	252,645,271	277,909,798	305,700,778	

5.6 SUMMARY OF EXPENDITURE BY PROGRAMMES, 2022/2023-2026/2027

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
			2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
Policy planning, General administration and Support services	Enhancing institutional efficiency and effectiveness in service delivery	General administration and Support Services	43,099,147	44,498,800	67,944,265	74,738,692	82,212,561
		Policy development and planning	700,000	5,700,000	16,098,000	17,707,800	19,478,580
		TOTAL	43,799,147	50,198,800	84,042,265	92,446,492	101,691,141
County Financial Management and Control Services	To ensure quality financial resources enhancement, control and advisory	Accounting and Financial Services	395,201,000	210,119,081	153,003,006	168,303,307	185,133,637
		Quality Assurance/Audit Services	7,800,700	10,800,700	7,000,000	11,000,000	12,100,000
		Supply Chain Management	6,414,006	8,414,006	8,600,000	9,460,000	10,406,000
		TOTAL	409,415,706	229,333,787	25,750,000	28,325,000	31,157,500
		GRAND TOTAL	453,214.853	279.532.587	252.645.271	277.909.798	305.700.778

5.7 SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2022/2023 - 2026/2027

ECONOMIC CLASSIFICATION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure	202,214,853	164,733,194	116,792,265	117,471,492	129,218,641
Compensation to Employees	41,151,947	42,551,600	57,220,271	62,942,298	69,236,528
Use of Goods and Services	24,906,906	35,906,906	30,256,847	33,282,532	36,610,785
Grants and other transfers (KDSP I)	-	-	-	0	0
Social Benefits	456,000	456,000	4,315,147	4,746,662	5,221,328
Other Recurrent	1,200,000	1,200,000	0	0	0
Emergency Fund	5,000,000	10,000,000	5,000,000	5,500,000	6,050,000
Car and Mortgage fund	25,000,000	25,000,000	10,000,000	11,000,000	12,100,000
Other Operating Expenses (Pending Bills and Obligations)	104,500,000	49,618,688	10,000,000	11,000,000	12,100,000
Capital Expenditure	251,000,000	114,799,393	135,853,006	149,438,307	164,382,137

Acquisition of Non-Financial Assets	-	-	0	0	0
Grants and other transfers (KDSP I)	-	-	0	0	0
emergency fund	-	-	0	0	0
Car and Mortgage fund	-	-	0	0	0
Grants and other transfers (KDSP II)	-	-	0	0	0
KDSP	-	44,312,300	0	0	0
Other Operating Expenses (Pending Bills and Obligations)	251,000,000	70,487,093	135,853,006	149,438,307	164,382,137
Total Expenditure	453,214,853	279,532,587	252,645,271	277,909,798	305,700,778

5.10 SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2022/2023-2026/2027

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2022/2023	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2024/2025	PROJECTED 2025/2026	PROJECTED 2026/2027
Name of Programme 1: Policy Planning, General Administration and Support Services.									
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county									
SP 1.1 General administration and support services.	Directorate of administration Directorate of administration	Staffs well enumerated and motivated.	Number of staffs well enumerated and motivated	289	295	312	93	93	93
		Social contribution	Number social contributions made	1	295	312	93	93	93
		Utilities, bills and services paid on monthly basis	No of Utilities, bills and services paid basis on monthly basis.	10	20	9	8	8	8
		General office purchases done.	No of office general office purchases done.	22	107	21	5	5	5
		Office facilities well maintained	No of office facilities well maintained.	10	78	78	5	80	5
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.	6	12	30	30	30	30
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		Budgetary controls,	Number of the Budgetary controls, implementation,	12	13	13	13	13	13

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2022/2023	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2024/2025	PROJECTED 2025/2026	PROJECTED 2026/2027
financial services.	Directorate of accounting services.	implementation, requisitions and implementations.	requisitions and implementations done in 13 entities of the county.						
		Processing of payments, reporting and advisory services.	Number of Processing of payments, reporting and advisory services done in 12 entities of the county.	12	13	13	13	13	13
		Car and Mortgage fund	Number of beneficiaries	12	12	12	12	12	12
		Emergency fund	Amount allocated	5m	5m	5m	5m	5m	5m
SP 3.2 Quality assurance/Audit services	Directorate of audit	Assets identified, verified and recovered.	No of assets identified, verified and recovered.	10	10	10	10	10	10
		Audit committees support.	No of audit committee supported.	5	5	5	5	5	5
		Risk management, special audit and value for money audit.	No of risk management, special audit and value for money audit done on 14 entities.	12	13	13	13	13	13
		Review of the financial statements	Number of the financial statements reviewed on quarterly basis.	4	4	4	4	4	4
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.	5	4	10	15	20	20

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2022/2023	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2024/2025	PROJECTED 2025/2026	PROJECTED 2026/2027
		Evaluation of tenders to 13 entities	Number of evaluations done	13	13	13	13	13	13
		Preparation of the procurement plans to 13 entities	Number of plans done	13	13	13	13	13	13

5.11 DETAILS OF VOTE ITEMS BY PROGRAMMES AND SUB-PROGRAMMES

5.11.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

S.P.1.1 General Administration and Support Services

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATE	BUDGET FOR THE MTEF PERIOD	
		2022/24	2023/24	2024/25	2025/2026	2026/27
2110101	Basic salaries	132,620,971	156,620,971	43,200,000	47,520,000	52,272,000
2110301	House allowance.	13,211,880	25,211,880	5,400,000	5,940,000	6,534,000
2110314	Transport allowance	5,628,000	12,828,000	7,200,000	7,920,000	8,712,000
2110320	Leave allowance	349,120	1,593,964	1,120,000	1,232,000	1,355,200
2110318	Non practice allowances	346,508	346,508	300,271	330,298	363,328
2710102	Gratuity	456,000	456,000	456,000	501,600	551,760
2120101	NSSF	480,000	480,000	480,000	528,000	580,800
2110315	Extraneous allowance	180,000	180,000	180,000	198,000	217,800
2120103	Pension	36,000,000	18,000,000	8,000,000	8,800,000	9,680,000
2210799	Training levy	180,000	240,000	240,000	264,000	290,400
2210304	Tax arrears	13,000,000	0	0	0	0

2210101	Electricity	60,000	60,000	60,000	66,000	72,600
2210102	Water and sewerage charges	36,000	36,000	36,000	39,600	43,560
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	24,000	24,000	24,000	26,400	29,040
2210203	Courier and Postal Services	4,000	4,000	4,000	4,400	4,840
2210502	Printing and Publishing	2,600,000	0	0	0	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	43,200	43,200	43,200	47,520	52,272
2210799	Renewal of the driver's license	10,000	10,000	10,000	11,000	12,100
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	50,000	50,000	50,000	55,000	60,500
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	538,558	392,864	100,000	110,000	121,000
2220202	Maintenance of Office Furniture and Equipment	90,800	90,800	20,000	22,000	24,200
2211308	Legal Fees	24,000	24,000	24,000	26,400	29,040
2211103	cleaning materials	772,728	772,726	0	0	0
2220205	Maintenance of Office buildings	60,000	60,000	500,000	550,000	605,000
2211101	Fuel	5,620,000	2,620,000	200,000	220,000	242,000
2220202	Maintenance of M/V	180,000	180,000	180,000	198,000	217,800
3111002	Purchase of Computers	0	0	0	0	0
3110301	Renovation of a building	0	0	0	0	0
	TOTAL	250,335,691	220,324,913	74,738,692	82,212,561	74,738,692

S.P.1.2 Policy Planning and Support services

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATE	BASELINE ESTIMATES	PRINTED ESTIMATE	BUDGET FOR THE MTEF PERIOD	
		2021/2022	2023/2024	2024/2025	2025/2026	2027/28
2210504	Advertising, Awareness and Publicity Campaign	6,000,000	0	0	0	0
2210401	Transport Refund (Foreign)	0	0	0	0	0

2210700	conference facilities	0	500,000	0	550000	605000
2210403	Daily Subsistence Allowance (Foreign)	60,000	2,500,000	0	0	0
2210712	Facilitation allowances	0	276,000	0	220000	242000
2210202	Conference facilities	0	0	125,000	0	0
2211313	DSA	0	0	973,000	0	0
2220101	Emergency Fund	0	0	5,000,000	0	0
2211306	Car & Mortgage Funds	0	0	10,000,000	0	0
2210711	Tuition fee	400,000	0	0	0	0
2211399	Other operating expenses	6,000,000	120,000,000	0	0	0
3311399	Other Infrastructure	0	0	0	0	0
	TOTALS	3,276,000	123,276,000	16,098,000	17,707,800	19,478,580

5.11.2: FINANCIAL CONTROL AND MANAGEMENT SUPPORT SERVICES

S.P 1: Accounting and Financial Services

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATE	PRINTED	BUDGET FOR THE MTEF PERIOD	
		2022/23	2023/24	2024/25	2025/26	2026/27
2210711	Tuition fee	450000	600000	1,000,000	1,100,000	1,210,000
2211306	Subscription to professional bodies	80000	80000	300,000	330,000	363,000
3111002	Repairs of Computers and printers	0	0	150,000	165,000	181,500
2210801	Catering services			1,500,000	1,650,000	1,815,000
2211399	Pending bills 2023/24	0	0	10,000,000	11,000,000	12,100,000
2210303	Daily Subsistence Allowance	1,401,155	2,100,000	2,650,000	2,915,000	3,206,500
2210502	Pending bills for Motor Vehicles & Heavy Machineries	0	0	0	0	0
2211101	General office supplies	300,000	300,000	300,000	330,000	363,000
2211201	Refined fuel	150,000	150,000	150,000	165,000	181,500
2220101	Sanitary and cleaning materials	100,000	100,000	100,000	110,000	121,000
4110403	Training allowance	1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
		3481155	4330000	17,150,000	7,865,000	8,651,500

S.P 2: Quality Assurance/Audit Services

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	BUDGET FOR THE MTEF PERIOD	
		2022/23	2023/24	2024/25	2025/26	2026/27
	RECCURENT					
2210201	Subscription to professional bodies	55,000	13,414	120,000	132,000	145,200
2210301	Travel cost	27,000	27,000	-	-	-
2210303	Daily Subsistence Allowance	2,202,681	5,840,000	5,500,000	3,850,000	4,235,000
2210502	printing ang publishing	50,000	50,000	-	-	-
2210801	Catering Services	60,000	60,000	-	-	-
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	250000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	0	0	250,000	275,000	302,500
3111002	Purchase of a printer	50,000	50,000	650,000	715,000	786,500
2211101	General Office Supplies (papers, pencils, forms, small office equipment	60,000	60,000	480,000	528,000	580,800
				7,000,000	7,700,000	8,050,000
DEVELOPMENT						
	Audit Software			0	0	0
		TOTAL FOR DEVELOPMENT		7,000,000	8,100,000	9,680,000

S.P 3: Supply Chain Management

SUB ITEM CODE	SUB ITEM DESCRIPTION		PRINTED EST	PRINTED EST	PRINTED EST	BUDGET FOR THE MTEF PERIOD	
			2022/2023	2023/2024	2024/2025	2025/26	2026/27
RECURRENT							
2210301	Travel cost		53,040	53,040	1,000,000	1,100,000	1,210,000
2210303	Daily Subsistence Allowance		220,000	220,000	3,800,000	3,080,000	3,388,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		699,980	699,980	600,000	660,000	726,000
2210704	conference facilities		267,000	267,000	1,100,000	1,210,000	1,331,000
3111002	Purchase of Computers, Printers and other IT Equipment		75,000	75,000	900,000	990,000	1,089,000
2210711	Tuition fee		699,980	699,980	1,000,000	1,100,000	1,210,000

2211306	Subscription to professional bodies	699,980	699,980	200,000	220,000	242,000
	TOTAL	2,714,980	2,714,980	8,600,000	9,140,000	9,954,000

5.12 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

PROJECT NAME	DESCRIPTION OF ACTIVITY	LOCATION	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/24	BUDGET ESTIMATES 2024/25
Pending bills 2023/24	Pending bills	HQ	0	0	135,853,006
Total			0	0	135,853,006

5.13 DETAILS OF THE COMPENSATION TO EMPLOYEES

NO OF INPOST	JOB GROUP	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/24	PRINTED EST. 2024/25
10	R	0	13,000,000	1,799,647
5	P	14,032,623	14,032,623	1,657,491
2	S	5,616,414	5,616,414	4,665,792
6	R	14,166,126	14,166,126	1,768,397
1	B	2,716,768	2,716,768	2,256,934
7	C	5,776,970	5,776,970	4,799,172
20	D	64,567,435	34,567,435	1,716,623
5	E	18,219,342	18,219,342	5,135,574
6	F	7,409,379	7,409,379	1,155,283
5	G	20,786,498	10,786,498	3,268,259
3	H	5,933,820	5,933,820	1,929,474
3	J	3,932,507	3,932,507	3,266,899
5	K	4,397,352	4,397,352	2,603,765
4	L	2,716,768	2,716,768	2,266,934
5	M	12,578,086	12,578,086	1,899,345
3	N	5,480,348	5,580,348	1,505,456
3	Q	5,913,870	5,913,870	1,912,902
93		194,244,306	167,344,306	43,607,947

CHAPTER SIX

6.0 VOTE: 5264000000

6.1 VOTE TITLE: DEPARTMENT OF CROP DEVELOPMENT

6.2 PART A: VISION

To have a food secure and agriculturally prosperous county

6.3 PART B: MISSION

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

6.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

6.4.1 Expenditure trends

In the financial year 2022/2023, the department was allocated a total of Kshs 498,728,294 where Kshs. 155,744,574 for recurrent expenditure and Kshs. 342,983,720 for development expenditure. According to CBROP 2023, the actual total expenditure during the same period was Ksh. 435,907,442 comprising of Ksh. 141,376,665 and Ksh. 294,530,777 as recurrent and development expenditures respectively. Recurrent expenditures represented an absorption rate of 90.77% whereas development expenditures reported an absorption rate of 85.87%. The absorption rate of the entire budget was 87.40 %. The total absorption rate was low due to late exchequer releases from the World Bank for the development capital grants. For higher expenditure absorption rate, the World Bank exchequer should be released in time.

In the financial year 2023/2024, the department has been allocated a total budget of 570,599,502 whereby 69,473,488 is for recurrent and 501,126,014 for development expenditure. According to 2nd Quarter Report 2023/2024, as at 31st December 2023, the department had spent a total of Kshs. 137,956,946 where 26,388,716 was recurrent expenditure and 111,568,230 was development with a total absorption rate of 18%. The total absorption rate was low due to late exchequer releases from the Development Partners for the development capital grants and the slow pace of procurement process. The department of procurement need to start procurement process in time and make the process efficient.

In the financial year 2024/2025, the departmental budget in Crop Development has been allocated Kshs. 237,040,404 where Kshs. 66,606,333 is for recurrent expenditure and Kes.170,434,071 for development expenditure which includes Kes. 151,515,152 for NAVCDP Grant and 10,918,919 for KABDP Grant. The allocations are expected to deliver the outputs as explained in part of this context.

6.4.2 Summary of achievements in the FY 2022/2023

a) Crop, Agribusiness and Land Management Services

- Distribution of 5,000 Grafted Avocado seedling countywide
- Purchase of 12 motorbike for extension services
- Training of farmers on smart agriculture
- In collaboration, with partners, we held 10 field days, over 30 demonstrations spread across all the 20 Wards. We held 1 Exhibition that was very successful in Rigoma Ward where more than 1800 farmers and partners/exhibitors attended. We never participated in any shows.
- The National government rolled out several programs to bring down the cost of fertilizers. The E-Voucher system was rolled out and Nyamira County was a beneficiary and 1,540 farmers were able to redeem the subsidized fertilizers. During the 2023 long rains season, 86,702 farmers were registered for the GoK subsidized fertilizer program out of which 4,701 farmers successfully redeemed the fertilizers. Currently farmers are redeeming the fertilizers for use for their short season crop.

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b) NARIGP

- There were various trainings held to 40,000 farmers countywide on the 4 value chains (Dairy- cow milk, Banana, Local Chicken and Local vegetables).
- Financing of 527 farmers groups through group grant
- Construction of Hay ban at Borabu
- Construction of Nyabomite Irrigation Scheme at Bomwagamo
- Construction of Matunwa Dam at Esise

c) ASDP 11

- a. There were various trainings held to 8,521 farmers on the 3 value chains (Dairy- cow milk, Banana and Local vegetables). There was formulation of the following development documents; Strategic

Integrated Value Chain Action Plan (SIVCAP), Capacity building concept for each value chain, innovation concept for each value chain, Gender and Social Inclusion Action Plan, Baseline Survey report, Rapid Assessment report, Governance concept, and CASSCOM strategy.

b. In cow-milk value chain,

- ❖ A total of 944 dairy cattle were vaccinated against East Coast Fever (ECF) disease (ekebhera) using the new Infection and Treatment Method (ITM) technology that prefers lifelong immunity.
- ❖ There was purchase of Total Mixed Ratio Machine (TMR) crusher and mixer machine that benefitted Menyenya Farmers' Cooperative Society in Nyansiongo of Borabu Subcounty.
- ❖ 3 Motorcycles each fitted with solar powered milk chiller to avert post-production losses of milk during transportation.

In Banana VC,

- There was construction of 5 water harvesting sites and 5 drip irrigation sites for bananas (Nyamaiya, Esise, Bomwagamo, Rigoma and Magomo) each with 5 solar powered pumps
- Construction of a banana solar drier in Ekerenyo
- Construction of 5 banana hardening nurseries in Mekenene, Boreira, Gachuba, Township and Kemera.

In the Local vegetable VC,

- Installed 1 vegetable solar drier (Rigoma in Masaba North),
- Construction of 5 farming vermicomposting sites (Magomo, Nyamaiya, Bokeira, Esise and Rigoma),
- 5 seed bulking sites (Bonyamatuta, Magwagwa, Gesima, Magombo and Nyansiongo)
- Training of farmers with conjunction with KALRO.

6.4.3 Constraints and challenges in budget implementation

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

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

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

- Payment of salary and wages of 86 staff
- Payment of utilities
- General office purchase
- Maintenance of office assets and other inventories
- Preparation of Budget and other Policy documents (ADP, CBROP, SECTOR PLANS, CFSP and PBBS)
- Implementation of Agriculture Bills
- Implementation of NAVCDP
- Implementation of KABDP
- Support of Soil Fertility Improvement Programme
- Support of All Value Chains
- Serving and maintenance Motor vehicle/ motor cycles
- Holding seminars for Board Agriculture committees and stakeholders
- Participate in agricultural shows, trade fairs & exhibitions
- Provision of farmer trainings & extension services
- Monitoring, evaluation & reporting of departmental projects/programs & activities

6.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025-2026/2027

		budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projection		
No	Revenue Sources	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
1	Equitable share	203,323,833	203,323,833	54,679,693	36,982,698	40,680,968	44,749,065	9910101
2	World Bank for Loan for National and Rural Inclusive growth project (NARIGP)	181,161,414	181,161,414	150,000,000	0	0	0	1320202
3	ASDSP II	4,781,637	4,781,637	2,531,293	0	0	0	1320202
4	Fertilizer Subsidy Programme-GoK	0	0	92,563,428	0	0	0	1320202
5	Kenya Agricultural Business Development Project (Sweden)	0	0	0	10,918,919	10,918,919	10,918,919	
6	National Agricultural Value Chain Development Project (NAVCDP)	0	0	250,000,000	151,515,152	151,515,152	151,515,152	1320202
7	NARIGP (Opening Balances)	54,014,699	53,980,732	0	0	0	0	1320202
		443,281,583	443,247,616	549,774,414	199,416,769	203,115,039	207,183,136	
Local Revenue								
1	Agricultural Cess	19,987,380	4,508,948	20,825,088	37,623,635	41,385,999	45,524,598	1420345
	Sub Totals	19,987,380	4,508,948	20,825,088	37,623,635	41,385,999	45,524,598	
	GRAND TOTAL	463,268,963	447,756,564	570,599,502	237,040,404	244,501,038	252,707,734	

6.5 PART D: PROGRAM OBJECTIVES

No.	Programmes	Strategic Objectives
1	General Administration, Policy Planning and Support Services	Improve customer service delivery
2	Crops Management and Development	Improve the food security status by 10% and contribute to poverty reduction among 130,000 farmers in the county

6.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key performance indicators	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projections	
				2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	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	95	95	86	95	100
		Agriculture Bill developed	No. Of policies developed	2	2	2	2	2	2
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	5	5	5
	Programme 2: Crop, agribusiness and land management services								
Crop development	Directorate of Crop, agribusiness and land management services	Purchasing of soil scanner	No of soil scanner Procured	-	-	2.00	-	3	2
		Purchase and distribution of hass varieties an market linkages	No of hass varieties procured	5,000.00	5,000.00	1,000.00	-	3,500.00	4,000.00
		Extension farmers trained	No of extension officers trained	20.00	20.00	25.00	25.00	30.00	35.00
		Technical officers trained on new crop husbandry and technology transfer	No of technical trainings held on new crop husbandry and	10.00	15.00	15.00	20.00	20.00	20.00

			technology transfer						
		Farmers trained on the modern farming technologies and innovation	No of farmers trained	100.00	60.00	200.00	5,000.00	8,000.00	10,000.00
		farmers of Hass varieties Avocado trained	No of farmers trained	15,000.00	12,000.00	15,000.00	-	20,000.00	25,000.00

6.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2024/2025-2026/2027

Summary of Programmes											
Programmes	Sub-Programmes	Objectives	Budget Estimate	Actual estimate	Baseline Estimate	Printed Estimate 2024/2025				Projection	
			2022/2023	2022/2023	2023/2024	Rec	Grant	Dev	TOTAL	2025/2026	2026/2027
P 1: General administration , Policy planning and support services	SP 1.1 General Administration and support services	Improve customer service delivery	148,950,032	135,407,045	48,163,798	64,088,643	-	-	64,088,643	70,497,507	77,547,258
	SP 1.2 Policy Planning		1,474,918	1,160,200	517,690	517,690	-	-	517,690	569,459	626,405
Sub total			150,424,950	136,567,245	48,681,488	64,606,333	-	-	64,606,333	71,066,966	78,173,663
P 2: Crops Management and Development	SP 2.1 Crops Management and Value Addition	Improve the food security status by 10% and contribute to poverty reduction among 20,000 farmers in the county	340,013,344	293,946,211	519,268,014	2,000,000	162,434,071	8,000,000	172,434,071	189,677,478	208,645,226
Sub total			340,013,344	293,946,211	519,268,014	2,000,000	162,434,071	8,000,000	172,434,071	189,677,478	208,645,226
P 3Irrigation, drainage and water storage development support services	SP3.1Irrigation , drainage and water storage development support services		-	-	12,650,000				-	-	-
Sub total			-		12,650,000	-	-	-	-	-	-
TOTALS			490,438,294	430,513,456	580,599,502	66,606,333	162,434,071	8,000,000	237,040,404	260,744,444	286,818,889

6.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION 2024/2025-2026/2027

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimates	Printed Estimate	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2025/2027
Current Expenditure	159,879,559	150,724,388	69,473,488	66,606,333	73,266,966	80,593,663
Compensation to Employees	133,714,252	131,723,324	43,845,489	55,018,844	60,520,728	66,572,801
Use of Goods and Services	10,079,965	4,257,056	22,738,792	4,500,000	4,950,000	5,445,000
Social Benefits	9,813,342	8,832,008	2,849,707	7,087,489	7,796,238	8,575,862
Other Recurrent	6,272,000	5,912,000	39,500	0	0	0
Capital Expenditure	353,983,720	342,383,720	501,126,014	170,434,071	187,477,478	206,225,226
Acquisition of Non-Financial Assets	9,000,000	5,400,000	4,075,293	5,000,000	5,500,000	6,050,000
Capital Grants and other transfers	336,983,720	336,983,720	495,094,721	162,434,071	178,677,478	196,545,226
Other Development	0		1,956,000	3,000,000	3,300,000	3,630,000
Total Expenditure	513,863,279	493,108,108	570,599,502	237,040,404	260,744,444	286,818,889

**6.9 PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES, SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION,
2024/2025-2026/2027**

	Budget Estimate	Actual Estimate	Baseline Estimates	Printed Estimate	Projection Estimates	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme1. General Administration and Support Services						
Current Expenditure	150,240,032	147,097,726	48,681,488	64,606,333	71,066,966	78,173,663
Compensation to Employees	134,496,253	131,723,324	43,845,489	55,018,844	60,520,728	66,572,801
Use of Goods and Services	1,700,438	1,530,394	1,986,292	2,500,000	2,750,000	3,025,000
Social Benefits	9,813,342	8,832,008	2,849,707	7,087,489	7,796,238	8,575,862
Other Recurrent	5,012,000	5,012,000	0	0	0	0
Sub Total	150,240,032	147,097,726	48,681,488	64,606,333	71,066,966	78,173,663
Programme 2: Crop Management and Development						
Sub-Programme 2.1: Crop Management and Value Addition						
Current Expenditure	3,029,624	2,726,662	18,142,000	2,000,000	2,200,000	2,420,000
Use of Goods and Services	3,029,624	2,726,662	18,102,500	2,000,000	2,200,000	2,420,000
Other Recurrent	0	0	39,500	0	0	0
Capital Expenditure	336,983,720	336,983,720	501,126,014	170,434,071	187,477,478	206,225,226
Acquisition of Non-Financial Assets	0	0	4,075,293	5,000,000	5,500,000	6,050,000
Grants and Other Transfers	336,983,720	336,983,720	495,094,721	162,434,071	178,677,478	196,545,226
Other Development			1,956,000	3,000,000	3,300,000	3,630,000
Sub Total	340,013,344	339,710,382	519,268,014	172,434,071	189,677,478	208,645,226
Sub-Programme 2.2 Agribusiness Development						
Current Expenditure	1,000,000		0	0	0	0
Other Recurrent	1,000,000	900,000	0	0	0	0
Capital Expenditure	6,000,000	5,400,000	0	0	0	0
Acquisition of Non-Financial Assets	6,000,000	5,400,000	0	0	0	0
Other Development	0	0	0	0	0	0
Sub Total	7,000,000	6,300,000	0	0	0	0
TOTAL	347,013,344	346,010,382	519,268,014	172,434,071	189,677,478	208,645,226
Programme 3: Irrigation, drainage and water storage development support services						
Current Expenditure	0	0	2,650,000	0	0	0
Use of Goods and Services	0	0	2,650,000	0	0	0
Other Recurrent	0	0	0	0	0	0
Sub Total	0	0	2,650,000	0	0	0
GRAND TOTAL	497,253,376	493,108,108	567,949,502	237,040,404	260,744,444	286,818,889

6.10 PART I: HEADS AND ITEMS

1. GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

General Administration and Support Services

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	PROJECTION	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2110101	Basic Salaries - Civil Service	0	34,955,807	40,479,332	44,527,265	48,979,992
2110301	House Allowance	0	4,221,195	9,535,512	10,489,063	11,537,970
2110314	Transport Allowance	0	3,196,788	5,004,000	5,504,400	6,054,840
2110320	Leave Allowance	0	290,388	442,000	486,200	534,820
2210101	Electricity	0	48,000	48,000	52,800	58,080
2210102	Water and sewerage charges	0	24,000	24,000	26,400	29,040
2210712	Training Allowance	0	35,718	51,000	56,100	61,710
2710107	Monthly Pension - Civil Servants	0	2,784,021	6,049,306	6,654,237	7,319,660
2710111	NSSF Pensions			64,537	70,990	78,089
2210203	Courier and Postal Services	0	6,000	6,000	6,600	7,260
2210503	Subscriptions to Newspapers, Magazines and Periodicals	0	36,000	36,000	39,600	43,560
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	30,000	30,000	33,000	36,300
2211102	Supplies and Accessories for Computers and Printers			30,000	33,000	36,300
2211103	Sanitary and Cleaning Materials, Supplies and Services	0	10,000	10,000	11,000	12,100
2211202	Refined Fuels and Lubricants for Production	0	454,602	458,310	504,141	554,555
2211308	Legal Dues/fees, Arbitration and Compensation Payments	0	60,000	60,000	66,000	72,600
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	300,000	200,000	220,000	242,000
2220202	Maintenance of Office Furniture and Equipment	0	500,000	500,000	550,000	605,000
2710102	Gratuity - Civil Servants	0	29,968	480,646	528,711	581,582
3111001	Purchase of Office Furniture and Fittings			480,000	528,000	580,800
3111002	Purchase of Computers, Printers and other IT Equipment			100,000	110,000	121,000
TOTAL		0	46,982,487	64,088,643	70,497,507	77,547,258

Policy Planning

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	PROJECTION	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210303	Daily Subsistence Allowance	0	352,800	352,800	388,080	426,888
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0	100,000	100,000	110,000	121,000
2210802	Boards, Committees, Conferences and Seminars	0	64,890	64,890	71,379	78,517
TOTAL		-	517,690	517,690	569,459	626,405

2. CROPS MANAGEMENT AND DEVELOPMENT

Crop Management and value addition

RECURRENT

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projection Estimates	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	70,200	77,220	84,942
2210502	Publishing and Printing Services	100,000	13,500	0	0	0
3111002	Purchase of Computers, Printers and other IT Equipment		37,500	0	0	0
2211201	Refined Fuels and Lubricants for Transport		490,000	657,000	722,700	794,970
2210904	Motor Vehicle Insurance		100,000	0	0	0
2210802	Boards, Committees, Conferences and Seminars	200,000	200,000	0	0	0
2210302	Accommodation - Domestic Travel		340,000	0	0	0
2210505	Trade Shows and Exhibitions	64,624	180,000	0	0	0
2210303	Daily Subsistence Allowance	80,000	1,040,000	0	0	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	65,000	176,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles		350,000	160,000	176,000	193,600
2210704	Hire of Training Facilities and Equipment		42,000	0	0	0
2210302	Accommodation - Domestic Travel	420,000		0	0	0

3111301	Avocado promotion			0	0	0
2211011	Purchase/Production of Photographic and Audio-Visual Materials		73,000	0	0	0
2210708	Trainer Allowance		15,000,000	0	0	0
2211103	Sanitary and Cleaning Materials, Supplies and Services			81,000	89,100	98,010
2210101	Electricity			81,800	89,980	98,978
2220210	Maintenance of Computers, Software, and Networks			125,000	137,500	151,250
2220205	Maintenance of Buildings and Stations -- Non-Residential			725,000	797,500	877,250
2220202	Maintenance of Office Furniture and Equipment			100,000	110,000	121,000
TOTAL		1,029,624	18,142,000	2,000,000	2,200,000	2,420,000

DEVELOPMENT

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projection Estimates	
		2022/2023	2023/2024	2024/2025	2025/2026	2025/2027
2210303	Daily Subsistence Allowance		259,000	0	0	0
2210505	Trade Shows and Exhibitions		380,000	0	0	0
2211007	Agricultural Materials, Supplies and Small Equipment		700,000	800,000	880,000	968,000
2211201	Refined Fuels and Lubricants for Transport		161,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles		44,000	0	0	0
3111103	Purchase of Agricultural Machinery and Equipment	4,000,000	1,056,000	0	0	0
3111301	Purchase of Certified Crop Seed	6,000,000	900,000	0	0	0
2610100	Grants and Transfers	12,000,000	2,531,293	167,434,071	184,177,478	202,595,226
2220210	Maintenance of Computers, Software, and Networks		125,000	0	0	0
3110504	Other Infrastructure and Civil Works			0	0	0
2210701	Travel Allowance			2,200,000	2,420,000	2,662,000
2220205	Maintenance of Buildings and Stations -- Non-Residential		725,000	0	0	0
2220202	Maintenance of Office Furniture and Equipment		100,000	0	0	0
TOTAL		307,555,724	687,069,065	170,434,071	187,477,478	206,225,226

3. Irrigation, Drainage and Water Storage Development Support Services

RECCURENT						
SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projection	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	82,000	0	0	0
2211201	Refined Fuels and Lubricants for Transport	0	638,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	682,000	0	0	0
2210303	Daily Subsistence Allowance	0	100,000	0	0	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0	60,000	0	0	0
2210302	Accommodation - Domestic Travel	0	1,078,000	0	0	0
2210704	Hire of Training Facilities and Equipment	0	10,000	0	0	0
TOTAL		0	2,650,000	0	0	0

6.11 LIST OF DEVELOPMENT PROJECTS IN THE FY 2023/2024

a) CAPITAL PROJECTS

Department	Project name	Description of activity	Location	CFSP 2024 APPROVED
Crops Production	NAVCDP	Training of farmers	Countywide	151,515,152
	Contribution towards NAVCDP	Training of farmers	Countywide	5,000,000
	Business Development Grant (SWEDEN)	Construction	Esiani	10,918,919
	Soil Fertility Improvement		Countywide	3,000,000
TOTAL				170,434,071

6.12 PART J: PERSONNEL ESTABLISHMENT

S/No	J/G	NO OF STAFF UNDER THE J/G	Baseline Total Amount Estimates	Printed Total Amount Estimates		Projected Amount Estimates	
			2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
1	R	1	2,313,437	2,313,437	2,313,437	2,544,781	2,799,259
2	Q	1	604,448	604,448	604,448	664,893	731,382
3	P	3	6,501,596	6,501,596	6,501,596	7,151,756	7,866,931
4	N	2	2,372,470	2,372,470	2,372,470	2,609,717	2,870,689
5	M	6	4,544,074	4,544,074	4,544,074	4,998,481	5,498,330
6	L	4	4,066,922	4,066,922	4,066,922	4,473,614	4,920,976
7	K	10	5,848,796	5,848,796	19,493,656	21,443,022	23,587,324
8	J	1	684,816	684,816	684,816	753,298	828,627
9	H	5	2,435,054	2,435,054	2,435,054	2,678,559	2,946,415
10	G	35	12,075,877	12,075,877	12,075,877	13,283,465	14,611,811
11	F	5	1,526,956	1,526,956	1,526,956	1,679,652	1,847,617
12	E	3	538,908	538,908	538,908	592,799	652,079
13	D	5	1,086,257	1,086,257	1,086,257	1,194,883	1,314,371
14	C	4	914,276	914,276	914,276	1,005,704	1,106,274
TOTAL		88	45,513,886	45,513,886	62,106,333	68,316,966	75,148,663

CHAPTER SEVEN

7.0 VOTE: 5265000000

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

7.2 PART A: VISION

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

7.3 PART B: MISSION

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

7.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

7.4.1 Expenditure trends

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

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

In the budget for financial year 2023/2024, the department was allocated Ksh. 104,861,140 for recurrent and Ksh. 251,100,000 for development expenditures. The total allocation for the department was Ksh. 355,961,140.

In the budget for financial year 2024/2025, the department of Environment, Climate Change, Energy, Natural Resources and Mining has been allocated Ksh. 60,779,448 for recurrent and Ksh. 214,960,133 for development expenditure. The total allocation for the department is Ksh. 275,739,581 expected to deliver on the interventions.

7.4.2 Major achievements for the period 2022/2023-2023/2024 (ADP chapter 2)

Construction of 5 ablution blocks

Planting of tree seedlings, where we targeted 15,000 in both primary and secondary schools and other institutions.

1 tree nursery developed to promote agroforestry

15,000 tons of garbage collected and dumped

3 dumpsites maintained

66 streetlight poles installed

160,000 seedlings distributed to protect rivers

Climate Change mitigation and adaptation measures adopted

Climate change Policies prepared and adopted

County staff trained on climate change mitigation and adaptation measures

Community sensitized and trained on climate change mitigation and adaptation measures

7.4.3 Constraints and challenges in budget implementation

Challenges/milestones	Way forward
Inadequate funding; Environmental degradation; Encroachment of water catchments. Lack of local ownership for the projects, Planting of blue gum trees at river / stream banks, water catchments and springs. Inadequate baseline data and information on KPI, Poor storage; Inadequate skills and staff shortages, financial constraints Continued degradation of the water catchment areas Delay in payment of contractors thus hindering project completion rate Political incitement Frequent supplementary budgets	Mobilize more resources from partners-NGOs, private sector; Community sensitization against encroachment in water catchments; Policy formulation Promote and use appropriate technologies Improved management. Prompt payment of contractors to avoid litigation in future Increase water coverage in the rural areas Limit number of supplementary budgets to enable departments plan properly

7.4.4 Major services/outputs to be provided in MTEF period 2023/2024 – 2024/2025

Salary payment to 115 officers

Payment of 13 utility bills

Acquisition of a dumping site for solid waste management

Purchase of tractor for garbage collection

Rehabilitation of degraded landscapes

Installation, Repair and Maintenance of Solar Street Lights

Dumping Sites identification, excavation and Fencing

Acquire Forecaster Work Station to link with NMC Forecaster work station

Establishment of the weather/ Climate Change Service Centre(s) and Weather Stations

Acquire and Install Automatic rain gauges at least 2 per ward for 20 Wards in Nyamira

Capacity building of county staff on climate change mitigation and adaptation measures

Capacity building of the community on climate change mitigation and adaptation measures.

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

NO	REVENUE SOURCES	Baseline Estimate 2022/2023	Printed Estimates 2023/2024	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027	ITEM CODE
1	Equitable Sharable Revenue	50,493,627	186,135,007	77,420,702	87,562,772	98,719,049	9910101
2	World Bank Grant towards Climate Change	22,000,000	147,000,000	173,210,133	190,531,146	209,584,261	1320202
3	Building Cess	-	22,826,133	25,108,746	27,619,621	30,381,583	1110104
GRAND TOTAL		72,493,627	355,961,140	275,739,581	305,713,539	338,684,893	

7.5 PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy planning, and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery
Environmental protection and management services	To promote the rehabilitation, reclamation, conservation and protection of catchments and natural resources for sustainable development by 60%	A clean and safe environment for all
Energy and mineral resources services	To enhance affordable alternative sources of energy as well as mapping the mineral resources by 40%	To promote secure business environment
Climate change mitigation and adaptation measures	Promote green growth and circular economy activities, Provide Real-time and early warning climate information, Provide Real-time and early warning climate information for advisory support for key economic sectors	Weather station centers installed and climate change measures undertaken

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

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimate	Printed Estimate	Budget Estimate	Projected Estimate	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Program 1: Policy, Planning, general administration and support services								
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	85	115	115	115	115
			Payroll processed					
	Administration	Staff recruitment	No of new staff recruited	15	10	10	10	0
	Administration	Utility bills	Bills paid	12	12	12	12	12
	Administration	Training and capacity building	No of courses attended	12	10	10	10	10
Policy dev. & planning	Directorates	Policies, bills developed	No of policies developed	2	3	3	3	2
		Budget plan	Budget developed	1	1	1	1	1
		Office supplies	No. Office supplies delivered	12	12	12	12	12
		Fuel and lubricants	Liters supplied	70,000	100,000	100,000	120,000	150,000
		Maintenance of motor vehicles/cycles	No. of services carried out	90	100	100	110	110
Program 2: Energy mineral resources services								
Outcome. To promote secure business environment								
Energy Resources dev services	Energy	Solar powered street lights	Number of poles installed	66	50	50	50	50
		High mast street lighting	No of lights installed	0	5	0	10	10
		Home solar lights	Number of solar units distributed	0	500	300	500	500
		Environmental impact assessment for mining sites	No of Impact reports	0	0	0	0	0
Program 3: Environmental Protection and Management services								
Outcome. To promote clean and healthy environment								
Pollution & waste management services	Environment and Natural resources	Afforestation of hilltops	No. of forests replanted.	0	2	1	2	2
		Distribution of tree seedlings	No seedlings distributed	20,000	50,000	30,000	50,000	50,000
		Solid waste collection	No of tons collected and dumped	13,000	15,000	19,000	20,000	22,000
		Payment of wages (casual labor)	No. of payrolls prepared	12	20	20	20	20
Pollution & waste		Identification and fencing of land for dump site	No of sites identified	0	4	3	4	4

management services	Environment and Natural resources	Environmental impact assessment	No impact reports	0	4	0	4	4
		County Environment Committee meetings	No. of meetings held	0	4	0	4	4
		Skips foundation	No. of skips foundation	15	10	0	10	10
		Purchase of skips	No of skips purchased	0	10	0	10	10
Program 4: Climate Change services								
Climate change adaptation activities		Reforestation of hilltops	No. tree seedlings distributed	0	10,000		20,000	30,000
Climate Change Mitigation activities		Sensitization of the public on causes, effects and interventions of climate change adaptation and mitigation measures	No. of residents trained	0	5,000	20,000	30,000	50,000
Policy development and Planning		Climate change Policy &Bill	No. of policies	2	0	0	0	0
Climate change adaptation activities	Climate Change Mitigation activities	Purchase of Program vehicle for Climate change trainings and capacity building	No. of vehicles purchased	0	0	1	0	0
		Installation of Automatic Weather Stations (AWSs), 1 per ward (schools)	No. of AWSs			20		
		Acquire and Install Automatic rain gauges at least 2 per ward for 20 Wards in Nyamira	No. of Automatic rain gauges			40		
		Acquire and Install Weather radars receiver	No. of Weather radar receiver terminal			5		
		Acquire and Install Satellite ground receivers	No. of Satellite Ground receiving			5		
		Develop Information Education Communication materials	No. of Education materials			1		
		Acquire Forecaster Work Station to link with NMC Forecaster work station	No. of Forecaster Work Station			1		

		Operational manned weather station	weather station established			1		
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7.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2023/24

ENVIRONMENT, CLIMATE CHANGE, ENERGY, NATURAL RESOURCES AND MINING						
PROGRAM/SUB-PROGRAM	Baseline Estimate	Printed Estimate	Budget Estimate	Projected Estimate		
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
General Administration, Policy Planning and Support Services	76,613,542	68,611,140	39,779,448	43,757,393	48,133,132	100105265
Environment and Natural Resources	91,520,089	6,000,000	4,500,000	4,950,000	5,445,000	100405265
Climate Change Mitigation and adaptation measures	-	205,650,000	213,210,133	236,631,146	262,394,261	100505265
Energy and Mineral Resources services	4,925,503	29,600,000	18,250,000	20,375,000	22,712,500	100205265
Sub-total	173,059,134	309,861,140	275,739,581	305,713,539	338,684,893	

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

ENVIRONMENT, CLIMATE CHANGE, ENERGY, NATURAL RESOURCES AND MINING					
Economic Classification	Baseline Estimates 2022/2023	Printed Estimates 2023/2024	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027
Current Expenditure	81,484,611	104,861,140	60,779,448	66,857,393	73,543,132
Compensation to Employees	64,484,611	58,197,178	30,958,499	34,054,349	37,459,784
Social Contribution	17,000,000	6,287,433	7,820,949	8,603,044	9,463,348
Use of Goods and Services	0	40,376,529	11,000,000	12,100,000	13,310,000
Grants	0	0	11,000,000	12,100,000	13,310,000
Capital Expenditure	126,210,043	251,100,000	214,960,133	232,856,146	265,141,761
Grants	22,000,000	147,000,000	141,210,133	152,431,146	175,274,261
Acquisition of Non-Financial Assets	104,210,043	104,100,000	73,750,000	81,425,000	89,867,500
Total Expenditure	207,694,654	355,961,140	275,739,581	305,713,539	338,684,893

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

Economic Classification	Baseline Estimates 2023/2024	Printed Estimates 2023/2024	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027
ENVIRONMENT, NATURAL RESOURCES AND MINING					
Program 1: Policy Planning, General Administration and Support Services					
Current Expenditure	68,611,140	26,006,246	39,779,448	43,757,393	48,133,132
Compensation to Employees	64,484,611	19,006,000	30,958,499	34,054,349	37,459,784
Social Contribution		6,000,246	7,820,949	8,603,044	9,463,348
Use of Goods and Services	4,126,529	1,000,000	1,000,000	1,100,000	1,210,000
Program 2 Environment and Natural Resources					
Current Expenditure	1,000,000	2,500,000	3,500,000	3,850,000	4,235,000
Use of Goods and Services	1,000,000	2,500,000	3,500,000	3,850,000	4,235,000
Capital Expenditure	5,000,000	3,000,000	1,000,000	1,100,000	1,210,000
Acquisition of Non-Financial Assets	5,000,000	3,000,000	1,000,000	1,100,000	1,210,000
Program 3: Energy and Mineral Resources Services					
Current Expenditure	8,600,000	2,000,000	6,500,000	7,150,000	7,865,000
Use of Goods and Services	8,600,000	2,000,000	6,500,000	7,150,000	7,865,000
Capital Expenditure	21,000,000	12,500,000	11,750,000	13,225,000	14,847,500
Acquisition on Non-Financial Assets	21,000,000	12,500,000	11,750,000	13,225,000	14,847,500
Program 4: Climate Change Mitigation and adaptation measures					
Current Expenditure	24,650,000	23,000,000	11,000,000	12,100,000	13,310,000
Use of Goods and Services	24,650,000	23,000,000	11,000,000	12,100,000	13,310,000
Capital Expenditure	181,000,000	166,000,000	223,210,133	245,531,146	270,084,261
Acquisition on Non-Financial Assets	181,000,000	166,000,000	223,210,133	245,531,146	270,084,261
Total	355,961,140	235,006,246	275,739,581	305,713,539	338,684,893

7.10 PART I: HEADS AND ITEMS

7.10.1 General administration and support services, Policy planning

a) General administration and support services

Sub Item Code	Item Description	Budget Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2110101	Compensation to Employees	30,958,499	34,054,349	37,459,784
2120101	Social Contributions	7,820,949	8,603,044	9,463,348
2210101	Payment of Utility Bills	300,000	330,000	363,000
2220202	Maintenance of Office assets and other inventories	300,000	330,000	363,000
2211101	General Office Supplies	400,000	440,000	484,000
Total		39,779,448	43,757,393	48,133,132

7.10.2 ENVIRONMENTAL PROTECTION AND MANAGEMENT SERVICES

a) Pollution and Waste Management Services

Item code	Item Description	Baseline Estimates 2022/2023	Printed Estimates 2023/2024	Budget Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	-	1,500,000	1,650,000	1,815,000
2211201	Refined Fuels and Lubricants for Garbage Collection	100,000	-	2,000,000	2,200,000	121,000
3111401	Purchase of noise pollution gadget	-	1,000,000	1,000,000	1,100,000	968,000
	RECURRENT	300,000	0	3,500,000	3,850,000	1,936,000
	DEVELOPMENT	0	1,000,000	1,000,000	1,100,000	968,000
TOTAL		300,000	1,000,000	4,500,000	4,950,000	2,904,000

7.10.3 CLIMATE CHANGE MITIGATION AND ADAPTATION MEASURES

Item code	Item Description	Actual Estimates 2023/2024	Budget Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2210303	Climate change mitigation and adaptation measures	2,650,000	0	0	0
9910101	Financially led climate action programme -Unspent Balances	11,000,000	0	0	0
1320101	County Climate Change Institutional Support (CCI) World Bank Grant	11,000,000	11,000,000	12,100,000	13,310,000

9910101	Climate Change Intervention (Contribution)	45,000,000	40,000,000	46,100,000	52,810,000
1320102	Climate Change Intervention (Grant)	136,000,000	162,210,133	178,431,146	196,274,261
	RECURRENT	24,650,000	11,000,000	12,100,000	13,310,000
	DEVELOPMENT	181,000,000	202,210,133	224,531,146	249,084,261
Total		205,650,000	213,210,133	236,631,146	262,394,261

7.10.4 ENERGY AND MINERAL RESOURCES SERVICES

a) Other Energy Sources Promotion Services

Item code	Item Description	Baseline Estimates 2023/2024	Budget Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2210712	Capacity Building of Staff	0	500,000	550,000	605,000
3111401	Technical feasibility	400,000	0	0	0
3111401	Financial feasibility	350,000	0	0	0
3111401	Market visit research	350,000	0	0	0
3111401	Operationalization	300,000	0	0	0
2211006	Solar streetlights spare parts	800,000	0	0	0
2220000	Promotion of Renewable Energy Purchase of Maintenance tools	400,000	1,000,000	1,100,000	1,210,000
2210101	Payment of electricity bills for Streetlights (KPLC) in all 20 Wards	5,000,000	5,000,000	5,500,000	6,050,000
3130101	Installation, repairs and relocation of Streetlights in Rigoma, Mekenene, magwagwa, gachuba, ekerenyo, bokeira - ward based	20,000,000	0	0	0
3130101	Installation of street lights Kemera ward	1,000,000	0	0	0
3130101	Installation of street lights Magwagwa ward	2,000,000	0	0	0
3130101	Solar Streetlights Mekenene	0	1,000,000	550,000	605,000
3130101	Solar Streetlights Bosamaro	0	1,000,000	1,100,000	1,210,000
3130101	Solar Streetlights Nyamaiya	0	400,000	440,000	484,000
3130101	Solar Streetlights (4 in number) Gesima	0	450,000	495,000	544,500
3130101	Solar Streetlights Magwagwa	0	600,000	660,000	726,000
3130101	Solar Streetlights (8 in number) Nyansiongo	0	700,000	770,000	847,000
3130101	Solar Streetlights Bokeira	0	1,600,000	1,760,000	1,936,000
3130101	Installation of solar street lights @Kes.150,000/ (3 Per Ward) Flagship	0	6,000,000	6,600,000	7,260,000
	RECURRENT	7,600,000	6,500,000	7,150,000	7,865,000
	DEVELOPMENT	23,000,000	11,750,000	12,925,000	14,217,500
Total		30,600,000	18,250,000	20,075,000	22,082,500

7.11 DETAILS OF THE DEVELOPMENT PROJECTS

a) Capital Projects

PROJECT DESCRIPTION		AMOUNT
Flagship	Installation of solar street lights @Kes.150,000/ (3 Per Ward)	3,000,000
Flagship	Climate Change Intervention (Grant)	162,210,133
Flagship	Climate Change Intervention (Contribution)	40,000,000
Flagship	Noise Pollution Gadgets	1,000,000
TOTAL		209,210,133

b) Ward Based Projects

WARD	PROJECT DESCRIPTION	AMOUNT
Mekenene	Solar Streetlights	1,000,000
Bosamaro	Solar Streetlights	1,000,000
Nyamaiya	Solar Streetlights	400,000
Gesima	Solar Streetlights (4 in number)	450,000
Magwagwa	Solar Streetlights	600,000
Nyansiongo	Solar Streetlights (8 in number)	700,000
Bokeira	Solar Streetlights	1,600,000
TOTAL		5,750,000

7.12 PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NUMBER OF INPOST	Target Annual Salary	Projected Estimates	
		2024/2025	2025/2026	2026/2027
		38,779,448	38,779,448	38,779,448
TOTAL		38,779,448	38,779,448	38,779,448

CHAPTER EIGHT

8.0 VOTE: 5266000000

8.1 VOTE TITLE: DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING

8.2 PART A: VISION

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

8.3 PART B: MISSION

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

8.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

8.4.1 Expenditure trends

In the financial year 2022/2023 the department was allocated a total of Ksh.566,482,963 where 488,051,963 is for recurrent expenditure and Ksh.78,431,722 is for development expenditure. At the end of the financial year, the department spent a total of kshs.483,581,309 where kshs.445,146,231 for recurrent and kshs.38,435,078 for development with an absorption rate of 91% for recurrent and 49% for development and an overall absorption rate of 85% per CBROP 2023.

In the financial year 2023/2024 the department was allocated Ksh.548,839,386 where Ksh.522,839,386 is for Recurrent and Ksh.26,000,000 is for development.

In the financial year 2024/2025, the department has been allocated a total of 542,347,178 whereby 492,947,178 is for recurrent which includes 120,415,513 for education support fund and 49,400,000 is for development.

8.4.2 Major achievements for the period 2022/2023-2023/2024

Development of ECDE policy (at zero draft)

Training of 600 ECDE centers on CBC

Supply of teaching, learning materials, and indoor and outdoor playing materials 408 ECDE centers

Renewal of contracts for 412 ECDE teachers

Employment 495 ECDE teachers on a permanent and pensionable basis.

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

Challenges/milestones	Way forward
Weak Vote book management.	Treasury to ensure strict budget execution by strengthening vote book controls
low revenue collection	Put in place mechanisms like proper enforcement, automation, restructuring of revenue controls, mapping the revenue sources, and enactment of relevant legislation
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate capacity and skills	Employ enough staff in both ECDE and VTC and train them
Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and Programmes

8.4.4 Major outputs to be provided in 2023/2024

Payment of wages and salaries-1070

Payment to social contributions (Gratuity, pensions, and training levy)- 3

Payment of utilities and Bills (Electricity, water, telephone, legal fees and catering)- 5

General office operations (Stationery, cleaning materials, boards, and office cabinets)- 4

Maintenance of office assets and inventories (Fuels, M/V Maintenance, etc.)- 3

Preparation and adoption of bills policies and plans. -5

Capacity building of staff on management (SMC, SLDP)- 5

Curriculum implementation (Instructional support and play materials)- 408

Quality assurance and standards-408

Capacity building-600

General office operations-3

Youth Polytechnique operations (Payment of casual workers, Payment of bills and utilities, monitoring and evaluation)- 38

Curriculum implementation (Instructional support and play materials)- 38
Quality assurance and standards-38
Education support Fund (Scholarships, Bursaries and sponsorships)- 133,218,112
Construction of ECDE classes, toilets, and installation of 500 ltrs water tank- 30
Renovation and rehabilitation of VTC workshops

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

NO	REVENUE SOURCES	BASELINE 2022/2023	ACTUAL 2022/2023	TARGET ESTIMATE 2024/2025	PROJECTED 2025/2026	PROJECTED 2026/2027	ITEM CODE
1	Equitable Sharable revenue	566,482,963	483,581,309	538,001,722	591,801,894	650,982,083	9910101
2	SBP Private schools/vocational institutions	0	0	4,345,456	4,780,002	5,258,002	
TOTAL		566,482,963	483,581,309	542,347,178	596,581,896	656,240,085	

8.5 PART D: PROGRAM OBJECTIVES

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

8.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery unit	Key outputs	Key Performance Indicators	Actual Estimates	Baseline estimates	Printed estimates	Projected estimates	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Name of Programme 1: General administration, policy planning & support services.								
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county								
SP 1.1 General Administration	Director Administration	Staff salaries paid on time	No of Payroll ran	1450	1039	1070	1320	1320
		Payment of social contributions	No of social contributions paid	3	3	3	3	3
		Payment of Utilities	No of utilities paid	12	6	5	5	7
		General office purchases	No of General office equipment purchased	1	7	4	5	7
SP 1.2 Policy development and planning		Staff training on SMC and SLDP done	No of staff trained	12	14	5	7	9
		Attending Stakeholders Conference on Education	No of national conferences attended	0	3	2	2	2
		Preparing and reviewing policies, plans, bills reporting	No of policies, plans, bills, and reports were reviewed and prepared	5	5	5	5	5

Name of Programme 2: Vocational development and training services								
Outcome: Improved informal employment								
Youth Polytechnic Development	Director youth polytechnic	Youth Polytechnic operation	No of youth polytechnic operated	37	38	38	38	38
		Curriculum implementation	No of youth polytechnic provided with training materials	37	38	38	38	38
		Construction of youth polytechnic and home craft centers	No of modern VET workshops completed	3	9	9	9	9
		Quality assurance	No of VTC workshops assessed	0	38	38	38	38
		Education support Fund (Scholarship, Bursaries and sponsorships)	Amount of education support fund disbursed	99.7m	122m	133,218,112	133,218,112	133,218,112
Name of Programme 3: ECDE and CCC development services								
ECDE management and	Director ECDE	Construction of ECDE centers	No of ECDE centers constructed	37	79	30	40	50

infrastructure support services		Curriculum implementation (Instructional support and play materials)	No of ECDE centers provided with instructional support and play materials	0	0	408	408	408
		Quality assurance and standards	No of the ECDE centers assessed	407	407	408	408	408
		Capacity building of ECDE teachers	No of ECDE teachers inducted	0	900	600	850	1050

8.7 PART F: SUMMARY OF PROGRAMES AND SUB-PROGRAMES

PROGRAMME	SUB PROGRAMME	OBJECTIVES	BASE LINE RECURRENT 2022/2023	BASE LINE DEVELOPMENT 2022/2023	ACTUAL RECURRENT 2022/2023	ACTUAL DEVELOPMENT 2022/2023	Recurrent Printed 2023/2024	Fund 2023/2024	DEV 2023/2024	Recurrent Estimate 2024/2025	Development Estimates 2024/2025	Total Estimate 2024/2025	Projected 2025/2026	Projected 2026/2027
GENERAL ADMINISTRATIVE SUPPORT SERVICES & POLICY PLANNING AND	GENERAL ADMINISTRATIVE &	Enhancing institutional efficiency	373,006,578	-	331,426,853	-	378,075,141	-	-	354,371,665	-	354,371,665	389,808,832	428,789,715

SUPPORT SERVICES	SUPPORT SERVICES	y and effectiveness in Policy implementation and service delivery.												
	POLICY PLANNING AND SUPPORT SERVICES		1,569,192	-	1,158,020	-	-	-	-	121,075,513	-	121,075,513	133,183,064	146,501,371
PROGRAMME	TOTAL		374,575,770	-	332,584,873	-	378,075,141	-		475,447,178	-	475,447,178	522,991,896	575,291,085
VOCATIONAL EDUCATION TRAINING	IMPROVED INFORMAL EMPLOYMENT	To establish and improve infrastructure and strengthen collaboration and partnership in Vocational institutions	1,442,471	73,431,772	768,980	37,442,281	142,264,245	13,000,000	-	13,000,000	10,000,000	23,000,000	25,300,000	27,830,000

PROGRAMME	TOTAL		1,442,471	73,431,772	768,980	37,442,281	142,264,245	13,000,000	-	13,000,000	10,000,000	23,000,000	25,300,000	27,830,000
ECDE AND CCC DEVELOPMENT SERVICES	ECDE MANA GEMENT AND INFRA STRUCTURE SUPPO RT SERVI CES	To establish and improve infrastru cture and strenghte n collabora tion and partnersh ip in ECDE and CCC centres	112,032,950	5,000,000	111,792,378	992,797	4,500,000	-	-	4,500,000	39,400,000	43,900,000	48,290,000	53,119,000
PROGRAMME	TOTAL		112,032,950	5,000,000	111,792,378	992,797	4,500,000	13,000,000	-	4,500,000	39,400,000	43,900,000	48,290,000	53,119,000
GRAND TOTALS			566,482,963		483,581,309		524,839,386	26,000,000	-	492,947,178	57,400,000	542,347,178	596,581,896	656,240,085

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

Economic Classification	Actual estimates	Baseline	Estimates	MTEF estimates	
		Estimates			
	2022/2023	2023\2024	2024/2025	2025/2026	2026/2027
Current Expenditure	377,671,563	518,850,973	492,947,178	542,241,896	596,466,085
Compensation to Employees	331,930,936	328,935,068	286,925,949	315,618,544	347,180,398
Use of Goods and Services	7,000,000	14,980,339	21,000,000	23,100,000	25,410,000

Other Social Benefits	38,721,586	41,717,454	64,605,716	71,066,288	78,172,916
Current Transfers to Govt. Agencies	19,041			0	0
Other Recurrent	0	133,218,112	120,415,513	132,457,064	145,702,771
CAPITAL EXPENDITURE	188,811,400	52,300,000	49,400,000	54,340,000	59,774,000
Acquisition of Non-Financial Assets	66,811,400	52,300,000	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0
Other Development	122,000,000	0	49,400,000	54,340,000	59,774,000
Total Expenditure	566,482,963	571,150,973	542,347,178	596,581,896	656,240,085

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

Economic Classification	Actual estimates	Baseline estimates	Target estimates	MTEF Estimates	
	2022/2023	2023/2024		2024/2025	2025/2026
	P 1 Policy planning, general administration and support services				
SP 1.1 General administration support services					
Current Expenditure	372,840,678	372,235,270	354,371,665	389,808,832	428,789,715
Compensation to Employees	384,923,794	328,935,068	286,925,949.0	315,618,544	347,180,398
Use of Goods and Services	2,188,156	1,582,748	2,840,000.0	3,124,000	3,436,400
Other Recurrent	0	0		0	0
Social Benefits	38,721,586	41,717,454	64,605,716.0	71,066,288	78,172,916
SP 1.2 Policy and Planning Services					
Current Expenditure	1,615,092	870,000	121,075,513	133,183,064	146,501,371
Use of Goods and Services	1,615,092.00	870,000	660,000	726,000	798,600
Other Recurrent		0	120,415,513	132,457,064	145,702,771
P1 TOTAL	374,455,770	373,105,270	475,447,178	522,991,896	575,291,085
P2 Vocational development and training services					
SP 2.1 Improved Informal Employment					
Current Expenditure	1,773,322	142,245,204	13,000,000	14,300,000	15,730,000
Compensation-Wages	0	0	3,780,000	4,158,000	4,573,800
Use of Goods and Services	1,773,322	4,186,077	9,220,000	10,142,000	11,156,200

social benefits	0	0	0	0	0
current transfers to govt agencies	0	133,218,112	0	0	0
Other recurrent	0	4,841,015	0	0	0
Capital Expenditure	5,000,000	5,500,000	10,000,000	11,000,000	12,100,000
Acquisition of Non-Financial Assets	5,000,000	5,500,000	0	0	0
Other development	0	0	500,000	550,000	605,000
capital transfer	0	0	0	0	0
P2 TOTAL	6,773,322	147,745,204	23,000,000	25,300,000	27,830,000
P3 ECDE and CCC development services					
SP 3.1 ECDE Management					
Current Expenditure	1,442,471	3,500,500	4,500,000	4,950,000	5,445,000
Compensation	0	0	0	0	0
Use of Goods and Services	1,442,471	3,000,500	2,500,000	2,750,000	3,025,000
other recurrent	0	500,000	2,000,000	2,200,000	2,420,000
Capital Expenditure	183,811,400	46,800,000	39,400,000	43,340,000	47,674,000
capital transfer	122,000,000	0	0	0	0
Capital projects	0	0	39,400,000	43,340,000	47,674,000
Acquisition on Non-Financial Assets	61,811,400	46,800,000	0	0	0
GRAND TOTAL	566,482,963	571,150,974	542,347,178	596,581,896	656,240,085

8.10 PART I: HEADS AND ITEMS

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

8.10.1.1 S. P1 General Administration and Support Services and Policy and Planning Support Services

PROGRAMME 1: GENERAL ADMINISTRATION, POLICY PLANNING & SUPPORT SERVICES						
ITEM CODE	SUB ITEM DESCRIPTION	Baseline 2022/2023	Actual 2022/2023	Printed 2023/2024	Estimate 2024/2025	BUDGET FOR THE MTEF PERIOD

						Projection 2025/2026	Projection 2026/2027
2110101	Basic salaries	349,799,622	310,586,194	242,391,513	240,382,394	264,153,090	290,568,399
	Education support Fund	-	-	-	120,415,513	143,457,064	157,802,771
2110301	House allowance.	9,645,100	8,563,860	55,597,878	30,597,878	33,657,666	37,023,432
2110314	Transport allowance	6,252,000	5,551,135	25,945,677	10,945,677	12,040,245	13,244,269
2110320	Leave allowance	4,334,000	3,848,148	5,000,000	5,000,000	5,500,000	6,050,000
2710102	Gratuity	-	-	12,000,000	14,834,664	16,318,130	17,949,943
2710107	Pension	97,800	86,836	29,075,454	49,129,052	53,982,999	59,381,299
2210799	Training levy	624,000	554,048	642,000	642,000	706,200	776,820
2210101	Electricity	120,000	106,548	120,000	100,000	198,000	217,800
2210102	Water and sewerage charges	48,000	42,619	60,000	70,000	66,000	72,600
2210201	Telephone & Mobile services	360,000	319,643	162,744	0	176,000	193,600
2211103	Cleaning Materials	8,400	7,458	60,000	0	-	-
2210801	Catering Services	600,000	532,738	280,000	310,000	528,000	580,800
2211201	Fuel	105,692	93,844	168,000	1,030,000	1,133,000	1,246,300
2220101	Maintenance of M/V	711,756	631,966	300,000	500,000	550,000	605,000
2210802	Hire of conference facility	179,400	159,289	30,000	70,000	77,000	84,700
2210502	Printing and Publishing	160,000	142,064	2,000	20,000	22,000	24,200
2210401	Travel cost	252,000	223,750	10,000	70,000	77,000	84,700
2211101	General Office Supplies	120,000	106,548	320,004	250,000	275,000	302,500
2220202	Maintenance of Office Furniture and Equipment	-	-	150,000	-	-	-
2211308	Legal Fees	-	-	50,000	0	110,000	121,000
2210302	Accommodation	190,000	168,701	70,000	50,000	55,000	60,500
2210303	Daily subsistence allowance	408,000	362,262	540,000	100,000	110,000	121,000
	Purchase of office camera	-	-	-	150,000	165,000	181,500
	Purchase of paper shredder	-	-	-	80,000	88,000	96,800
	Purchase of projector	-	-	-	200,000	220,000	242,000
	purchase of Laptops	200,000	177,579	-	500,000	550,000	605,000
3110901	Purchase of office board	360,000	319,643	130,000	-	-	-
	TOTAL	374,575,770	332,584,873	373,105,270	475,447,178	534,215,395	587,636,934

8.10.2 P.2 VOCATIONAL DEVELOPMENT AND TRAINING SERVICES

8.10.2.1 S. P 1 Improved informal employment

VOTE TITLE: DEPARTMENT OF EDUCATION							
PROGRAMME CODE:503005260							
PROGRAMME 3: VOCATIONAL TRAINING AND MANAGEMENT SERVICES							
ITEM CODE	SUB ITEM DESCRIPTION	Baseline	Actual	Printed Estimate	Estimate	Projection	
		2022/ 2023	2022/ 2023	2023/2024	2024/2025	2025/ 2026	2026 /2027
2110202	Payment of Wages	-	-	1,780,000	3,780,000	4,158,000	4,573,800
2210800	Catering Services	314,281	314,281	620,000	927,000	1,019,700	1,121,670
2211201	Purchase Fuel	530,000	530,000	1,026,659	650,000	715,000	786,500
2210301	Transport and travel	-	-	120,000	162,000	178,200	196,020
#REF!	Training allowance	-	-	200,000		-	-
2220101	Maintenance of M/V	100,000	100,000	100,000	40,000	44,000	48,400
3111109	purchase of timber and other carpentry	-	-	256,461	378,000	415,800	457,380
3111109	purchase of training cloth/paper,scissors and assorted training materials for fashion and design	-	-	774,799	810,000	891,000	980,100
3111109	purchase of training sand and other building and construction materials	-	-	426,457	864,000	950,400	1,045,440
3111109	purchase of electrical installation materials	-	-	314,010	837,000	920,700	1,012,770
3111109	purchase of steel metal/welding rods	-	-	326,457	621,000	683,100	751,410
3111109	purchase of hair and beauty and assorted training materials	-	-	169,311	324,000	356,400	392,040

3111109	purchase of food and beverage materials	-	-	132,957	540,000	594,000	653,400
3111109	purchase for plumbing materials	-	-	288,903	626,000	688,600	757,460
2210502	Printing services	20,000	20,000	50,000	27,000	29,700	32,670
#REF!	Publicity and advertisement	100,000	100,000	39,088	0	-	-
2210101	Electricity bills	-	-	456,000	864,000	950,400	1,045,440
#REF!	Daily subsistence allowance	690,000	690,000	1,740,000	1,100,000	1,210,000	1,331,000
	Hire of conference facility	-	-	205,989	450,000	495,000	544,500
	TOTAL	1,754,281	1,754,281	9,027,092	13,000,000	14,300,000	15,730,000
Civil works	University infrastructural support			0	10,000,000	11,000,000	12,100,000
PROGRAMME TOTAL					23,000,000	25,300,000	27,830,000

8.10.3 P.3 ECDE & CCC DEVELOPMENT SERVICES

8.10.3.1 S. P 3.1 ECDE Managements

PROGRAMME 2: ECDE MANAGEMENT SERVICES							
ITEM CODE	SUB ITEM DESCRIPTION	BASELINE	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	BUDGET FOR THE MTEF PERIOD	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210801	Catering Services	410,000	218,570	260,000	282,958	311,254	342,379
2211200	Fuel	207,000	110,351	120,000	160,000	176,000	193,600
2210802	Hire of conference facility	-	-	50,002	50,002	55,002	60,502
2211101	Transport and travel	-	-	321,498	492,500	541,750	595,925

2210708	trainers' allowance	-	-	30,000	30,000	33,000	36,300
2220100	Maintenance of M/V	60,000	31,985	36,000	36,000	39,600	43,560
2211100	General Office Supplies	25,000	13,327	1,016,000	200,000	220,000	242,000
2210303	Daily subsistence allowance	170,471	90,877	655,000	644,740	709,214	780,135
2211009	purchase of playing materials	-		512,000	-	-	-
	purchase of assorted instructional materials	570,000	303,866	-	448,800	493,680	543,048
3111002	Purchase of Ipad	-		100,000	150,000	165,000	181,500
	training materials	-		-	5,000	5,500	6,050
3111002	purchase of laptops	-		400,000	-	-	-
	Policy on school feeding programme	-		-	2,000,000	2,200,000	2,420,000
	Recurrent total	1,442,471	768,980	3,500,500	4,500,000	2,750,000	3,025,000
	Bursary	122,000,000		0	0	0	0
Development							
3110599	Construction of ECDE classes, toilet and installation of water tank	61,811,400		46,800,000	39,400,000	43,340,000	47,674,000
	Development total	183,811,400		46,800,000	39,400,000	43,340,000	47,674,000
Programme total		185,253,871		50,300,500	43,900,000	48,290,000	53,119,000

8.10.4 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

CAPITAL PROJECTS

ECDE & CCC DEVELOPMENT SERVICES

Ward	Description	Amount
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Flagship	Quickwin projects	5,000,000
BOGICHORA	Construction of ECDE Class at Bobembe Girls	3,500,000
BOKEIRA	Construction of 4 door ECDE Toilets	1,200,000
BOMWAGAMO	Kiabiraa ECDE Class	4,000,000
EKERENYO	Mwancha ECDE Class	3,500,000
GACHUBA	Renovation ECDE Classes	1,500,000
GESIMA	Construction of Nyantaro ECDE Class	2,000,000
GESIMA	Construction of Nyabuya ECDE Class	2,000,000
MAGWAGWA	Construction of ECDE Class	3,500,000
MANGA	Construction of ECDE Class-omogwa pri	3,000,000
NYAMAIYA	Construction of ECDE Class at Marara	3,400,000
NYANSIONGO	Construction of ECDE Classes at Nyandoche II Primary	3,300,000
RIGOMA	Renovation of ECDE classrooms and renovation of two door latrines at Nyasore pri	1,500,000
MAGOMBO	Completion of ECDE class at Kenyerere	2,000,000
TOTAL		39,400,000

VOCATIONAL DEVELOPMENT AND TRAINING SERVICES

Development	Project	Amount
Flagship	University infrastructural support	10,000,000
Total		10,000,000

8.11 PART J: STAFF ESTABLISHMENT

Job Group	No of Inpost	Actual Estimates	Baseline Estimates	Printed Estimates	Budget
		2021/2022	2022/2023	2023/2024	2024/2025
A	1	1,388,136	1,388,136	1,388,136	1,074,570
C	2	1,443,062	1,443,062	1,443,062	1,117,089
D	12	4,087,224	4,087,224	4,087,224	3,163,962
E	7	1,668,612	1,668,612	1,668,612	1,291,690
F	2	4,809,126	4,809,126	4,809,126	3,722,794
G	554	119,326,989	134,578,274	134,578,274	104,178,433

H	407	118,552,932	118,552,932	118,552,932	91,773,050
J	18	51,784,896	51,784,896	51,784,896	40,087,223
K	33	37,043,898	37,043,898	37,043,898	28,676,064
L	17	3,688,850	3,688,850	3,688,850	2,855,577
M	11	1,362,728	1,362,728	1,362,728	1,054,902
P	3	4,462,216	4,462,216	4,462,216	3,454,248
N	1	3,288,664	3,288,664	3,288,664	2,545,789
R	2	2,493,904	2,493,904	2,493,904	1,930,557
Total	1070	355,401,237	370,652,522	370,652,522	286,925,949

CHAPTER NINE

9.0 VOTE NO: 5267000000

9.1 VOTE TITLE: MEDICAL SERVICES

9.2 PART A: VISION

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

9.3 PART B: MISSION

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

9.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

9.4.1 EXPENDITURE TRENDS

For the financial year 2022/2023, the department was allocated a total of Ksh 2,299,126,991 where Ksh 1,778,990,120 funded recurrent expenditure and Ksh 520,136,187 the development expenditure. The department spent Ksh.1,712,510,904 for recurrent expenditure and Ksh. 369,760,271 for development expenditure. The absorption rate for recurrent was 96% while that for development expenditure was 71%. The department didn't attain a 100% absorption rate due to a Shortage of health specialists, especially Surgeon, obstetricians/Gynecologists, and critical care nurses, that has hampered access to specialist health services leading to more expenditure on referrals and Staff promotions and re-designation delayed due to inadequate financing.

In the financial year 2023/2024 the department was allocated a total of Ksh 821,967,041 where Ksh 730,743,140 was for recurrent expenditure and Ksh 91,223,901 was for development expenditure.

In the financial year 2024/2025, the department has been allocated Ksh. 1,164,926,355 where Ksh.697,426,355 will be for recurrent expenditure and Ksh. 450,500,000 is the allocation for development expenditure.

The FIF amount is Ksh.400,000,000 and it is included in the development expenditure.

9.4.2 MAJOR ACHIEVEMENTS FOR THE PERIOD

Support supervisions were conducted in all health facilities by SCHMTs and CHMT

Most of the new projects were executed and a majority are nearing completion

Multiyear projects are at various stages of completion

Conducted 16,175 (75%) skilled care deliveries in health facilities

The number of Women of reproductive age receiving family planning commodities was 120,336 (89%)

The number of pregnant women attending at least 4 ANC visits was 16,627 (77%)

Children under 1 year of age fully immunized were 21,593 (98.7%)

9.4.3 CONSTRAINTS AND CHALLENGES IN BUDGET IMPLEMENTATION

CHALLENGES/MILESTONES	LESSONS LEARNT	WAY FORWARD AND RECOMMENDATIONS
Shortage of health specialists especially Surgeon, obstetricians/Gynecologists, and critical care nurses, has hampered access to specialist health services leading to more expenditure on referrals	Access to specialist health services for all can be achieved by allocating more resources for the recruitment of more specialist staff and training staff	Allocate more resources for recruitment and staff training
Financing for service delivery especially medical supplies was inadequate affecting service delivery and revenue collection	Adequate health financing is crucial in optimizing service delivery. This directly influences health outcomes and local revenue in health	Budget allocation for medical commodities should be voted separately from the operations and maintenance
Stockouts for essential medicines and non-pharmaceuticals were still a challenge during the reporting period	There is a need to allocate more resources for essential medicines and non-pharmaceuticals	Lobby for adequate budgetary support to enable upward revision of drawing rights for the health facilities to improve commodity security
Some health facilities that were structurally completed could not be operationalized	There is a mismatch in human resources for health requirements and infrastructural expansion	Budgetary support for urgent recruitment of health workers
Staff promotions and re-designation were delayed due to inadequate financing	Staff motivation is vital in ensuring effective service delivery	Lobby for resources and work with concerned teams to ensure staff promotions and re-designation are done

9.4.4 MAJOR SERVICES/OUTPUTS TO BE DELIVERED IN 2023/2024-2025/2026

Payment of salaries -1267

Payment of utilities 4

Preparation of budgeting and policy documents- 7

Preparation of M&E Reports (quarterly and annual performance reports)-4

Hospital Services (Health Facility Improvement Fund) -246,000,000

Provision of essential health products in hospitals -9

Infrastructural works-8

Facilities stocked with essential medicines and medical supplies (EMMS) annually at L4s and L5s-4

Maintenance of medical equipment -1

Supportive supervision to Hospitals -4

Quarterly progress meetings -4

9.4.5 SUMMARY OF THE DEPARTMENTAL REVENUE SOURCES 2022/2023-2024/2025

REVENUE SOURCES	BASELINE	ACTUAL	2ND REVISED ESTIMATE	BUDGET ESTIMATE	MTEF PROJECTION		
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	ITEM CODES
Equitable share	1,611,162,960	1,665,996,740	670,007,080	747,926,355	841,418,991	925,560,890	1540700
Health Fund (FIF)	205,000,000	171,113,720	230,000,000	400,000,000	440,000,000	484,000,000	1330404
World bank grant (THSUC)	-	-	14,223,901	-	-	-	1330404
GRAND TOTAL	1,816,162,960	1,837,110,460	914,230,981	1,147,926,355	1,262,718,991	1,388,990,890	

9.5 PART D: PROGRAM OBJECTIVES

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

9.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates	Printed Estimate	Target	Projected Estimates	Projected Estimates
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
P1 General administration, Policy Planning and support services	Directorate of Administration Finance and Planning	Payment of salaries and social contribution	Number of staffs remunerated	1166	1267	1285	1285	1295
		payment of utility bills	number of utilities paid	6	9	9	9	9
		general office supplies	number of general office supplies	3	0	0	0	0
P2 Medical Support Services	Directorate of Medical Services	Referral services in the hospital	number of hospitals	8	8	9	10	10
		Laboratory services	number of laboratory services offered	10	0	1	1	1
		Hospital services		0	8	9	10	10
		Provide essential health products in the hospital	number of health products provided	9	9	10	11	11
P3 Health Products and Technologies	Directorate of Medical Services	Facilities stocked with EMMS	Enhance service delivery at L4s and L5s	4	4	4	5	5
		Supportive supervision of hospitals		5	5	6	6	6
		Quarterly progress meetings		4	4	4	5	5
		Maintenance of medical equipment	Ensure functionality of medical equipment	1	1	2	4	4

9.7 PART F; SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2024/2025

S/N	PROGR AMMES	OBJEC TIVES	SUB- PROGR AMMES	BASEL INE RECU	ACTU AL RECU	RECU RREN T 2ND	RECU RREN T	BASE LINE DVP	ACT UAL DVP	DEVELO PMENT 2ND REVISE	DEVELO PMENT ESTIMA TE	TOTA L 2ND REVI	TOTA L	MTEF PROJE CTION	MTEF PROJE CTION
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				RREN T	RREN T	REVIS ED	ESTIM ATE			D ESTIMA TE		SED ESTI MAT E	ESTI MATE		
				2022/ 2023	2022/ 2023	2023/20 24	2024/20 25	2022/ 2023	2022/ 2023	2023/202 4	2024/202 5	2023/2 024	2024/2 025	2025/20 26	2026/20 27
1	Policy planning, general administr ation and support services	To improve instituti onal efficien cy and effectiv eness in service delivery	General administr ation and support services	1,509,3 61,871	1,464,5 60,976	559,552 ,080	522,276 ,355	-	-	-	-	559,55 2,080	522,27 6,355	574,503, 991	631,954, 390
			Policy Planning	928,329	791,460 ,000	-	500,000	-	-	-	-	-	500,00 0		
PROGRAMME TOTAL				1,510,2 90,200	2,256,0 20,976	559,552 ,080	522,776 ,355	-	-	-	-	559,55 2,080	522,77 6,355	575,053, 991	632,559, 390
2	Medical support services	To provide quality diagnost ic, curative and rehabilit ative services	Curative and rehabilita tive health services	129,581 ,000	89,957, 850	261,000 ,000	168,650 ,000	-	-	91,223,90 1		352,22 3,901	168,65 0,000	185,515, 000	204,066, 500
			Infrastruct ural works	-	-	-	-	197,23 9,260	176,6 43,38 0	-	450,500,0 00	-	450,50 0,000	495,550, 000	545,105, 000
	PROGRAMME TOTAL			129,581 ,000	89,957, 850	261,000 ,000	168,650 ,000	197,23 9,260	176,6 43,38 0	91,223,90 1	450,500,0 00	352,22 3,901	618,65 0,000	680,515, 000	748,566, 500
3	Health products and technolog ies		Health products and technolog ies	0	0	2,455,0 00	6,000,0 00	-	-	-	-	2,455, 000	6,000,0 00	6,600,00 0	7,260,00 0

support services														
PROGRAMME TOTAL			-	-	2,455,000	6,000,000	-	-	-	-	2,455,000	6,000,000	2,455,000	6,000,000
TOTAL BUDGET			1,639,871,200	2,345,978,826	823,007,080	687,776,355	197,239,260	176,643,380	91,223,901	450,500,000	914,230,981	1,147,926,355	1,262,718,991	1,388,990,890

9.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2022/2023-2025/2026

Economic Classification	Actual Estimates	Printed Estimates	Estimate	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure	1,631,957,261	706,655,000	697,426,355	756,553,991	832,209,390
Compensation to Employees	1,504,488,761	502,038,583	520,836,355	572,919,991	630,211,990
Use of Goods and Services	101,333,997	43,116,417	176,590,000	183,634,000	201,997,400
Current Transfers/Grants	15,475,500	0	0	0	0
recommended funds		161,000,000	0	0	0
other recurrent	10,659,000	500,000	0	0	0
Capital Expenditure	341,188,626	73,000,000	450,500,000	495,550,000	545,105,000

Other Transfers		0	0	0	0
Funds	205,000,000	69,000,000	400,000,000	440,000,000	484,000,000
Conditional grants (unspent balances)	59,932,257	0		0	0
Acquisition of Non-Financial Assets	0	4,000,000	0	0	0
Development projects	76,256,369	0	50,500,000	55,550,000	61,105,000
Total Expenditure	1,973,145,887	779,655,000	1,147,926,355	1,262,718,991	1,388,990,890

9.9 PART H: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION BY SUB-PROGRAMME 2022/2023-2024/2025

Economic Classification	Baseline Estimates	Printed Estimates	Budget Estimates	Projected Estimates	
	2022/ 2023	2023/2024	2024/2025	2025/2026	2026/2027
MEDICAL SERVICES					
P1 General Administration and Planning					
S.P 1 General admin and support services					
Current Expenditure	1,639,871,200	503,200,000	522,276,355	574,503,991	631,954,390
Compensation to Employees	1,306,800,463	328,714,807	477,800,989	525,581,088	578,139,197
Use of Goods and Services	4,873,108	1,161,417	1,440,000	1,584,000	1,742,400
Other Recurrent	-	-		-	-

Social Benefits	197,688,300	173,323,776	43,035,366	47,338,903	52,072,793
SP Total	1,509,361,871	503,200,000	522,276,355	574,503,991	631,954,390
S.P2 Policy Planning and support services					
Use of Goods and Services	928,329	-	500,000	500,000	550,000
Programme Total	1,510,290,200	503,200,000	522,776,355	575,003,991	632,504,390
P2: Health Products & Technologies support services					
S.P 1Curative and Rehabilitative services					
Current Expenditure	-	2,455,000	6,000,000	6,600,000	7,260,000
Use of Goods and Services	-	1,955,000	6,000,000	6,600,000	7,260,000
Other Recurrent	-	500,000	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-
Grants to Govt. Agencies	-	-	-	-	-
Programme Total	-	2,455,000	6,000,000	6,600,000	7,260,000
P3: Medical Support Services					
Current Expenditure	129,581,000	201,000,000	168,650,000	185,515,000	204,066,500
Use of Goods and Services		40,000,000	159,000,000	174,900,000	192,390,000
Facility Improvement Fund (FIF) -Recurrent		161,000,000	-	-	-
Capital Expenditure	197,239,260	73,000,000	450,500,000	495,550,000	545,105,000
Capital Grants to Govt. Agencies	-	-	-	-	-
Capital Expenditure	-	-	50,500,000	55,550,000	61,105,000
Acquisition of Non-Financial Assets	197,239,260	4,000,000	-	-	-
Facility Improvement Fund (FIF) -Development	-	69,000,000	400,000,000	440,000,000	484,000,000
Programme Total	326,820,260	274,000,000	619,150,000	681,065,000	749,171,500
MEDICAL SERVICES TOTAL	1,837,110,460	779,655,000	1,147,926,355	1,262,718,991	1,388,990,890

9.10 PART J: HEADS AND ITEMS

9.10.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

PROGRAMME 1 General administration Policy Planning and support services
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CODE	SUB ITEM	Baseline 2022/2023	Actual 2022/2023	Printed Estimates 2023/2024	Estimate 2024/2025	2025/2026	2026/2027
2110101	Basic salaries	892,701,264	892,701,264	385,066,887	200,357,152	220,392,867	242,432,154
2110309	Health service allowance	115,215,484	115,215,484	4,800,000	7,156,057	7,871,663	8,658,829
2110301	House allowance	83,139,823	83,139,823	23,279,800	37,688,269	41,457,096	45,602,806
2110314	commuter allowance	68,654,710	68,654,710	40,000,000	79,955,112	87,950,623	96,745,686
2110315	Health workers extr allow	69,648,000	69,648,000	14,823,728	38,803,720	42,684,092	46,952,501
2110320	Leave allowance	5,608,000	5,608,000	13,787,348	20,554,802	22,610,282	24,871,310
2110322	health risk allowance	50,353,182	50,353,182	8,700,000	46,263,909	50,890,300	55,979,330
2110318	non practising allowance	20,208,000	20,208,000	15,000,000	47,021,968	51,724,165	56,896,582
	Disability allowance	240,000	240,000	-	-	-	-
	Extra duty allowance	772,000	772,000	-	-	-	-
2710111	Pensions	126,370,800	126,370,800	45,000,000	39,563,558	43,519,914	47,871,906
2710102	Gratuity	64,542,641	64,542,641	7,202,700	3,216,898	3,538,587	3,892,446
2210799	NITA	741,000	741,000	730,200	254,910	280,401	308,441
2110202	casual wages	6,033,859	6,033,859	-	-	-	-
2210101	Electricity bills	1,200,000	1,200,000	90,000	300,000	330,000	363,000
2210102	Water bills	977,207	977,207	90,000	90,000	99,000	108,900
2210203	courier and postal	23,920	23,920	-	-	-	-
2210602	payment of rents	450,000	450,000	50,000	-	-	-

2220101	MV maintenance	700,000	700,000	30,000	400,000	440,000	484,000
2210801	Catering services	261,983	261,983	-	-	-	-
2211201	Fuels and Lubricants	1,000,000	1,000,000	285,097	500,000	550,000	605,000
2210704	Hall hire	-	-	-	-	-	-
2210502	printing services	60,000	60,000	-	30,000	33,000	36,300
2210301	transport refund	-	-	30,000	-	-	-
2220210	Maintenance of computers	-	-	-	-	-	-
2210303	DSA	-	-	503,820	365,000	401,500	441,650
2211101	General office stationery	200,000	200,000	62,500	135,000	148,500	163,350
	Conference package	-	-	20,000	120,000	132,000	145,200
PROGRAMME TOTAL		1,509,101,873	1,509,101,873	559,552,080	522,776,355	575,053,991	632,559,390

9.10.2 MEDICAL SUPPORT SERVICES

PROGRAMME 2: MEDICAL SUPPORT SERVICES							
CODE	SUB ITEM	Baseline 2022/2023	Actual 2022/2023	2nd Revised Printed Estimates 2023/2024	Estimate 2024/2025	Projection 2025/2026	Projection 2025/2026
2211201	Refined fuels and Lubricants for Transport	600,000	600,000	-	350,000	385,000.0	423,500.0
2220101	Maintenance of Motor Vehicles	-	-	-	460,000	506,000.0	556,600.0
2211001	Medical drugs	118,081,473	118,081,473	100,000,000	150,000,000	165,000,000	181,500,000

2211002	Procure assorted Non-pharmaceutical Medical Items	500,000	500,000	-	590,000	649,000.0	713,900.0
2220203	Maintenance of medical and other equipment	275,000	275,000	-	1,600,000	1,760,000.0	1,936,000.0
2211103	Sanitary and cleaning Materials, supplies, and services	300,000	300,000	-	-	-	-
2211021	Purchase of Bedding and Linen	600,000	600,000	-	-	-	-
	Purchase of X-Rays Supplies	100,000	100,000	-	-	-	-
	Chemicals and Industrial Gases	100,000	100,000	-	-	-	-
	Operationalization of doctors' plaza	-	-	-	-	-	-
	Hospital outreach campaigns	-	-	-	1,500,000	1,650,000.0	1,815,000.0
	Free medical camps	-	-	-	2,000,000	2,200,000.0	2,420,000.0
	Maternal and child support	-	-	-	9,650,000	10,615,000	11,676,500
	Immunization support	-	-	-	2,500,000	2,750,000	3,025,000
	Total	120,556,473	120,556,473	261,000,000	168,650,000	185,515,000	204,066,500
	Infrastructural work	176,643,380	176,643,380	91,223,901	450,500,000	495,550,000	545,105,000
PROGRAMME TOTAL		297,199,853	297,199,853	352,223,901	619,150,000	681,065,000	749,171,500

9.10.3 HEALTH PRODUCTS AND TECHNOLOGIES

Sub-item code	Item description	Printed Estimates 2023/2024	Estimate 2024/2025	Projection	
				2025 /2026	2026 /2027
2210801	Catering services	748,700	748,700	823,570	905,927
2110405	Telephone allowance	76,800	76,800	84,480	92,928
2210303	DSA	464,000	674,000	741,400	815,540
	Travel refund	280,000	-	-	-
2210802	hall hire	25,500	25,500	28,050	30,855
	Fuel	360,000	775,000	852,500	937,750

3110902	Health product	500,000	1,200,000	1,320,000	1,452,000
	Purchase of sanitary pads	-	2,500,000	2,750,000	3,025,000
Total		2,455,000	6,000,000	6,600,000	7,260,000

9.11 DETAILS OF DEVELOPMENT PROJECTS

Development Item	Description	Location	Printed 2023/2024	Estimate 2024/2025
Nyamwetuereko eye Hospital	Completion		5,000,000	5,000,000
Completion of the Nyamusi Sub-County Hospital	Completion		-	5,000,000
Completion of the Ekerenyo Sub-County Hospital	Completion	Ekerenyo	-	5,000,000
Equipping of Doctors Plaza	Equipping	HQ	-	30,000,000
Completion of the Isolation center	Completion	NCRH	-	3,000,000
Health Fund (FIF)	FIF	Countywide	69,000,000	400,000,000
Equipping of Magwagwa Psychiatric hospital	Equipping	Magwagwa	-	2,500,000
Total			91,223,901	450,500,000

9.12 PART J: PERSONNEL EMOLUMENTS

SN	JG	No. of staff	2nd Revised Estimates 2023/2024	Budget Estimate 2024/2025
1	C	4	1,200,000	1,488,991
2	D	11	5,000,000	6,204,130
3	E	16	8,500,000	10,547,021
4	F	5	1,800,000	2,233,487
5	G	21	6,224,400	7,723,397
6	H	107	105,823,600	131,308,670
7	J	65	84,733,400	105,139,402
8	K	34	43,774,796	54,316,903
9	L	38	75,084,560	93,166,871
10	M	20	13,838,400	17,171,046
11	N	20	26,705,771	33,137,214
12	P	5	6,427,800	7,975,781

13	Q	2	2,850,960	3,537,545
14	R	2	3,103,200	3,850,531
TOTAL		350	385,066,887	477,800,989

CHAPTER TEN

10.0 VOTE NO: 5268000000

10.1 VOTE TITLE –LANDS, HOUSING AND URBAN DEVELOPMENT

10.2 PART A: VISION

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

10.3 PART B: MISSION

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

10.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

10.4.1 Expenditure trends

In the financial year 2022/2023 the department has been allocated a total budget of kshs 254,092,897 where kshs 137,694,152 is for development including kshs 50,000,000 KISIP grant and kshs 116,398,745 is for recurrent expenditure. As per CBROP 2023 the department had an absorption rate of 98% for recurrent and 24% for development. This is due to late release of exchequer funds to county government hence national government should release funds in time.

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

In the next financial year 2024/2025 the department has been allocated a budget of Kshs 214,745,805 where Kshs 80,745,805 is for recurrent and Kshs 134,000,000 is for development.

10.4.2 Major achievements for the period 2024/2025-2025/26

- Ongoing of preparation of County Spatial Plan
- Ongoing preparation of county valuation roll
- Ongoing construction of county headquarters

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

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

10.4.4 Major services/outputs to be provided in MTEF period 2022/2023 – 2024/2025

- Payment of wages and salaries
- Payment of utilities and Bills (Electricity, water, telephone and catering etc)
- Payment to social contributions (Gratuity, pensions and training levy
- General office purchases
- Training and capacity building
- Survey and demarcation of government land
- conflict resolution on land matters
- preparation county spatial plan
- Construction of Governors Residence
- construction of county headquarters
- preparation of county spatial plan

10.4.5 Summary of the Departmental Revenue Sources, 2024/2025

NO	REVENUE SOURCES	budget estimates 2022/2023	actual estimates 2022/2023	baseline estimates 2023/2024	Printed estimate 2024/25	projection 2025/2026	Projection 2026/2027
1	Equitable Sharable Revenue	157,589,308	110,035,679	132,063,895	110,447,969	121,492,766	133,642,042
2.	KSISP Grant	0		112,082,214	0	0	0
	Sub-Total	157,589,308	110,035,679	244,146,109	110,447,969	121,492,766	133,642,042
Details of Local Revenue sources						-	-
3	building plan and approvals	3,019,947	597,200	5,869,748	6,285,895	6,914,485	7,605,933
4	daily parking	0	4,709,312	22,496,536	9,055,024	9,960,526	10,956,579
5	market stalls rent	0	624,353	4,207,413	717,485	789,234	868,157
6	physical plan Approval	2,976,840	2,839,754	4,227,307	7,113,880	7,825,268	8,607,795
7	Land Survey Fee	239,367	429,900		1,082,997	1,191,297	1,310,426
8	Land Rates	52,096,292	17,792,873	17,485,935	45,991,619	50,590,781	55,649,859
9	advertisement charges	36,194,833	9,979,549	5,091,049	27,402,937	30,143,231	33,157,554
10	Plot Rent	1,677,725	917,758	1,890,387	6,010,571	6,611,628	7,272,791
11	Isolated Plot Rent	298,585	72,030	116,661	637,428	701,171	771,288
SUB TOTAL		96,503,589	37,962,729	62,095,548	104,297,836	114,727,620	126,200,382

GRAND TOTAL	254,092,897	147,998,408	306,241,657	214,745,805	236,220,386	259,842,424
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10.5 PART D: PROGRAM OBJECTIVES

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget estimates 2022/2023	Actual 2022/2023	Baseline 2023/2024	Printed estimates 2024/25	2025/26	2026/2027
		Personnel enumerated	Number of staffs in enumerated	258	258	258	174	174	174
		Social Benefits paid	Number social benefits paid	258	258	258	174	174	174
		Utility bills and services paid	Number of bills paid (Receipts/statements)	6	6	5	11	15	116
		Office furniture & equipment's purchased.	No. of furniture purchased	23	23	3	13	15	18
		Office furniture & equipment's maintained.	No. of furniture maintained	2	2	4	0	5	6
SP 1.2 Policy development		Staff capacity built	No. of staff capacity built	10	10	8	10	15	15

ts and planning.									
Sub-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	20	20	5	20	22	25
		County spatial planning	spatial plans established	1	1	1	1	1	1
Sub-Prog 3.2: Housing improvement services	Directorate of housing improvement services	Completion of County Headquarters Offices	Number of headquarters constructed	1	1	1	1	1	1
		Completion of Governor and Deputy governor's residence	Number of residences constructed	2	2	2	1	2	2
		Preparation the Urban areas management Act	No of policies enacted	0	0	1	0	1	1
sub programme 4; Land management support services	Directorate of land administration	conflict resolution on land matters	No of pple compensated	0	0	20	20	25	25
		preparation of valuation roll	No of valuation roll prepared	0	0	1	1	1	1

10.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2024/2025

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	budget estimate	actual estimates	baseline estimates	printed estimate	projections	
			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027

CP 1.1 General administration Policy planning, and support services	To strengthen delivery and quality of services	CP 1.1.1 General administration and support services	109,970,704	103,981,917	114,768,602	75,345,805	82,880,386	91,168,424
		CSP 1.1.2 Policy and Planning	381,441	5,445,198	7,261,441	400,000	440,000	484,000
			110,352,145	109,427,115	122,030,043	75,745,805	83,320,386	91,652,424
CP 1.2 Lands, Physical planning and surveying services	To provide a spatial framework for socio-economic development of the county	Lands, physical planning and survey services	73,317,822	38,456,093	28,340,065	10,000,000	11,000,000	12,100,000
CP.1.3 Housing and Urban Development	'Ensure proper management and improved infrastructure for service delivery in towns	Housing and urban development	70,422,930	115,200	131,371,549	118,000,000	129,800,000	142,780,000
P4; Land management support service	Ensure proper land management	Land management support services	0		24,500,000	11,000,000	12,100,000	13,310,000
TOTAL			254,092,897	147,998,408	306,241,657	214,745,805	236,220,386	259,842,424

10.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025

Economic Classification	budget estimates	Actual	Baseline	printed estimates	Projection	
	2022/2023	2022/23	2023/24	2024/2025	2025/2026	2026/2027
Current Expenditure	116,398,745	114,443,215	132,526,075	80,745,805	88,820,386	97,702,424
Compensation to Employees	97,272,305	56,657,020	98,878,801	62,708,073	68,978,880	75,876,768
Social benefits	11,626,440	6,771,911	11,626,440	11,537,732	12,691,505	13,960,656

Use of Goods and Services	7,500,000	4,368,434	21,348,834	1,500,000	1,650,000	1,815,000
other recurrent	0		672,000	5,000,000	5,500,000	6,050,000
Capital Expenditure	137,694,152	33,555,193	170,611,614	134,000,000	147,400,000	162,140,000
Acquisition of Non-Financial Assets	87,694,152	51,078,149	137,969,708	134,000,000	147,400,000	162,140,000
Grants and other transfers	50,000,000	29,122,894	32,641,906	0	0	0
Total Expenditure	254,092,897	147,998,408	303,137,689	214,745,805	236,220,386	259,842,424

10.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION 2024/2025

P1. General administration, policy planning and support services	budget estimates	Actual estimates	Baseline	Printed estimates 2024/25	Projection	
	2022/2023	2022/2023	2023/24	2024/25	2025/2026	2026/2027
Current Expenditure	109,298,745	48,129,670	111,164,634	75,345,805	82,880,386	91,168,424
Compensation to Employees	97,272,305	42,833,831	98,878,801	62,708,073	68,978,880	75,876,768
social benefits	11,626,440	5,119,699	11,626,440	11,537,732	12,691,505	13,960,656
Use of Goods and Services	400,000	176,140	659,393	1,100,000	1,210,000	1,331,000
Total program expenditure	109,298,745	48,129,670	111,164,634	78,817,944	86,699,738	95,369,712
Sp1; policy planning and support services						
Current Expenditure	1,053,400	463,864	7,261,441	400,000	440,000	484,000
Use of Goods and Services	1,053,400	463,864	7,261,441	400,000	440,000	484,000

Total Programme 1 Expenditure	110,352,145	48,593,534	118,426,075	75,745,805	87,139,738	95,853,712
P2; Physical planning and survey services						
Current Expenditure	0		8,100,000	3,000,000	3,300,000	3,630,000
Other recurrent	0		0	2,000,000	2,200,000	2,560,000
Use of Goods and Services	0		8,100,000	1,000,000	1,100,000	1,210,000
Capital Expenditure	95,623,670	42,107,855	10,240,065	7,000,000	7,700,000	8,470,000
Acquisition of Non-Financial Assets	95,623,670	42,107,854	10,240,065	7,000,000	7,700,000	8,470,000
Total	95,623,670	42,107,854	18,340,065	10,000,000	11,000,000	12,100,000
P3; Housing and Urban development						
Current Expenditure	0		2,500,000	1,000,000	1,100,000	1,210,000
Use of Goods and Services	0		2,500,000	1,000,000	1,100,000	1,210,000
Capital Expenditure	77,617,082	34,178,659	139,371,549	117,000,000	128,700,000	141,570,000
Acquisition of Non-Financial Assets	77,617,082	34,178,660	139,371,549	117,000,000	128,700,000	141,570,000
Total	130,117,082	57,297,019	141,871,549	118,000,000	129,800,000	142,780,000

P4; Land management and administration services						
Current Expenditure	0	-	3,500,000	1,000,000	1,100,000	1,210,000
Use of Goods and Services	0	-	3,500,000	1,000,000	1,100,000	1210000
Capital Expenditure	0	-	21,000,000	10,000,000	11,000,000	12,100,000
Acquisition of Non-Financial Assets	0	-	21,000,000	10,000,000	11,000,000	12,100,000
Total	0	-	24,500,000	11,000,000	12,100,000	13,310,000
GRAND TOTAL	336,092,897	147,998,408	303,137,689	214,745,805	236,220,386	259,842,424

10.10 PART I: HEADS AND ITEMS

10.10.1 General Administration and Support Services

a) General Administration and Support Services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual estimates	baseline estimates	Printed estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/25	2025/26	2026/27
2110117	Basic salary	74,045,526	32,406,692	77,652,022	59,978,308	69,124,299	76,036,729
2110301	House allowances	11,845,476	5,184,279	13,345,476	960,000	1,056,000	1,161,600

2110314	Commuter allowances	10,571,538	4,626,729	10,571,538	960,000	1,120,198	1,232,218
2110320	Leave allowance	809,765	354,401	913,733	809,765	890,742	979,816
2110799	Nita	150,720	65,964	150,720	183,000	201,300	221,430
2210101	Electricity	36,000	15,756	0	0	0	0
2210102	Water and sewerage charges	71,712	31,385	0	0	0	0
2210203	Courier and postal services	26,000	11,379	0	0	0	0
2210603	Payment of rent (keroke)	240000	105,038.16		400,000	440,000	484,000
2211016	purchase of staff uniforms			0	0	0	0
2210801	Catering Services	40000	17,506.36	0	0	0	0
3111002	Purchase of Computer and printing accessories	41,936	18,353.67		200,000	220,000	242,000
2211101	General Office Supplies	90,000	39,389.31	150,000	0		
2211306	Subscriptions to professional bodies	30,000	13,129.77	0	0	0	0
2120101	NSSF	144,000	63,022.90	144,000	168,000	184,800	203,280
2120103	Pension	1,144,080	500,716.93	1,144,080	1,144,080	1,258,488	1,384,337
2710102	Gratuity	10,187,640	4,458,712.50	10,187,640	10,042,652	11,653,912	12,819,303
2220210	Maintenance of Computers	40,000	17,506.36	162,834	0		
2211201	Fuel	104,132	45,574.31		400,000	440,000	484,000
2220101	MV Maintenance	220,000	96,284.98	100,000	100,000	110,000	121,000
3111001	purchase of office furniture	40,000	17,506.36		0		
2211308	legal fee	92,179	40,342.97		0		
TOTAL		109,970,704	48,129,670	114,768,602	75,345,805	86,699,738	95,369,712

b) Policy development and planning services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual estimates	baseline	printed estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/25	2025/26	2026/27
2210303	Dsa	140,000	170,251.79	1,140,000	200,000	220,000	242,000

2210704	Conference facilities	100,000	121,608.42	580,000	100,000	110,000	121,000
2211101	General Office Supplies	41,441	50,395.75	41,441	100,000	110,000	121,000
2210711	Trraining fees	100,000	121,608.42	100,000	0	0	0
2211201	Fuel	0	0	4,500,000	0	0	0
2211308	legal fees	0	0	100,000	0	0	0
2210801	Catering	0	0	40,000	0	0	0
2210102	payment of water bills	0	0	71,712	0	0	0
2210603	Payment of rent (keroka)	0	0	496,288	0	0	0
2210203	Courrier and postal services	0	0	72,000	0	0	0
2210101	Electricity	0	0	120,000	0	0	0
2210701	Transport	0	0		0	0	0
TOTAL		381,441	463,864	7,261,441	400,000	440,000	484,000

10.10.2 Lands, Physical Planning and survey

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual	baseline	PRINTED ESTIMATES	PROJECTIONS	
		2022/2023	2022/23	2023/2024	2024/25	2025/26	2026/27
2210303	DSA	2,040,004	1,819,606	3,451,356	0	0	0
2211016	Purchase of uniforms			-	0	0	0
2220101	Motor vehicle maintenance	399,000	355,892	879,666	0	0	0
2211101	Stationeries			-	0	0	0
2211201	Fuel	929,666	829,226	1,200,000	0	0	0
3111504	Supervision for Acquisition of marram sites	500,000	445,981		0	0	0
2210801	Catering	1,755,000	1,565,393	2,568,978	0	0	0
3111402	Survey and demarcations at Nyamaiya stadium	0	0	10,000,000	3,000,000	3,300,000	3,630,000

Total recurrent		5,623,670	5,016,100	18100000	3,000,000	3,300,000	3,630,000
3111112	Consultancy Services	37,000,000	18,277,498	10,240,065	7,000,000	7,700,000	8,470,000
31111504	Drainage works	9500000	4,692,871	0	0	0	0
	valuation roll	16,000,000	7,903,783	0	0	0	0
3111402	Survey and demarcations	5,194,152	2,565,840	0	0	0	0
3111112	GIS LAB		-	0	0	0	0
3111504	Physical planning for keroka municipality		-	0	0	0	0
3111402	Survey and demacations at Nyamaiya stadium						
Total development		67,694,152	33,439,993	10,240,065	7,000,000	7,700,000	8,470,000
Program Total		73,317,822	38,456,093	28,340,065	10,000,000	11,100,000	12,100,000

10.10.3 Urban development and Housing

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual estimates	baseline estimates	printed estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2211201	Fuel	200,000	-	500,000	300,000	330,000	363,000
2220101	M/V maintainance	22,930	-	78,000	100,000	110,000	121,000
3111002	purchase of computer				150,000	165,000	181,500
2210303	DSA			250,000			
2210302	operational field allowance			1,000,000			
2210801	Catering				150,000	165,000	181,500
3111401	feasibility study	200,000	-	672,000	300,000	330,000	363,000
Total recurrent		422,930		2,500,000	1,000,000	1,100,000	1,210,000

3111504	Infrastructural Development			71,789,335	117,000,000	128,700,000	141,570,000
3110201	Construction of residential houses	20,000,000	32,717				
	KSISP II	50,000,000	81,792	57,082,214	-	-	-
Total development		70,000,000	114,508	128,871,549	117,000,000	128,700,000	141,570,000
Program Total		70,422,930	115,200	131,371,549	118,000,000	129,800,000	142,780,000

10.10.4 Land management Administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual estimates	baseline estimates	Printed estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2211308	legal fees	-	-		200,000	220,000	242,000
3111001	purchase of furniture	-	-	-	200,000	220,000	242,000
3111002	purchase of computer	-	-	-	300,000	330,000	363,000
2210801	Catering			810,000	-	-	-
2210303	DSA			1,523,004	-	-	-
2211201	Fuel	-	-	929,666	200,000	220,000	242,000
2220101	M/V maintenance	-	-	237,330	100,000	110,000	121,000
Total recurrent		-	-	3,500,000	1,000,000	1,100,000	1,210,000
	Infrastructure			1,000,000	-	-	-
3111401	preparation of valuation roll	-	-	20,000,000	20,000,000	22,000,000	24,200,000

Total development		-	-	21,000,000	20,000,000	22,000,000	24,200,000
Program Total		-	-	24,500,000	21,000,000	23,100,000	25,410,000

10.11 PART I: PERSONEL EMOLUMENTS

No of in post	Job group	Budget Estimates	Actual estimates	Baseline estimates	Printed estimates	Projections	
		2022/2023	2022/23	2023/2024	2024/2025	2025/2026	2026/2027
1	A	668,944	668,944	668,944	668,944	735,838	809,422
9	C	5,208,804	5,208,804	5,208,804	5,208,804	5,729,684	6,302,653
89	D	45,142,365	45,142,365	45,142,365	21,386,806	23,525,487	25,878,035
13	E	4,291,492	4,291,492	4,291,492	4,291,492	4,720,641	5,192,705
29	F	11,960,152	11,960,152	11,960,152	11,960,152	13,156,167	14,471,784
9	G	5,071,160	5,071,160	5,071,160	5,071,160	5,578,276	6,136,104
4	H	2,161,768	2,161,768	2,161,768	2,161,768	2,377,945	2,615,739
4	J	2,417,776	2,417,776	2,417,776	2,417,776	2,659,554	2,925,509
6	K	5,662,680	5,662,680	5,662,680	5,662,680	6,228,948	6,851,843
2	L	1,735,230	1,735,230	1,735,230	1,735,230	1,908,753	2,099,628

2	M	2,149,296	2,149,296	2,149,296	2,149,296	2,364,226	2,600,648
3	P	5,434,392	5,434,392	5,434,392	5,434,392	5,977,831	6,575,614
2	Q	6,558,086	6,558,086	6,558,086	6,558,086	7,213,895	7,935,284
1	S	3,011,358	3,011,358	3,011,358	3,011,358	3,312,494	3,643,743
174		108,898,745	108,898,745	108,898,745	75,745,805	85,489,738	94,038,712

10.12 LIST OF WARD BASED PROJECTS

FLAGSHIP NAME	TASK DESCRIPTION	LOCATION	budget estimates 2022/2023	actual estimates 2022/2023	BASELINE 2023/2024	PRINTED ESTIMATES 2024/2025
Governor's residence	Construction of governor's residence	Nyachururu	10,000,000	10,000,000	20,000,000	0
Deputy governor's residence	Construction of deputy governor's residence	Sironga	10,000,000	10,000,000	3,000,000	-
Kenya Informal Settlement Improvement Project	Grant	County wide	50,000,000	50,000,000	19,440,308	-
construction of County Headquarter	Physical planning	Keroka	-	-	-	
Backstreet	Opening and maintaining of backstreets & drainages	Nyamira urban centres	3,500,000	3,500,000	10,000,000	-
	Construction of Bodaboda Sheds	Geseneno				0
	Modern Bodaboda Sheds	Bokeira				1,200,000
	Construction of 3 bodaboda sheds	Kijauri, Nyansiongo, Nyaronde				1,000,000
	Modern Bodaboda shed	Bogichora				600,000

	Bodaboda sheds	Girango, Moturumesi Markets				1,000,000
	Maintenance of Roads leading to Ward Offices	Flagship				15,000,000
	Demarcation of Nyabonge Dispensary	Itibo				2,000,000
	Bodaboda sheds	Kanani, Nyamaiya Stadium Junction				1,200,000
	Kemera Market Backstreets	Kemera				5,000,000
Backstreets	Opening, maintenance and signages of backstreets	Keroka			1,000,000	-
County spatial plan	County spatial plan	County wide	37,000,000	37,000,000	7,000,000	7,000,000
Valuation roll	Preparation of valuation roll	County wide	16,000,000	16,000,000	10,000,000	10,000,000
Street Lighting	Installation of new street lights in Keroka town	Rigoma	6,000,000	6,000,000		-
Construction of County Headquarter	Completion of County Headquarter	County Headquarter	-	-	90,000,000	90,000,000
GIS lab	Construction of GIS lab	County	-	-	-	
Total			137,694,152	137,694,152	146,680,373	134,000,000

CHAPTER ELEVEN

11.0 VOTE: 5269000000

11.1 VOTE TITLE: DEPARTMENT OF WATER, SANITATION AND IRRIGATION

11.2 PART A: VISION

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

11.3 PART B: MISSION

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

11.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

11.4.1 Expenditure trends

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

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

In the budget for financial year 2023/2024, the department was allocated Ksh. 104,861,140 for recurrent and Ksh. 251,100,000 for development expenditures. The total allocation for the department was Ksh. 355,961,140.

In the budget for financial year 2024/2025, the department of Water, Sanitation and Irrigation has been allocated Ksh. 48,297,623 for recurrent and Ksh. 45,000,000 for development expenditure. The total allocation for the department is Ksh. 93,297,623 expected to deliver the interventions.

11.4.2 Major achievements for the period 2022/2023-2023/2024 (ADP chapter 2)

8 of boreholes drilled by National Water Harvesting and Storage Authority are done

13 boreholes drilled and capped and other medium water supplies were completed

16 constructed pipelines, kiosks, tanks and plants treated

250 springs constructed

Drilling of Nyamusi borehole, Nyamatuta borehole, Gitwere borehole and St. Pauls Gekano secondary borehole by LVSWWDA

Construction of 5 ablution blocks and expansion/ rehabilitation of pipelines from Nyamira to Kebirigo and Rangenyo

Construction of 3 500m³ storage tanks

11.4.3 Constraints and challenges in budget implementation

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

11.4.4 Major services/outputs to be provided in MTEF period 2023/2024 – 2024/2025

Salary payment

Payment of 13 utility bills

Completion of water projects across the county

Protection of riparian and water catchment areas

Spring Protection across the Wards

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

NO	REVENUE SOURCES	Baseline Estimate 2022/2023	Printed Estimates 2023/2024	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027	ITEM CODE
1	Equitable Sharable Revenue	150,493,627	186,135,007	93,297,623	102,927,385	113,520,124	9910101
2	Water, sanitation & irrigation fees	35,201,027	0	0	0		1420403
GRAND TOTAL		185,694,654	186,135,007	93,297,623	102,927,385	113,520,124	

11.5 PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy planning, and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery
Water supply and management services	Sustain access to water supply and services by 70%.	Additional 22,000 Households (110,000 persons) having access to clean and safe water.

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

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimate	Printed Estimate	Budget Estimate	Projected Estimate	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Program 1: Policy, Planning, general administration and support services								
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	85	115	115	115	115
			Payroll processed					
	Administration	Staff recruitment	No of new staff recruited	15	10	10	10	0
	Administration	Utility bills	Bills paid	12	12	12	12	12
	Administration	Training and capacity building	No of courses attended	12	10	10	10	10
Policy dev. & planning	Directorates	Policies, bills developed	No of policies developed	2	3	3	3	2
		Budget plan	Budget developed	1	1	1	1	1
		Office supplies	No. Office supplies delivered	12	12	12	12	12
		Fuel and lubricants	Liters supplied	70,000	100,000	100,000	120,000	150,000
		Maintenance of motor vehicles/cycles	No. of services carried out	90	100	100	110	110

Program 2: Water Supply and Management Services								
Outcome: To improve access to safe and portable water								
Rural water services	Water	Boreholes drilled	No. of boreholes drilled and capped	26	5	10	10	10
		Boreholes equipped	No of boreholes equipped (solar pv, pumping unit, pump control unit and tanks)	26	20	20	20	20
		Piped Water supply schemes	No. of Kilometers pipelines laid	6	68	10	40	50
		Electricity connection to Tinga water supply		1	0	0	0	0
		Spring protection	No of springs constructed	122	100	100	100	100
		Water storage	No. of Water pan desilted	0	2	0	3	4
		Feasibility study	No of feasibility study reports	0	4	0	4	4
		Rain water harvesting	No. of schools supplied with tanks	0	10	10	10	10
Rural water services	Water	Completion/Overhaul of water supplies	No of water supplies overhauled	1	2	2	3	4
		Purchase of water treatment chemicals	kgs of chemical purchased	50	200	200	200	200

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

WATER, SANITATION AND IRRIGATION						
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Item Code
General Administration, Policy Planning and Support Services	-	-	38,297,623	42,127,385	46,340,124	100105269
Water Supplies and Management Services	34,635,520	46,100,000	54,000,000	62,700,000	68,970,000	100305269
Irrigation, Drainage and Water Storage Development	-	-	1,000,000	1,100,000	1,210,000	103005269
Sub-total	34,635,520	46,100,100	93,297,623	105,927,385	116,520,124	

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

WATER, SANITATION AND IRRIGATION

Economic Classification	Baseline Estimates 2022/2023	Printed Estimates 2023/2024	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027
Current Expenditure	0	0	48,297,623	53,127,385	58,440,124
Compensation to Employees	0	0	30,071,251	33,078,376	36,386,214
Social Contribution	0	0	5,726,372	6,299,009	6,928,910
Use of Goods and Services	0	0	12,500,000	13,750,000	15,125,000
Other Recurrent	0	0	0	0	0
Capital Expenditure	0	0	45,000,000	49,800,000	55,080,000
Acquisition of Non-Financial Assets	0	0	45,000,000	49,800,000	55,080,000
Total Expenditure	0	0	93,297,623	102,927,385	113,520,124

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

WATER AND SANITATION					
Sub-Program 5.1 General Administration and support services					
Current Expenditure	75,503,952	68,611,140	38,297,623	42,127,385	46,340,124
Compensation to Employees	66,984,611	64,484,611	30,071,251	33,078,376	36,386,214
Social Contribution			5,726,372	6,299,009	6,928,910
Use of Goods and Services	8,519,341	4,126,529	2,500,000	2,750,000	3,025,000
Sub-Programme:5.2 Water Supplies and Management Services					
Current Expenditure	635,520	2,000,000	9,000,000	9,900,000	10,890,000
Use of Goods and Services	635,520	2,000,000	9,000,000	9,900,000	10,890,000
Capital Expenditure	33,000,000	44,100,000	45,000,000	49,800,000	55,080,000
Acquisition on Non-Financial Assets	33,000,000	44,100,000	45,000,000	49,800,000	55,080,000
Sub-Programme:5.3 Irrigation, Drainage and Water Storage Development.					
Current Expenditure	1,000,000	0	1,000,000	1,100,000	1,210,000
Use of Goods and Services	1,000,000	0	1,000,000	1,100,000	1,210,000
Capital Expenditure	0	0	0	0	0
Acquisition on Non-Financial Assets	-	0	0	0	0
Total	207,694,654	355,961,140	93,297,623	102,927,385	113,520,124

11.10 PART I: HEADS AND ITEMS

11.10.1 WATER SUPPLY AND MANAGEMENT SERVICES

a) General administration, policy planning and support services

Item code	Item Description	Budget Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2110101	Payment of Salaries and Wages	30,071,251	33,078,376	36,386,214
2120101	Social contributions	5,726,372	6,299,009	9,915,950
2211101	General Office Supplies	1,500,000	1,650,000	121,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000	550,000	242,000
2210712	Capacity Building of Staff	500,000	550,000	484,000
TOTAL		38,297,623	42,127,385	47,149,164

b) Water Supply and Management Services

Item Code	Item Description	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027
2210101	Payment of Electricity bills	7,500,000	8,250,000	9,075,000
2211201	Refined Fuels and Lubricants for Transport	750,000	825,000	907,500
2220101	Motor vehicle Maintenance	750,000	825,000	907,500
3110502	Spring protection Mekenene	1,000,000	1,100,000	1,210,000
3110502	Spring protection Bokeira	900,000	990,000	1,089,000
3110502	Spring Protection Magombo	3,000,000	3,300,000	3,630,000
3110502	Spring Protection Magwagwa	400,000	440,000	484,000
3110502	Gesure Water (Equipping & Distribution) Manga	1,500,000	1,650,000	1,815,000
3110502	Nyangena Borehole Bosamaro	1,500,000	1,650,000	1,815,000
3110502	Kiamogake Borehole Ekerenyo	2,000,000	2,200,000	2,420,000
3110502	Obwari Market Borehole Solar Installation Ekerenyo	1,200,000	1,320,000	1,452,000
3110502	Girigiri Borehole Bosamaro	1,500,000	1,650,000	1,815,000
3110502	Completion of Rirumi- Nyageita Water Project Bonyamatuta	2,000,000	2,200,000	2,420,000
3110502	Water distribution at Matunwa Dam Phase II Esise	3,500,000	3,850,000	4,235,000
3110502	Entanda Borehole Kemera	2,500,000	2,750,000	3,025,000
3110502	Equipping and distribution of Nyankongo borehole Kiabonyoru	2,000,000	2,200,000	2,420,000
3110502	Water Distribution Nyariacho and Miriri Boreholes Gachuba	1,000,000	1,100,000	1,210,000
3110502	Repair, KPLC and maintenance of Kiabonyoru water project	1,000,000	1,100,000	1,210,000
3110502	Equipping and distribution of Eturungi Borehole Kiabonyoru	2,000,000	2,200,000	2,420,000
3110502	Borehole Township	3,000,000	3,300,000	3,630,000
3110502	Quickwin Projects Flagship	5,000,000	5,500,000	6,050,000
3110502	Mochenwa Water Connectivity Gesima	5,000,000	5,500,000	6,050,000
3110502	Water Schemes Distribution Flagship	5,000,000	5,500,000	6,050,000
	DEVELOPMENT	45,000,000	49,800,000	55,080,000
	RECURRENT	9,000,000	9,900,000	10,890,000
	TOTAL	54,000,000	59,700,000	65,970,000

c) Irrigation, Drainage and water storage development services

Item Code	Item Description	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027
2210712	Capacity Building of Staff	500,000	550,000	605,000
3111001	Purchase of Office Furniture and Fittings	500,000	550,000	605,000
	RECURRENT	1,000,000	1,100,000	1,210,000
Total		1,000,000	1,100,000	1,210,000

9.11 DETAILS OF THE DEVELOPMENT PROJECTS

a) Capital Projects

PROJECT NAME		AMOUNT
Flagship	Quickwin Projects	5,000,000
Flagship	Water Schemes Distribution	5,000,000
TOTAL		10,000,000

b) Ward Based Projects

WARD	PROJECT	AMOUNT
Mekenene	Spring protection	1,000,000
Bokeira Ward	Spring protection	900,000
Magombo	Spring Protection	3,000,000
Magwagwa	Spring Protection	400,000
Manga	Gesure Water (Equipping & Distribution)	1,500,000
Bosamaro	Nyangena Borehole	1,500,000
Ekerenyo	Kiamogake Borehole	2,000,000
Ekerenyo	Obwari Market Borehole Solar Installation	1,200,000
Bosamaro	Girigiri Borehole	1,500,000
Bonyamatuta	Completion of Rirumi- Nyageita Water Project	2,000,000
Esise	Water distribution at Matunwa Dam Phase II	3,500,000
Kemera	Entanda Borehole	2,500,000
Kiabonyoru	Equipping and distribution of Nyankongo borehole	2,000,000
Gachuba	Water Distribution Nyariacho and Miriri Boreholes	1,000,000
Kiabonyoru	Repair, KPLC and maintenance of Kiabonyoru water project	1,000,000
Kiabonyoru	Equipping and distribution of Eturungi Borehole	2,000,000
Township	Borehole	3,000,000
Gesima	Mochenwa Water Connectivity	5,000,000
TOTAL		35,000,000

11.12 PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NUMBER OF INPOST	Target Annual Salary	Projected Estimates	
		2024/2025	2025/2026	2026/2027
		35,797,623	35,797,623	35,797,623
TOTAL		35,797,623	35,797,623	35,797,623

c)

CHAPTER TWELVE

12.0 VOTE NO: 5270000000

12.1 VOTE TITLE: TRANSPORT, ROADS AND PUBLIC WORKS

12.2 PART A: VISION

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

12.3 PART B: MISSION

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

12.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

12.4.1 EXPENDITURE TRENDS

During the fiscal year 2022/23, the department was allocated a sum of Kshs 236,798,935. Of this amount, Kshs 106,685,984 was appropriated for recurrent expenditure, while Kshs 130,112,951 was allocated for developmental outlays. As delineated in the Consolidated Budget Review and Outlook Paper (CBROP) for 2023, the department expended Kshs 205,082,513. This included Kshs 104,901,513 (95%) for recurrent expenses and Kshs 100,181,000 (79%) for developmental projects. The low rate of development expenditure absorption was predominantly attributed to exchequer fund disbursement delays.

In the second estimates for the fiscal year 2023/24, the department's allocation was Kshs 300,721,460. Of this total, Kshs 106,121,297 was designated for recurrent expenditures, while Kshs 194,600,163 was reserved for developmental undertakings.

For the fiscal year 2024/25, the department has been allocated a substantial sum of Kshs 605,847,795. From this allocation, Kshs 118,621,356 is set aside for recurrent expenditure, while a considerable Kshs 487,226,439 is earmarked for developmental expenditure.

12.4.2 Major Achievements for the Period under Review 2023/2024-2025/2026

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

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

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays
Weak Vote book management.	Treasury to ensure strict budget execution by strengthening vote books controls
Low revenue collection	Put in place mechanisms like proper enforcements, automation, restructuring of revenue controls, mapping the revenue sources and enactment of relevant legislations to enforce the Finance Act
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate capacity and skills	Employ enough staffs and train them on budget execution
Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and programmes
Delays in preparation of the cash flow projections and procurement plans	Treasury to ensure timely preparation and submission of the said plans

12.4.4 Major Services/Outputs to be provided in MTEF Period 2023/2024-2025/2026

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

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

REVENUE SOURCES	ACTUAL ESTIMATE 2022/2023	BASELINE ESTIMATE 2023/2024	PRINTED ESTIMATE 2024/25	ESTIMATES 2025/26	ESTIMATES 2026/27	ITEM CODE
Equitable Sharable Revenue	216,765,919	284,290,685	447,013,951	491,715,346	540,886,881	9910101
KRB Conditional Grant unspent Balance	9607487	-	114508787	125,959,666	138,555,632	3111504
Sub-Total	226,373,406	284,290,685	561,522,738	617,675,012	679,442,513	
Local Revenue				0	0	
Hire of Machinery and Equipment	614,596	-	592069	651,276	716,403	
Other works Services	9,810,933	-	20295466	22,325,013	24,557,514	
Matatu stickers & reg fee	0	0	31437522	34,581,274	38,039,402	
Public Works approval	-	252,118	0	0	0	
Sub-Total	10,425,529	252,118	52,325,057	57,557,563	63,313,319	
Total Departmental Revenue	236,798,935	284,542,803	605,847,795	675,232,575	742,755,832	

12.5 PART D: PROGRAM OBJECTIVES

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

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

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	ACTUAL ESTIMATE 2022/2023	BASELINE ESTIMATE 2023/24	PRINTED ESTIMATE 2024/25	TARGET 2025/26	TARGET 2026/27
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 compensate	No. of employee compensated	154	154	154	170	170
		Utilities bills paid	% of utilities paid	12	12	12	12	12
Policy and planning		Policies formulated	Number of policies developed	1	0	4	4	5
Programme: Roads Development and Management Support Services								
Objective: To Develop and Manage an Effective, Efficient and Secure Road Network								
Roads	Directorate of Roads	New roads constructed to gravel standard	KM of new roads constructed	110	30	100	200	121
		New bridges and drainage systems constructed	No. of bridges constructed	0	0	0	0	0
			No. of box culverts constructed	7	4	6	10	8
			No. of footbridges constructed	0	0	0	0	0
			Metres of pipe culverts constructed	1100	385	1000	1500	1650

Rehabilitation and maintenance of Roads	Directorate of Roads	Roads Rehabilitated and maintained	No. of KM of roads rehabilitated and maintained	200	166.7	180	200	220
	Directorate of Roads	Road and Bridges designed	Km of roads designed	300	205	100	200	220
			No. bridges designed	0	0	0	0	0
			No. of box culverts designed	7	15	6	10	8
Programme: Transport and Mechanical Support Services								
	Directorate of Transport and Mechanical Services	Serviced Machinery and Vehicles	No of Machines and Vehicles Serviced	0	0	45	45	45
Programme: Public Works and Disaster Management Services								
Outcome: Improved Working and Living Conditions in Government Buildings								
	Directorate of Disaster Management	Departmental buildings constructed, rehabilitated & extended	No. of office block extended & rehabilitated	0	0	1	0	0
			No. of office departmental office block constructed	1	0	1	1	0
		Consultancy services offered	No. of county building & office blocks designed	50	120	50	100	110
			No. of building & office blocks Supervised	70	150	50	150	165
			No. of building & office blocks Completed	50	70	60	100	110

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

12.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2023/2024-2025/26

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/24	PRINTED ESTIMATES 2024.25	ESTIMATES 2025.26	ESTIMATES 2026.27
P.1 General Administration, Policy Planning and Support Services	Enhancing institutional efficiency and effectiveness in service delivery	General Administration	80,996,873	83,438,047	95,521,356	105,073,492	115,580,841
		Policy and Planning	2,730,892	583,250	300,000	330,000	363,000
		Sub-Total	83,727,765	84,021,297	95,821,356	105,403,492	115,943,841
P.2 Roads development and management support services	To develop and manage an effective, efficient and secure road network	Construction of Roads and Bridges	152,071,270	205,700,163	487,226,439	543,649,083	598,013,991
P.3 Transport and Mechanical Services	To ensure timely maintenance of vehicles and machinery to minimize down town	Transport and Mechanical	0	8,500,000	21,000,000	23,100,000	25,410,000
P.3 Public works and disaster management support services	To coordinate disaster response and prevention	Departmental Infrastructure Development &	1,000,000	2,500,000	2,000,000	2,200,000	2,420,000

		Disaster management					
	TOTAL		236,798,935	300,721,460	605,847,795	674,352,575	741,787,832

12.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2023/2024-2025/26

ECONOMIC CLASSIFICATION	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/24	PRINTED ESTIMATES 2024/25	ESTIMATES	ESTIMATES
				2025/26	2026/27
Current Expenditure	110,685,984	103,442,803	118,621,356	130,483,492	143,531,841
Compensation to Employees	79,885,984	79,885,984	90,006,209	99,006,830	108,907,513
Social Contributions	2,089,526	2,089,526	4,315,147	4,746,662	5,221,328
Use of Goods and Services	26,800,000	21,467,293	20,300,000	22,330,000	24,563,000
Development Expenditure	126,112,951	300,721,460	487,226,439	543,649,083	598,013,991
Acquisition of Non-Financial Assets	126,112,951	300,721,460	487,226,439	543,649,083	598,013,991
Total	236,798,935	300,721,460	605,847,795	674,132,575	741,545,832

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

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	Estimates	Estimates
	2022/2023	2023/2024	2024/25	2025/26	2026/27
Programme 1: General Administration, Policy Planning and Support Services					
Sub-Programme 1.1 General Administration support services					
Current Expenditure	80,996,773	84,438,047	118,621,356	126,083,492	138,691,841

Compensation to Employees	79,885,984	80,064,483	90,006,209	103,617,595	113,979,355
Other social Benefit	0	0	4,315,147	4,973,680	5,471,048
Use of Goods and Services	190,000	3,373,564	20,300,000	0	0
Other Recurrent	0	0	0	0	0
Sub-Programme 1.2 Policy planning					
Current Expenditure	2,730,892	583,250	300,000	330,000	363,000
Compensation to Employees	0	0	0	0	0
Use of Goods and Services	0	0	0	0	0
Other Recurrent	2,730,892	583,250	0	0	0
Programme 2. Roads Development and Management Support Services					
Sub-Programme 2.1: Construction of roads and bridges					
Capital Expenditure	126,112,951	194,600,163	482,226,439	638,231,763	702,054,940
Acquisition of Non-Financial Assets	126,112,951	194,600,163	580,210,694	451,669,666	496,836,632
Other Development	0	0	0	0	0
Current Expenditure	25,958,319	16,100,000	1,000,000	1,100,000	1,210,000
Other Recurrent	25,958,319	16,100,000	0	0	0
Programme 3. Transport and Mechanical Support Services					
Capital Expenditure	-	5,000,000	5000000	11,000,000	12,100,000
Acquisition of Non-Financial Assets	-	5,000,000	5000000	1,100,000	1,210,000
Other Development	-	0	0	0	0
Current Expenditure	0	3,500,000	16.100,000	1,100,000	1,210,000
Other Recurrent	0	0	0	0	0
Program 3. Public Works and Disaster Management					
Recurrent	1,000,000	2,500,000	2,000,000	2200000	23400000
Total	236,798,935	300,721,460	605,847,795	764,314,872	840,746,359

12.10 PART I: HEADS AND ITEMS

12.10.1 S.P.1.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES

a) General Administration and Support Services

ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	ESTIMATES	ESTIMATES
		2022/2023	2023/2024	2024/25	2025/26	2026/27
2110101	Basic Salaries - Civil Service	63,162,589	63,162,589	70,800,000	79,941,101	87,935,211
2110301	House Allowance	7,228,475	7,228,475	9,600,000	12,956,988	14,252,687
2110314	Transport Allowance	6,157,405	6,157,405	9,000,000	9,900,000	10,890,000
2110320	Leave Allowance	475,846	475,846	745,006	819,507	901,457
2210711	Nita	82,018	82,018	94,200	103,620	113,982
2110319	Special House Allowance	355,596	355,596	-	0	0
2710102	Service Gratuity	259,112	259,112	480,648	528,713	581,584
2710107	Pension Employer	2,092,283	2,092,283	2,092,283	2,301,511	2,531,662
2710111	NSSF Employer	72,661	72,661	72661	79,927	87,920
2210101	Electricity	240,000	240,000	240,000	264,000	290,400
2210201	Telephone, Telex, Fax and Mobile Phone Services	12,000	12,000	12,000	13,200	14,520
2210203	Courier and Postal Services	24,000	24,000	24,000	26,400	29,040
2210503	Subscriptions to Newspapers	36,000	36,000	36,000	39,600	43,560
2210801	Catering services	50,000	50,000	50,000	55,000	60,500
2211203	Fuel	337,321	100,000	100,000	110,000	121,000
2211101	General office supplies	200,000	200,000	200,000	220,000	242,000
2211103	Sanitary and cleaning materials and supplies	31567	31569	31569	34,726	38,198
2220210	Computer maintenance	10000	10000	10000	11,000	12,100
220299	Maintenance of Photocopier	40000	40000	40000	44,000	48,400
2211306	Membership Fees etc.	80000	80000	80000	88,000	96,800
2211029	First Aids Kits Sets	50000	50000	50000	55,000	60,500
TOTAL		80,996,873	80,759,553	95,621,356	109,911,275	120,902,403

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

ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED ESTIMATES 2024/25	ESTIMATES 2025/26	ESTIMATES 2026/27
2210711	Tuition Fees	600,000	257,452	300,000	330,000	363,000

TOTAL	2,730,892	583,250	300,000	330,000	363,000
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12.10.2 P.2 ROADS DEVELOPMENT AND MANAGEMENT SUPPORT SERVICES

a) SP 020201: Construction of Roads and Bridges

SUB-ITEM CODE	ITEM DESCRIPTION			ACTUAL ESTIMATES	BASELINE ESTIMATES	MTEF ESTIMATES			
				2022/23	2023/24	2024/2025	2025/2026	2026/27	
DEVELOPMENT EXPENDITURE									
1330302	RMLF			0	0	114,508,787	125,959,666	138,555,632	
2210303	DSA (Preparation of Designs & Tender Documents)			0	0	5,000,000	5,500,000	6,050,000	
3111501	Bridges			0	0	24,000,000	26,400,000	29,040,000	
3110504	Purchase of Murram			0	0	17,000,000	18,700,000	20,570,000	
2211202	Fuel for production			0	0	20,200,000	22,220,000	24,442,000	
3111116	Purchase of Plant, Machinery & Equipment			0	0	258,017,652	283,819,417	312,201,359	
2210903	Insurance of Plant, Equipment & Machinery			0	0	10,500,000	11,550,000	12,705,000	
2220101	Maintenance Expenses - Motor Vehicles and cycles			0	0	6,000,000	6,600,000	7,260,000	
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)			0	0	6,000,000	6,600,000	7,260,000	
3111114	Purchase of Survey Equipment			0	0	2,000,000	2,200,000	2,420,000	
2210309	Field Operation Allowance			0	0	3,000,000	3,300,000	3,630,000	
2211201	Refined Fuels and Lubricants for Transport			0	0	5,000,000	5,500,000	6,050,000	
2220209	Minor Alterations to Buildings and Civil Works			0	0	1,000,000	1,100,000	1,210,000	
2110202	Casual Labour-Others			0	0	4,000,000	4,400,000	4,840,000	
3110402	Access Roads			0	0	13,000,000	14,300,000	15,730,000	
				0	0	482,226,439	538,149,083	591,963,991	
RECCURRENT EXPENDITURE									
	Contractual Employees			0	0	4,000,000	4,400,000	4,840,000	
	Tender Evaluation			0	0	800,000	880,000	968,000	
			Sub-Program Total		0	0	4,800,000	5,280,000	5,808,000

12.10.3 P 3: 202035260 TRANSPORT AND MECHANICAL SUPPORT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	ESTIMATES	ESTIMATES
		2022/23	2023/2024	2024/25	2025/26	2026/27
RECURRENT						
2210303	DSA	0	1,120,000	1,000,000	1,100,000	1,210,000
2210904	Motor Vehicle Insurance	0	15,000,000	15,000,000	15,500,000	16,100,000
	SUB -TOTAL		3,500,000	16,000,000	17,100,000	18,210,000
DEVELOPMENT						
3111504	Equipping of Mechanical Workshop	0	5,000,000	5,000,000	5,500,000	6,200,000
	TOTAL		8,500,000	21,000,000	28,600,000	31,460,000

12.10.4 P.4 PUBLIC WORKS & DISASTER MANAGEMENT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	ESTIMATES	ESTIMATES
		2022/2023	2023/2024	2024/2025	2025/2026	2026/27
RECURRENT EXPENDITURE						
2640201	Emergency/Relief	1,000,000	1,400,000	2,000,000	2,200,000	2,420,000
	TOTAL	1,000,000	1,400,000	2,000,000	2,200,000	2,420,000

12.11 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION		
ROADS DEVELOPMENT AND MANAGEMENT SUPPORT PROGRAMME		
Roads Maintainance Levy Fund	Flagship -Grant	114,508,787
Box Culvert at Riagetugi	Unprocured-Ekerenyo	3,000,000
Murram site	Bomwagamo	500,000
Nyaobe Bridge Renovation	Bokeira	1,000,000
Box culvert	Township	6,000,000
culverts installations at various locations	Rigoma	1,000,000
Bitundugusi Box Culvert	Kemera	2,500,000
Fuel for Production in Itibo Ward	Itibo	1,000,000
Road Opening in Itibo Ward	Itibo	2,500,000
Fuel for Heavy machinery	Manga	500,000
Fuel for Heavy machinery	Gachuba	500,000
Murram Site	Gesima	500,000
Fuel for Heavy machinery	Gesima	700,000
Bosose – Ramba – Riamasita – Nyamokeri	Bonyamatuta	3,000,000
Fuel for Heavy machinery	Rigoma	500,000
Nyachogochogo-Kuura	Unprocured - Bosamaro	4,000,000
	Unprocured -	1,000,000

Murram Sites	Magombo	
Riomego – Kenyansoro – Magwagwa SDA(Bonyengwa)	Unprocured-Magwagwa	3,500,000
culverts installations at various locations in Itibo Ward	Itibo	2,000,000
PROGRAM: TRANSPORT AND MECHANICAL SUPPORT SERVICES		
Construction of the Moden Mechanical Workshop	Flagship –HQ	5,000,000
Gachuba-nyabara IV -moturumesi road	Gachuba	-
PROGRAM: INTEGRATED ROAD CONSTRUCTION ANDMAINTENANCE SERVICES		
Purchase of Heavy Machinery/Equipment	Ward Projects - Roads	258,017,652
Fuel for Production	Ward Projects - Roads	17,500,000
Purchase of Gravel (Murram)	Ward Projects - Roads	15,000,000
Road surveys and Inspection (fuel, purchase of measurement equipment and allowances)	Ward Projects - Roads	10,000,000
Preparation of Designs and Tender documentation	Ward Projects - Roads	5,000,000
Culverts Installation and Associated drainageworks	Ward Projects -Roads	10,000,000
Insurance of Heavy Machinery/Equipment	Ward Projects - Roads	10,500,000
Establishment of Mechanical and Transport Unit offices/yard	Ward Projects - Roads	1,000,000
Unskilled labour/casuals for Road Maintenance	Ward Projects - Roads	4,000,000
Repair of Heavy Equipment	Ward Projects - Roads	6,000,000
Maintenance & Servicing of Heavy Equipment and Utility Vehicles	Ward Projects - Roads	6,000,000
TOTAL		487,226,439

12.12 PART I: PERSONNEL EMOLUMENTS

No	Job Group	No of Staff Impost	Actual Estimates	Baseline Estimates	Printed Estimates	Estimates	Estimates
			2022/2023	2023/2024	2024/25	2025/26	2026/27
1	C	10	2,893,780	2,893,780	3,053,011	3,358,312	3,694,143
2	D	15	2,758,023	2,758,023	2,909,784	3,200,762	3,520,838
3	E	20	3,639,548	3,639,548	3,839,815	4,223,796	4,646,176
4	F	31	20,134,540	20,134,540	21,242,447	23,366,691	25,703,360
5	G	11	4,494,760	4,494,760	4,742,085	5,216,293	5,737,923
6	H	24	16,497,040	16,497,040	17,404,792	19,145,272	21,059,799
7	J	16	4,227,441	4,227,441	4,460,057	4,906,062	5,396,669
8	K	10	3,863,492	3,863,492	4,076,081	4,483,689	4,932,058
9	L	1	442,441	442,441	466,786	513,465	564,812
10	M	4	4,550,416	4,550,416	4,800,803	5,280,884	5,808,972
11	N	1	1,741,984	1,741,984	1,837,837	2,021,621	2,223,783
12	P	2	3,797,600	3,797,600	4,006,564	4,407,220	4,847,942
13	Q	1	2,345,362	2,345,362	2,474,416	2,721,858	2,994,043
14	R	2	5,380,976	5,380,976	5,677,065	6,244,772	6,869,249
15	S	1	3,118,581	3,118,581	3,290,181	3,619,200	3,981,120
Total		149	79,885,984	79,885,984	84,281,724	92,709,896	101,980,886

CHAPTER THIRTEEN

13.0 VOTE NO: 5271000000

13.1 TRADE, TOURISM, INDUSTRY AND TOURISM DEVELOPMENT

13.2 Part A: Vision

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

13.3 Part B: Mission

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

13.4 Part C: Strategic overview and context for budget interventions

13.4.1 Expenditure Trends

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

In the financial year 2023/2024 the department has been allocated a total of ksh 360,234,000 where ksh 43,734,000 recurrent and ksh 316,500,000 for development including ksh 300,000,000 and ksh 10,000,000 as a revolving fund. In the first supplementary 2023/2024 the department has been allocated a total of ksh 565,926,359 where ksh 48,426,359 recurrent and ksh 517,500,000 for development ,including ksh 500,000,000 as a grant and ksh 8,348,044 as a revolving fund

In the financial year 2024/2025 the department has been allocated a total of 90,708,174 where 71,908,174 recurrent and 15,800,000 for development respectively, including a revolving fund of 15,00,000.

13.4.2 Major achievements for the Period

- Commissioning of Magwagwa market.
- Participation in exhibitions across the country 3 three
- In preparation for the establishment of Industrial Park, the department awarded the tender
- The department under the directorate of trade recovered loans from traders that they had taken
- The department held 5 five market committee elections
- Completion of Nyamusi ablution block and market shade
- In order to provide a good environment for traders the department completed Nyamusi market shade
- The department managed to establish the Revolving Fund Act
- Completion of Keroka ablution block.
- Construction and completion of toilet block at Sironga

- Construction and completion of Kiangoso market
- Registered 15 ward based Saccos
- Trained 45 cooperative societies leaders
- The department conducted 15 cooperative society elections
- Under the directorate of cooperative one bamboo co-op society was promoted
- The department verified 265 weighing scales
- 846 weights stamped
- Calibrated /verified of 11 dispensing pumps

13.4.3 Constraints and challenges in budget implementation

CHALLENGES	WAY FORWARD
Inadequate funding/Delays in release of funds	Upscale the budget during supplementary budget.
Delay of prerequisite policy/legislation	The department is in the process of completing the formulation of policies and drafting relevant legislation including the co-operative policy, County co-operative law, co-operative development fund bill, Traders loans, Market management.
Inadequate technical staffs due to budgetary constraints ¹	The supplementary budget to factor the cost of recruiting more technical staff at least 2 tourism officer, 1 co-operative officer and 1 trade officer.
Inadequate means of transport	Procure more vehicle and repair existing one vehicle which are grounded.
Inadequate weighing and measuring standards	Procure more standards
Delays in procurement process /System challenges/delays in BQs	Avail more technical personnel in these key areas
Encroachment in public utilities for market development	Clear demarcation and protection of all public utilities
Ignorance of prospective contractors on new procurement processes	To do more sensitizations on new procurement requirements and processes

13.4.4 Major services/outputs to be provided in MTEF period 2024/2025-2024/2027

- Payment of salaries and wages to 44 staffs
- Preparation of departmental 4Plans, budgets and relevant policies

- Formulation of tourism development bill, cooperative development bill traders loan regulations and market management policy 4
- Capacity building of 10 cooperative societies leaders
- Carrying out 10 cooperative supervisions
- Cooperative3 inspections
- Renovation and refurbishment2.
- Procuring tools and equipment 2.
- 10 traders capacity building
- Training of traders and consumers 2
- Calibrations of 2 Weights and Measures working standards
- Verification /calibrations of traders weighing and measuring equipment 2500.
- Carryout 100 impromptu inspection of traders' premises, investigate complaint and prosecutions
- Investigate complaint and prosecutions 5.
- Establishment of weights and measures workshop 1.
- Development of 3 Tourism sites
- Holding 1 county tourism
- Tourism Campaign and exchange program1

13.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025-2025/2026

	REVENUE SOURCES	Actual 2022/2023	Baseline 2023/24	Approved estimates	2025/2026	2026/2027	ITEM CODE
				2024/2025			
1	Equitable Sharable Revenue	4,736,132	5,209,745	-48,391,925	-53,231,118	-58,554,229	9910101
2	Single Business Permit	26,782,439	29,460,683	69,172,639	76,089,903	83,698,893	
3	county contribution to industrial park grant	0	250,000,000	500,000,000	550,000,000	605,000,000	6510100
4	Single Business Permit application fees	19,899,668	21,889,635	15,863,644	17,450,008	19,195,009	1420328
5	Market dues	0	15,799,440	38,156,378	41,972,016	46,169,217	
6	Weights and Measures Charges	5,921,711	6,513,882	6,433,148	7,076,463	7,784,109	1530123
	Local Revenue	52,603,818	57,864,200	129,625,809	142,588,390	156,847,229	
	TOTALS	57,339,950	63,073,945	81,233,884	89,357,272	98,293,000	

13.5 PART D: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2024/2025-2025/2026

Progra m	Delivery Unit	Key Outputs	Key Performance Indicators	Actuals	baseline	Budget	Projection	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Programme 1: General Administration, support services and policy planning								
Outcome: Improved service delivery								
SP 1.1 General Administration and support services								
	Employees compensated	No. compensate	35	35	44	50	52	
	Paid utilities	No of months paid	12	12	12	12	12	
	Maintained office generals	No of months of maintaince	12	12	0	12	12	
	Purchase of vehicle	No purchase	1	1	0	1	1	
	Office equipment purchased	No purchased	10	10	0	10	10	
	Employees recruicted	No of employees recruited	17	17	0	10	10	
SP 1.2 Policy and planning								
	Capacity building of staff	No of staff trained	8	8	0	20	25	
	Preparation of plans	No of plans prepared	5	5	4	5	5	
	Formulation of policies	No policies formulate	5	5	4	6	3	
Programme 2: Trade, Tourism and Cooperatives Development								
Outcome: Economic empowerment of the county citizens								

SP 2.1Trade development							
	Toilets constructed	No constructed	6	3	1	3	4
	Market fenced	No fenced	4	2	2	2	4
	Market construction	No constructed	0	2	2	2	2
	Construction of shoe shining sheds	No constructed	0	2	2	2	3
	Construction of slaughter house	No constructed	0	1	0	1	0
	Construction of an industrial park	No constructed	0	1	1	1	0
	Purchase of a coffee miller machine	No purchased	0	1	0	1	0
	Construction of modern kiosks	No constructed	0	1	0	1	0
	Market sheds	No constructed	4	4	1	4	4
	Training trades and consumers	No of trainings	4	4	2	4	4
	Establishment and strengthening of market committees	no established	15	15	10	25	25
	Licensing of businesses	No invoiced and licensed	2400	2800	2800	2800	2900
	Calibrations of Weights and Measures working	No of calibrations done	2	2	2	2	2
	Verification /calibrations of traders weighing and measuring equipment	No of verifications done	3000	3000	2500	3000	3200
	carry out impromptu inspection of traders premises, investigate complaint and prosecutions	No carried out	157	165	165	165	170

	Carry out Market management	No done	14	20	10	20	20
	Carry out traders loan scheme follow ups	No carried out	1	1	1	1	2
Programme 2: Trade,Tourism and Cooperatives Development							
Outcome: Economic empowerment of the county citizens							
SP 2.2Cooperative promotion							
	Promotion of new cooperatives	No registered	2	3	5	5	5
	Capacity building of Cooperative Society Leaders.	No trained	2	4	10	30	30
	Cooperative supervision	No supervised	15	20	10	30	35
	Cooperative inspections	No inspected	2	3	3	5	5
	Carry out Due diligence	No carried out	0	0	0	3	3
	Carry out statutory audits in cooperative societies	No carried out	12	0	25	25	25
Programme 2: Trade, Tourism and Cooperatives Development							
Outcome: Economic empowerment of the county citizens							
SP 2.3 Tourism promotion and development							
	Mobilization and sensitization on Tourism	No held	1	1	1	2	2
	Holding tourism campaign	No held	0	0	1	2	3

SP2.4 Industrilization							
	industrial infrasture and development		0	0	1	2	2

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
General Administration, Policy Planning and Support Services	45,105,406	40,458,614.35	49,615,866	42,158,174	46,373,991	51,011,390
Trade, Cooperative and Investment Development and Promotion	12,124,482	4,117,425	15,536,929	34,550,000	12,810,000	13,450,500
Tourism Development and Promotion	4,346,862	679,200	1,590,748	4,000,000	6,808,200	7,148,610
Total Expenditure	61,576,750	44,576,718.35	66,743,543	90,708,174	92,288,174	94,026,174
5271 DEPARTMENT OF TRADE, INDUSTRIALISATION, COOPERATIVES AND TOURISM DEVELOPMENT						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	50,576,750	45,255,239	55,743,543	71,908,147	79,098,962	87,008,858
Compensation of Employees	39,303,950	39,801,041.35	43,234,345	40,158,147	44,173,962	48,591,358
Goods and Services	11,272,800	5,454,197.65	12,509,198	31,750,000	34,925,000	38,417,500

Capital Expenditure	17,000,000	5,037,560.50	11,000,000	15,800,000	17,380,000	419,118,00
Acquisition of Non-Financial Assets	17,000,000	5,037,560.50	11,000,000	15,800,000	17,380,000	419,118,00
Total Expenditure	67,576,750	47,292,799.50	66,743,543	90,708,174	92,288,174	94,026,174

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2022/2023	2023/2024	2024/2025	Percentage
Personnel Emoluments	39,303,950	39,801,041.35	43,234,345	40,158,147	68.62
Operations & Maintenance	11,272,800	5,454,197.65	12,509,198	16,750,000	7.37
Development	17,000,000	5,037,560.50	11,000,000	15,800,00	24.01
Total	67,576,750	47,292,799.50	66,743,543	90,708,174	100

12.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION 2023/2024-2024/2025

General Administration, Policy Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
SP1.1 General Administration and Support Services	44,033,706	39,801,041.35	48,436,996	40,158,147	44,173,962	48,591,358
SP1.2 Policy Planning	1,071,700	657,573	1,178,870	2,000,000	2,200,000	2,420,000
Total Programme Expenditure	45,105,406	40,458,614.35	49,615,866	42,158,147	46,373,962	51,011,358

General Administration, Policy Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	45,105,406		49,615,866	42,533,884	44,660,578	46,893,607
Compensation of Employees	39,303,950	39,801,041.35	43,234,345	40,158,147	44,173,962	48,591,358
Goods and Services	5,801,456	5,454,197.65	6,381,521	2,000,000	2,200,000	2,420,000
Total Expenditure	45,105,406	45,255,239	49,615,866	42,158,147	46,373,962	51,011,358
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates		
Category	2022/2023	2022/2023	2023/2024	2024/2025	Percentage	
Personnel Emoluments	39,303,950	39,801,041.35	43,234,345	40,158,147	98.76	
Operations & Maintenance	5,801,456	5,454,197.65	6,381,521	2,000,000	1.24	
Development	-	5,037,560.50	-	-	0	
Total	45,105,406	50,292,799.50	49,615,866	42,158,147	100	

Trade, Cooperative and Investment Development and Promotion						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
SP2.1 Cooperative Development	1,208,340	2,910,225	1,329,174	4,250,000	4,675,000	5,142,500
SP2.2 Trade Promotion	10,916,142	1,207,200	14,207,755	30,300,000	33,330,000	36,663,000
SP2.3 Weights and Measures	-	-	-	1,500,000	1,650,000	1,815,000
SP2.4 Industrialisation	-	-	-	5,500,000	6,050,000	6,655,000
Total Programme Expenditure	12,124,482	4,117,425	15,536,929	71,908,147	79,098,962	87,008,858

Trade, Cooperative and Investment Development and Promotion						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	4,124,482	4,117,425	4,536,929	19,000,000	20,900,000	22,990,000
Goods and Services	4,124,482	4,117,425	4,536,929	19,000,000	20,900,000	22,990,000
Capital Expenditure	8,000,000	5,037,560.50	11,000,000	11,300,000	12,430,000	13,973,000
Acquisition of Non-Financial Assets	8,000,000	5,037,560.50	11,000,000	11,300,000	20,040,811	22,044,892

Total Expenditure	12,124,482	9,154,985.50	15,536,929	30,300,000	33,330,000	36,663,000
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	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2022/2023	2023/2024	2024/2025	Percentage
Personnel Emoluments	-	-	-	-	0
Operations & Maintenance	4,124,482	4,117,425	4,536,929	19,000,000	28.69
Development	8,000,000	5,037,560.50	11,000,000	11,300,000	71.31
Total	12,124,482	9,154,985.50	15,536,929	30,300,000	100

Tourism Development and Promotion

	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
SP3.1 Tourism Promotion	679,200	1,590,748	4,000,000	4,800,000	5,280,000
Total Programme Expenditure	679,200	1,590,748	4,000,000	4,800,000	5,280,000

Tourism Development and Promotion

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	1,346,862	679,200	1,590,748	1,000,000	413,700	434,385
Goods and Services	1,346,862	679,200	1,590,748	1,000,000	1,100,000	1,210,000

Capital Expenditure	3,000,000	0	0	3,000,000	3,300,000	3,630,000
Acquisition of Non-Financial Assets	3,000,000	0	0	3,000,000	3,300,000	3,630,000
Total Expenditure	4,346,862	679,200	1,590,748	4,000,000	4,800,000	5,280,000

13.8 Part G: Summary of Expenditure by Economic Classification of Sub-Programmes

General Administration, Policy Planning and Support Services						
SP1.1 General Administration and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	44,033,706	40,471,241.35-	48,436,996	40,158,147	44,173,962	48,591,358
Compensation of Employees	39,303,950	39,801,041.35	43,234,345	40,158,147	44,173,962	48,591,358
Goods and Services	4,729,756	670,200	5,202,651	0	0	0
Total Expenditure	44,033,706	40,471,241.35	48,436,996	40,158,147	44,173,962	48,591,358
General Administration, Policy Planning and Support Services						
SP1.2 Policy Planning						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	1,071,700	670,200	1,178,870	2,000,000	2,200,000	2,420,000
Goods and Services	1,071,700	670,200	1,178,870	2,000,000	2,200,000	2,420,000

Total Expenditure	1,071,700	670,200	1,178,870	2,000,000	2,200,000	2,420,000
Trade, Cooperative and Investment Development and Promotion						
SP2.1 Cooperative Development						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2020/2021	2020/2021	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	1,208,340	1,208,340	1,329,174	2,750,000	3,025,000	3,327,500
Goods and Services	1,208,340	1,208,340	1,329,174	2,750,000	3,025,000	3,327,500
Acquisition of Non-Financial Assets	8,000,000	8,000,000	3,000,000	1,500,000	1,650,000	1,980,000
Total Expenditure	1,208,340	1,208,340	1,329,174	4,250,000	4,675,000	5,142,500
Trade, Cooperative and Investment Development and Promotion						
SP2.2 Trade Promotion						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	2,916,142	2,916,142	3,207,755	19,000,000	20,900,000	22,990,000
Goods and Services	2,916,142	2,916,142	3,207,755	19,000,000	20,900,000	22,990,000

Capital Expenditure	8,000,000	8,000,000	11,000,000	11,300,000	12,430,000	13,973,000
Acquisition of Non-Financial Assets	8,000,000	8,000,000	11,000,000	11,300,000	12,430,000	13,973,000
Total Expenditure	10,916,142	10,916,142	14,207,755	30,300,000	33,330,000	36,663,000
Trade, Cooperative and Investment Development and Promotion						
SP2.3 Weights and Measures						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	-	-	1,443,900-	1,500,000	1,650,000	1,980,000
Goods and Services	-	-	1,443,900 -	1,500,000	1,650,000	1,980,000
Capital Expenditure	-	-	1,443,900-	0	0	0
Acquisition of Non-Financial Assets	-	-	1,443,900-	0	0	0
Total Expenditure	-	-	1,443,900-	1,500,000	1,575,000	1,653,750
Trade, Cooperative and Investment Development and Promotion						
SP2.4 Industrialisation						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	-	-	6,110,000	5,500,000	6,050,000	6,655,000
Goods and Services	-	-	6,110,000	5,500,000	6,050,000	6,655,000
Total Expenditure	-	-	6,110,000	5,500,000	6,050,000	6,655,000
Tourism Development and Promotion						
SP3.1 Tourism Promotion						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Recurrent Expenditure	1,346,862	1,314,420	1,590,748	1,000,000	1,100,000	1,210,000
Goods and Services	1,346,862	1,314,420	1,590,748	1,000,000	1,100,000	1,210,000
Capital Expenditure	3,000,000	3,000,000	-	3,000,000	3,300,000	3,630,000
Acquisition of Non-Financial Assets	3,000,000	3,000,000	-	3,000,000	3,300,000	3,630,000
Total Expenditure	4,346,862	4,314,420	1,590,748	4,000,000	4,400,000	4,840,000

13.9 Part H: Classification by Vote, Head and Item

General administration

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2024/2025	2025/2026	2026/2027
2110101	2110101	Basic Salary	29,490,672	32,439,739	35,683,713
2110300	2110301	House allowance	4,677,000	5,144,700	5,659,170
2110300	2110314	Transport allowance	2,952,000	3,247,200	3,571,920
2110300	2110320	Leave allowance	248,296	273,126	300,438
2710100	2710111	NSSF	9,600	10,560	11,616
2120100	2120103	Pension	2,754,206	3,029,626	3,332,589
2110300	2110799	NITA	26,400	29,040	31,944
sub-total			40,158,174	44,173,991	48,591,390
		TOTALS	40,158,174	44,173,991	48,591,390

Policy and planning

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2024/2025	2025/2026	2026/2027
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22103 00	2210303	DSA	140,000	154,000	169,400
22103 00	2210301	Travel cost	542,000	596,200	655,820
22113 00	2211306	Membership Fees, Dues and Subscriptions to Professional Bodies	-	-	-
22111 00	2211101	General office Supplies (papers, pencils, forms, small office equipment	496,000	545,600	600,160
22103 00	2210302	Accommodation - Domestic Travel	472,000	519,200	571,120
22107 00	2210799	Training Allowance	-	-	-
22105 00	2210504	Advertisement	50,000	55,000	60,500
22108 00	2210801	Catering Services (receptions), Accommodation, Gifts,	250,000	275,000	302,500
22112 00	2211201	Refined Fuels and Lubricants for Transport	50,000	55,000	60,500
22201 00	2220101	Maintenance Expenses - Motor Vehicles and cycles	-	-	-
		TOTAL FOR SUB-PROGRAMME	2,000,000	2,200,000	2,420,000

Trade development

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION			ESTIMATES 2023/2024	2024/2025	2025/2026
2211100	2211101	General office Supplies (papers, pencils, forms, small office equipment			280,000	308,000	338,800
2210300	2210303	Accommodation - Domestic Travel			1,020,000	1,122,000	1,234,200
2211200	2211202	Fuel for vehicle			1,475,000	1,622,500	1,784,750
2210800	2210801	Catering			100,000		
2210300	2210303	DSA			500,000	550,000	605,000
3111400	3111401	Feasibility study			100,000		
2220100	2220101	motor vehicle maintainance			385,000		
3111400	2210504	Advertisement			124,000	136,400	150,040
2210300	2210708	Trainer allowance			16,000	17,600	19,360

4110301	4110301	county traders revolving fund	15,000,000	165,000,000	181,500,000
		Sub-Total	19,000,000	20,900,000	22,990,000
		DEVELOPMENT		-	-
	3110504	Civilwoks	11,300,000	12,430,000	13,973,000

Cooperative development

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2024/2025	2025/2026	2026/2027
2210800	2210801	Catering Services	100,000	110,000	121,000
2210700	2210799	Trainer allowance	500,000	550,000	605,000
2210300	2210302	Accommodation - Domestic Travel	970,000	1,067,000	1,173,700
2211100	2211101	Stationery	250,000		
2210300	2210301	Travelling Allowance	120,000	132,000	145,200
2210200	2210201	Airtime Allowance	10,000	11,000	12,100
2210300	2210303	Daily Subsistence Allowance	200,000	220,000	242,000

2211200	2211201	Refined Fuels and Lubricants for Transport	375,000	412,500	453,750
2220101	2220101	Maintenance Expenses - Motor Vehicles and cycles	225,000	247,500	272,250
		TOTAL COOPERATIVE BUDGET	2,750,000	3,025,000	3,327,500
	3110504	Development	1500000	1,650,000	1,815,000

Tourism Promotion

ITEM CODE	SUB-ITEM CODE	RECCURRENT	PRINTED ESTIMATES 2024/2025	2025/2026	2026/2027
2211100	2640201	Tents and Chairs	30,000	33,000	36,300
2210300	2210302	Accommodation - Domestic Travel	70,000	77,000	84,700
2210300	2210303	DSA	80,000	88,000	96,800
2210700	2210799	Prizes for winners	100,000	110,000	121,000
		travelcost –domestic	100,000	110,000	121,000
	3111112	purchase of laptops	200,000	220,000	242,000

2210300	2210504	Advertisement and Publicity	150,000	165,000	181,500
2210500	2210504	County Branding	270,000	297,000	326,700
Total			1,000,000	1,100,000	1,210,000
		DEVELOPMENT	3,000,000	3,300,000	3,630,000
3110500	3110504	Civil woks -fencing of major tourist sites 3 Manga ,Keera and Kiabonyoru	3,000,000	3,300,000	3,630,000

Industrialization

ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD		
		2024/2025	2025/2026	2026/2027
2211201	Fuel	2,000,000	2,200,000	2,420,000
2210303	DSA	1,500,000	1,650,000	1,815,000
2211101	Stationery	750,000	825,000	907,500
2220101	Motorvehiclemaintainance	1,250,000	1,375,000	1,512,500
	TOTAL	5,500,000	6,050,000	6,655,000

12.9 PART J: DETAIL OF COMPENSATION TO EMPLOYEES

Job group	No Of in post	Actual Estimates 2022/2023	Baseline Estimates 2023/2024	Printed estimates 2024/2025	Projection 2025/2026	2026/2027
C	4	81,480	81,480	373,196	410,516	451,567
D	2	43,250	43,250	1,524,426	1,676,869	1,844,555
E	1	23,270	23,270	-	-	-
F	2	52,050	52,050	459,146	505,061	555,567
G	1	32,670	32,670	565,637	622,201	684,421
H	1	37,220	37,220	3,727,072	4,099,779	4,509,757
J	4	216,720	216,720	10,112,390	11,123,629	12,235,992
K	2	165,210	165,210	3,986,191	4,384,810	4,823,291
L	2	153,490	153,490	1,080,390	1,188,429	1,307,272
M	2	166,080	166,080	1,179,990	1,297,989	1,427,788

N	2	206,310	206,310	-	-	-
P	2	272,660	272,660	5,887,331	6,476,064	7,123,671
Q	1	158,300	158,300	2,224,687	2,447,156	2,691,871
R	1	166,430	166,430	3,164,717	3,481,189	3,829,308
S	2	0	0	5,900,030	6,490,033	7,139,036
		23,339,950	23,339,950	40,158,174	44,173,991	48,591,391

12.11 List of Development Projects

S/No.	Project Description	Ward	Total Amount
1	Construction Road side mama Mboga sheds	Bokeira	1,800,000
2	Construction of Obwari market	Ekerenyo	1,500,000
3	construction of and Bonyunyu /Isintamarket	Bogichora	5,000,000
4	Repair of market toilets	County wide	3,000,000
5	Renovation of manga farmers society	Esise	1,500,000
6	FENCING OF MAJOR TOURIST SITES-KEERA	Township	1,500,000
7	FENCING OF MAJOR TOURIST SITES-MANGA	Manga	1,500,000
	Total Amount		15,800,000

CHAPTER FOURTEEN

14.0 VOTE: 5272000000

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

14.2 PART A: VISION

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

14.3 PART B: MISSION

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

14.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

14.4.1 Expenditure Trends

In the financial year 2022/2023 the department was allocated a total of Ksh. 94,115,893 where Ksh. 66,615,893 was recurrent expenditure and Ksh. 27,500,000 for development expenditure. According to CBROP 2023 the absorption rate for recurrent was 91% and 32% for development respectively. The 9% (ksh 6,060,440) and 68% (ksh 18,749,323) underperformance in recurrent and development respectively was attributed by the untimely release of funds, inadequate understanding of the role of the department and inadequate sports and cultural facilities/equipment. The department can achieve this by request for timely release of funds, create awareness on the importance and role of the department and allocate adequate funds to acquire sports and cultural facilities.

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

In the financial year 2024/2025 the department has been allocated a total of Ksh.79,175,667 where Ksh.58,675,667 is recurrent expenditure and Ksh.20,500,000 for development expenditure.

14.4.2 Major achievements

- Purchased and provided sports equipment to sports clubs
- Successfully mainstreamed PLWDs in sports and cultural activities.
- Managed to register sports and cultural clubs.
- Managed to construct Manga stadium (pavilion, football pitch and running track) up to 95% completion rate.
- Talent search and training continued at the talent academy
- Successfully licensed and controlled alcohol premises
- Established and equipped one county library at the headquarters
- Collaborated with other stake holders/development partners such as ISF (anti FGM and GBV)
- Successfully registered cultural groups
- Successfully formed board committees for alcohol licensing and control in all sub-counties
- Purchased traditional and music instrument/equipment.

14.4.3 Constraints and challenges in budget implementation

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

14.4.4 Major services/outputs to be provided in MTEF period 2024/2025- 2026/2027

- Salary payment to 69 officers
- Office Equipment and operations purchased
- 12 Cultural activities and festivals to be held
- Celebration of international/national days (women, African girl child, and PLWDs, GBV, SGBV, etc.)
- Sensitization on gender-based violence
- Sensitization of women and girls on life and basic book keeping skills
- Sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide
- Mentorship of youth on enterprise
- Support, Organize and Participate in 8 sports activities
- Carry out civil works on various projects.

14.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025

NUMBER	Revenue Source	Budget Estimate 2022/2023	Actual Estimates 2022/2023	Baseline Estimate 2023/24	Printed Estimate 2024/2025	Estimates 2025/2026	Estimates 2026/2027	ITEM CODES
1	Equitable share	70,735,769	70,579,182	78,751,314	58,317,470	64,149,217	70,564,139	9910101
2	Registration fees for social services	1,140	5,500	11,460	217,273	239,000	262,900	1420300
3	Liquor Licence	16,626,474	1,524,000	16,949,155	20,640,924	22,705,016	24,975,518	1140501
TOTAL		87,363,383	89,099,682	95,711,929	79,175,667	87,093,234	95,802,557	

14.5 PART D: PROGRAMS OBJECTIVES

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

14.6 PART E: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2024/25

Programme	Budget	Actual	Baseline	Printed	Projected Estimates	
	Estimates	Estimates	Estimate	Estimate		
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
P1 General administration, policy planning and support services	56,603,847	55,208,149	52,609,984	49,675,667	54,643,234	60,107,557
SP1.1 General administration and support services	52,216,712	51,216,714	52,609,984	49,675,667	54,643,234	60,107,557
SP1.2 Policy and planning services	4,387,135	3,991,435	0	0	0	0
P2 culture promotion and heritage	9,205,275	9,156,275	11,500,000	1,000,000	1,100,000	1,210,000
SP2.1 Cultural Promotion and Heritage	9,205,275	9,156,275	11,000,000	1,000,000	1,100,000	1,210,000
SP2.2 Alcohol Licensing	0	0	500,000	0	0	0
P3 promotion and management of sports	23,751,500	20,751,469	20,370,000	25,500,000	28,050,000	30,855,000
SP3.1 Sports talents development and promotion.	23,751,500	20,751,469	20,370,000	25,500,000	28,050,000	30,855,000
P4 gender and social support services	0	0	1,310,000	2,000,000	2,200,000	2,420,000
SP4.1 promotion and empowerment of women and girls	0	0	1,310,000	2,000,000	2,200,000	2,420,000
P5 Youth affairs development and promotion support services	0	0	1,500,000	1,000,000	1,100,000	1,210,000
SP5.1 promotion and empowerment of youth	0	0	1,500,000	1,000,000	1,100,000	1,210,000
Total	89,560,622	85,115,893	87,289,984	79,175,667	87,093,234	95,802,557

14.7 PART F: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/25

Economic Classification	Budget Estimate	Actual Estimate	Baseline	Printed Estimate	Projected Estimates	
			Estimate	2024/25		
	2022/2023	2022/2023	2023/2024		2025/2026	2026/2027
Current Expenditure	66,615,893	64,396,083	59,389,984	58,675,667	64,543,234	70,997,557
Compensation to Employees	42,526,053	41,426,053	42,526,144	40,072,933	44,080,226	48,488,249
Social Contributions	7,089,840	6,079,830	7,089,840	7,102,734	7,813,007	8,594,308
Use of Goods and Services	17,000,000	16,890,200	9,774,000	11,500,000	12,650,000	13,915,000
Other Recurrent	0	-	0	0	0	0
Capital Expenditure	18,500,000	9,470,977	27,900,000	20,500,000	22,550,000	24,805,000
Acquisition of Non-Financial Assets	18,500,000	9,470,977	27,900,000	20,500,000	22,550,000	24,805,000
Other Development	0	-	0	0	0	0
Total Expenditure	85,115,893	73,867,060	87,289,984	79,175,667	87,093,234	95,802,557

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

Economic Classification			Baseline Estimate	Printed estimate	Projected Estimates
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	Budget Estimate	Actual Estimate				
	2022/2023	2022/2023	2023/2024	2024/25	2025/2026	2026/2027
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	51,216,714	48,665,730	52,609,984	49,675,667	54,643,234	60,107,557
Compensation to Employees	42,526,053	41,052,063	42,526,144	40,072,933	44,080,226	48,488,249
Social benefit	7,089,840	6,089,443	7,089,840	7,102,734	7,813,007	8,594,308
Use of Goods and Services	1,634,421	1,524,224	2,994,000	2,500,000	2,750,000	3,025,000
Other Recurrent	0	0	0	0	0	0
Sub-Programme 1.2 Policy Planning						
Current Expenditure	3,991,435	2,883,123	0	0	0	0
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	3,991,435	2,883,123	0	0	0	0
Capital Expenditure	0	0	0	0	0	0
Capital transfers other urgency (Disability fund)	0	0	0	0	0	0
Programme 2: Cultural promotion and heritage						
Sub-Programme 2.1: Cultural promotion						
Current Expenditure	5,656,275	4,524,824	1,500,000	1,000,000	1,100,000	1,210,000
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	5,656,275	4,524,824	1,500,000	1,000,000	1,100,000	1,210,000
Other Government Transfers	0	0	0	0	0	0
Capital Expenditure	3,500,000	2,400,000	10,000,000	0	0	0
Acquisition on Non-Financial Assets	3,500,000	2,400,000	10,000,000	0	0	0
Other Development	0	0	0	0	0	0
Programme 3: Sports and management of sports						
Sub-Programme:3.1Sports Talent development and promotion						
Current Expenditure	5,751,469	4,537,556	2,470,000	5,000,000	5,500,000	6,050,000
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	5,751,469	4,537,556	2,470,000	5,000,000	5,500,000	6,050,000
Capital Expenditure	15,000,000	14,500,425	17,900,000	20,500,000	22,550,000	24,805,000
Acquisition on Non-Financial Assets	15,000,000	14,500,425	17,900,000	20,500,000	22,550,000	24,805,000
Other Development	0	0	0	0	0	0
P4 gender and social support services						
SP4.1 promotion and empowerment of women and girls						
Current Expenditure	0	0	1,310,000	2,000,000	2,200,000	2,420,000

Use of Goods and Services	0	0	1,310,000	2,000,000	2,200,000	2,420,000
Capital Expenditure	0	0	0	0	0	0
Acquisition on Non-Financial Assets	0	0	0	0	0	0
P5 Youth affairs development and promotion support services						
SP5.1 promotion and empowerment of youth						
Current Expenditure	0	0	1,500,000	1,000,000	1,100,000	1,210,000
Use of Goods and Services	0	0	1,500,000	1,000,000	1,100,000	1,210,000
GRAND TOTAL	85,115,893	77,511,658	87,289,984	79,175,667	87,093,234	95,802,557

14.9 PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Baseline Estimate 2023/2024	Printed Estimate 2024/2025	Estimates 2025/2026	Estimates 2026/2027
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations	No of Payroll processed	55	55	55	69	70	70
		Availability basic amenities	No of utilities paid	8	8	2	0	8	8
		Office equipment and operations purchased	No of office equipment and operations purchased	27	27	0	1	5	5
		office assets maintained	Office equipment Maintained	5	5	0	0	5	5
SP 1.2 SP 1.2 policy and planning services	Directorate of Admin	Sports policy, youth policy, gender-based	No of policies and bills	6	6	0	0	6	6

		violence and PLWDs Bill							
		Training and capacity building of staffs	No of staffs trained	3	3	0	0	4	4
		Budgets prepared	No of budgets prepared	5	5	0	0	5	5
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
SP 1.1 Licensing and control of alcohol outlets	Directorate of Culture	Sensitized community on drug abuse and alcohol abuse	No. of campaigns and awareness done.	1	1	1	0	1	1
SP2" SOCIAL PROTECTION	Directorate of Culture	Empowered society, special interest groups (plwds, youth, and women	No of special interest groups, (PLWDs, Youth and women empowered)	5	5	0	0	5	5
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
Library services	Directorate of Culture	Improved reading culture	No of libraries in operation	1	1	1	1	2	2
Construction of library at township [county library]									
Sp:4 CULTURAL ACTIVITIES DEVELOPMENT	Directorate of Culture	preserved and appreciated cultural heritage	No. of refurbished and rehabilitated museum	0	0	1	0	1	1
establish 1 cultural Centre,									
[stocking the manga museum with cultural activities]									
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT:(Construction of	Directorate of Culture	Improved performance of social activities and indoor games	No. of social hall constructed	0	0	0	0	3	3

social halls at Manga, Bokeira, Nyamaiya ward)									
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT (Construction of rescue Centre at Esise)	Directorate of Culture	Improved services to victims of GBV	No, of rescue center done	0	0	0	1	1	1
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	1	1	12	12	12	12
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT (purchase of music/cultural equipment)	Directorate of Culture	Improved performance in cultural activities	No of county choir equipped	0	0	3	0	3	3
Name of Programme: Gender and Social Support Services									
Celebration of international/national days (women, African girl child, and PLWDs, GBV, SGBV, etc.)	Directorate of gender	Celebration of international/national days	No of celebrations held	0	0	1	1	2	2
sensitization on gender-based violence	Directorate of gender	Improved performance in social support services	No of programmes held	0	0	5	5	6	6
sensitization of women and girls on life and basic book keeping skills	Directorate of gender	Improved performance in social support services	No of programmes held	0	0	5	5	6	6
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	0	0	20	20	20	20
mentorship of youth on enterprise	Directorate of youths	Mentorship of youth on enterprise	No of programmes held	0	0	5	5	6	6
Youth policy	Directorate of youths	Improved performance in youth affairs	No of policies	0	0	1	0	1	1
Name of Programme: 3: Sports Promotion and Development									

Outcome: Improved performance, promotion and development of all sports Disciplines in the county									
Talent search and development (remuneration of instructors and trainers) at Kiendege Centre	Directorate of sports	Remuneration of sports instructors and trainers	No. of instructors and trainers remunerated	6	6	5	0	5	5
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	2	2	1	18	20	20
Talent search and development	Directorate of sports	Sports activities held	No. of sports activities organized held	10	10	8	8	8	8
Carry out sports activities in and outside the county [KICOSCA, KYISA, ATHLETICS, NYAMIRA GREAT RUN etc.]									
Sports Week, Athletics									

14.10 PART I: HEADS AND ITEMS

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

a General administration and support services

Sub-Item Code	Sub Item Description	Budget Estimate 2022/2023	Actual Estimates 2022/2023	Baseline Estimates 2023/24	Printed Estimate 2024/2025	Estimates 2025/2026	Estimate 2026/2027
2110101	Basic salary	31,939,447	29,693,853	30,425,798	31,687,543	34,856,297	38,341,927
2110301	House allowances	5,219,100	4,965,000	4,965,000	4,803,739	5,284,113	5,812,524

2110314	Transport Allowance	3,336,000	3,336,000	3,336,000	1,318,142	1,449,956	1,594,952
2110320	Leave allowance	282,000	282,000	282,091	870,309	957,340	1,053,074
2110309	Special salary	180,000	3,276,000	3,276,000	180,000	198,000	217,800
2110319	special house allowance	503,719	493,200	493,200	493,200	542,520	596,772
2110315	Disability allowance	720,000	480,000	480,000	720,000	792,000	871,200
2710111	NSSF	21,600	21,600	21,600	843,600	927,960	1,020,756
2120103	Pension	3,860,253	3,884,256	3,884,256	4,267,350	4,694,085	5,163,494
2710102	Gratuity	573,512	3,150,384	3,150,384	1,950,384	2,145,422	2,359,965
2210799	NITA	34,200	33,600	33,600	41,400	45,540	50,094
2210101	Electricity	55,981	91	150,000	600,000	660,000	726,000
2210603	Rent & Rates- Non-Residential	1,786,015	2,994,000	2,844,000	900,000	990,000	1,089,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment	0	0	-	500,000	550,000	605,000
2211201	Purchase of fuel and lubricants	0	0	-	500,000	550,000	605,000
TOTAL		48,511,827	52,609,984	53,341,929	49,675,667	54,643,234	60,107,557

b Policy and Planning

Sub-Item Code	Sub Item Description	Budget Estimate 2022/2023	Actual Estimates 2022/2023	Baseline Estimate 2023/24	Printed Estimate 2024/2025	Projections	
						2025/2026	2026/2027
2210303	DSA	945,455	945,455	0	0	0	0

2210704	Conference facilities	20,000	20,000	0	0	0	0
2210711	Training for staff	260,000	150,000	0	0	0	0
2210301	Transport Refund	110,000	100,000	0	0	0	0
2210403	Lunches	-	0	0	0	0	0
2220101	Mv maintenance	320,000	319,000	0	0	0	0
2210502	Printing services	0	0	0	0	0	0
2211201	Refined Fuel and Lubricants for Motor vehicles	30,000	30,000	0	0	0	0
Total Sub-programme		1,685,455	1,564,455	0	0	0	0

14.10.2 P.2 CULTURAL PROMOTION AND HERITAGE

SUB-ITEM CODE	ITEM DESCRIPTION	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Baseline Estimates 2023/24	Printed Estimate 2024/2025	Estimate 2025/2026	Estimate 2026/2027
2210303	Daily Subsistence Allowances	600,000	600,000	2,600,000	200,000	220,000	242,000
2210807	Medals, Awards & Honors	1,190,000	1,190,000	380,000	200,000	220,000	242,000
2211201	Refined fuel & Lubricants for motor vehicles	300,000	300,000	10,000	100,000	110,000	121,000
2210301	Transport Reimbursment	10,000	10,000	900,000	90,000	99,000	108,900
2220101	Maintence Expenses for motor vehicles	100,000	100,000	10,000	10,000	11,000	12,100
2211016	purchase of uniforms (choir)	10,000	10,000	400,000	400,000	440,000	484,000

2211113	Musical Equipment	600,000	600,000		-	-	-
3111113	Purchase of musical instruments	240,000	130,000	200,000	-	-	-
total recurrent		3,050,000	2,940,000	5,000,000	1,000,000	1,100,000	1,210,000
	civil works	3,500,000	2,447,000	8,000,000	0	0	0
TOTAL DEVELOPMENT		3,500,000	2,447,000	8,000,000	0	0	0
TOTAL PROGRAMME		6,550,000	5,387,000	13,000,000	1,000,000	1,100,000	1,210,000

14.10.3 P.3 SPORTS TALENTS DEVELOPMENT AND PROMOTION.

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Budget Estimate 2022-2023	Actual Estimate 2023/24	Baseline Estimate 2023/24	Printed Estimate 2024/2025	Estimates 2025-2026	Estimates 2026-2027
2210301	Transport reimbursement	250,000	247,000	450,000	1,000,000	1,100,000	1,210,000
2210303	Daily subsistence Allowance	987,000	1,000,000	1,950,000	2,100,000	2,310,000	2,541,000
2210309	Lunch allowances	600,000	500,000	500,000	500,000	550,000	605,000
2211201	Fuel	1,000,000	120,000	120,000	120,000	132,000	145,200
2211016	equipment and uniforms	800,000	1,000,000	5,800,000	1,000,000	1,100,000	1,210,000
2211006	First Aid Kit	100,000	80,000	80,000	80,000	88,000	96,800

2210801	Hospitality and catering services	250,000	200,000	200,000	200,000	220,000	242,000
	TOTAL RECURRENT	3,987,000	3,147,000	9,800,000	5,000,000	5,500,000	6,050,000
DEVELOPM ENT							
	civil works	15,000,000	17,900,000	17,900,000	20,500,000	22,550,000	24,805,000
TOTAL DEVELOPM ENT		15,000,000	17,900,000	17,900,000	20,500,000	22,550,000	24,805,000
TOTAL PROGRAMME		18,987,000	21,047,000	27,700,000	25,500,000	28,050,000	30,855,000

14.10.4 P.4 GENDER AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Baseline Estimate 2023/2024	Printed Estimate 2024/2025	Estimate 2025/2026	Estimate 2026/2027
2210504	Advertisment	0	0	100,000	100,000	110,000	121,000
2210303	DSA	0	0	100,000	190,000	209,000	229,900
2211201	Fuel for Vehicle (Km)	0	0	250,000	300,000	330,000	363,000
2210801	Catering Services	0	0	70,000	290,000	319,000	350,900
2210301	transport reimbursment	0	0	180,000	400,000	440,000	484,000
2220101	Maintanance of MV	0	0	200,000	150,000	165,000	181,500
2210309	Lunch allowances	0	0	50,000	500,000	550,000	605,000

2211101	Stationery	0	0	50,000	70,000	77,000	84,700
	TOTAL	0	0	1,000,000	2,000,000	2,200,000	2,420,000
	civil works	0	0	0	-	-	-
	TOTAL PROGRAMME	0	0	1,000,000	2,000,000	2,200,000	2,420,000

14.10.5 P.5 YOUTH AFFAIRS DEVELOPMENT AND PROMOTION SUPPORT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Baseline Estimates 2023/24	Printed Estimate 2024/2025	Estimate 2025/2026	Estimate 2026/2027
2210504	Advertising, Awareness	0	0	100,000	100,000	110,000	121,000
2210309	Lunch allowances	0	0	100,000	100,000	110,000	121,000
2210301	Transport Reimbursement	0	0	250,000	250,000	275,000	302,500
2211201	Fuel	0	0	70,000	70,000	77,000	84,700
2210801	Catering services	0	0	180,000	180,000	198,000	217,800
2210303	DSA	0	0	200,000	200,000	220,000	242,000
2220101	Maintanance of MV	0	0	100,000	100,000	110,000	121,000
	TOTAL	0	0	1,000,000	1,000,000	1,100,000	1,210,000

14.11 DETAILS OF THE DEVELOPMENT PROJECTS

Project name	Description of Activity	Location	Budget Estimate 2024/2025
Construction of manga stadium	Inner wall, technical area, water pump, plumbing, security gates & other works	Manga	5,000,000

Construction of Nyamaiya play ground	Perimeter wall	Nyamaiya	5,000,000
construction of the omokirondo sports training centre	Construction	Itibo	4,000,000
Manga stadium	Pavilion fittings	Manga	5,000,000
Total			19,000,000

Ward-Based Projects		
Ward	Project description and location	Budget Estimate 2024/2025
Rigoma	rigoma stadium works-sheds, toilet, offices and drainage	1,000,000
Gachuba	Contribution towards drainage worksat Rigoma stadium	500,000
TOTAL		1,500,000

14.12 PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NO OF IN POST	BASELINE ESTIMATE 2023/2025	PRINTED ESTIMATE 2024/2025
B	1	359,080	343,040
C	5	17,916,302	17,115,970
D	11	14,365,381	13,723,671
E	12	5,767,334	5,509,704
F	4	1,119,264	1,069,266
G	4	3,141,968	3,001,614
J	18	1,321,297	1,262,274
K	1	524,232	500,814
L	3	544,764	520,429
N	2	503,700	481,199
P	2	207,850	198,565
Q	1	207,850	198,565
R	3	2,612,030	2,495,349
S	1	790,520	755,207
TOTAL	68	49,381,572	47,175,667

CHAPTER FIFTEEN

15.0 VOTE: 5273000000

15.1 VOTE TITLE: COUNTY PUBLIC SERVICE BOARD

15.2 PART A: VISION

A Responsive County Public Service Board

15.3 PART B: MISSION

A professional public service in sourcing and developing human capital for the County to realize devolution goals and vision 2030

15.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

15.4.1 Expenditure trends

In the Financial Year 2022/2023 the department was allocated total of kshs 66,113,290 for recurrent expenditure. In the first revised supplementary estimates, the public service board has been allocated a total of Ksh.64,609,690. According to the CFSP 2023, the board had an absorption rate of 32.5%, a low absorption rate due to the late release of funds.

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

In the next financial year 2024/2025, the County Public Service Board has been allocated Ksh.61,113,290 for personnel emoluments and office operations.

15.4.2 Major achievements 2022/2023

The County Public Service Board managed to undertake the following;

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

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

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate funding for Training and capacity improvement	Budgetary allocation for training and capacity needs
Centralization of the County Treasury	Decentralize treasury services to the departments
External Interference	Regular reporting and holding sessions with the different stakeholder's of the board to reduce conflicts.

15.4.4 Major services/outputs to be provided in MTEF period 2024/2025-2026/2027

- Payment of wages and salaries for 23 staff members
- Payment of 12 monthly utility bills
- Purchase and maintain general office assets
- Training and capacity building of CPSB
- Research and development of new laws, regulations and complianc

15.4.5 SUMMARY OF THE REVENUE 2024/2025-2026/2027

Revenue Stream	Actual Est	Baseline Est	Printed Est	Projections	
	2021/2022	2022/2023	2023/24	2024/2025	2025/2026
Equitable Sharable Revenue	66,113,290	64,609,690	58,172,860	61,333,982	67,467,380
Total	66,113,290	64,609,690	58,172,860	61,333,982	67,467,380

15.5 PART D: STRATEGIC OBJECTIVES

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

15.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Est 2022/23	Printed Est 2023.24	Projected 2024/2025	Projected 2025/2026	Projected 2026/2027
Name of Programme: General Administration, Policy Planning & Support Services								
	CPSB	Salaries and other Wages paid	No. of employees paid	23	23	23	23	23

SP 1.1 General administration and support services		Utilities and Bills paid	No. of monthly utilities and bills	12	12	12	12	12
		office assets maintained	Office items maintained.	22	40	10	15	8
		General Office Purchases	No. of items purchased	7	15	15	15	6
SP 1.2 Policy development and planning	CPSB	Policy/planning documents prepared	No. of Policy Documents prepared.	0	5	3	3	3
	CPSB	Training of CPSB members and secretariat	Number of officers trained.	23	23	23	23	10
	CPSB	foreign meetings attended	No of workshops attended	0	5	1	2	2
SP 1.3 legal ethics and compliance	CPSB	Trained and capacity built staff	Number of officers trained.	0	3	3	3	3

15.7 Part F: Summary of Expenditure by Programmes and Sub-Programmes

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Programme Description	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	General Administration, Policy Planning and Support Services	58,390,198	-	53,800,190	60,685,482	63,719,756	66,905,744

	Legal Governance and Compliance	3,410,850	-	2,846,600	428,500	449,925	472,421
	Total Expenditure	61,801,048	-	56,646,790	61,113,982	64,169,681	67,378,165
5273 COUNTY PUBLIC SERVICE BOARD							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2022/2023</i>	<i>2022/2023</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>
	Recurrent Expenditure	60,543,194	-	55,388,936	60,632,555	63,664,183	66,847,392
21	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,602
22	Goods and Services	23,599,008	-	16,370,358	9,929,900	10,426,395	10,947,715
27	Social Benefits	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075
	Capital Expenditure	1,257,854	-	1,257,854	481,427	505,498	530,773
31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	481,427	505,498	530,773
	Total Expenditure	61,801,048	-	56,646,790	61,113,982	64,169,681	67,378,165

15.8 Part G: Summary of Expenditure by Category and Economic Classification of Programmes

General Administration, Policy Planning and Support Services

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Sub-Programmes</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	SP1.1 General Administration and Support Services	44,972,798	-	47,047,190	58,113,982	61,019,681	64,070,665
	SP1.2 Policy Development and Planning	13,417,400	-	6,753,000	2,571,500	2,700,075	2,835,079
	Total Programme Expenditure	58,390,198	-	53,800,190	60,685,482	63,719,756	66,905,744

<i>General Administration, Policy Planning and Support Services</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Recurrent Expenditure	57,132,344	-	52,542,336	60,204,055	63,214,258	66,374,971
21	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,602
22	Goods and Services	20,188,158	-	13,523,758	9,501,400	9,976,470	10,475,294
27	Social Benefits	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075
	Capital Expenditure	1,257,854	-	1,257,854	481,427	505,498	530,773

31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	481,427	505,498	530,773
	Total Expenditure	58,390,198	-	53,800,190	60,685,482	63,719,756	66,905,744

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	Legal Governance and Compliance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Sub-Programmes</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	SP2.1 Legal Ethics Compliance	3,410,850	-	2,846,600	428,500	449,925	472,421
	Total Programme Expenditure	3,410,850	-	2,846,600	428,500	449,925	472,421
	Legal Governance and Compliance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Recurrent Expenditure	3,410,850	-	2,846,600	428,500	449,925	472,421
22	Goods and Services	3,410,850	-	2,846,600	428,500	449,925	472,421
	Total Expenditure	3,410,850	-	2,846,600	428,500	449,925	472,421

	General Administration, Policy Planning and Support Services						
	SP1.1 General Administration and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Recurrent Expenditure	43,714,944	-	45,789,336	57,655,055	60,537,808	63,564,690
21	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,603

22	Goods and Services	6,770,758	-	6,770,758	6,952,400	7,300,020	7,665,021
27	Social Benefits	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075
	Capital Expenditure	1,257,854	-	1,257,854	458,927	481,873	505,967
31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	458,927	481,873	505,967
	Total Expenditure	44,972,798	-	47,047,190	58,113,982	61,019,681	64,070,665
	General Administration, Policy Planning and Support Services						
	SP1.2 Policy Development and Planning						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Recurrent Expenditure	13,417,400	-	6,753,000	2,549,000	2,676,450	2,810,273
22	Goods and Services	13,417,400	-	6,753,000	2,549,000	2,676,450	2,810,273
	Capital Expenditure	-	-	-	22,500	23,625	24,806
31	Acquisition of Non-Financial Assets	-	-	-	22,500	23,625	24,806
	Total Expenditure	13,417,400	-	6,753,000	2,571,500	2,700,075	2,835,079
	Legal Governance and Compliance						
	SP2.1 Legal Ethics Compliance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

	Economic Classification	2020/2021	2020/2021	2023/2024	2024/2025	2025/2026	2026/2027
	Recurrent Expenditure	3,410,850	-	2,846,600	428,500	449,925	472,421
22	Goods and Services	3,410,850	-	2,846,600	428,500	449,925	472,421
	Total Expenditure	3,410,850	-	2,846,600	428,500	449,925	472,421

15.10 Part I: Classification by Vote, Head and Item

Prog1	General Administration, Policy Planning and Support Services						
P1SP1	SP1.1 General Administration and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Code	Item Description	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2100000	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,602
2110100	Basic Salaries Permanent Employees	29,706,924	-	31,781,316	42,217,393	44,328,263	46,544,676
2110101	Salaries & Wages - Civil Servants	29,706,924	-	31,781,316	42,217,393	44,328,263	46,544,676
2110300	Personal Allowance Paid as Part of Salary	2,125,000	-	2,125,000	3,373,000	3,541,650	3,718,733

2110301	House Allowance	1,959,000	-	1,959,000	1,959,000	2,056,950	2,159,798
2110314	Transport Allowance	166,000	-	166,000	1,248,000	1,310,400	1,375,920
2110320	Leave Allowance	-	-	-	166,000	174,300	183,015
2120000	Social Contribution	1,721,718	-	1,721,718	1,721,718	1,807,804	1,898,194
2120100	Employer Contribution to Compulsory National Social Security Schemes	1,721,718	-	1,721,718	1,721,718	1,807,804	1,898,194
2120103	Employer Contribution to Staff Pension Schemes	1,721,718	-	1,721,718	1,721,718	1,807,804	1,898,194
2200000	Use of Goods and Services	6,770,758	-	6,770,758	6,952,400	7,300,020	7,665,021
2210100	Utilities Supplies and Services	192,000	-	192,000	96,000	100,800	105,840
2210101	Electricity	96,000	-	96,000	96,000	100,800	105,840
2210102	Water & Sewerage	96,000	-	96,000	-	-	-
2210200	Communication, Supplies and Services	500,400	-	500,400	564,000	592,200	621,810
2210201	Telephone Services	480,000	-	480,000	480,000	504,000	529,200
2210203	Courier & Postal Services	20,400	-	20,400	84,000	88,200	92,610
2210500	Printing, Advertising and Information Supplies and Services	204,358	-	204,358	281,400	295,470	310,244
2210503	Subscriptions - Newspaper & Magazines	120,000	-	120,000	131,400	137,970	144,869
2210504	Advertising & Publicity	84,358	-	84,358	150,000	157,500	165,375
2210600	Rental of Produced Assets	2,400,000	-	2,400,000	2,400,000	2,520,000	2,646,000

2210603	Rents & Rate Non- Residential	2,400,000	-	2,400,000	2,400,000	2,520,000	2,646,000
2210800	Hospitality Supplies and Services	-	-	-	120,000	126,000	132,300
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	120,000	126,000	132,300
2211100	General Office Supplies and Services	700,000	-	700,000	322,000	338,100	355,005
2211101	General Office Supplies	500,000	-	500,000	250,000	262,500	275,625
2211102	Supplies and Accessories for Computers and Printers	200,000	-	200,000	-	-	-
2211103	Sanitary and Cleaning Materials Supplies	-	-	-	72,000	75,600	79,380
2211200	Fuel, Oil and Lubricants	990,000	-	990,000	1,110,000	1,165,500	1,223,775
2211201	Refined Fuels and Lubricants for Transport	990,000	-	990,000	990,000	1,039,500	1,091,475
2211203	Refined Fuels and Lubricants (Other)	-	-	-	96,000	100,800	105,840
2211204	Other Fuels (Wood, charcoal, cooking gas etc)	-	-	-	24,000	25,200	26,460
2211300	Other Operating Expenses	840,000	-	840,000	915,000	960,750	1,008,788
2211305	Contracted Guards &Cleaning Services	840,000	-	840,000	840,000	882,000	926,100
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	75,000	78,750	82,688
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	744,000	-	744,000	744,000	781,200	820,260
2220101	Maintenance Motor Vehicles	744,000	-	744,000	744,000	781,200	820,260
2220200	Routine Maintenance - Other Assets	200,000	-	200,000	400,000	420,000	441,000
2220202	Maintenance of Office Furniture & Equipment	100,000	-	100,000	100,000	105,000	110,250

2220210	Maintenance of Computers, Software and Networks	100,000	-	100,000	300,000	315,000	330,750
2700000	Social Benefits	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075
2710100	Government Pension/Retirement Benefits	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075
2710102	Gratuity - Civil Servants	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075
3100000	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	458,927	481,873	505,967
3111000	Purchase of Office Furniture/General Equipment	1,257,854	-	1,257,854	458,927	481,873	505,967
3111001	Purchase of Office Furniture/General Equipment	857,854	-	857,854	208,927	219,373	230,342
3111002	Purchase of Computers, Printers and Other IT Equipment	400,000	-	400,000	250,000	262,500	275,625
Prog1	General Administration, Policy Planning and Support Services						
PISP2	SP1.2 Policy Development and Planning						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2200000	Use of Goods and Services	13,417,400	-	6,753,000	2,549,000	2,676,450	2,810,273
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,262,000	-	3,758,000	1,162,000	1,220,100	1,281,105
2210301	Travel - Airline, Bus etc	385,000	-	385,000	400,000	420,000	441,000
2210303	Daily Subsistence Allowance	3,877,000	-	3,373,000	762,000	800,100	840,105

2210400	Foreign Travel, Subsistence and other Transportation Costs	7,680,400	-	1,620,000	660,000	693,000	727,650
2210401	Travel - Airline, Bus etc	630,000	-	360,000	300,000	315,000	330,750
2210403	Daily Subsistence Allowance	7,050,400	-	1,260,000	360,000	378,000	396,900
2210700	Training Expenses	475,000	-	475,000	263,000	276,150	289,958
2210702	Remuneration of Instructors and Contract Based Training Services	-	-	-	88,000	92,400	97,020
2210711	Tuition Fees	475,000	-	475,000	150,000	157,500	165,375
2210799	Training Expenses-Other	-	-	-	25,000	26,250	27,563
2210800	Hospitality Supplies and Services	980,000	-	880,000	400,000	420,000	441,000
2210802	Board Committee, Conferences and Seminars	980,000	-	880,000	400,000	420,000	441,000
2211100	General Office Supplies and Services	20,000	-	20,000	64,000	67,200	70,560
2211101	General Office Supplies	20,000	-	20,000	64,000	67,200	70,560
3100000	Acquisition of Non-Financial Assets	-	-	-	22,500	23,625	24,806

3111400	Research, Feasibility Studies, Project Preparation and Design Supervision	-	-	-	22,500	23,625	24,806
3111404	Research Allowance	-	-	-	22,500	23,625	24,806
Prog2	Legal Governance and Compliance						
P2SP1	SP2.1 Legal Ethics Compliance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2200000	Use of Goods and Services	3,410,850	-	2,846,600	428,500	449,925	472,421
2210300	Domestic Travel, Subsistence and Other Transportation Costs	856,350	-	150,000	200,000	210,000	220,500
2210301	Travel - Airline, Bus etc	256,350	-	50,000	50,000	52,500	55,125
2210303	Daily Subsistence Allowance	600,000	-	100,000	150,000	157,500	165,375
2210500	Printing, Advertising and Information Supplies and Services	4,500	-	2,000	11,000	11,550	12,128
2210502	Publishing & Printing services	4,500	-	2,000	11,000	11,550	12,128

2210800	Hospitality Supplies and Services	21,000	-	180,000	150,000	157,500	165,375
2210802	Board Committee, Conferences and Seminars	21,000	-	180,000	150,000	157,500	165,375
2211100	General Office Supplies and Services	9,500	-	7,500	7,500	7,875	8,269
2211101	General Office Supplies	9,500	-	7,500	7,500	7,875	8,269
2211200	Fuel, Oil and Lubricants	13,200	-	4,400	30,000	31,500	33,075
2211201	Refined Fuels and Lubricants for Transport	13,200	-	4,400	30,000	31,500	33,075
2211300	Other Operating Expenses	2,500,000	-	2,500,000	-	-	-
2211308	Legal Fees, Arbitration and Compensation Payments	2,000,000	-	2,000,000	-	-	-
2211309	Management Fees	100,000	-	100,000	-	-	-
2211310	Contracted Professional Services	200,000	-	200,000	-	-	-
2211311	Contracted Technical Services	200,000	-	200,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	6,300	-	2,700	30,000	31,500	33,075
2220101	Maintenance Motor Vehicles	6,300	-	2,700	30,000	31,500	33,075

15.11 PART J: PERSONNEL EMOLUMENTS

NAMES	DESIGNATION	J/G	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Ruth Ondicho	B.Member	S	242,950	242,950	242,950	245,380	247,833
Erick Ondiek	B.Member	S	242,950	242,950	242,950	245,380	247,833
Annah Mwasi	Secretary/CEO	S	221,850	221,850	221,850	224,069	226,309
Mr. Harrison Abincha Mogambi	Dir-Legal and Compliance	R	189,150	189,150	189,150	191,042	192,952
Mr. Donald Okoyo Onchiri	Dir-HRM	R	189,150	189,150	189,150	191,042	192,952
Mr.Albert Mosagwe Nyandika	Ass. Director Administration	P	158,030	158,030	158,030	159,610	161,206
Mr. Geoffrey Ondicho Osoro	Head of Finance and Accounts	P	158,030	158,030	158,030	159,610	161,206
Mr. Lameck Mobegi Omasire	ASS Director Records Management	P	140,030	149,030	149,030	150,520	152,026
Mrs. Diana Ondima Nyaboke	Chief HRM	M	82,900	82,900	82,900	83,729	84,566
Ms. Julia Gitonga Kathambi	Adm.Secretary	M	81,900	81,900	81,900	82,719	83,546
Ms.Dorothy S. Ondieki	HR Officer	L	78,950	78,950	78,950	79,740	80,537

Joyness Moraa	Administrative secretary	K	57,270	57,270	57,270	57,843	58,421
Mr. Ephantius Osolo Maritim	Driver	H	38,040	38,040	38,040	38,420	38,805
Lydia Moraa	Enforcement Officer	G	36,180	36,180	36,180	36,542	36,907
Mr.Erick Nyakundi Omoro	Support staff	F	25,950	25,950	25,950	26,210	26,472
Sylvester Nyambane	Enforcement Officer	F	25,950	25,950	25,950	26,210	26,472
Lydia Nyaboke	Senior Clerical Officer	E	25,370	25,370	25,370	25,624	25,880
Christoper Nyakundi	Clerical officer	C	23,860	23,860	23,860	24,099	24,340
TOTAL PER MONTH			2,018,510	2,027,510	3,081,693	3,112,510	3,143,635
TOTAL PER YEAR			24,222,120	24,330,120	35,154,316	35,505,859	5,211,898

CHAPTER SIXTEEN

16.0 VOTE NO: 5274000000

16.1 1VOTE TITLE –PUBLIC SERVICE MANAGEMENT

16.2 PART A: VISION

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

16.3 PART B: MISSION

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

16.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

16.4.1 Expenditure Trends

In the financial year 2022/2023, the department was allocated a total budget of Ksh 398,719,258, where Ksh 335,719,258 was to fund recurrent and Ksh 63,000,000 was to fund development expenditure. As per the CBROP 2023 the department had a total absorption rate of 83% . This was due to late release of exchequer funds hence the national government should release funds on time.

In the financial year 2023/2024, the department was allocated Ksh 346,498,295 where Ksh 338,498,295 was for recurrent and Ksh8,000,000 was for development expenditure.

In the financial year 2024/2025, the department has been allocated Kshs 493,810,145 where Ksh 448,310,145 is for recurrent and Ksh 46,000,000 is for development expenditure.

16.4.2 Major achievements

- Payment of arrears worth 30M to ECDE officers in the department of education
- All staff put under NSSF &NHIF systems
- Improved civic education
- More HR trainings
- All staff were placed on enhanced medical cover and last expense cover, whereby they are able to choose a facility to access medical services
- Historical arrears on promotion for officers from the department of environment were cleared
- Staff welfare association approved by the cabinet and is pending registration

- Filling human resource files tracing has been going on to ensure that all officers have files and those whose files were not opened are being profiled for further investigation in collaboration with the CPSB
- Revenue from administration and third-party institutions like the payroll rose since the collection is system in-build, we collect 100% of all process.
- Staff return Audit revealed 45 officers not in any departmental returns, salaries stopped to allow for investigations
- in partnership with EACC, 24 officers of interest were identified and salaries stopped to allow EACC complete investigation.
- Recruitment of critical technical staff done for departments of environment, municipality, public works and finance & planning. PSM also recruited PWD's for the department of Health and PSM to address inclusivity.
- Training & development of about 200 staff trained under the KDSP Programme
- 20 attachees trained
- Over 500 officers promoted
- 100 enforcement received new uniforms
- Ward admin received new uniforms
- Security drills and parade training undertaken under the leadership of the newly appointed director enforcement formerly a police inspector
- Reorganization of enforcement cadre ongoing and creation of revenue enforcement wing underway

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

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

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

16.4 Major services/outputs to be provided in MTEF period 2024/2025-2026/2027

- Payment of wages to 497 staff members.
- Payment of Utilities 6.
- Office operations purchases within the office.
- Preparation and adoption of Bills, Policies and Plans e.g 1.Administration policy
2.communication policy 3.Enforcementand compliance policy 4.Public participation and civic education policy 5.Record management policy 6.Code of conduct
- 4 Intergovernmental relations (Public Holidays)
- Support to administrative field coordination at sub county and ward level
- Monitoring and reporting on flagship projects
- Membership Fees, Dues and Subscriptions to Professional and Trade Bodies
- Medical Cover (Health Insurance)
- Internship Programme
- Training and capacity building
- Mental wellness & Counselling Unit established
- Continuous professional development of staff (SMC, SLADP)
- Membership Fees, Dues and Subscriptions to Professional and Trade Bodies
- Legal Fee

- Development and review of staff establishments, staffing plans and structure, determine optimal staffing levels, undertake skill gap analysis, undertake payroll audit, undertake business process re-engineering
- Performance Management
- Training and capacity building of the enforcement officers
- Coordination and Implementation of County Special Projects/Programs
- Printing and publications
- Public participation and civic education.
- Corporate communication
- Feedback mechanism
- Actively involving in vulnerable and the marginalized
- Co-ordination and management of Public participation
- Rolling out civic education
- Handling public complains
- Public access to information

16.4.5 SUMMARY OF THE REVENUE SOURCES 2024-2025

DEPARTMENTAL REVENUE SOURCES							
NO	REVENUE SOURCES	% OF BUDGET FUNDING	baseline estimates	printed estimates	projections		ITEM CODE
			2023/25	2024/25	2025/26	2026/27	
1	Equitable Sharable Revenue		346,481,655	386,817,529	425,499,282	468,049,210	9910101
2	KDSP 11 Grant			37,500,000	41,250,000	45,375,000	1320102
	Sub-Total		346,481,655	424,317,529	466,749,282	513,424,210	
Details of Local Revenue sources						-	
1	motor bike stickers		16,640	63,159,111	69,475,022	76,422,524	
2	storage charges,penalties,fines		-	32,591	35,850	39,435	
3	Human resource Third party commissions		-	4,345,458	4,780,004	5,258,004	
4	Administration and compliance		-	1,629,547	1,792,502	1,971,752	
5	personal emoluments recoveries		-	325,909	358,500	394,350	
	sub-total		16,640	69,492,616	76,441,878	84,086,065	
	Grand total		346,498,295	493,810,145	543,191,160	597,510,275	

16.6 PART D: PROGRAMS OBJECTIVES

No.	Programmes	Strategic Objectives
1	County Administration & Field Coordination Support Services	To enhance efficiency and effectiveness in service delivery
2	Human resource management and development	To Ensure timely delivery of core managerial and leadership competencies
3	Special Programmes	To coordinate activities related to specific projects, emerging and crosscutting development issues affecting the county
4	Security enforcement and compliance	To ensure compliance to county by laws
5	Corporate communication, public participation and civic education	To establish a well-structured coordination, management and administration framework for public participation& Dissemination of County Government information to and dealing with both internal and external publics.

16.7 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Budget estimates	actual estimates	baseline estimates	printed estimates	projection	
				2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
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	497	497	507.1	557.81
		Payments to social contributions (NITA, NSSF, Pension)	Number of staff paid	461	461	497	497	507.1	557.81
		General office purchases done.	No of office general office purchases done.	15	10	12	12	13.2	14.52
		Utility bills and services paid	No. of Utilities paid	10	10	7	7	7.7	8.47
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	0	0	497	497	507.1	557.81
		Preparation of Department plans	No. of Department plans prepared	1	1	1	1	1.1	1.21
		Intergovernmental relations (Public Holidays)	No of intergovernmental relations done	0	0	1	1	1.1	1.21
		Preparation of 2022/2023 Budget and other Policy documents(Annual Development Plan, Annual Development Plan, County Budget Review & Outlook Paper, County Fiscal Strategic	Number of Budget and other Policy documents prepared	5	5	2	2	2.2	2.42

		Plan, Programme Based Budget)							
		Preparation of Bills, Policies and Plans (Administration bill, enforcement and compliance bill)	No Bills, Policies and Plans of prepared	2	0	2	2	2.2	2.42
		Monitoring and reporting on flagship projects	No of monitoring & reporting on flagship projects done	20	20	25	25	27.5	30.25
SP 1.3 Filed Cordination and administration	Directorate of County Administration And Field Coordination Support Services	Support to administrative field coordination at sub county and ward level	No of field coordination done	25	25	25	25	27.5	30.25
		Training of staff	No of Staff Trained	40	40	200	200	220	242
SP 2.1 Human Resource Development.	Directorate of Human Resource development & management	Establishment of HR records Management system	No. of establishments done	1	1	1	1	1.1	1.21
		Medical Cover (Health Insurance)	No of staff on medical cover	461	461	497	497	507.1	557.81
		Internship Programme	no interns enrolled	0	0	30	30	33	36.3
		Training and capacity building	no of staff capacity built	12	12	154	154	169.4	186.34
		Mental wellness & Counselling Unit	Mental wellness & Counselling Unit established	0	0	100	100	110	121
		Continuous professional development of	No of staff on Continuous professional development	20	20	20	20	22	24.2

		staff (SMC, SLADP)							
		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	10	10	10	11	12.1
		poilicy formulation	No of policies formulated	2	2	2	2	2.2	2.42
		Verification of certificates	No of certificates verified	0	0	100	100	110	121
		Legal Fee	No of legal fees developed	1	1	1	1	1.1	1.21
		Development and review of staff establismments, staffing plans and structure, detremine optimal staffing levels, undertake skill gap analysis, undertake payroll audit,	No of staff reviewed	461	461	461	461	507.1	557.81
		Performance Management	No of performance management developed	1	1	1	1	1.1	1.21
SP 2.2 Human Resource Mnagement.	Directorate of Human Resource development &management	Printing and publications	No of publications printed	500	500	500	500	550	605
SP3.1 Corporate Communication	Directorate of Corporate Communication, Public	Field coordination (Profiling projects)	No of field visits done	12	12	12	12	13.2	14.52
		Training and capacity building	no of staff capacity built	10	10	10	10	11	12.1

	Participation And Civic Education Support Services	Membership to professional bodies	No of staff enrolled to professional bodies	10	10	10	10	11	12.1
		Feedback mechanism	No of feedback mechanism formulated	20	20	20	20	22	24.2
SP4.1 public participation and civic education	Directorate of Corporate Communication, Public Participation And Civic Education Support Services	Actively involving in vulnerable and the marginalized	No of sub-counties involved	5	5	5	5	5.5	6.05
		Co-ordination and management of Public participation	No of Co-ordination and management of Public participation done	10	10	10	10	11	12.1
		Rolling out civic education	No of sub-counties	5	5	5	5	5.5	6.05
		Handling public complains	No of public complains done	2	2	2	2	2.2	2.42
		Public access to information	No of wards to access information	5	5	20	20	22	24.2
		Monitoring and Evaluation	No of sub-counties monitored&evaluated	5	5	5	5	5.5	6.05
		Training and capacity building of the enforcement officers	No of officers trained	100	100	100	100	110	121
SP5.1 Security Enforcement And Compliance Support Services	directorate of Security Enforcement And Compliance Support Services	General office purchases (Furnitures, Laptops and uniforms)	no of purchases done	20	20	20	20	22	24.2
		participation in law enforcement and compliance	No of enforcement&compliance activities done	100	100	100	100	110	121

		Coordination and Implementation of County Special Projects/Programs	No of coordination & implementation of county special programmes done	1	1	1	1	1.1	1.21
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16.8 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2024/2025

SUMMARY OF PROGRAMMES AND SUB-PROGRAMMES							
Programme	Objectives	Budget estimates	actual estimates	baseline estimates	printed estimates	projections	
		2022/23	2022/23	2023/24	2024/2025	2025/2026	2026/2027
P1. County Administration And Field Coordination Support Services							
General Administration	Enhancing institutional efficiency and	309,480,990	309,352,045	245,005,295	276,110,145	303,721,160	334,093,275
policy		1,579,054	687,545	6,520,000	200,000	220,000	242,000

field cordination	effectiveness in implementation and service delivery. Adherence to set up legal framework	64,040,458	3,354,700	10,000,000	0	0	0
Sub-Total		375,100,502	313,394,290	261,525,295	276,310,145	309,941,160	334,335,275
P.2 Human Resources Management And Development							
Human resource managemnt	Strengthen human resource management and development	17,085,482	13,874,548	168,000	500,000	550,000	605,000
Human resource development		2,379,240	1,475,500	77,030,000	202,500,000	222,750,000	245,025,000
Sub-total		19,464,722	15,350,048	77,198,000	165,500,000	181,500,000	199,650,000
P.3 Public Participation And Civic Education Support Services							
Public Participation And Civic Education Support Services	To create awareness to the public on government projects, programmes and service delivery	1,067,584	559,950	3,000,000	1,000,000	1,100,000	1,210,000
Sub-total		1,067,584	559,950	3,000,000	1,000,000	1,100,000	1,210,000
P.4Corporate Communication Support Services							
Corporate Communication Support Services	To create awareness to the public on government projects, programmes and service delivery	1,086,450	313,000	2,075,000	1,000,000	1,100,000	1,210,000
Sub-total		1,086,450	313,000	2,075,000	1,000,000	1,100,000	1,210,000
P.5 Enforcement and Compliance Services							
Enforcement and Compliance Services	To ensure compliance to county by laws	2,000,000	0	2,200,000	4,000,000	4,400,000	4,840,000
Sub-total		2,000,000	0	2,200,000	4,000,000	4,400,000	4,840,000
P.6Special programme							

Special programme	To coordinate activities related to specific projects, emerging and crosscutting development issues affecting the county.	0	0	500,000	46,000,000	50,600,000	55,660,000
Sub-Total		0	0	500,000	46,000,000	50,600,000	55,660,000
Total		398,719,258	329,617,288	346,498,295	493,810,145	543,191,160	597,510,275

16.9 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/25

Economic Classification	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure	335,719,258	327,536,888.00	307,101,088	448,310,145	493,141,160	542,455,275
Compensation to Employees	192,588,865	192,588,865	196,345,696	233,065,633	256,372,196	282,009,416
Use of Goods and Services	122,000,000	113,817,630	92,229,000	210,000,000	231,000,000	254,100,000
Social Benefits	21,130,393	21,130,393	18,526,392	42,744,512	47,018,963	51,720,860
Other Recurrent	0	0	0	0	0	0

capital expenditure	63,000,000	2,080,400	8,000,000	46,000,000	50,600,000	55,660,000
Acquisition of Non-Financial Assets	63,000,000	2,080,400	8,000,000	46,000,000	50,600,000	55,660,000
Other development	0	0	0	0	0	0
Grants and other transfers	0	0	0	37,500,000	41,250,000	45,375,000
Total Expenditure	398,719,258	329,617,288	315,101,088	493,810,145	543,191,160	597,510,275

16.10 PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES BY PROGRAMME AND SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION 2024/2025-2026/2027

Economic Classification	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
P1. COUNTY ADMINISTRATION AND FIELD COORDINATION SUPPORT SERVICES						
S.P1 General Administration and Support services						
Current Expenditure	309,480,990	309,352,045	245,005,295	276,110,145	303,721,160	334,093,275
Compensation to Employees	192,588,865	192,588,865	195,192,866	233,065,633	256,372,196	282,009,416
Use of Goods and Services	95,761,732	95,632,787	3,888,830	300,000	330,000	363,000
Social Benefits	21,130,393	21,130,393	18,526,392	42744512	47,018,963	51,720,860
S.P2 Policy and Planning Services						
Current Expenditure	1,579,054	687,545	6,520,000	200000	220,000	242,000
Use of Goods and Services	1,579,054	687,545	6,520,000	200000	220,000	242,000
S.P 3 Field coordination and administration						
Current Expenditure	1,040,458	240049.141	2,000,000	0	0	0

Use of goods and services	1,040,458	240049,141	2,000,000	0	0	0
Capital Expenditure	63,000,000	3,114,651	8,000,000	0	0	0
Acquisition Of Non-Financial Assets	63,000,000	3,114,651	8,000,000	0	0	0
Total	375,100,502	313,394,290	261,525,295	276,310,145	309,941,160	334,335,275
P2HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT						
S.P 1 HUMAN RESOURCE MANAGEMENT						
Current Expenditure	17,085,482	13,874,548	168,000	500000	550,000	605,000
Use of Goods and Services	17,085,482	13,874,548	168,000	500000	550,000	605,000
S.P2 HUMAN RESOURCE DEVELOPMENT						
Current Expenditure	2,379,240	1,475,500	77,030,000	160,500,5000	176,550,000	194,205,000
Use of Goods and Services	2,379,240	1,475,500	77,030,000	160,500,5000	176,550,000	194,205,000
Capital Expenditure	0	0	0	5,000,000	5,500,000	6,050,000
Use of Goods and Services	0	0	0	5,000,000	5,500,000	6,050,000
Total	19,464,722	15,350,048	77,198,000	165,500,000	182,050,000	200,255,000
P3 PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES						
S.P1 Public Participation and Civic Education						
Current Expenditure	1,067,584	559,950	3,000,000	1,000,000	1,100,000	1,210,000
Use of goods and services	1,067,584	559,950	3,000,000	1,000,000	1,100,000	1,210,000
Total	1,067,584	559,950	3,000,000	1,000,000	1,100,000	1,210,000
P4 CORPORATE COMMUNICATION SUPPORT SERVICES						
S.P 1 Communication						
Current Expenditure	1,086,450	313,000	2,075,000	1000000	1,100,000	1,210,000
Use of goods and services	28,512,404	313,000	2,075,000	1000000	1,100,000	1,210,000
Total	1,086,450	313,000	2,075,000	1000000	1,100,000	1,210,000
P.5 SECURITY ENFORCEMENT AND COMPLIANCE SUPPORT SERVICES						
Current Expenditure	2,000,000	0	2,200,000	1000000	1,100,000	1,210,000
Use of goods and services	2,000,000	0	2,200,000	1000000	1,100,000	1,210,000
Capital Expenditure	0	0	0	3,000,000	3,300,000	3,630,000
Total	2,000,000	0	2,200,000	4,000,000	4,400,000	4,840,000
P.6 SPECIAL PROGRAMME						
Current Expenditure	0	0	500,000	8500000	9,350,000	10,285,000

Use of goods and services	0	0	500,000	8500000	9,350,000	10,285,000
Capital Expenditure	0	0	0	37,500,000	41,250,000	45,375,000
Total			500,000	8500000	9,350,000	10,285,000
Grand total	398,719,258	329,617,288	346,498,295	493,810,145	543,191,160	597,510,275

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

1) COUNTY ADMINISTRATION AND FIELD COORDINATION SUPPORT SERVICES

a) GENERAL ADMINISTRATION AND SUPPORT SERVICES

Item code	Item Description	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2110101	Basic Salaries	143,392,835	143,333,090	171,942,872	182,400,000	200,640,000	220,704,000
2110301	House Allowance	25,342,512	25,331,953	25,342,512	25,342,512	27,876,763	30,664,440
2110314	Transport Allowance	22,803,518	22,794,017	22,803,518	18,000,000	19,800,000	21,780,000
2110320	Leave Allowance	1,050,000	1,049,563	1,050,001	3,723,121	4,095,433	4,504,976
2710102	Service Gratuity	2,604,000	2,602,915	2,604,000	3,600,000	3,960,000	4,356,000
2710111	employer contribution to NSSF	165,600	165,531	165,600	774,500	851,950	937,145
2210799	NITA	353,398	353,251	353,400	814,344	895,778	985,356

2710107	Employer Contribution to pension	18,007,395	17,999,892	18,007,392	41,155,668	45,271,235	49,798,358
2210101	Electricity	95,000,000	94,960,418	180,000	-	-	-
2210102	Water and Sewerage Charges	144,000	143,940	60,000	-	-	-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	70,000	69,971	300,000	-	-	-
2210203	Courier and Postal Services	20,000	19,992	36,000	-	-	-
2210503	Subscriptions to Newspapers, Magazines and Periodicals	36,500	36,485	210,000	-	-	-
2210801	catering services	75,000	74,969	300,000	-	-	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	30,000	29,988	100,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	139,000	138,942	380,000	-	-	-
2211103	Sanitary and Cleaning Materials supplies/service	40,000	39,983	32,000	-	-	-
2220202	Maintenance of Office Furniture and Equipment	-	-	53,000	-	-	-
3111002	purchase of uniforms	-	-	75,000	-	-	-
3111002	purchase of computer	100,000	99,958	150,000	-	-	-
3110701	purchase of office furniture	-	-	500,000	-	-	-
3111002	purchase of printer/photocopier	-	-	300,000	-	-	-
2220210	Maintenance of computer	107,232	107,187	60,000	-	-	-
2211201	Fuel	-	-	-	300,000	330,000	363,000
Total		309,480,990	309,352,045	245,005,295	276,110,145	303,721,160	334,093,275

b)POLICY AND PLANNING

item code	Item Description	budget estimates		actual estimates	Baseline estimates2023/2024	Printed estimates	projections	
		2022/2023		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2211101	Stationery	50,000		21770.78808	5,000	0	0	0
2210704	hall hire	260,000		113208.098	1,119,946	0	0	0
2210303	DSA(10 officers for 5 days)	631,054		274770.858	1,108,000	0	0	0
2210301	Transport Cost for 10 officers to and from	130,000		56604.04901	1,160,000	0	0	0
2211201	Refined Fuels and Lubricants for Transport	44,000		19158.29351	286,000	0	0	0
2220101	mv/ maintainance	60,000		5.52654E-08	450,000	200,000	220,000	242,000
2210801	catering facilities	340,000		148041.3589	1,107,054	0	0	0
2210502	printing services	4,000		1741.663046	4,000	0	0	0
2210504	Publicity	60,000		26124.9457	1,020,000	0	0	0
2210302	Accomodation allowance (officers for 2 days)			0	140,000	0	0	0
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0		0	120,000	0	0	0
Total		1,579,054		687545	6,520,000	200,000	220,000	242,000

c)FIELD COORDINATION AND ADMINISTRATION

RECURRENT

Item code	Item Description	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
				2023/2024	2024/2025	2025/2026	2026/2027
2210301	Transport allowance	275,000	63446.59157	60,000	0	0	0
2211201	Refined Fuels and Lubricants for Transport	52,000	11997.17368	220,000	0	0	0
2220101	mv/ maintainance	25,000	5767.871961	300,000	0	0	0
2210801	Catering services	600,000	138428.9271	600,000	0	0	0
2210502	printing services	69,000	15919.32661	70,000	0	0	0
2210504	publicity	19,458	4489.250105	250,000	0	0	0
2210704	conference facility		0	500,000	0	0	0
	Sub-Total	1,040,458	240049.141	2,000,000	0	0	0
DEVELOPMENT							
3110202	Construction of Non-residential building(offices)	8,000,000	1,845,719	8,000,000	0	0	0
	Towards Industrial park	5500000	1,268,932				
	Total	14,540,458	3354700	10,000,000	0	0	0

2) HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT

a) HUMAN RESOURCES MANAGEMENT

Item code	Item Description	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210502	printing services	265240	164490.2	168,000	160,000	176,000	193,600
2210301	Transport allowance	30000	18604.68	0	200,000	220,000	242,000
2210303	Dsa	2084000	1292405	0	140,000	154,000	169,400

	sub-total	2379240	1475500	168,000	500,000	550,000	605,000
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b)HUMAN RESOURCE DEVELOPMENT

ITEMIZED BUDGET					
s.p1 human resource development					
Item code	Item Description	Printed	Estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
		Recurrent			
2210704	conference facilities	486,880	-	-	-
2210303	DSA	1,014,820	-	-	-
2210301	Transport allowance	140,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	30,000	-	-	-
2220101	m/v maintainance	22,000	-	-	-
3111002	Purchase of computers,printers and other ICT Equipment	100,000	-	-	-
2211308	Legal services	500,000	-	-	-
2211101	stationery	256,300	-	-	-
2110308	medical cover	50,000,000	150,000,000	165,000,000	181,500,000
2211102	computer accessories	70,000	-	-	-
2210711	tuition fees	810,000	-	-	-
2210708	trainers allowance	100,000	-	-	-
3110701	purchase of office furniture	500,000	-	-	-
2211306	consultancy fee	2,000,000	-	-	-
2110202	casual wages	7,000,000	5,000,000	5,500,000	6,050,000
2210712	training allowance	14,000,000	5,000,000	5,500,000	6,050,000

2640503	KDSP 11 Grant	-	-	-	-
	sub-total	77,030,000	160,000,000	176,000,000	193,600,000
	development				
3111112	Digitilation of hr registry	-	5,000,000	5,500,000	6,050,000
	total	77,030,000	165,000,000	181,500,000	199,650,000

3) PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES

Item code	Item Description	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210701	Training allowance	0	0	450,000	300,000	330,000	363,000
2210301	Transport Cost	40,000	20,980	200,000	0	0	0
2210801	catering facilities	295,000	154728.1	100,000	50,000	55,000	60,500
2210502	publication and printing services	160,000	83920.33	920,000	100,000	110,000	121,000
2210303	DSA	0	0	800,000	400,000	440,000	484,000
2211101	stationary	50,000	26225.1	60,000	0	0	0
2220101	m/v maintainance	80,000	41960.16	20,000	0	0	0
2211201	fuel	82,584	43315.48	52,000	50,000	55,000	60,500
3111002	purchase of laptops,printers and computers	0	0	200,000	0	0	0
2210704	conference facilities	260,000	136370.5	98,000	0	0	0
2210504	Publicity	100,000	52450.21	100,000	100,000	110,000	121,000
	TOTAL	1067584	559950	3,000,000	1,000,000	1,100,000	1,210,000

4) CORPORATE COMMUNICATION SUPPORT SERVICES

Item code	Item Description	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210303	DSA	304000	87580.65	70,000	200,000	220,000	242,000
2210301	Transport Cost	36000	10371.39	100,000	-	-	0
2210502	printing services	380000	109475.8	400,000	-	-	0
2210504	Publicity	366450	105572.1	100,000	100,000	110,000	121,000
2220101	m/v maintainnce	0	0	300,000	-	-	0
2211201	fuel	0	0	75,000	-	-	0
2211306	membership and subscription to proffessional bodies	0	0	10,000	50,000	55,000	60,500
2210704	conference facilities	0	0	25,000	-	-	0
2211101	stationary	0	0	45,000	-	-	0
2110405	purchase of airtime	0	0	200,000	-	-	0
3111002	purchase of computer/laptops	0	0	250,000	230,000	253,000	278,300
2211011	purchase of cameras	0	0	400,000	300,000	330,000	363,000
2211102	supply of computer accessories	0	0	20,000	40,000	44,000	48,400
2210201	Purchase of phone	0	0	80,000	80,000	88,000	96,800
Total		1086450	313000	2,075,000	1,000,000	1,100,000	1,210,000

5) ENFORCEMENT AND COMPLIANCE SERVICES

Item code	Item Description	budget estimates	actual estimates	Baseline estimates	Printed estimates	projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
RECURRENT							
2211016	Purchase of uniforms	2000000	0	700,000	500,000	550,000	605,000
2210704	Training allowance	0	0	1,000,000	200,000	220,000	242,000
2211201	Fuel	0	0	-	-	-	0
2220101	m/v maintenance	0	0	-	-	-	0
3110701	purchase of office furniture	0	0	200,000	-	-	0
3111002	purchase of computers/laptops	0	0	100,000	-	-	0
2211103	cleaning materials	0	0			-	0
2210303	DSA	0	0	200,000	300,000	330,000	363,000
	SUB-TOTAL	2000000	0	2,200,000	1,000,000	1,100,000	1,210,000
DEVELOPMENT							
3111108	purchase of security gadgets	0	0	0	3,000,000	3,300,000	3,630,000
	sub total	0	0	-	3,000,000	3,300,000	4,840,000
	total	2000000	0	2,200,000	4,000,000	4,400,000	4,840,000

P.6 SPECIAL PROGRAMME

ITEMIZED BUDGET

S,p 1 special programme					
Item code	Item Description	baseline estimates 2023/2024	printed estimates	projections	
			2024/2025	2025/2026	2026/2027
2211310	consultancy fee	-	8,000,000	8,800,000	9,680,000
2210303	DSA	100,000	500,000	550,000	605,000
2220101	m/v maintainance	30,000	-	-	-
2211201	Fuel	22,000	0	-	-
2210704	conference facilities	200,000	-	-	-
2210504	publicity	40,000	0	-	-
2210801	Catering services	40,000	-	-	-
2211101	Stationery	68,000	0	-	-
	total recurrent	500,000	8,500,000	9,350,000	10,285,000
2640503	KDSP 11	-	37,500,000	41,250,000	45,375,000
	total development	-	37,500,000	41,250,000	45,375,000
	PROGRAMME TOTAL	500,000	46,000,000	50,600,000	55,660,000

16.12 DEVELOPMENT PROJECTS

Development projects		
		estimates
		2024/2025
Location	Project	
HQ	purchase of security gadgets	5,000,000
nyamira south sub-county	Construction of sub-county offices	-
HQ	Digitilization of the HR Registry	3,000,000
HQ	KDSP 11	37,500,000
Total		45,500,000

16.13 PART J: PERSONNEL EMOLUMENTS

Job group	Number of in post	baseline estimates	printed estimates
		2023/24	2024/25
A	0	1,408,740	0

B	1	774,092	774,092
C	46	18,793,844	22,793,844
D	199	57,384,207	60,253,552
E	67	15,233,472	30,520,024
F	51	19,138,292	22,052,322
G	43	14,058,809	20,058,222
H	15	9,141,051	16,523,000
J	21	9,672,965	10,723,974
K	10	8,522,116	12,022,855
L	14	9,547,236	11,352,410
N	11	13,330,312	14,330,312
P	10	15,464,159	23,002,561
Q	2	9,477,670	11,477,852
R	4	13,160,344	11,160,344
S	2	2,556,517	3,300,519
8	1	5,464,262	5,464,262
TOTAL	497	223,742,903	275,810,145

CHAPTER SEVENTEEN

17.0 VOTE NO: 5275000000

17.1 VOTE TITLE: NYAMIRA MUNICIPALITY

17.2 PART A: VISION

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

17.3 PART B: MISSION

Make Nyamira Municipality Habitable Safe, and Vibrant

17.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

17.4.1 Expenditure trends

In the Financial Year 2022/2023, the department was allocated a total of kshs 165,190,997 where kshs 19,881,381 is for recurrent and kshs 145,309,616 is for development including grant. As per the CBROP 2023 the department had an absorption rate of 54% as recurrent and 81% for development. This is due to late release of exchequer funds hence the national government should release funds on time.

In the current financial year 2023/24 the department has been allocated a total of Kshs 126,727,016 where kshs 36,745,074 is for recurrent and kshs 89,981,942 is for development. During the 1st supplementary the department has been allocated a total of kshs 185,531,277 where kshs 65,225,362 is for recurrent and kshs 120,305,915 is development.

In the next financial year, the department has been allocated a total of kshs 172,693,158 where kshs 91,876,030 is for recurrent and kshs 80,817,128 is for development expenditure.

17.4.2 Achievements

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

- Ongoing Preparation of the municipal spatial plan
- Development of municipal by laws
- Induction of board members which has led to effective functioning of the board.
- Completion of municipal fire station 78%
- Installation of streetlights within municipality

17.4.3 Constraints and challenges in budget implementation and way forward

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

1) Delay in transfer of functions.

The municipality has a number of gazette functions which are yet to be transferred from other departments to make it fully operational. The transfer of functions involves providing the functions

together with funds to be able to run the transferred functions. Currently the municipality is handling solid waste management as the only transferred function. There's need to speed up the process of transferring functions to enable the Nyamira municipality operate effectively and efficiently.

2) In adequate personnel

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

3) In adequate budget

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

4) Incomplete policies and By-laws

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

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

The department will deliver the following services and outputs;

- Payments of utilities and Bills (electricity, water, renewal of license, newspapers, Catering, Payments of utilities and Bills (electricity, Catering)
- General office operations (purchase of uniforms, safety gears)
- Maintenance of office assets and inventories (Rent)
- Training and Capacity Building of Staffs and Other Committee Members
- Induction of board members
- Board meeting
- Garbage Collection
- Formulation and training of disaster health safety committee
- Installation of municipality streetlights
- Drainage works in township
- Improvement of road to bitumen standards within municipality through KURA
- Purchase of skips for waste collection
- Kenya Urban Support Programme (KUSP UDG) grant

17.4.5 SUMMARY OF THE REVENUE SOURCES 2022/2023 -2025/2026

NO	REVENUE SOURCES	printed estimates	actual estimate	Baseline	Printed estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
1	Equitable share	0	-	155,531,277	112,693,158	123,962,474	136,358,721
	LOCAL REVENUE						
2	Market stall Rent	0	-	103,472	93,297	102,626	112,889
3	Daily Parking	0	-	1,236,720	1,626,786	1,789,465	1,968,412
4	Build Plan & Approval	0	-	652,498	897,481	987,229	1,085,952
5	I/Plot Rent	0	-	32,184	29,020	31,922	35,114
6	Plot Rent	0	-	436,485	393,561	432,917	476,209
7	Lands & Survey	0	-	68,401	61,674	67,842	74,626
8	Phys Planning	0	-	611,510	551,374	606,512	667,163
9	Land Rates	0	-	10,793,608	28,697,750	31,567,525	34,724,278
10	Advertisement Charges	0	-	8,645,515	18,175,578	19,993,136	21,992,450
11	Water, sanitation and irrigation fees	0	-	23,234	20,950	23,045	25,349
12	Garbage collection fees	0	-	367,678	331,521	364,673	401,140
13	Building material Cess	0	-	481,826	434,444	477,888	525,677
14	Adverts/promotional fees	0	-	-	-	-	-
15	Liquor	0	-	116,715	105,238	115,762	127,338
16	Registration fees /Renewal	0	-	2,642	2,382	2,621	2,883
17	Public Health	0	-	-	-	-	-
18	Market Dues	0	-	177,254	159,823	175,805	193,386
19	S.B.P	0	-	4,658,687	6,758,979	7,434,877	8,178,365
20	S.B.P Appl.	0	-	78,462	70,746	77,820	85,602
21	Trade, Weights & Measures	0	-	110,295	99,449	109,393	120,333
22	SBP Private schools/vocational institutions	0	-	171,906	257,338	283,072	311,379
23	App. fee for private schools/vocational institutions	0	-	-	-	-	-
24	Public Works approvals	0	-	46,234	41,687	45,856	50,441
25	cattle movement permit	0	-	53,942	48,637	53,501	58,851
26	Cattle Fee	0	-	363,705	450,690	495,759	545,335
27	Slaughter Fee	0	-	3,040	2,741	3,015	3,317
28	Veterinary	0	-	269,848	243,311	267,642	294,406

29	Agricultural Cess	0	-	486,868	438,989	482,888	531,177
30	fish permits	0	-	271	245	270	297
31	Storage charges, penalties, fines	0	-	7,000	6,312	6,943	7,637
32	TOTAL	0	-	30,000,000	60,000,000	66,000,000	72,600,000
	GRAND TOTAL	0	-	185,531,277	172,693,158	189,962,474	208,958,721

17.5 PART D: PROGRAM OBJECTIVES

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

17.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	printed estimates 2022/2023	actual 2022/2023	Baseline 2023/24	printed estimates 2024/2025	projections	
								2025/2026	2026/2027
Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES									
Outcome: To strengthen delivery and quality of services									
SP 1.1: Administrative		Compensated employees	Payrolls run	12	12	12	100	120	120

Support Services	Directorate of administration	Utilities bills and services paid on monthly basis.	No of monthly Utilities paid	12	12	22	6	20	25
		Maintenance of office purchases	No of office purchases maintained	0	0	30	30	30	35
		general office purchases	No of office supplies purchased	0	0	22	22	25	25
		Reviewed planning documents ie. IDEP, CUIDS etc	No of documents reviewed	5	5	0	0	2	2
Policy and planning support services		Training and Capacity Building of Staffs and Other Committee Members	No of officers trained	0	0	10	10	20	23
		induction of board members	No of board of board members inducted	0	0	10	10	10	10

		preparation of 5 year municipality plans(IDEP)	No of plans prepared	0	0	1	0	1	1
		Prepared budget and other policy documents	No of documents prepared.	5	5	0	0	5	5
		Board committee meetings held	No. of meetings held	4	4	10	4	4	4
Programme 2: Social and Environmental Support Services									
Outcome: habitable and safe environment									
SP 2.2 Environmental Services	Directorate of Social and Environmental Support Services	Garbage Collected in municipality	No. of towns/centers covered within the municipality	1	1	3	150	200	200
		drainage works	No of drainage works done	1	1	1	1	10	10

		purchase of skips for waste collection	No of skips purchase	0	0	0	3	3	4
Programme 3: Municipal Infrastructure and Disaster Management Support services									
	Directorate of Social and Environmental Support Services	construction of municipality roadsNyaramba - Eronge - Kioge road	No. of towns/centers covered within the municipality	1	1	1	0	0	0
		formation and training disaster health safety committee	No of committee formed	0			5	2	2
		streetlight installation	No of streetlights installed	0	0	11	11	15	20
		Purchase of land	no of lands purchased	0	1	0	0	1	1

		Acquisition of Dumpsite	Number of dumpsites acquired	0	1	1	0	1	1
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17.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMS 2024/2025

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	budget estimates	Actual estimates	baseline	printed estimates	Projection	
			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
CP 1: Finance and Administration support services	To strengthen delivery and quality of services	CP 1.1 Administration support services	12,695,150	10,654,576	20,436,132	51,434,230	56,577,653	62,235,418
		CSP 1.2 Finance and Planning	2,370,833		35,789,230	2,441,800	2,685,980	2,954,578
		Sub-total	15,065,983	-	56,225,362	53,876,030	59,263,633	65,189,996
CP2: Environment Services		CSP 2.2: Environment services	14,465,400	-	6,000,000	9,500,000	10,450,000	11,495,000
Sub-total			14,465,400		6,000,000	9,500,000	10,450,000	11,495,000
CP 3: Municipal Infrastructure and Disaster Management support services		CSP 3.1: Transport and Infrastructure	135,659,614	117,534,102	123,305,915	109,317,128	120,248,841	132,273,725
Sub-total			135,659,614		123,305,915	109,317,128	120,248,841	132,273,725
TOTAL			165,190,997	128,188,678	185,531,277	172,693,158	189,962,474	208,958,721

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

Expenditure Classification	budget estimates	Actual estimates	Baseline	Printed estimates	Projection	
	2022/2023	2022/2023	2023/24	2024/2025	2025/2026	2026/2027
Current Expenditure	19,881,381	10,654,576	65,225,362	91,876,030	101,063,633	111,169,996
Compensation to employees	10,645,983	7,175,354	20,436,132	50,376,030	55,413,633	60,954,996
Use of Goods	2,580,000	1,578,965	22,653,735	6,500,000	7,150,000	7,865,000
Grants and other transfer	0		25,934,662	35,000,000	38,500,000	42,350,000
Other Recurrent	6,655,398	1,900,257	-	0	0	0
Capital Expenditure	145,309,616	117,534,102	120,305,915	80,817,128	88,898,841	89,707,012
Grants and other transfer	133,424,216	108,068,205	35,000,000	19817128	21,798,841	23,978,725
Acquisition of Non-Financial assets	11,885,400	9,465,897	85,305,915	67,000,000	73,700,000	81,070,000
Total Expenditure of Vote	165,190,997	128,188,678	185,531,277	172,693,158	189,962,474	208,958,721

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

Economic Classification	budget estimates	Actual estimates	Baseline	Printed estimates	Projections	
	2022/2023	2022/23	2023/24	2024/25	2025/2026	2026/2027
Programme 1: Finance and Administration support services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	12,695,150	7,724,149	20,436,132	51,434,230	56,577,653	62,235,418
Compensation to Employees	10,645,983	6,175,354	13,136,965	50,376,030	55,413,633	60,954,996
Use of Goods and Services	2,049,167	1,548,795	7,299,167	1,058,200	1,164,020	1,280,422

Sub-Programme 1.1finance and administration						
Current Expenditure	2,370,833	1,422,548	35,789,230	2,441,800	2,685,980	2,954,578
Use of Goods and Services	2,370,833	1,422,548	35,789,230	2,441,800	2,685,980	2,954,578
Programme 2; Environment and Social services						
Current Expenditure	2,580,000	1,148,792	3,500,000	1,500,000	1,650,000	1,815,000
Use of Goods and Services	2,580,000	887,405	3,500,000	36,500,000	4,235,000	4,658,500
Capital Expenditure	11,885,400	9,465,897	2,500,000	11,000,000	12,100,000	13,310,000
Acquisition of Non-Financial Assets	11,885,400	9,465,897	2,500,000	11,000,000	12,100,000	13,310,000
Total	14,465,400	10,614,689	6,000,000	12,500,000	13,750,000	15,125,000
Programme 3: MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVIVES						
Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES						
Capital Expenditure	133,424,216	108,068,205	117,805,915	72,817,128	80,098,841	88,108,725
Acquisition of Non-Financial Assets	0		72,000,000	53,000,000	58,300,000	64,130,000
Other Capital Grants and Transfers	133,424,216	108,068,205	45,805,915	19,817,128	21,798,841	23,978,725
	2,235,398		5,500,000	36,500,000	40,150,000	44,165,000

Recurrent expenditure						
Use of Goods and Services	2,235,398	500,000	5,500,000	1,500,000	1,650,000	1,815,000
Other Capital Grants and Transfers	0		0	35,000,000	39,550,000	43,505,000
GRAND TOTAL	165,190,997	128,188,678	123,305,915	178,693,158	196,562,474	216,218,721

17.10 PART I: HEADS AND ITEMS

17.10.1 ADMINISTRATION SUPPORT SERVICES

a) administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	Actual estimates	baseline	printed estimates	Projections	
		2022/2023	2022/2023	2023/24	2024/25	2025/26	2026/27
2110101	Basic salary	3,054,201	1,858,276.87	3,054,201	22,707,616	24,978,378	27,476,215
2110301	House allowances	2,731,600	1,661,995.75	2,731,600	5,740,428	6,314,471	6,945,918
2110314	Commuter allowances	848,000	515,951.24	848,000	5,827,584	6,410,342	7,051,377
2110320	Leave allowance	282,000	171,578.12	282,000	2,161,451	2,377,596	2,615,356
2210799	Training Levy fee			0	2,800,000	3,080,000	3,388,000
2210101	recruitment of board members	0	0	0	3,000,000	3,300,000	3,630,000
2210202	casual workers	3,730,182		3,730,182	4,830,816	5,313,898	5,845,287
2210799	NITA	0	0	0	1,071,240	1,178,364	1,296,200
2710111	Pension	0	0	0	2,640,000	2,904,000	3,194,400
2710102	Gratuity	0	0	0	2,473,066	2,720,373	2,992,410
2210101	Electricity	20,000		20,000	200,000	220,000	242,000
2210102	Water and sewerage charges	24,000		24,000	-	-	-
2210203	Courier and postal services	20,000		20,000	-	-	-
2210503	Newspapers, Magazines	48,000		48,000	-	-	-

2210603	Rent and Rates- Non- Residential	960,000	584,095.74	960,000	468,200	515,020	566,522
2211016	purchase of staff uniforms	150,000	91,264.96	150,000	150,000	165,000	181,500
2211029	purchase of protective gear	150,000	91,264.96	150,000	150,000	165,000	181,500
2210801	Catering Services	108,000	65,710.77	108,000	90,000	99,000	108,900
2211102	Purchase of Computer and printing accessories	162,500	98,870.37	162,500	-	-	-
2211101	General Office Supplies	200,000	121,686.61	200,000	-	-	-
2220210	Maintenance of Computers	60,000	36,505.98	60,000	-	-	-
2211103	purchase of cleaning equipment	144,717	88,050.61	144,717	-	-	-
TOTAL		12,695,150	7,724,149	12,695,150	53,790,401	59,169,441	65,086,385

b) FINANCE AND PLANNING SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	Actual estimates	baseline estimates	Printed estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/25	2025/2026	2026/27
2210303	Dsa	840,000	504,017	1,691,568	80,000	88,000	96,800
2210708	Trainer Allowance	320,000	192,007	506,000	150,000	165,000	181,500
2210302	Transport refund	12000	7,200	2,340,000	-	-	-
2210809	board allowances	575,833	345,512	1,500,000	106,800	117,480	129,228
2211101	General Office Supplies	1000	600	43,000	-	-	-
2210711	Tuition fee	200000	120,004	64,000	105,000	115,500	127,050
2210502	Printing services				-	-	-
2211201	Refined Fuel and Lubricants	22000	13,200	3,440,000	-	-	-
2220101	Motor Vehicle Maintenance	50000	30,001	250,000	-	-	-
2630101	KUSP(UG) unspent	0	-	1255798	0	0	0
2210802	Conference facilities	350000		920000	-	-	-
TOTAL		2,370,833	1,422,548	12,010,366	441,800	485,980	534,578

17.10.2 MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	Actual estimates	baseline estimates	printed estimates	Projections	
		2022/2023	2022/2023	2023/2024	2024/25	2025/26	2026/27
2210303	Dsa	-	-	1,136,000	596,000	655,600	721,160
2210708	Trainer Allowance	-	-	-	-	-	-
2210302	Accommodation allowance	-	-	-	-	-	-
2210801	Catering Services	-	-	-	13,000		
2210711	Tuition fee	-	-	-	-	-	-
2210502	Printing services	-	-	-	-	-	-
2211201	Refined Fuel and Lubricants	-	-	2,438,000	440,000	484,000	532,400
2211006	Purchase of Workshop Tools and Equipment	-	-	810,000	235,000	258,500	284,350
2220101	Motor Vehicle Maintenance	-	-	1,116,000	216,000	237,600	261,360
2630101	KUSP(UG)	2,235,398	1,810,582	-	35,000,000	38,500,000	42,350,000
	TOTAL RECURRENT	2,235,398	500,000	5,500,000	36,500,000	40,150,000	44,165,000
3111504	Civil works KURA	-	-		50,000,000	55,000,000	60,500,000
3111504	drainage works	3,973,200	3,218,131	60,000,000			
2630101	KUSP(UDG) unspent balances	129,451,016	104,850,074	10,805,915	19,817,128	21,798,840	23,978,724
3111504	installation of streetlights			10,000,000	3,000,000	3,300,000	3,630,000
	TOTAL DEVELOPMENT	133,424,216	108,068,205	80,805,915	72,817,128	80,098,841	88,108,725
	TOTAL	135,659,614	108,568,205	86,305,915	109,317,128	120,248,841	132,273,725

17.10.3 ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual estimates	baseline estimates	printed estimates	Projections	
		2022/2023	2022/2023	2022/2023	2024/25	2025/26	2026/27
2210303	DSA	-		1,000,000	600,000	660,000	726,000
2211201	fuel for Vehicle (Km)	2,200,000	1,614,357	1,500,000	700,000	770,000	847,000
	purchase of workshop tools	200,000	146,760				
2220201	mv/ maintainance	180,000	132,084	1,000,000	200,000	220,000	242,000
	TOTAL REC	2,580,000	1,893,200	3,500,000	1,500,000	1,650,000	1,815,000
3110499	Infrastructural			2,500,000	5,000,000	5,500,000	6,050,000
	purchase of loader	8,000,000	5,870,388				
3111504	Dumping sites	3,885,400	2,851,101	-	3,000,000	3,300,000	3,630,000
	Total	11,885,400	8,721,489	2,500,000	8,000,000	8,800,000	9,680,000
	TOTAL	14,465,400	10,614,689	6,000,000	9,500,000	10,450,000	11,495,000

17.11 LIST OF DEVELOPMENT PROJECTS

Project name	Description	Location	budget estimates	Actual estimates	Baseline estimates	Printed estimates
			2022/2023	2022/2023	2023/24	2024/2025
Acquisition of Dumpsite	Excavation, land filling and fencing of the dumpsite	Municipality	10000000	10,000,000	-	0

Solar Street Lights	Installation of Solar Street Lights	Municipality	0	0	0	3,000,000
		Ting'a, Sironga, Kebirigo, Konate, Nyamira, Nyabite, Rangenyo, Egesieri, Nyaramba, Nyangoge and Kapkere Markets			8,000,000	0
Access road to Nyamira municipality dumping site	Construction of road	At Kemasare	0	4000000 0	2,500,000	0
Road improvement	Improvement of roads to bitumen standards	Municipality	0	0	50,000,000	50,000,000
Fire station	Construction of septic tank, slab, mechanical and electrical works	Municipality	0	0	10,000,000	0
	Laying of Cabros	Municipality	0		4,000,000	0

KMTC- Nyamira Referral hospital				0		
Kenya Urban Support Program conditional grant	Grant	Municipality	0	1194458	35,000,000	19,817,128
Kenya Urban Support Program (UDG) Opening balance	Grant	Municipality	0 155,460,354	0	10,805,915	0
Skips	Purchase of skips for waste collection	Municipality	0	8000000	0	5,000,000
Drainage works	Drainage works	Township		0	0	3,000,000
TOTAL			170,860,354	145,309,616	117,805,915	80,817,128

CHAPTER EIGHTEEN

18.0 VOTE NO: 5276000000

18.1 VOTE TITLE – COUNTY ATTORNEY

18.2 PART A: VISION

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

18.3 PART B: MISSION

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

18.4 PART C: CONTEXT FOR BUDGET INTERVENTION

18.4.1 Expenditure Trends

In the FY 2022/2023, the county Attorney office was allocated a total of Kshs. 20,0000,000 for Personnel emoluments, operation and maintenance. According to the CBROP 2023 the absorption rate 92%. The underperformance of 8 % was attributed to late exchequer releases, this require national treasury to ensure timely release of exchequer

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

In the financial year 2024/2025 the county Attorney office has been allocated a total of Ksh 30,135,579 where Ksh 25,148,539 is recurrent and Ksh 4,987,040 is development.

18.4.2 Major achievements for the period

- Legal adviser to the county government
- Legal aid, pro-bono services and civic education in the county
- Litigation in all matter affecting the county
- Carry out legal research
- Defend public servants in selected offences committed in the course of duty that are likely to give raise to vicarious liability
- Undertake conveyance and other commercial transaction

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

Challenges/Milestones	Way forward
<u>1. Office Equipment</u> Essential secretarial services lack in the County Law Office. Computers, a photocopy machine and a scanner are examples of equipment that the office lacks. Further, the office lacks internet which is now essential in carrying out legal services like Virtual Court Hearings, E-filing and Research. The importance cannot be overstated. Thirdly, the office does not have proper furniture and storage facilities for sensitive legal documents and files.	The County Law Office is in dire need of computers, a photocopy machine, a scanner, furniture, storage and most importantly a vehicle.
<u>2.Failure to comply with Court Orders</u> Court Orders are not given in vain. However, we face the challenges of Officers disregarding Court Orders and thereby exposing the county Government to Contempt of Court Proceedings	Departments are encouraged to obey Court Orders and seek Legal advice in case of difficulties in interpreting and implementing any Orders. Departments are advised to consult and seek Legal advice before undertaking actions that may attract Legal consequences/implication
<u>3. Lack of Interdepartmental Consultation</u> The County Government has been sued in the past due to lack of consultation with the County Law Office before certain decisions are made. This state of affairs exposes the County to unnecessary litigation. Secondly, the County Law Office does not get expedited responses and full cooperation from various departments once a case is filed against the county Government. Despite various communications do not treat the issues raised with the urgency and seriousness required. Failure by the departments to fully cooperate with the Legal Office exposes the County to adverse orders and damages. Thirdly, it has been noted that officers blatantly refuse to sign Affidavits or record witness statements on behalf of the County Government.	Department are encouraged to appoint their own staff that will lease with the County Law Office to ensure timely responses and production of documents to the County Law Office including timely signing of affidavits. Further, departments ought to involve the office in preparation of contracts, Bills, MOUs and any other Legal documents

18.4.4 Major services/outputs to be provided in the MTEF period 2024/2025-2026/2027

- Payments of Salaries and other Wages
- Payment of utilities and bills
- office operation, purchase and routine maintenance
- Court Attendance- settlement of court cases
- legal literacy and legal awareness
- gazetteement and publication
- development of county attorney library and E resource Centre

18.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025-2026/2027

Revenue sources	Budget Estimate	Actual estimate	Baseline estimate	Printed Estimate	Projection Estimate		Item code
	2022/2023	2022/23	2023/24	2024/2025	2025/2026	2026/2027	
Equitable sharable revenue	20,000,000	19,176,000	5,149,000	30,135,579	33,149,137	36,464,051	41,448,724
Grand total	20,000,000	19,176,000	5,159,000	30,135,579	33,149,137	36,464,051	41,448,724

18.5 D STRATEGIC OBJECTIVES

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

18.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Printed Estimate 2024/2025	Target	Target
					2025/2026	2026/2027
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	Payments of Salaries and other Wages	No of payroll processed	6	11	15
		payment of utilities and bills	No. of utilities and bills paid	19	19	20
		office operation, purchase and routine maintenance	No of office operation, purchased and routine maintained	10	10	10
Programme 2: Legal Governance, Legal training, Integrity Affairs Management and Support service						
Outcome: provision of legal services						
SP:2 Legal Governance, Legal training, Integrity	County Attorney office	Settlement of court cases	Number of court case	40	50	100

Affairs Management and Support service	County Attorney office	legal literacy and legal awareness	No of legal literacy and legal awareness	1	1	1
	County Attorney office	legal training	No of trainings	0	5	5
	County Attorney office	gazettement and publication	No of publications done	1	2	2
	County Attorney office	development of county attorney library and E resource Centre	Number of E resource Centre developed	1	1	1

18.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES 2024/2025-2026/2027

PROGRAMME	OBJECTIVES	SUB-PROGRAMS	Actual estimate	Baseline estimate	Printed Estimate	Projection ESTIMATES	
			2022/23	2023/2024	2024/2025	2025/2026	2026/2027
General administration, policy planning and support services	To strengthen delivery and quality of services to the citizen	1.1 General administration and support services	0	1,149,000	22,436,539	24,680,193	27,148,213
Legal Governance, Legal training, Integrity Affairs Management and Support service	Ensure awareness of legal and constitution affairs	governance, legal training and constitution affairs	20,900,000	4,000,000	7,699,040	8,468,944	9,315,838
		TOTAL	20,900,000	5,149,000	30,135,579	33,149,137	36,464,051

17.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025-2026/2027

Economic Classification	Actual estimate	Baseline estimate	Printed Estimate	Projection	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Compensations to employees	0	0	20,648,539	22,713,393	24,984,733
Use of Goods and Services	0	1,149,000	4,500,000	4,950,000	5,445,000
Acquisition of Non-Financial Assets	0	0	4,987,040	5,485,744	6,034,318
Other recurrent	0	4000000	0	0	0
Total expenditure	-	5,149,000	30,135,579	33,149,137	36,464,051

18.9 PART H: SUMMARRY OF EXPENDITURE BY PROGRAMMS AND SUB-PROGRAMMS BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025-2026/2027

Economic Classification	Actual estimate	Baseline estimate	Printed Estimate	Projection	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Programme 1: General administration Support Service					
Sub Programme 1.1: General administration Support Services					
Current Expenditure	0	0	22,436,539	24,680,193	27,148,212
Compensation to employees	0	0	20,648,539	22,713,393	24,984,732
Use of Goods and Services	0	0	1,788,000	1,966,800	2,163,480
Other recurrent	0	0	0	0	0
Programme 2:1 Legal Governance, Legal training, Integrity Affairs Management and Support service					
Sub Programme 2.1: Legal Governance, Legal training, Integrity Affairs Management and Support Service					
Current Expenditure	20,000,000	4,000,000	2,712,000	2,983,200	3,281,520
Use of Goods and Services	20,000,000	4,000,000	2,712,000	2,983,200	3,281,520
Other recurrent	0	0	0	0	0
Capital Expenditure	-	0	4,987,040	5,485,744	6,034,318
Acquisition of Non-Financial Assets	0	0	4,987,040	5,485,744	6,034,318
Total Expenditure	20,000,000	4,000,000	30,135,579	33,149,137	36,464,051

18.10 PART I: DETAILS OF VOTE ITEMS

18.10.1 General Administration, Policy Planning and Support Services

a) General Administration, Policy Planning and Support Services

Item Code	Sub Item Description	Printed Estimate	Projection	
		2024/25	2025/26	2026/27
2110101	Basic salary	9,782,171	10,760,388	11,836,427
2110301	house allowance	2,533,200	2,786,520	3,065,172
2110314	transport allowance	1,212,000	1,333,200	1,466,520
2110318	non practice allowance	2,400,000	2,640,000	2,904,000
2110320	leave allowance	747,840	822,624	904,886
2120101	NSSF	651,332	716,466	788,112
21220103	Pension	1,930,308	2,123,339	2,335,673
2210799	NITA	9,600	10,560	11,616
2710102	Gratuity	1,382,088	1,520,297	1,672,326
2211201	Refined fuel and lubricant	1,100,000	1,210,000	1,331,000
2210503	subscription to newspaper, magazine and periodicals	48,000	52,800	58,080
2211101	General office supplies (papers, pencils, forms, small office equipment etc.	140,000	154,000	169,400
2220101	maintenance of moto vehicle	300,000	330,000	363,000
2220202	maintenance of equipment	100,000	110,000	121,000
3111003	purchase of tonner	100,000	110,000	121,000
	Totals	22,436,539	24,680,193	27,148,213

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

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

Item Code	Sub Item Description	Printed Estimate	Projection	
		2024/25	2025/26	2026/27
2211201	legal fines	800,000	880000	968,000
2210303	Dsa	732,000	805200	885,720
2210701	travel allowance	200,000	220000	242,000
2210504	campaign and awareness	400,000	440000	484,000
2210401	foreign accommodation	400,000	440000	484,000
2211200	printing and publishing	180,000	198000	217,800
	total	2,712,000	2,983,200	3,281,520
3111112	purchase of software	4,987,040	5485744	6,034,318
	Total development	4,987,040	5,485,744	6,034,318
	Total program	7,699,040	8,468,944	9,315,838

CHAPTER NINETEEN

19.0 VOTE NO: 5263000201

19.1 VOTE TITLE: DEPARTMENT OF ECONOMIC PLANNING, RESOURCE MOBILIZATION AND ICT

19.2 PART A: VISION

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

19.3 PART B: MISSION

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

19.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

19.4.1 Expenditure trends

In 2022/2023 the department was allocated Ksh. . 321,501,482 in which Ksh. 222,059,383 was to fund the recurrent expenditures while Ksh. 99,442,099 was to fund development. As per the CBROP 2023, the department had an absorption rate of 87% in recurrent and 79% in development.

In 2023/2024 the department was allocated Ksh. . 312,714,287 in which Ksh. . 277,714,287 was to fund the recurrent expenditures while Ksh. 35,000,000 was to fund development expenditures to deliver the interventions in this context.

In 2024/2025 the department is allocated a total of kshs 251,436,010 in which Kshs 217,887,016 is to fund recurrent while kshs 33,546,994 if to fund development expenditure.

19.4.2 Major achievements for the period

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

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

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

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

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

The department will deliver the following services and outputs in the 2024/2025;

- The department will pay salaries and wages to 219 staffs in post.
- The department will provide social contributions to 219 staff in post
- The department will pay 8 utilities and bills
- Maintenance of 5 office assets and other inventories
- The department will train and capacity build 30 staffs and other committee members
- Payments of all the pending Bills in all the departments within the executive.
- Processing payments, reporting and provision of the financial advisory services to 13 departments and entities.
- Budgetary controls, requisitions and reporting for 13 departments and entities.
- Review of financial statements
- Risk management and audit
- Special audit value for money audit

- Verification of fixed assets and government liabilities.
- Audit committee support
- Conduct market surveys
- Training of the 5-procurement staff
- Preparation of the procurement plans to 13 entities
- Evaluation and tenders to 13 entiti

19.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025

NO	REVENUE SOURCES	Baseline estimates	printed estimates	Projections		ITEM CODE
		2023/2024	2024/2025	2025/2026	2026/2027	
1	Equitable Sharable Revenue	299,556,127	251,247,325	276,372,058	304,009,263	9910101
	SUB-TOTAL	299,556,127	251,247,325	276,372,058	305,767,401	
Details of Local Revenue sources						
1	Matatu Parking Charges and Registration	13,158,160	0	0	0	
2	General Services		90,474	99,521	109,474	
3	Imprest Surrender		98,211	108,032	118,835	
SUB TOTAL		13,158,160	188,685	207,554	228,309	
GRAND TOTAL		312,714,287	251,436,010	276,579,611	304,237,573	

19.5 PART D: PROGRAM OBJECTIVES

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

19.5.1 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES 2024/2025

PROGR MME	OBJECTI VES	SUB-PROGRAMMES			FUND/GR ANT	PRINTED ESTIMAT ES	PROJECTIONS	
			RECC.	DEV.		2024/2025	2025/2026	2026/2027
Policy planning, General administrati on and Support services	Enhancing institutiona l efficiency and effectivene ss in service delivery	General administration and Support Services	164,490,616	-	-	164,490,616	180,939,678	199,033,645
		Policy development and planning	-	-	-	-	-	-
		TOTAL	164,490,616	-	-	164,490,616	180,939,678	199,033,645
Economic planning, Budgeting and Co- ordination services	Strengthen policy formatio n, planning and resource allocation.	Economic Planning and Budgeting formatioin	46,698,400	18,546,994	-	65,245,394	71,769,933	78,946,927
		TOTAL	46,698,400	18,546,994	-	65,245,394	71,769,933	78,946,927
Monitoring, Evalutation and Reporting Services	To track the implement ation process	Monitoring, Evalutation and Reporting Services	1,500,000	-	-	1,500,000	1,650,000	1,815,000
		Special Funding	-	-	-	-	-	-
		TOTAL	1,500,000	-	-	1,500,000	1,650,000	1,815,000
Resources Mobilizatio n	To enhance additional resources for better service delivery to the county citizen.	Internal Resources Mobilization Services	-	-	-	-	-	-
		External Resources Mobilization	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-

Information Communica tion and Technology Developme nt and Managemen t Services	ICT Management Support Services	5,200,000	13,000,000	-	18,200,000	20,020,000	22,022,000
	ICT Infrastructural Support Services	-	-	-	-	-	-
	TOTAL	5,200,000	13,000,000	-	18,200,000	20,020,000	22,022,000
	GRAND TOTAL	217,889,016	33,546,994	-	251,436,010	276,579,611	304,237,572

19.5.2 PART G :SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025

ECONOMIC CLASSIFICATION	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure	610,289,142	478,433,818	277,714,287	217,889,016	239,677,918	263,645,709
Compensation to Employees	-	-	157,414,298	129,757,501	142,733,251	157,006,576
Use of Goods and Services	610,289,142	478,433,818	106,340,989	67,898,400	74,688,240	82,157,064
Grants and other transfers (KDSP I)	-	-	-	-	-	-
Social Benefits	-	-	12,024,000	20,233,115	22,256,427	24,482,069
Other Recurrent	-	-	1,935,000	-	-	-
Emergency Fund	-	-	-	-	-	-
Car and Mortgage fund	-	-	-	-	-	-
Other Operating Expenses (Pending Bills and Obligations)	-	-	-	-	-	-
Capital Expenditure	-	-	35,000,000	33,546,994	36,901,693.40	40,591,862.74

Acquisition of Non-Financial Assets	-	-	29,000,000	-	-	-
Grants and other transfers (KDSP I)	-	-	-	-	-	-
emergency fund	-	-	-	-	-	-
Car and Mortgage fund	-	-	-	-	-	-
Grants and other transfers (KDSP II)	-	-	-	-	-	-
Other Development	-	-	6,000,000	-	-	-
Other Operating Expenses (Pending Bills and Obligations)	-	-	-	-	-	-
Total Expenditure	610,289,142	478,433,818	312,714,287	251,436,010	276,579,611	304,237,572

19.6 PART G: SUMMARY OF EXPENDITURE OF PROGRAMMES BY PROGRAMME AND SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION 2024/2025-2026/2027

Economic Classification	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	-	-	171,604,393	164,490,616	180,939,678	199,033,645
Compensation to Employees	-	-	168,214,298	129,757,501	142,733,251	157,006,576
Use of Goods and Services	-	-	2,190,095	14,500,000	15,950,000	17,545,000
Social Benefit	-	-	1,200,000	20,233,115	22,256,427	24,482,069
Sub Programme 1.2: Policy and Planning						
Current Expenditure	-	-	-	-	-	-

Use of Goods and Services	-	-	-	-	-	-
other recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
other development	-	-	-	-	-	-
Programme 2: Economic Planning, Budgeting and Co-ordination services.						
Sub-Programme 2.1 Economic Planning Co-ordination						
Current Expenditure	223,565,878	175,263,607	47,299,894	46,698,400	51,368,240	56,505,064
Use of Goods and Services	223,565,878	175,263,607	45,989,106	46,698,400	51,368,240	56,505,064
other recurrent	-	-	1,300,000	-	-	-
Capital Expenditure	-	-	2,000,000	20,546,994	22,601,693	24,861,863
Acquisition of Non-Financial Assets	-	-	2,000,000	20,546,994	22,601,693	24,861,863
Sub-Programme 2.4: Monitoring and evaluation						
Current Expenditure	3,449,909	2,704,543	1,800,000	1,500,000	1,650,000	1,815,000
Use of Goods and Services	3,449,909	2,704,543	1,665,000	1,500,000	1,650,000	1,815,000
Other recurrent	-	-	135,000	-	-	-
Capital Expenditure	-	-	6,000,000	-	-	-
Acquisition of Non-Financial Assets	-	-	6,000,000	-	-	-
Sub-Programme 2.5: Community development and special funding						
Current Expenditure	252,901,327	198,261,019	-	-	-	-
Kenya Devolution Support Programme Level I	252,901,327	198,261,019	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Kenya Devolution Support Programme Level II	-	-	-	-	-	-
Car and Mortgage Fund	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-
Programme 4: Resource Mobilization						

Sub-Programme 4.1: Internal Resource Mobilization						
Current Expenditure	117,272,028	91,934,954	49,600,000	-	-	-
Use of Goods and Services	117,272,028	91,934,954	39,100,000	-	-	-
Other recurrent	-	-	500,000	-	-	-
Capital Expenditure	-	-	14,000,000	-	-	-
Acquisition of Non-Financial Assets	-	-	14,000,000	-	-	-
Programme 5: Information, Communication and Technology						
Sub-Programme 5.1: ICT						
Current Expenditure	13,100,000	10,269,694	13,300,000	5,200,000	5,720,000	6,292,000
Use of Goods and Services	13,100,000	10,269,694	13,300,000	5,200,000	5,720,000	6,292,000
Capital Expenditure	-	-	13,300,000	13,000,000	14,300,000	15,730,000
Acquisition of Non-Financial Assets	-	-	13,300,000	13,000,000	14,300,000	15,730,000
Total Expenditure Finance and Economic Planning	610,289,142	478,433,818	312,714,287	251,436,010	276,579,611	304,237,572

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

19.7.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

a) General Administration and Support Services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	budget estimate	actual estimates	baseline estimates	printed estimates	projections	
RECURRENT			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2110100	2110101	Basic salaries	0	-	91,262,210	81,600,000	89,760,000	98,736,000
2110300	2110301	House allowance.	0	-	39,600,024	19,200,000	21,120,000	23,232,000
2110300	2110314	Transport allowance	0	-	24,002,064	25,200,000	27,720,000	30,492,000
2110300	2110320	Leave allowance	0	-	1,800,000	1,700,000	1,870,000	2,057,000
2110300	2110318	Non practice allowances	0	-	150,000	857,501	943,251	1,037,576

2710100	2710102	Gratuity	0	-	1,200,000	1,200,000	1,320,000	1,452,000
2710100	2120101	NSSF	0	-	2,400,000	8,350,000	9,185,000	10,103,500
2110300	2110315	Extranoius allowance	0	-	600,000	1,200,000	1,320,000	1,452,000
2710100	2120103	Pension	0	-	8,400,000	10,080,000	11,088,000	12,196,800
2210700	2210799	Training levy	0	-	24,000	603,115	663,427	729,769
2210100	2210101	Electricity	0	-	-	60,000	66,000	72,600
2210100	2210102	Water and sewerage charges	0	-	60,000	36,000	39,600	43,560
2210200	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	0	-	36,000	24,000	26,400	29,040
2210200	2210203	Courier and Postal Services	0	-	24,000	4,000	4,400	4,840
2210300	2220304	Sundry Items	0	-	4,000	-	-	-
2210500	2210502	Printing and publiship	0	-	-	-	-	-
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	0	-	43,200	42,200	46,420	51,062
2210700	2210799	Renewal of the drivers liscence	0	-	10,000	-	-	-
2210800	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	0	-	60,000	60,000	66,000	72,600
2211200	2211201	Fuel	0	-	254,000	120,000	132,000	145,200
2220100	2220101	maintainance of M/V	0	-	90,895	180,000	198,000	217,800
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	-	24,000	80,000	88,000	96,800
2211100	2211103	Sanitory and cleaning materials	0	-	220,000	218,905	240,796	264,875
2220200	2220202	Maintenance of Office Furniture and Equipment	0	-	60,000	90,895	99,985	109,983

2211308	2211308	Legal Fees	0	-	1,100,000	24,000	26,400	29,040
2220200	2220205	Maintenance of Office buildings	0	-	180,000	60,000	66,000	72,600
2211300	2211399	Other Operating expences (pending bills)	0	-	-	-	-	-
		DSA	0	-	-	3,000,000	3,300,000	3,630,000
		subscription to proffesional bodies	0	-	-	2,000,000	2,200,000	2,420,000
		Motor vehicle purchase	0	-	-	-	-	-
		Furniture and partitioning of liaspon office	0	-	-	5,500,000	6,050,000	6,655,000
		Rent	0	-	-	3,000,000	3,300,000	3,630,000
		TOTAL	0	-	171,604,393	164,490,616	180,939,678	199,033,645

b) Policy planning and Support services

SUB ITEM CODE	SUB ITEM DESCRIPTION	Budget estimates 2022/23	Actual estimates 2022/23	Baseline estimates 2023/24	Printed estimate 2024/2025	Projections 2025/2026	Projections 2026/2027
2210504	Advertising, Awareness and Publicity Campaign	0	0	0	0	0	0
2210301	Local travel	0	0	0	0	0	0
2210401	Transport Refund (Foreign)	0	0	0	0	0	0
2210700	conference facilities	0	0	0	0	0	0
2210403	Daily Subsistence Allowance (Foreign)	0	0	0	0	0	0

2210712	Facilitation allowances	0	0	0	0	0	0
2210711	Tuition fee	0	0	0	0	0	0
2211399	Other operating expenses	0	0	0	0	0	0
3311399	Other Infrastructure	0	0	0	0	0	0
	TOTALS	0	0	0	0	0	0

19.7.2: ECONOMIC PLANNING, BUDGET COORDINATION SUPPORTS SERVICES

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	PROJECTIONS	
			2024/2025	2025/2026	2026/2027
RECURRENT					
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	556,000	611,600	672,760
2210300	2210303	Daily Subsistence Allowance	12,214,400	13,435,840	14,779,424
2210400	2210401	Foregn Travel	-	-	-
2210400	2210403	Foreign Dsa	-	-	-
2210500	2210502	Publishing and Printing Services	6,430,000	7,073,000	7,780,300
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	400,000	440,000	484,000
2210500	2210504	Advertising, Awareness and Publicity Campaigns	6,000,000	6,600,000	7,260,000
2210700	2210704	Hire of Training Facilities and Equipment	3,500,000	3,850,000	4,235,000
2210700	2210711	Tuition fee	1,360,000	1,496,000	1,645,600
2210800	2210801	Catering Services(receptions), Accomodation, Gifts, Food and Drinks	400,000	440,000	484,000
2211100	2211016	Purchase of Uniforms and Clothing – Staff	50,000	55,000	60,500

2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,054,000	1,159,400	1,275,340
2211300	2211306	Subscription to professional bodies	24,000	26,400	29,040
2211300	2211310	Contracted Professional Services	-	-	-
2211200	2211201	Refined Fuels and Lubricants for Transport	924,000	1,016,400	1,118,040
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	396,000	435,600	479,160
3111000	3111001	Purchase of Office Furniture and Fittings	400,000	440,000	484,000
2211300	2211313	Security Operations	1,000,000	1,100,000	1,210,000
3111000	3111002	Purchase of Computers	1,750,000	-	-
	2211102	Computer accessories	240,000		
3111400	3111401	Feasibility studies	-	-	-
	2211301	commission	10,000,000	11,000,000	12,100,000
		sub-total	46,698,400	49,179,240	54,097,164
DEVELOPMENT					
	1420313	Valuation of assets	18,546,994	20,401,693.4	22,441,862.7
	3110202	Construction and Equipping of the Documentation centers	2,000,000	2,200,000	2,420,000
		sub-total	20,546,994	22,601,693	24,861,863
		Total	67,245,394	73,969,933	81,366,927

19.7.3 MONITORING AND EVALUATION

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	BUDGET ESTIMATES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	160,000	125,431	361,749	130,000	143,000	157,300
2210300	2210303	Daily Subsistence Allowance	1,909,899	1,497,258	4,318,146	200,000	220,000	242,000
2211300	2211306	Subscription to professional bodies	400,000	313,578	904,372	55,000	60,500	66,550
2210500	2210502	Publishing and Printing Services	244,000	191,283	551,667	-	-	-
2210700	2210704	Hire of Training Facilities and Equipment	360,000	282,221	813,935	240,000	264,000	290,400
2210700	2210711	Tuition fee	41,010	32,150	92,721	-	-	-
2210800	2210801	Catering Services(receptions), Accomodation, Gifts, Food and Drinks	110,000	86,234	248,702	440,000	484,000	532,400
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	90,000	70,555	203,484	100,000	110,000	121,000
2211200	2211201	Refined Fuels and Lubricants for Transport	135,000	105,833	305,225	110,000	121,000	133,100
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	-	-	-	90,000	99,000	108,900
3110700	3110701	Purchase of a vehicle	-	-	-	-	-	-
3111000	3111002	purchase of camera	-	-	-	135,000	148,500	163,350
		Total	3,449,909	2,704,543	7,800,000	1,500,000	1,650,000	1,815,000

19.7.4 RESOURCE MOBILIZATION

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	BUDGET ESTIMAES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
RECCURENT								
2210300	2210301	Travel cost	329,040	191939.8	449776.5	0	0	0
2210300	2210303	Daily Subsistence Allowance	35,000	20416.65	47842.75	0	0	0
2211100	2210502	Printing and publishing	60,000	34999.97	82016.14	0	0	0
2211200	2211201	Refined Fuels and Lubricants for Transport	825,000	481249.5	1127722	0	0	0
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	100,000	58333.28	136693.6	0	0	0
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	58333.28	136693.6	0	0	0
2210500	2210504	Advertising, Awareness and Publicity Campaigns	0	0	0	0	0	0
2210700	2210711	Tuition fee	27,000,000	15749985	36907262	0	0	0
2211300	2211306	Subscriptions to proffessional bodies	120,000	69999.93	164032.3	0	0	0
2211100	2211101	Stationery	300,000	174999.8	410080.7	0	0	0
2211100	2211102	Computer accessories	188,000	109666.6	256983.9	0	0	0
2211300	2211313	Security operations	5,465,542	3188230	7471044	0	0	0
2211000	2211016	Uniforms	1,080,000	629999.4	1476290	0	0	0
3111100	2210399	other operating expenses	273878	159762	374373.6	0	0	0
2210700	2210704	Confrence facility	224082	130714.4	306305.7	0	0	0
3111000	3111002	purchase of a computer	185000	107916.6	252883.1	0	0	0
2210800	2210801	Catering facilities	0	0	0	0	0	0
TOTAL			36,285,542	21166546	49600000	0	0	0

19.7.5 INFORMATION, COMMUNICATION AND TECHNOLOGY INFORMATION, COMMUNICATION AND TECHNOLOGY MANAGEMENT AND SUPPORT SERVICES

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	PROJECTIONS	
			2024/2025	2024/2025	2025/2026
RECCURENT					
2211200	2210303	Daily Subsistence Allowance	100,000	110,000	121,000
2210500	2210502	Printing and publishing	100,000	110,000	121,000
2210800	2210801	Catering services	200,000	220,000	242,000
2210300	2210301	Travel cost	140,000	154,000	169,400
2211000	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	110,000	121,000
2210800	2210704	Conference facilities	60,000	66,000	72,600
2210700	2210711	Tuition fee	250,000	275,000	302,500
2211300	2211306	Subscriptions to proffessional bodies	50,000	55,000	60,500
2210700	2210712	Training fee	1,200,000	1,320,000	1,452,000
2220200	2220210	Maintainance of ICT Equipment and Networks	500,000	550,000	605,000
		Internet Connectivity for County	1,000,000	1,100,000	1,210,000
		VOIP connectivity	1,000,000	1,100,000	1,210,000
		Rempamping of website	500,000	550,000	605,000
		sub-total	5,200,000	5,720,000	6,292,000
DEVELOPMENT					

		Equipping of the ICT hub	3,000,000	3,300,000	3,630,000
		Automation of Fleet Management and Heavy Machinery	10,000,000	11,000,000	12,100,000
		sub-total	13,000,000	14,300,000	15,730,000
		TOTAL	18,200,000	20,020,000	22,022,000

19.8. LIST OF DEVELOPMENT PROJECTS

LOCATION	PROJECT	ESTIMATES 2024/2025
HQ	Equipping of the ICT Hub	3,000,000
HQ	Automation of Fleet Management and Heavy Machinery	10,000,000
HQ	Valuation of Assets	18,546,994
HQ	Construction and Equipping of the Documentation centers	2,000,000
	TOTAL	33,546,994

19.9 PART J: PERSONNEL ESTABLISHMENT

No of Inpost	Job Group	baseline estimates	printed estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
10	R	1,799,647	6,715,393.12	7,386,932.43	8,125,625.67
5	P	1,657,491	6,184,937.19	6,803,430.90	7,483,773.99
2	S	4,665,792	17,410,429.64	19,151,472.61	21,066,619.87
6	R	1,768,397	6,598,783.56	7,258,661.92	7,984,528.11
1	B	2,256,934	8,421,762.18	9,263,938.40	10,190,332.24
7	C	4,799,172	17,908,137.88	19,698,951.67	21,668,846.83
20	D	1,716,623	6,405,588.58	7,046,147.44	7,750,762.19
5	E	5,135,574	19,163,423.88	21,079,766.26	23,187,742.89
6	F	1,155,283	4,310,945.15	4,742,039.66	5,216,243.63
5	G	1,955,892	7,298,422.23	8,028,264.45	8,831,090.90
3	H	1,929,474	7,199,843.31	7,919,827.64	8,711,810.41

3	J	2,800,000	10,448,216.08	11,493,037.69	12,642,341.46
5	K	1,800,000	6,716,710.34	7,388,381.37	8,127,219.51
4	L	2,100,000	7,836,162.06	8,619,778.27	9,481,756.09
5	M	1,600,000	5,970,409.19	6,567,450.11	7,224,195.12
3	N	1,505,456	5,617,617.71	6,179,379.48	6,797,317.43
3	Q	1,550,000	5,783,833.90	6,362,217.29	6,998,439.02
93		40,195,735	149,990,616	164,989,677.60	181,488,645.36

CHAPTER TWENTY

20.0. VOTE: 5278000000

VOTE TITLE: LIVESTOCK AND FISHERIES SERVICES

20.2 PART A: VISION

An innovative, commercially-oriented and modern Agriculture department

20.3 PART B: MISSION

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

20.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

20.4.1 Expenditure trends

In the financial year 2022/2023, the department of Agriculture, Livestock and Fisheries was allocated 166,849,935 where Kshs. 155,849,935 is for recurrent and Kshs. 11,000,000 for development. According to Annual Report 2023, as at 30th June 2023, the department had spent a total of Kshs. 154,984,191 where 145,069,693 was recurrent expenditure and 9,914,498 was development with a total absorption rate of 92.89%.

In the financial year 2023/24, the departmental has been allocated total budget of 154,045,397 whereby 110,898,037 for recurrent and 43,147,360 for development. According to 2nd Quarter Report, 2023, as at 31st December 2023, the department had spent a total of Kshs. 52,501,061 where 50,641,861 was recurrent expenditure and 1,859,200 was development with a total absorption rate of 34.08%. the absorption rate was low due to late procurement process.

In the financial year 2024/2025, the departmental budget in Livestock and Fisheries Services was allocated Kshs. 111,644,517 where Kshs 100,644,517 is for recurrent expenditure and 11,000,000 for development expenditure. The allocations are expected to deliver the outputs as explained in part of this context.

20.4.2 Summary of achievements in the FY 2022/2023

a) Fisheries Services

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

b) Livestock Promotion and Development

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

c) Veterinary Services

- Inspection of 3,492 cattle and 6,439 small stock carcasses across the county.
- Insemination of 1,047 cows (701 first & 346 repeats) across the county.

- Due to limited availability of vaccines very few animals were vaccinated. However, a number of diseases of economic importance were reported. These were; Foot and Mouth Disease (FMD), Lumpy Skin Disease (LSD), Anthrax, Black Quarter and suspected cases of Rabies.
- Training of veterinary staffs about disease surveillance using a mobile phone application known as Kenya Animal Biosurveillance System (KABS).
- In the reporting period, 2 H &S curing premises were licensed, 98 slaughter men licensed, and 33 dispatch notes issued.

20.4.3 Constraints and challenges in budget implementation

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

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

20.4.4 Major services/outputs to be provided in MTEF period 2024/2025

- Payment of salary and wages of 133 staff
- Payment of 5 utility and bills
- Purchase of stationeries, maintenance of computers and refurbishment of the offices.
- Preparation of 5 budget and policy documents (ADP, CBROP, SECTOR PLANS, CFSP and PBB)
- Implementation of Livestock and Veterinary bills
- Purchase of fingerlings and poultry in Magwagwa ward
- Construction of Fodder Formulation Center at Sironga

- Artificial Inseminated to livestock
- Vaccination to animals
- Meat Inspection and Safety Service
- Bull castration across the county

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

SUMMARY OF THE REVENUE SOURCES 2024/2025-2026/2027								
		Budget Estimate	Actual Estimate	Baseline Estimates	Printed Estimate	Projection		
No	Revenue Sources	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
1	Equitable Share	147,117,352	139,067,040	114,590,085	89,542,557	98,496,813	108,346,494	9910101
2	Livestock Value Chain Support Project-Gok	0	0	28,647,360	0	0	0	1320202
		147,117,352	139,067,040	143,237,445	89,542,557	98,496,813	108,346,494	
Local Revenue						0	0	
1	Cattle Movement Permit	568,472	1,286,762	2,001,467	2,078,215	2,286,037	2,514,640	1520321
2	Cattle Fee	3,121,886	691,706	6,355,647	10,383,318	11,421,650	12,563,815	1520321
3	Slaughter Fee	26,655	14,410	16,044	214,709	236,180	259,798	1450105
4	Veterinary	16,015,570	761,977	3,498,757	9,305,593	10,236,152	11,259,768	1450105
5	fish permits	0	550	0	120,125	132,138	145,351	
	Sub Totals	19,732,583	2,755,405	11,871,915	22,101,960	24,312,156	26,743,372	
Grand Total		166,849,935	141,822,445	155,109,360	111,644,517	122,808,969	135,089,866	

20.5 PART D: PROGRAM OBJECTIVES

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

20.5 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programmes	Delivery Unit	Key Outputs	Key performance indicators	Actual Estimate	Baseline Estimates	Printed Estimate	Projections	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
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	145	141	133	140	150
		policies developed	No. Of policies developed	1	2	2	2	2
		Staff trained (Promotional & Competence)	No. Of staff trained/attended courses	0	20	25	30	30
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	5	5
Programme 3: Fisheries Development and Promotion Services								
Aquaculture Promotion Services	Directorate Of Fisheries	Farmers trained on all Value Chains	No of farmers trained	0	20,000	2,000	30,000	45,000
		Certified tilapia & catfish seeds purchased	No of fingerlings issued to farmers	100,000	0	0	0	0
		Fishing gears purchased	No of fishing gears purchased	1	0	0	0	0
Programme 4: Livestock Promotion and Development								
		Livestock Value Chain Support Project-GoK	No of poultry farmers trained on Dairy Farming	0	8000	0	0	0
		Provision of poultry to farmers	No of chicks distributed to farmers	2,000	0	3,170	5,000	6,000
		Provision of beehives to farmers	No of beehives distributed to farmers	20	0	0	0	0
		Farmers trained on livestock development	No of farmers trained	500	800	7,000	10,000	11,000

4.2: Animal Health Disease and Management								
	Veterinary	Animals inseminated	No of dose of semen procured	10,000	13000	16,000	18,000	20,000
			No of animals inseminated	10,000	13000	16,000	18,000	20,000
		Diseases and pest controlled	No of animals vaccinated (cattle)	10,000	20,000	30,000	33,300	36,730
			No of bulls castrated	0	1000	5,000	5,500	6,050

20.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2024/2025-2026/2027

Programmes	Sub-Programmes	Objectives	Actual Estimate	Baseline Estimate	Printed Estimate 2024/2025			Projection	
			2022/2023	2023/2024	recurrent	Development	total	2025/2026	2026/2027
P 1 :General Administration,Policy Planning And Support Services	Sp 1.1 General Administration And Support Services	Improve Customer Service Delivery	150,240,032	100,418,347	97,126,827	0	97,126,827	106,839,510	117,523,461
	Sp 1.2 Policy Planning		1,474,918	517,690	517,690	0	517,690	569,459	626,405
			151,714,950	100,936,037	97,644,517	0	97,644,517	107,408,969	118,149,866
P 3 :Fisheries Development And Promotion Services	Sp 3.1aquaculture Development	Increase Fish Farming And Consumption And Making It An Economic Enterprise In The County	2,001,616	6,500,000	1,000,000	0	1,000,000	1,100,000	1,210,000
			2,001,616	6,500,000	1,000,000	0	1,000,000	1,100,000	1,210,000
P 4 :Livestock Promotion And Development	Sp 4.1:Livestock Management And Value Addition	Improve Livestock Productivity By 30% And Ensure Safe Animal Products For Human Consumption	3,069,140	32,109,360	1,000,000	3,000,000	4,000,000	4,400,000	4,840,000
			3,069,140	32,109,360	1,000,000	3,000,000	4,000,000	4,400,000	4,840,000
P5: Animal Health Diseases And Meat Inspection Support Services	Sp 5.1: Animal Health Diseases And Meat Inspection Support Services		10,064,229	14,500,000	1,000,000	8,000,000	9,000,000	9,900,000	10,890,000
			10,064,229	14,500,000	1,000,000	8,000,000	9,000,000	9,900,000	10,890,000
Totals			166,849,935	154,309,360	100,644,517	11,000,000	111,644,517	122,808,969	135,089,866

20.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025-2026/2027

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure	149,334,335	110,898,037	100,644,517	110,708,969	121,779,866
Compensation to Employees	133,714,252	92,812,929	86,125,831	94,738,414	104,212,256
Use of Goods and Services	5,546,741	11,948,291	3,855,000	4,240,500	4,664,550
Social Benefits	9,813,342	6,136,817	10,018,686	11,020,555	12,122,610
Other Recurrent	260,000	0	645,000	709,500	780,450
Capital Expenditure	11,000,000	43,147,360	11,000,000	12,100,000	13,310,000
Acquisition of Non-Financial Assets	3,000,000	8,300,000	4,600,000	5,060,000	5,566,000
Capital Grants and other transfers	0	28,647,360	0	0	0
Other Development	8,000,000	6,200,000	6,400,000	7,040,000	7,744,000
Total Expenditure	160,334,335	154,045,397	111,644,517	122,808,969	135,089,866

20.9 PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES, SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025-2026/2027

	Actual Estimates	Baseline Estimates	Printed Estimates	Projection Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Programme 1: Policy Planning, General Administration and Support Services					
Current Expenditure	150,240,032	101,526,818	97,644,517	107,408,969	118,149,866
Compensation To Employees	133,714,252	92,812,929	86,125,831	94,738,414	104,212,256
Use Of Goods And Services	1,671,756	1,986,292	1,290,000	1,419,000	1,560,900
Social Benefits	9,813,342	6,727,597	10,018,686	11,020,555	12,122,610
Other Recurrent		0	210,000	231,000	254,100
Sub Total	145,199,350	101,526,818	97,644,517	107,408,969	118,149,866
PROGRAMMES 2: Fisheries development and promotion services					
Current Expenditure	1,001,616	3,500,000	1,000,000	1,100,000	1,210,000
Use Of Goods And Services	841,616	2,365,200	565,000	621,500	683,650
Other Recurrent	160,000	1,134,800	435,000	478,500	526,350
Capital Expenditure	1,000,000	3,000,000	0	0	0
Acquisition Of Non-Financial Assets	1,000,000	-	0	0	0
Grants And Other Transfers		0			
Other Development	0	3,000,000	0	0	0
Sub Total	2,001,616	6,500,000	1,000,000	1,100,000	1,210,000
PROGRAMME 3: Livestock Production and Marketing Services					
Current Expenditure	1,069,140	2,962,000	1,000,000	1,100,000	1,210,000
Use Of Goods And Services	969,140	2,682,000	1,000,000	1,100,000	1,210,000
Other Recurrent	100,000	280,000	0	0	0
Capital Expenditure	2,000,000	29,147,360	3,000,000	3,300,000	3,630,000
Acquisition Of Non-Financial Assets	2,000,000	0	1,000,000	1,100,000	1,210,000
Other Development	0	500,000	2,000,000	2,200,000	2,420,000
Grant Transfer	0	28,647,360	0	0	0
TOTAL	3,069,140	32,109,360	4,000,000	4,400,000	4,840,000
PROGRAMMES 4: VETERINARY SERVICES					
Current Expenditure	0	3,500,000	1,000,000	1,100,000	1,210,000
Use Of Goods And Services	2,064,229	3,500,000	1,000,000	1,100,000	1,210,000
Other Recurrent	0	0	0	0	0
Capital Expenditure	0	11,000,000	8,000,000	8,800,000	9,680,000

Acquisition Of Non-Financial Assets	0	6,200,000	3,600,000	3,960,000	4,356,000
Other Development	8,000,000	4,800,000	4,400,000	4,840,000	5,324,000
Sub Total	0	14,500,000	9,000,000	9,900,000	10,890,000
GRAND TOTAL	148,268,490	154,045,397	111,644,517	122,808,969	135,089,866

20.10 PART I: HEADS AND ITEM

1) GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

a) General Administration and Support Services

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	PROJECTION	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2110101	Basic Salaries - Civil Service	0	76,213,027	66,192,647	72,811,911	80,093,102
2110301	House Allowance	0	9,090,302	11,979,120	13,177,032	14,494,735
2110314	Transport Allowance	0	6,884,252	7,954,064	8,749,471	9,624,418
2110320	Leave Allowance	0	625,348	885,515	974,066	1,071,473
2210101	Electricity	0	48,000	48,000	52,800	58,080
2210102	Water and sewerage charges	0	24,000	24,000	26,400	29,040
2210712	Training Allowance	0	76,919	82,200	90,420	99,462
2710107	Monthly Pension - Civil Servants	0	5,995,362	7,688,565	8,457,421	9,303,163
2710111	NSSF Pensions			1,179,360	1,297,296	1,427,026
2210203	Courier and Postal Services	0	6,000	6,000	6,600	7,260
2210503	Subscriptions to Newspapers, Magazines and Periodicals	0	36,000	36,000	39,600	43,560
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	30,000	30,000	33,000	36,300
2211102	Supplies and Accessories for Computers and Printers			0	0	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	0	10,000	10,000	11,000	12,100
2211202	Refined Fuels and Lubricants for Production	0	454,602	358,310	394,141	433,555
2211308	Legal Dues/fees, Arbitration and Compensation Payments	0	60,000	60,000	66,000	72,600
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	300,000	100,000	110,000	121,000
2220202	Maintenance of Office Furniture and Equipment	0	500,000	100,000	110,000	121,000
2710102	Gratuity - Civil Servants	0	29,968	183,046	201,351	221,486
3111001	Purchase of Office Furniture and Fittings			210,000	231,000	254,100
3111002	Purchase of Computers, Printers and other IT Equipment			0	0	0
TOTAL		0	100,936,037	97,126,827	106,839,510	117,523,461

a) S.P 2: Policy and planning

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	PROJECTION	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210303	Daily Subsistence Allowance	0	352,800	352,800	388,080	426,888
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0	100,000	100,000	110,000	121,000
2210802	Boards, Committees, Conferences and Seminars	0	64,890	64,890	71,379	78,517
TOTAL		-	517,690	517,690	569,459	626,405

2. FISHERIES DEVELOPMENT PROMOTION SERVICES.

Aquaculture promotion services

RECURRENT						
SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projections	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2110314	Transport Allowance		50,000	0	0	0
2210101	Electricity			20,000	22,000	24,200
2210201	Telephone, Telex, Facsimile and Mobile Phone Services		16,000	0	0	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		40,000	0	0	0
2210303	Daily Subsistence Allowance		403,000	0	0	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals		1,200	0	0	0
2210505	Trade Shows and Exhibitions		600,000	0	0	0
2210704	Farmers Training facilities	700,000		0	0	0
2210712	Training Allowance		200,000	0	0	0
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		90,000	0	0	0
2210802	Boards, Committees, Conferences and Seminars		100,000	0	0	0
2210904	Motor Vehicle Insurance		100,000	0	0	0
2211007	Agricultural Materials, Supplies and Small Equipment	141,616		28,000	30,800	33,880

2211016	Purchase of Uniforms and Clothing - Staff		30,000	0	0	0
2211029	Purchase of Safety Gear		60,000	0	0	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)		545,000	17,000	18,700	20,570
2211103	Sanitary and Cleaning Materials, Supplies and Services		60,000	63,000	69,300	76,230
2211201	Refined Fuels and Lubricants for Transport		54,000	109,500	120,450	132,495
2220101	Maintenance Expenses - Motor Vehicles and cycles		66,000	120,000	132,000	145,200
2220202	Maintenance of Office Furniture and Equipment			7,500	8,250	9,075
2220210	Maintenance of Computers, Software, and Networks			200,000	220,000	242,000
3111001	Purchase of Office Furniture and Fittings		364,800	325,000	357,500	393,250
3111002	Purchase of Computers, Printers and other IT Equipment		720,000	110,000	121,000	133,100
3111401	farmer study exchange tour	160,000		0	0	0
					0	0
TOTAL		1,001,616	3,500,000	1,000,000	1,100,000	1,210,000

3. LIVESTOCK PROMOTION AND DEVELOPMENT

Livestock Management and value addition

RECCURENT						
SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projection Estimates	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210101	Electricity			100,000	110,000	121,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services		96,000	0	-	-
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	127,000	0	-	-
2210302	Accommodation - Domestic Travel		442,400	0	-	-
2210303	Daily Subsistence Allowance	469,140	134,500	0	-	-

2210503	Subscriptions to Newspapers, Magazines and Periodicals		18,000	0	-	-
2210704	Hire of Training Facilities and Equipment		10,000	0	-	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		120,000	0	-	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)		424,900	59,000	64,900	71,390
2211103	Sanitary and Cleaning Materials, Supplies and Services		48,000	63,000	69,300	76,230
2211201	Refined Fuels and Lubricants for Transport		423,540	438,000	481,800	529,980
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		220,000	0	-	-
2220101	Maintenance Expenses - Motor Vehicles and cycles		517,660	100,000	110,000	121,000
2220202	Maintenance of Office Furniture and Equipment		100,000	100,000	110,000	121,000
2220205	Maintenance of Buildings and Stations -- Non-Residential			100,000	110,000	121,000
2220210	Maintenance of Computers, Software, and Networks			40,000	44,000	48,400
3111002	Purchase of Computers, Printers and other IT Equipment		280,000	0	-	-
3111401	Participatory M&E	100,000		0	-	-
TOTAL		1,069,140	2,962,000	1,000,000	1,100,000	1,210,000

DEVELOPMENT						
SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projection Estimates	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		81,000	0	0	0
2210303	Daily Subsistence Allowance		313,100	800,000	880,000	968,000
2210704	Hire of Training Facilities and Equipment		15,000	0	0	0
2211007	Agricultural Materials, Supplies and Small Equipment			1,750,000	1,925,000	2,117,500
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)		10,000	0	0	0

2211201	Refined Fuels and Lubricants for Transport		36,403	100,000	110,000	121,000
2220101	Maintenance Expenses - Motor Vehicles and cycles		44,497	0	0	0
2610100	Grants and Transfers		28,647,360	0	0	0
3111302	Purchase of Animals and Breeding Stock	1,000,000	0	350,000	385,000	423,500
2211026	Purchase of Vaccines and Sera			0	0	0
TOTAL		1,000,000	29,147,360	3,000,000	3,300,000	3,630,000

4. ANIMAL HEALTH, HEALTH DISEASE AND MEAT INSPECTION SUPPORT SERVICES

Animal Management and Development Service

RECCURENT						
SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210101	Electricity			100,000	110,000	121,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services		60,000	-	-	-
2210303	Daily Subsistence Allowance		840,000	-	-	-
2210704	Hire of Training Facilities and Equipment		25,000	-	-	-
2210708	Trainer Allowance	320,000	312,500	-	-	-
2210711	Tuition Fees Allowance		1,200,000	-	-	-
2210802	Boards, Committees, Conferences and Seminars		37,500	-	-	-
2211003	Arm length gloves	200,000		-	-	-
2211029	Purchase of Safety Gear		322,000	-	-	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)		25,000	59,000	64,900	71,390
2211201	Refined Fuels and Lubricants for Transport	557,864	415,400	438,000	481,800	529,980
2220101	Maintenance Expenses - Motor Vehicles and cycles	150,000	226,600	100,000	110,000	121,000
2220202	Maintenance of Office Furniture and Equipment			100,000	110,000	121,000
2220205	Maintenance of Buildings and Stations -- Non-Residential		-	100,000	110,000	121,000

2211103	Sanitary and Cleaning Materials, Supplies and Services			63,000	69,300	76,230
2220210	Maintenance of Computers, Software, and Networks		36,000	40,000	44,000	48,400
TOTAL		1,227,864	3,500,000	1,000,000	1,100,000	1,210,000

DEVELOPMENT

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
3111302	Purchase of Animals and Breeding Stock	6,000,000	4,200,000	1,600,000	1,760,000	1,936,000
2211029	Purchase of Safety Gear		800,000	0	0	0
2211201	Refined Fuels and Lubricants for Transport		1,300,000	960,000	1,056,000	1,161,600
2211026	Purchase of Vaccines and Sera	2,000,000	2,000,000	1,552,000	1,707,200	1,877,920
2210303	Daily Subsistence Allowance		120,000	550,000	605,000	665,500
2220101	Maintenance Expenses - Motor Vehicles and cycles		400,000	766,000	842,600	926,860
2211003	Veterinarian Supplies and Materials		180,000	572,000	629,200	692,120
3110704	Purchase of Bicycles and Motorcycles		2,000,000	2,000,000	2,200,000	2,420,000
2211007	Agricultural Materials, Supplies and Small Equipment			0	0	0
TOTAL		8,000,000	11,000,000	8,000,000	8,800,000	9,680,000

20.11 LIST OF FLAGSHIP DEVELOPMENT PROJECTS IN THE FY 2024/2025

a) CAPITAL PROJECTS

Department	Project name	Description of activity	Location	CFSP 2024 APPROVED
Livestock and fisheries development	Artificial Inseminated Service	Cows inseminated	Countywide	3,000,000
	Animal Health and Welfare Management Services	Vaccines distributed	Countywide	3,000,000
	Meat Inspection and Safety Services	Safety of livestock products	Countywide	2,000,000
TOTAL				8,000,000

WARD BASED PROJECTS

Department	Project name	Description of activity	Location	CFSP 2024 APPROVED
Livestock and fisheries development	Purchase of chicks	Purchase and Distribution	Magwagwa	500,000
	Training of Farmers	Training of Farmers	Bomwagamo	500,000
	Promotion of Commercial fodder , pasture Production and animal feeds compounding	Construction	Sironga	2,000,000
TOTAL				3,000,000

19.12 DETAILS OF COMPENSATION TO EMPLOYEES

S/No	J/G	NO OF STAFF UNDER THE J/G	ACTUAL ESTIMATES	BASELINE ESTIMATE	PRINTED ESTIMATE	PROJECTION	
			2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
1	C	4	1,185,619	1,185,619	1,152,006	1,267,207	1,393,927
2	D	15	5,928,093	5,928,093	5,760,031	6,336,034	6,969,637
3	E	6	3,112,249	3,112,249	3,024,016	3,326,418	3,659,060
4	F	6	3,408,653	3,408,653	3,312,018	3,643,220	4,007,542
5	G	53	35,346,252	35,346,252	34,344,185	37,778,603	41,556,463
6	H	16	11,856,185	11,856,185	11,520,062	12,672,068	13,939,275

7	J	1	864,514	864,514	840,005	924,005	1,016,405
8	K	21	19,710,908	19,710,908	19,152,103	21,067,313	23,174,045
9	L	3	3,112,249	3,112,249	3,024,016	3,326,418	3,659,060
10	M	3	4,297,867	4,297,867	4,176,022	4,593,625	5,052,987
11	P	3	5,187,081	5,187,081	5,040,027	5,544,030	6,098,433
12	R	2	4,940,077	4,940,077	4,800,026	5,280,028	5,808,031
TOTAL		133	98,949,746	98,949,746	96,144,517	105,758,969	116,334,866

CHAPTER TWENTYONE

21.0 VOTE NO: 5279000000

21.1 VOTE TITLE: PRIMARY HEALTH CARE

21.2 PART A: VISION

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

21.3 PART B: MISSION

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

21.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

21.4.1 EXPENDITURE TRENDS

For the financial year 2022/2023, the Department of Health Services was allocated a total of Ksh 2,127,645,887 where Ksh 1,631,957,261 funded recurrent expenditure and Ksh 495,688,626 the development expenditure. The department's total expenditure was Ksh.1,732,106,286 whereby Ksh.1,555,462,906 was for recurrent expenditure and Ksh. 176,643,380 for development expenditure. The overall absorption rate was 81% whereby 95% was for recurrent while 36% was for development expenditure.

In the financial year 2023/2024 the department was allocated a total of Ksh 1,076,236,218 where Ksh 1,034,536,218 was for recurrent expenditure and Ksh 41,700,000 was for development expenditure.

In the financial year 2024/2025, the department has been allocated Ksh. 1,259,148,663 where Ksh. 1,224,548,663 will be for recurrent expenditure and Ksh. 34,600,000 is the allocation for development expenditure.

21.4.2 MAJOR ACHIEVEMENTS FOR THE PERIOD

Support supervisions were conducted in all health facilities by SCHMTs and CHMT

Most of the new projects were executed and a majority are nearing completion

Multiyear projects are at various stages of completion

Conducted 16,175 (75%) skilled care deliveries in health facilities

The number of Women of reproductive age receiving family planning commodities was 120,336 (89%)

The number of pregnant women attending at least 4 ANC visits was 16,627 (77%)

Children under 1 year of age fully immunized were 21,593 (98.7%)

21.4.3 CONSTRAINTS AND CHALLENGES IN BUDGET IMPLEMENTATION

CHALLENGES/MILESTONES	LESSONS LEARNT	WAY FORWARD AND RECOMMENDATIONS
Shortage of health specialists especially Surgeon, obstetricians/Gynecologists, and critical care nurses, has hampered access to specialist health services leading to more expenditure on referrals	Access to specialist health services for all can be achieved by allocating more resources for the recruitment of more specialist staff and training staff	Allocate more resources for recruitment and staff training
Financing for service delivery especially medical supplies was inadequate affecting service delivery and revenue collection	Adequate health financing is crucial in optimizing service delivery. This directly influences health outcomes and local revenue in health	Budget allocation for medical commodities should be voted separately from the operations and maintenance
Stockouts for essential medicines and non-pharmaceuticals were still a challenge during the reporting period	There is a need to allocate more resources for essential medicines and non-pharmaceuticals	Lobby for adequate budgetary support to enable upward revision of drawing rights for the health facilities to improve commodity security
Some health facilities that were structurally completed could not be operationalized	There is a mismatch in human resources for health requirements and infrastructural expansion	Budgetary support for urgent recruitment of health workers
Staff promotions and re-designation were delayed due to inadequate financing	Staff motivation is vital in ensuring effective service delivery	Lobby for resources and work with concerned teams to ensure staff promotions and re-designation are done

21.4.4 MAJOR SERVICES/OUTPUTS TO BE DELIVERED IN 2024/2025-2026/2027

Payment of salaries -1267

Payment of utilities -4

Nutrition services -3

Diseases surveillance and control-7

TB Control interventions-4

HIV Aids Control interventions-3

Malaria Control interventions

Environmental Health, water, and sanitation interventions 180

Grants DANIDA Support to primary health facility -7,410,000

County Contribution towards DANIDA Support-7,410,000

Community level awareness -10

Continuous sessions for adolescents 1,000,000

Conduct behavior change 448,000

Budgeting and planning-5

Monitoring and Evaluation- 4

21.4.5 SUMMARY OF THE DEPARTMENTAL REVENUE SOURCES 2023/2024-2026/2027

REVENUE SOURCES	BASELINE	ACTUAL	REVISED ESTIMATE	BUDGET ESTIMATE	MTEF PROJECTION		
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	ITEM CODES
Equitable share	5,829,561	5,829,561	1,060,758,218	1,147,380,663	1,262,118,729	1,388,330,602	1540700
Public Health	-	-	-	-	-	-	
DANIDA Health Support fund-Grant	8,208,000	8,208,000	6,840,000	5,472,000	6,019,200	6,621,120	1540700
DANIDA Health support fund to level I	1,938,000	1,938,000	1,938,000	1,938,000	2,131,800	2,344,980	
County contribution to DANIDA	5,472,000	5,472,000	6,840,000	8,208,000	9,028,800	9,931,680	
DANIDA Health support funds-unspent balance	5,329,500	5,329,500	9,442,110	7,410,000	8,151,000	8,966,100	
CHPs GOK Grant	-	-	-	44,370,000	48,807,000	53,687,700	
CHPs County Contribution	-	-	-	44,370,000	48,807,000	53,687,700	
GRAND TOTAL	26,777,061	26,777,061	1,085,818,328	1,259, 148,663	1,385,063,529	1,523,569,882	

21.5 PART D: PROGRAM OBJECTIVES

Programme	Objectives
General administration, Policy planning, and support services	Responsible for financial management and provision of policy guidance and leadership for the prudent use of resources.
Preventive and promotive health services	Responsible for making sure that there are no occurrences of disease and other health-related problems. Also provides an effective framework and Environment that support the implementation of Health services
Health administration and policy planning.	Ensuring Improved commodity security in health facilities.

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

	Delivery unit	Key outputs	Key Performance Indicators	Baseline estimates	Printed Estimates	Target	Projected Estimates	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
P1: GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES								
SP 1 GA and support services								
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county and health policy formulation								
General administration and support services	Directorate of Administration Finance and Planning	Payment of salaries and social contribution	Number of staff remunerated	1235	1166	1218	1235	1235
		payment of utility bills	number of utilities paid	5	6	4	6	8
		general office supplies	number of general office supplies	3	3	0	5	7
P2: PROMOTIVE AND PREVENTIVE HEALTH SERVICES								
SP1: Communicable Disease Control								
Outcome: Increased life expectancy rates								
SP 1 Communicable disease control	Directorate of Primary Health Care Services	Nutrition services	No of program supervision	3	3	3	6	9
			No of nutrition supplements procured	1500	1500	1800	1980	2178
			Patient food procured	2	2	2	2	2

		Disease surveillance and control	No of active case searches for AFP conducted	4	4	7	8	10
			AFP sampling bottles procured	1000	1000	1500	1650	1815
			No of specimens transported to the National Lab	2	2	4	4	5
			Weekly reports uploaded	10	10	20	22	24
			No. of quarterly surveillance meetings performed.	4	4	4	4	5
		TB control interventions	No of TB interventions scaled up	3	3	4	4	5
			No of quarterly DQA	4	4	4	4	5
		HIV control interventions	No of HIV interventions scaled up	4	4	4	4	5
		Malaria Control interventions	No of LLINs redistributed			50,000	55000	60500
			No of community awareness talks	40	40	65	72	79
			No of SCHMTs done	100,000	110,000	120,000	132000	145200
			No of malaria data quality audits done.	1	1	4	1	1
			No of HCWs sensitized on MIP/ IPTp	50	60	60	66	73
		Environmental Health, Water and Sanitation Interventions	No of eateries and food processing entities inspected	56	76	80	88	97
			No of household fumigations done			100	110	121
			DANIDA health support fund			108	119	131
SP 2 Health promotion	PHC	Community level awareness	No of health promotion talks done			10	11	12

		Conduct behavior change	No of behavior change conducted			448,000	492,800	542,080
		Communication sessions for adolescents	No of communication sessions for adolescents			1,000,000	1,100,000	1,210,000
P3 HEALTH ADMINISTRATION & POLICY PLANNING								
SP 1: Health sector planning and budgeting								
Budgeting and Planning	PHC	Preparation of AWP	No of AWP done	1	1	5	5	1
		Preparation of departmental budget	No of budget documents and plans done	5	5	0	0	0
SP 2: Health Sector Monitoring and Evaluation								
Monitoring and Evaluation	PHC	Preparation of M&E reports	No of M&E reports done.	4	4	3	3	4
		Supportive supervision	No of supportive supervision done	4	4	4	4	5

21.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2024/2025

S / N	PROGRAMMES	OBJECTIVES	SUB-PROGRAMMES	BASE LINE RECURRENT	ACTUAL RECURRENT	BASELINE DEVELOPMENT	AC TUAL DEVELOPMENT	PRINTED 1st REVISED ESTIMATES 2023/24	PRINTED 1st REVISED ESTIMATES 2023/24	TOTAL 1ST REVISED ESTIMATE	APPROVED ESTIMATE	APPROVED ESTIMATE	TOTAL APPROVED ESTIMATE	MTEF PROJECTION	MTEF PROJECTION
				2022/2023	2022/2023	2022/2023	2022/2023	RECURRENT 2023/2024	DEVELOPMENT 2023/2024	2023/2024	RECURRENT 2024/2025	DEVELOPMENT 2024/2025	2024/2025	2025/2026	2026/2027
1	General administration, Policy Planning, and	To improve institutional efficiency	General administration and policy	-		-	-	1,009,094,540	-	1,009,094,540	1,107,780,663	-	1,107,780,663	1,218,558,729	1,340,414,602

	support service s	and effecti veness in servic e delive ry	plannin g support service s												
PROGRAMME TOTAL								1,009,094,540	-	1,009,094,540	1,107,780,663	-	1,107,780,663	1,218,558,729	1,340,414,602
2	Promot ive and prevent ive health service s	To provid e qualit y diagn ostic, curati ve and rehabi litativ e servic es	Comm unicabl e disease control	5,255, 529		-	-	1,416,470	41,700,000	43,116,470	565,000	34,600,000	35,165,000	38,681,500	42,549,650
			Health promot ion	574,032		-	-	32,107,318		32,107,318	114,703,000	-	114,703,000	126,173,300	138,790,630
PROGRAMME TOTAL								33,523,788	41,700,000	75,223,788	115,268,000	34,600,000	149,868,000	164,854,800	181,340,280
3	Health admini stration and policy plannin g		Policy plannin g and Budget ing	928,329	791,460	-	-	500,000	-	500,000	750,000	-	750,000	825,000	907,500

			Monito ring and Evaluat ion	-	-	-	1,000,000	-	1,000,000	750,000	-	750,000	825,000	907,500
PROGRAMME TOTAL							1,500,000	-	1,500,000	1,500,000	-	1,500,000	1,650,000	1,815,000
TOTAL BUDGET							1,044,118,328	41,700,000	1,085,818,328	1,224,548,663	34,600,000	1,259,148,663	1,385,063,529	1,523,569,882

21.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2022/2023-2024/2025

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure	1,631,957,261	1,025,582,000	1,224,548,663	1,344,803,529	1,479,283,882
Compensation to Employees	1,504,488,761	1,002,450,181	1,106,280,663	1,216,908,729	1,338,599,602
Use of Goods and Services	101,333,997	5,575,819	6,500,000	4,950,000	5,445,000
Current Transfers/Grants	15,475,500	17,556,000	59,190,000	65,109,000	71,619,900
Recommended funds		0		0	0
other recurrent	10,659,000	0	52,578,000	57,835,800	63,619,380
Capital Expenditure	341,188,626	42,200,000	34,600,000	38,060,000	41,866,000
Other Transfers		0	0	0	0
Funds	205,000,000	0	0	0	0
Conditional grants (unspent balances)	59,932,257	0	0	0	0
Acquisition of Non-Financial Assets	0	42,200,000	34,600,000	38,060,000	41,866,000
Development projects	76,256,369	0	0	0	0
Total Expenditure	1,973,145,887	1,067,782,000	1,259,148,663	1,385,063,529	1,523,569,882

21.9 PART H: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION BY SUB PROGRAMME 2022/2023-2024/2025

PRIMARY HEALTH CARE				
P1 General Administration, Policy and Planning, and support services				
	Baseline 2023/2024	Estimate 2024/2025	Projection 2025/2026	Projection 2026/2027
Current Expenditure	1,009,094,540	1,107,780,663	1,218,558,729	1,340,414,602
Compensation to Employees	1,008,544,399	1,026,973,661	1,129,671,027	1,242,638,130
Use of Goods and Services	550,141	1,500,000	1,650,000	1,815,000
Other Recurrent	0	0	0	0
Social Benefits	0	79,307,002	87,237,702	95,961,472
Programme Total	1,009,094,540	1,107,780,663	1,218,558,729	1,340,414,602
P2: Health Administration, Policy Planning, budgeting and M&E				
Current Expenditure	1,500,000	1,500,000	1,650,000	1,815,000
Use of Goods and Services	1,500,000	1,500,000	1,650,000	1,815,000
Other Recurrent	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0
Grants to Govt. Agencies	0	0	0	0
Programme Total	1,500,000	1,500,000	1,650,000	1,815,000
P3: Promotive and Preventive Health Service				
Current Expenditure	23,941,678	115,268,000	124,594,800	137,054,280
Use of Goods and Services	6,385,678	1,500,000	1,650,000	1,815,000
DANIDA Grants	8,778,000	7,410,000	8,151,000	8,966,100
CHPs	-	88,740,000	97,614,000	107,375,400
DANIDA County contribution	8,778,000	8,208,000	9,028,800	9,931,680
DANIDA unspent bal	-	7,410,000	8,151,000	8,966,100
Capital Expenditure	41,700,000	34,600,000	38,060,000	41,866,000
Acquisition of Non-Financial Assets	41700000	34,600,000	38,060,000	41,866,000
Capital Grants to Govt. Agencies	0	0	0	0
DANIDA County contribution	0	0	0	0
Programme Total	65,641,678	149,868,000	164,854,800	181,340,280
PRIMARY HEALTH CARE	1,076,236,218	1,259,148,663	1,385,063,529	1,523,569,882

21.10 PART J: HEADS AND ITEMS

PRIMARY HEALTH SERVICES

P1: GENERAL ADMINISTRATION, POLICY PLANNING, AND SUPPORT SERVICES

PROGRAMME 1: GENERAL ADMINISTRATION, PLANNING, MANAGEMENT SUPPORT AND COORDINATION					
S.P 1: GENERAL ADMINISTRATION AND POLICY PLANNING					
CODE	SUB ITEM	Printed 2023/2024	Estimate 2024/2025	Projection 2025/2026	Projection 2026/2027
2110101	Basic salaries	726,520,775	774,249,036	851,673,940	936,841,334
2110309	Health service allowance	76,800,000	55,509,273	61,060,200	67,166,220
2110315	Extra duty allowance	26,028,000	34,247,600	37,672,360	41,439,596
2110301	House allowance	61,279,800	65,305,533	71,836,086	79,019,694
2110314	Commuter allowance	68,556,000	65,059,737	71,565,711	78,722,282
2110320	Leave allowance	10,787,348	11,496,015	12,645,617	13,910,178
2110322	health risk allowance	19,032,000	10,282,294	11,310,523	12,441,575
2110318	Non practicing allowance	19,540,476	10,824,174	11,906,591	13,097,250
2710111	Pensions	-	77,147,002	84,861,702	93,347,872
2710102	Gratuity	-	1,800,000	1,980,000	2,178,000
2210799	NITA	-	360,000	396,000	435,600
2110202	casual wages	-	-	-	-
2210101	Electricity bills	-	500,000	550,000	605,000
2210102	Water bills	-	-	-	-
2210203	courier and postal	50,141	-	-	-
2210602	payment of rents	-	-	-	-
2220101	MV maintenance	200,000	240,000	264,000	290,400
2210801	Catering services	100,000	150,000	165,000	181,500
2220210	Maintenance and servicing of computer	-	50,000	55,000	60,500
2211101	General office stationery	-	30,000	33,000	36,300
2210502	printing services	-	30,000	33,000	36,300
2211201	Fuels and Lubricants	200,000	500,000	550,000	605,000
TOTAL		1,009,094,540	1,107,780,663	1,218,558,729	1,340,414,602

P2: PROMOTIVE AND PREVENTIVE HEALTH SERVICES

PROGRAMME: PREVENTIVE AND PROMOTIVE HEALTH CARE – RECURRENT						
CODE	SUB ITEM	Baseline 2022/2023	Printed Estimates 2023/2024	Estimate 2024/2025	Projection 2025/2026	Projection 2026/2027
2210303	DSA	837,000	3,304,500	1,515,000	451,000	496,100
2211202	Fuel	390,601	1,016,964	540,500	594,550	654,005
2211001	Vitamin A	180,000	212,000	100,000	110,000	121,000
2211015	Food rations	3,000,000	147,234	-	-	-
2210704	Hall hire/catering services	211,000	96,000	565,000	621,500	683,650
2210801	Conference package	144,000	300,000	125,000	137,500	151,250
2210301	Transport reimbursement	486,980	907,000	150,000	82,500	90,750
2210502	Printing	79,980	19,980	12,500	13,750	15,125
2211008	AFP sampling bottles	100,000	100,000	260,000	286,000	314,600
2210201	Airtime	50,000	250,000	22,000	24,200	26,620
2211004	Fumigation chemicals	150,000	72,000	60,000	66,000	72,600
	Grants DANIDA	9,024,527	8,778,000	7,410,000	8,151,000	8,966,100
	DANIDA County Contribution	-	8,778,000	8,208,000	9,028,800	9,931,680
2210504	Radio airspace/advertisement	200,000	100,000	50,000	55,000	60,500
	Purchase of CHP Kits	-	-	100,000	110,000	121,000
	Conditional grant	-	-	44,370,000	48,807,000	53,687,700
	County contribution	-	-	44,370,000	48,807,000	53,687,700
	DANIDA Unspent balances	-	9,442,110	7,410,000	8,151,000	8,966,100
PROGRAMME TOTAL RECURRENT		14,854,088	33,523,788	115,268,000	126,794,800	139,474,280
DEVELOPMENT						
3110202	Civil works		41,700,000	34,600,000	38,060,000	41,866,000
DEVELOPMENT TOTAL			41,700,000	34,600,000	38,060,000	41,866,000
TOTAL PROGRAMME			75,223,788	149,868,000	164,854,800	181,340,280

P3: HEALTH ADMINISTRATION, POLICY PLANNING, M&E AND SUPPORT SERVICES

CODE	SUB ITEM	Printed Estimates 2023/2024	Estimates 2024/2025	Projected 2025/2026	Projected 2026/2027
2210303	DSA	450,000	800,000	495,000	544,500
2211202	Fuel	467,500	200,000	514,250	565,675
2211101	stationery	62,500	100,000	68,750	75,625
2210801	Catering services	100,000	50,000	110,000	121,000
2210704	conference package	320,000	300,000	352,000	387,200
2210301	Transport reimbursement	100,000	50,000	110,000	121,000
2210502	Printing	-	-	-	-
PROGRAM TOTAL		1,500,000	1,500,000	1,650,000	1,815,000

21.11 DETAILS OF DEVELOPMENT PROJECTS

DEVELOPMENT	PROJECT	Budget Estimate 2024/2025
Flagship	Equipping of Magwagwa inpatient ward	5,000,000
Flagship	Equipping of Nyamusi Health centre	5,000,000
Flagship	Quickwin projects	5,000,000
Gesima	Fencing of Riamoni and Nyaiguta	600,000
Bogichora	Renovation of Bosiango	1,500,000
Gachuba	Repair of Miriri Health Centre	1,500,000
Rigoma	Construction of toilet, fencing, equipping and completion of Biticha Morera dispensary	1,000,000
Bosamaro	Renovation of Nyanturago HC	1,000,000
Mekenene	Nyagacho OPD	3,000,000
Flagship	Digitization of the Primary Health Facilities	6,000,000
Flagship	Renovation of Kenyoro Dispensary and Construction of Staff House	5,000,000
TOTAL		34,600,000

21.12 PART J: PERSONNEL EMOLUMENTS

SN	JG	No. of staff	Annual salary 2023/2024	Annual salary 2024/2025
1	C	4	3,933,366	647,453
2	D	38	9,222,792	9,392,590
3	E	26	8,919,702	5,908,716
4	F	21	8,956,941	4,320,097
5	G	78	68,901,354	47,124,670
6	H	371	421,379,982	183,931,616
7	J	346	267,925,446	246,792,056
8	K	127	169,361,184	130,320,280
9	L	136	217,146,092	157,191,271
10	M	49	93,309,406	86,048,726
11	N	47	141,795,960	94,873,615
12	P	13	48,940,158	32,676,593

13	Q	4	15,276,180	10,761,761
14	R	5	14,905,470	13,977,939
15	S	2	425,692	3,006,278
TOTAL		1166	1,489,974,033	1,026,973,661

CHAPTER TWENTY TWO

22.0 VOTE NO: 5280000000

22.1 VOTE TITLE: KEROKA MUNICIPALITY

22.2 PART A: VISION

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

22.3 PART B: MISSION

Make Keroka Municipality Habitable Safe, and Vibrant

22.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

22.4.1 Expenditure trends

In the financial year 2024/2025, the department has been allocated a total of Kshs 178,736,131 where kshs 15,612,809 is for recurrent and Kshs 163,123,322 for development.

22.4.2 Achievements

No achievement attained since its anew department

22.4.3 Constraints and challenges in budget implementation and way forward.

No challenges since its anew department

22.4.4 Major services/outputs to be provided in MTEF period 2024/2025

The department will deliver the following services and outputs;

- Payments of utilities and Bills
- General office operations
- Induction of board members and new staffs
- Garbage Collection
- Formulation and training of disaster health safety committee
- Installation of municipality streetlights
- Drainage works in township
- Purchase of skip loader for waste collection
- Maintenance of roads towards dumpsite roads

22.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025

Revenue Sources	Actual estimates 2022/2023	Baseline Estimates	Printed estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
Equitable share	0	0	138,736,131	152,609,744	167,870,719
Market stall Rent	0	0	62,198	68,417	75,259
Daily Parking	0	0	1,084,524	1,192,977	1,312,274
Build Plan & Approval	0	0	598,321	658,153	723,968
I/Plot Rent	0	0	19,346	21,281	23,409
Plot Rent	0	0	262,374	288,612	317,473
Lands & Survey	0	0	41,116	45,228	49,751
Phys Planning	0	0	367,583	404,341	444,775
Land Rates	0	0	19,131,832	21,045,016	23,149,517
Advertisement Charges	0	0	12,117,051	13,328,756	14,661,632
Water, Sanitation and irrigation fees	0	0	13,966	15,363	16,899
Garbage collection fees	0	0	221,014	243,115	267,427
Building material Cess	0	0	289,629	318,592	350,451
Adverts/promotional fees	0	0	-	-	-
Liquor	0	0	70,158	77,174	84,892
Registration fees /Renewal	0	0	1,588	1,747	1,922
Public Health	0	0	-	-	-
Market Dues	0	0	106,549	117,204	128,924
S.B.P	0	0	4,505,986	4,956,584	5,452,243
S.B.P Appl.	0	0	47,164	51,880	57,068
Trade, Weights & Measures	0	0	66,299	72,929	80,222
SBP Private schools/vocational institutions	0	0	171,559	188,715	207,586

Application fee for private schools/vocational institutions	0	0	-	-	-
Public Works approvals	0	0	27,791	30,570	33,628
cattle movement permit	0	0	32,425	35,668	39,234
Cattle Fee	0	0	300,460	330,506	363,556
Slaughter Fee	0	0	1,828	2,010	2,211
Veterinary	0	0	162,207	178,428	196,271
Agricultural Cess	0	0	292,659	321,925	354,118
fish permits	0	0	164	180	198
Storage charges, penalties, fines	0	0	4,208	4,629	5,091
TOTAL	0	0	40,000,000	44,000,000	48,400,000
TOTAL	0	0	178,736,131	196,609,744	216,270,719

22.5 PART D: PROGRAM OBJECTIVES

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Budget estimates 2022/2023	actual 2022/2023	Baseline 2023/24	printed estimates 2024/2025	2025/2026	2026/2027
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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 employee	Payrolls run	0	0	0	100	120	120
		Utilities bills and services paid on monthly basis.	No of monthly Utilities paid	0	0	0	6	20	25
		Maintenance of office purchases	No of office purchases maintained	0	0	0	30	30	35
		general office purchases	No of office supplies purchased	0	0	0	22	25	25
		Reviewed planning			0	0	0	2	2

	documents ie. IDEP, CUIDS etc	No of documents reviewed	0					
Policy and planning support services	Training and Capacity Building of Staffs and Other Committee Members	No of officers trained	0	0	0	10	20	23
	induction of board members	No of board of board members inducted	0	0	0	10	10	10
	preparation of 5 year municipality plans(IDEP)	No of plans prepared	0	0	0	0	1	1

		Prepared budget and other policy documents	No of documents prepared.	0	0	0	0	5	5
		Board committee meetings held	No. of meetings held	0	0	0	4	4	4
SP 2.2 Environmental Services	Directorate of Social and Environmental Support Services	Garbage Collected in municipality	No. of towns/centers covered within the municipality	0	0	0	150	200	200
		drainage works	No of drainage works done	0	0	0	1	10	10
				0	0	0	3	3	4

		purchase of skips for waste collection	No of skips purchase						
	Directorate of Social and Environment al Support Services	construction of municipality roadsNyaramba - Eronge - Kioge road	No. of towns/center s covered within the municipality	0	0	0	0	0	0
		formation and training disaster health safety committee	No of committee formed	0	0	0	5	2	2
		streetlight installation	No of streetlights installed	0	0	0	11	15	20

		Purchase of land	no of lands purchased	0	0	0	0	1	1
		Acquisition of Dumpsite	Number of dumpsites acquired				0	1	1

16.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMS 2024/2025

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	Development	Recurrent	BUDGET FOR THE MTEF PERIOD		
					2024/25	2025/26	2026/2027
CP 1: Finance and Administration support services	To strengthen delivery and quality of services	CP 1.1 Administration support services	-	15,162,809	15,162,809	16,679,090	18,346,999
		CSP 1.2 Finance and Planning	-	50,000	50,000	55,000	60,500
		Sub-total	-	15,212,809	15,212,809	16,734,090	18,407,499
CP2:Environment Services		CSP 2.2: Environment services	5,000,000	200,000	5,200,000	5,720,000	6,292,000

CP 3: Municipal Infrastructure and Disaster Management support services		CSP 3.1: Transport and Infrastructure	158,123,322	200,000	158,323,322	174,155,654	191,571,220
TOTAL			163,123,322	15,612,809	178,736,131	196,609,744	216,270,719

22.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025

Expenditure Classification	Budget estimates	Actual	Baseline	Printed estimates	Projection	
	2022/2023	2022/2023	2023/24	2024/2025	2025/2026	2026/2027
Current Expenditure	0	0	0	15,612,809	17,174,090	18,891,499
Compensation to employees	0	0	0	15,112,809	16,624,090	18,286,499
Use of Goods	0	0	0	500,000	550,000	605,000
Grants and other transfer	0	0	0	-		
Other Recurrent	0	0	0	-		
Capital Expenditure	0	0	0	163,123,322	179,435,654	197,379,219
Grants and other transfer				150,123,322	165,135,654	181,649,220
Acquisition of Non-Financial assets	0	0	0	13,000,000	14,300,000	15,730,000
Total Expenditure of Vote	0	0	0	178,736,131	196,609,744	216,270,719

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

Economic Classification	Budget estimates	Actual estimates	Baseline	Printed estimates	Projections	
	2022/2023	2022/23	2023/24	2024/25	2025/2026	2026/2027
	Programme 1: Finance and Administration support services					
	Sub-Programme 1.1 Administration support services					

Current Expenditure	0	0	0	15,212,809	16,679,090	18,346,999
Compensation to Employees	0	0	0	15,112,809	16,624,090	18,286,499
Use of Goods and Services	0	0	0	50,000	55,000	55,000
	Sub-Programme 1.1finance and administration					
Current Expenditure	0	0	0	50,000	55,000	55,000
Use of Goods and Services	0	0	0	50,000	55,000	55,000
	Programme 2; Environment and Social services					
Current Expenditure	0	0	0	200,000	220,000	220,000
Use of Goods and Services	0	0	0	200,000	220,000	220,000
Capital Expenditure	0	0	0	5,000,000	5,500,000	6,050,000
Acquisition of Non-Financial Assets	0	0	0	5,000,000	5,500,000	6,050,000
Total	0	0	0	5,200,000	5,720,000	6,292,000
	Programme 3: MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES					
	Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES					
Capital Expenditure	0	0	0	158,123,322	173,935,654	191,329,220
Acquisition of Non-Financial Assets	0	0	0	8,000,000	8,800,000	9,680,000
Other Capital Grants and Transfers	0	0	0	150,123,322	165,135,654	181,649,220
Recurrent expenditure	0	0	0	200,000	220,000	220,000
Use of Goods and Services	0	0	0	200,000	220,000	220,000
GRAND TOTAL	0	0	0	158,323,322	174,155.654	191,571,220

22.10 PART I: HEADS AND ITEMS

22.10.1 ADMINISTRATION SUPPORT SERVICES

a) administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION		Budget estimates	Actual estimates	Baseline estimate	PRINTED ESTIMATES	PROJECTION	
			2022/2023	2022/2023	2023/2024		2024/25	2025/26
2110101	Basic salary		0	0	0	4,891,815	5,380,997	5,919,096
2110301	House allowances		0	0	0	1,483,044	1,631,348	1,794,483
2110314	Commuter allowances		0	0	0	1,628,268	1,791,095	1,970,204
2110320	Leave allowance		0	0	0	878,441	966,285	1,062,914
2210101	recruitment of board members 0		0	0	0	1,980,000	2,178,000	2,395,800
2210202	casual workers	0	0	0		1,827,852	2,010,637	2,211,701
	NHIF	0	0	0	-		-	-
	NITA	0	0	0	0	327,944	360,738	396,812
2710111	pension	0	0	0	0	542,412	596,653	656,319
2710102	gratuity	0	0	0	0	1,553,033	1,708,336	1,879,170
2210101	Electricity		0	0		0	0	-
2211016	purchase of staff uniforms		0	0		25,000	27,500	30,250
2211029	purchase of protective gear		0	0	0	25,000	27,500	30,250
2211101	General Office Supplies		0	0	0	-	-	-
TOTAL				0	0	15,162,809	16,679,090	18,346,99

b) FINANCE AND PLANNING SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	PROJECTION	
		2024/25	2025/2026	2026/27
2210303	Dsa	-	-	-
2211101	General Office Supplies	50,000	55,000	60,500
TOTAL		50,000	55,000	60,500

22.10.2 MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Budget estimate	Actual estimates	Baseline estimates	PRINTED ESTIMATES	PROJECTION	
		2022/2023	2022/2023	2023/2024	2024/25	2025/26	2026/27
2210303	Dsa	0	0	0	100,000	110,000	121,000
2210801	Catering Services	0	0	0	100,000	110,000	121,000
	TOTAL RECURRENT	0	0	0	200,000	220,000	242,000
2630101	KISIP 0	0	0		150,123,322	165,135,654	181,649,219
3111504	Purchase of skip loader	0	0	0	5,000,000	5,500,000	6,050,000
3111504	Physical planning for keroka	0	0	0	3,000,000	3,300,000	3,630,000
	TOTAL DEVELOPMENT	0	0	0	158,123,322	173,935,654	191.329.220
TOTAL		0	0	0	158,323,322	174,155.654	191,571,220

22.10.3 ENVIRONMENT AND SOCIAL SUPPORT SERVICES

	SUB ITEM DESCRIPTION	Budget estimates	Actual estimates	Baseline estimates	printed estimates	Projections
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SUB-ITEM CODE		2022/2023	2022/2023	2023/2024	2024/25	2025/26	2026/27
2210303	DSA	0	0	0	100,000	110,000	121,000
2211201	fuel for Vehicle (Km)	0	0	0	100,000	110,000	121,000
	TOTAL REC	0	0	0	200,000	220,000	242,000
3111504	civil works	0	0	0	5,000,000	5,500,000	6,050,000
	TOTAL DEVELOPMENT	0	0	0	5,000,000	5,500,000	6,050,000
	TOTAL	0	0	0	5,200,000	5,720,000	6,292,000

22.11 LIST OF DEVELOPMENT PROJECTS

PROJECT NAME	LOCATION	budget estimates 2022/2023	actual estimates 2022/2023	BASELINE 2023/2024	PRINTED ESTIMATES 2024/2025
Material recovery facility for waste management-Road network support, connection to national grid/solar, fencing, survey, machinery for segregation and recycling	Flagship-keroka municipality	0	0	0	5,000,000
Kenya Informal Settlement Improvement Project	Grant	0	0	0	148,123,322
Contribution towards KISSIP	Grant keroka municipality	0	0	0	2,000,000
Physical planning for Keroka municipality	Keroka	0	0	0	3,000,000
Installation of street lights	Keroka	0	0	0	3,000,000
Maintenance of roadstowards dumpsite roads	Keroka	0	0	0	2,000,000
TOTAL		0	0	0	163,123,322

CHAPTER TWENTY-THREE

23.0 VOTE: 5281000000

23.1 VOTE TITLE: NYAMIRA DISABILITY BOARD

23.2 PART A: VISION

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

23.3 PART B: MISSION

In the financial year 2024/2025 the department has been allocated a total of Ksh.6,222,500 where Ksh.6,222,500 is recurrent expenditure.

23.4 Major services/outputs to be provided in MTEF period 2024/2025- 2026/2027

- Salary payment to 1 officer
- Purchases of office Equipment and operations.
- Payment of utilities and bills
- board allowance paid
- Training and capacity building

23.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025

Num ber	Revenue Source	Budget Estimate 2022/2023	Actual Estimate 2022/23	Baseline Estimates 2023/24	Printed Estimate 2024/2025	Estimate 2025/2026	Estimate 2026/27	Item Codes
1	Equitable share	0	0	0	6,222,500	6,844,750	7,529,225	9910101
TOT AL		0	0	0	6,222,500	6,844,750	7,529,225	

23.5 PART D: PROGRAMS OBJECTIVES

Programme	Strategic Objectives	Outcomes
General administration, policy planning and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery

23.6 PART E: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2024/25

Programme	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
P1 General administration, policy planning and support services	0	0	0	6,222,500	6,844,750	7,529,225
SP1.1 General administration and support services	0	0	0	4,722,500	5,194,750	5,714,225
SP1.2 Policy and planning services	0	0	0	1,500,000	1,650,000	1,815,000
Total	0	0	0	6,222,500	6,844,750	7,529,225

23.7 PART F: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/25

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/25	2025/2026	2026/2027
Current Expenditure	0	0	0	6,222,500	6,844,750	7,529,225
Compensation to Employees	0	0	0	2,000,000	2,200,000	2,420,000
Social Contributions	0	0	0	722,500	794,750	874,225
Use of Goods and Services	0	0	0	3,500,000	3,850,000	4,235,000
Other Recurrent	0	0	0	0	0	0
Other Government Transfers	0	0	0	0	0	0
Capital Expenditure	0	0	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	0	0	0	6,222,500	6,844,750	7,529,225

23.8 PART G; SUMMARRY OF EXPENDITURE BY PROGRAM, SUB-PROGRAMME AND ECONOMIC CLASSIFICATION

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/25	2025/2026	2026/2027
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	0	0	0	4,722,500	5,194,750	5,714,225
Compensation to Employees	0	0	0	2,000,000	2,200,000	2,420,000
Social benefit	0	0	0	722,500	794,750	874,225
Use of Goods and Services	0	0	0	2,000,000	2,200,000	2,420,000
Other Recurrent	0	0	0	0	0	0
Sub-Programme 1.2 Policy Planning						
Current Expenditure	0	0	0	1,500,000	1,650,000	1,815,000
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	0	0	0	1,500,000	1650000	1815000
Capital Expenditure	0	0	0	0	0	0
Capital transfers other urgency (Disability fund)	0	0	0	0	0	0
GRAND TOTAL	0	0	0	6,222,500	6,844,750	7,529,225

23.9 PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Baseline Estimate 2023/2024	Printed Estimate 2024/2025	Estimates 2025/2026	Estimates 2026/2027
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations)	No of Payroll processed	0	0	0	1	1	1
		Availability basic amenities	No of utilities paid	0	0	0	2	2	2
		Office equipment and operations purchased	No of office equipment and operations purchased	0	0	0	14	20	20
SP 1.2 SP 1.2 policy and planning services	Directorate of Admin	Training and capacity building of staffs	No of staffs trained	0	0	0	1	1	1
		Board allowance paid	No of staff paid	0	0	0	1	1	1

23.10 PART I: HEADS AND ITEM23.10.1 P.1 General administration and support services, Policy planning

a General administration and support services

Itemised Budget - CP 1.1.1 General administration and support services						
SUB-ITEM CODE	SUB ITEM DESCRIPTION	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Printed Estimates 2024/2025	Estimates 2025/2026	Estimates 2026/2027
2110101	Basic salary	0	0	1,200,000	1,320,000	1,452,000
2110301	House allowances	0	0	480,000	528,000	580,800
2110314	Transport Allowance	0	0	240,000	264,000	290,400
2110320	Leave allowance	0	0	80,000	88,000	96,800
2710111	NSSF	0	0	666,000	732,600	805,860
2120103	Pension	0	0	15,100	16,610	18,271
2210799	NITA	0	0	41,400	45,540	50,094
2210101	Electricity	0	0	250,000	275,000	302,500
2210102	Water	0	0	250,000	275,000	302,500
3110902	Office furniture and fittings	0	0	500,000	550,000	605,000
2211102	Supplies & Accessories for computers & Printers	0	0	150,000	165,000	181,500
2211101	General Office Supplies (papers, pencils, forms, small office equipment	0	0	350,000	385,000	423,500
2220101	Maintainance of M/v	0	0	250,000	275,000	302,500
2211201	Purchase of fuel and lubricants	0	0	250,000	275,000	302,500
TOTAL		0	0	4,722,500	5,194,750	5,714,225

b Policy and Planning

Itemized budget- CSP 1.1.2 Policy and Planning						
Sub-Item Code	Sub Item Description	Budget Estimate 2022/23	Actual Estimate 2022/23	Printed Estimate 2024/2025	Estimates 2025/2026	Estimates 2026/2027

	board allowance	0	0	1,000,000	1,100,000	1,210,000
2210711	Training for staff	0	0	500,000	550,000	605,000
Total Sub-programme		0	0	1,500,000	1,650,000	1,815,000

CHAPTER TWENTY-THREE

VOTE TITLE: NYAMIRA REVENUE BOARD

23.1 VOTE NO: 5281000000

23.2 PART A: VISION

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

23.3 PART B: MISSION

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

23.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

23.4.1 Expenditure trends

In the financial year 2024/2025 the department has been allocated a total of Ksh. 7,722,500 where Ksh. 7,722,500 is recurrent expenditure.

23.4 Major services/outputs to be provided in MTEF period 2024/2025- 2026/2027

- Salary payment to 1 officer
- Purchases of office Equipment and operations.
- Payment of utilities and bills
- board allowance paid
- Training and capacity building

23.4.3 SUMMARY OF REVENUE SOURCES 2024/2025

No.	Revenue Source	Actual Estimate 2022/23	Baseline Estimates 2023/24	Budget Estimate 2024/2025	Estimate 2025/2026	Estimate 2026/27	Item Codes
1	Equitable share	0	0	7,722,500	8,494,750	9,344,225	9910101
TOTAL		0	0	7,722,500	8,494,750	9,344,225	

23.5 PART D: PROGRAM OBJECTIVES

Programme	Strategic Objectives	Outcomes
General administration, policy planning and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery
Resources Mobilization	To enhance additional resources for better service delivery to the county citizen.	

23.5.1 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES 2024/2025

PROGRAMME	SUB-PROGRAMMES	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Policy planning, General administration and Support services	General administration and Support Services	-	-	-	3,622,500	3,984,200	4,382,620
	Policy development and planning	-	-	-	-	-	-
	TOTAL	-	-	-	3,622,500	3,984,200	4,382,620
Resources Mobilization	Resources Mobilization	117,272,028	91,934,954	49,600,000	4,100,000	4,510,000	4,961,000
	TOTAL	117,272,028	91,934,954	49,600,000	4,100,000	4,510,000	4,961,000

23.5.2 PART G :SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025

ECONOMIC CLASSIFICATION	budget estimates	actual estimates	baseline estimates	printed estimates	Projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Current Expenditure				217,889,016	239,677,918	263,645,709
Compensation to Employees				2,000,000	2,200,000	157,006,576
Use of Goods and Services				5,000,000	5,500,000	82,157,064
Social Benefits				722,500	794,200	24,482,069
Total Expenditure				7,722,500	8,494,200	305,995,709

24.6 PART G: SUMMARY OF EXPENDITURE OF PROGRAMMES BY PROGRAMME AND SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION 2024/2025-2026/2027

Economic Classification	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	-	-	0	3,622,500	3,984,750	4,383,225
Compensation to Employees	-	-	0	2,000,000	2,200,000	2,420,000
Use of Goods and Services	-	-	0	900,000	990,000	1,089,000
Social Benefit	-	-	0	722,500	794,750	874,225
Sub Programme 1.2: Policy and Planning						
Current Expenditure	-	-	-	-	-	-
Use of Goods and Services	-	-	-	-	-	-
other recurrent	-	-	-	-	-	-
Programme 1: Resource Mobilization						
Sub-Programme 1.1: Resource Mobilization						
Current Expenditure	117,272,028	91,934,954	49,600,000	4100000	4510000	4961000
Use of Goods and Services	117,272,028	91,934,954	39,100,000	4100000	4510000	4961000

Other recurrent	-	-	500,000	-	0	0
Total Expenditure Finance and Economic Planning	610,289,142	478,433,818	312,714,287	7,722,500	8,494,750	9,344,225

23.7PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	budget estimates	Actual	Baseline	Budget Estimate 2024/2025	Estimates 2025/2026	Estimates 2026/2027
				2022/2023	Estimate 2022/2023	Estimates 2023/2024			
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations)	No of Payroll processed	0	0	0	1	1	1
		Payment of utilities and bills	No of utilities paid	0	0	0	3	5	7
		General office purchases (Furniture and other office equipment)	No of office equipment and operations purchased	0	0	0	2	4	6
		Training and capacity building of staffs	No of staffs trained	0	0	0	1	2	4
SP 1.2 policy and planning services	Directorate of Admin	Board allowance paid	No of staff paid	0	0	0	0	0	0
Name of Programme: Resource mobilization									
Outcome:									
SP 2.1 Resource mobilization	Directorate of Resource mobilization	Actual Revenue collection at mapped points	Amount of revenue collected	0	0	250000000	250000000	275000000	302500000
		Revenue co-ordination,	No. of inspections done	0	0	250000	250000	275000	302500

		supervision and inspection							
		Board Allowances	No of staff paid	0	0	0	10	11	12.1
		Preparation of the finance Act	No of finance acts prepared	1	1	1	1	1	1

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

24.8.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

a) General Administration and Support Services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2110100	2110101	Basic salaries	-	-	-	1,200,000	1,320,000	1,452,000
32110300	2110301	House allowance.	-	-	-	480,000	528,000	580,800
2110300	2110314	Transport allowance	-	-	-	240,000	264,000	290,400
2110300	2110320	Leave allowance	-	-	-	80,000	88,000	96,800
2110300	2110318	Non parctice allowances	-	-	-	-	-	-
2710100	2710102	Gratuity	-	-	-	-	-	-
2710100	2120101	NSSF	-	-	-	600,000	660,000	726,000
2110300	2110315	Extranoius allowance	-	-	-	-	-	-
2710100	2120103	Pension	-	-	-	61,300	67,430	74,173
2210700	2210799	Training levy	-	-	-	61,200	67,320	74,052
2210100	2210101	Electricity	-	-	-	40,000	44,000	48,400

2210100	2210102	Water and sewerage charges	-	-	-	-	-	-
2210200	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	24,000	26,400	29,040
2210200	2210203	Courier and Postal Services	-	-	-	-	-	-
2210300	2220304	Sundry Items	-	-	-	-	-	-
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
2210700	2210799	Renewal of the drivers liscence	-	-	-	-	-	-
2210800	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	36,000	39,600	43,560
2211200	2211201	Fuel	-	-	-	200,000	220,000	242,000
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	-	-	-	200,000	220,000	242,000
		training allowance	-	-	-	400,000	440,000	484,000
		TOTAL	-	-	-	3,622,500	3,984,750	4,383,225

b) Resource mobilization

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	budget estimates	actual estimates		printed estimates	projections	
			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2210300	2210301	Travel cost	329,040	191,940	449,777		-	-
2210300	2210303	Daily Subsistence Allowance	35,000	20,417	47,843	1,171,000	1,288,100	1,416,910
2211100	2210502	Printing and publishing	60,000	35,000	82,016	250,000	275,000	302,500
2211200	2211201	Refined Fuels and Lubricants for Transport	825,000	481,250	1,127,722	396,000	435,600	479,160

2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	100,000	58,333	136,694	216,000	237,600	261,360
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	58,333	136,694	-	-	-
2210500	2210504	Advertising, Awareness and Publicity Campaigns	-	-	-	240,000	264,000	290,400
2210700	2210711	Tuition fee	27,000,000	15,749,985	36,907,262	-		
2211300	2211306	Subscriptions to professional bodies	120,000	70,000	164,032	-		
2211100	2211101	Stationery	300,000	175,000	410,081	60,000	66,000	72,600
2211100	2211102	Computer accessories	188,000	109,667	256,984	-	-	-
2211300	2211313	Security operations	5,465,542	3,188,230	7,471,044	150,000	165,000	181,500
2211000	2211016	Uniforms	1,080,000	629,999	1,476,290	317,000	348,700	383,570
2210700	2210704	Confrence facility	273,878	159,762	374,374	300,000	330,000	363,000
3111000	3111002	purchase of a computer	224,082	130,714	306,306	-	-	-
2210800	2210801	Catering facilities	185,000	107,917	252,883	-	-	-
	2210809	Board allowance	-	-	-	1,000,000	1,100,000	1,210,000
		TOTAL	36,285,542	21,166,546	49,600,000	4,100,000	4,510,000	4,961,000

23.9 PART J: PERSONNEL ESTABLISHMENT

No of Inpost	Job Group	baseline estimates	printed estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027

1	R	-	2,722,500	2,994,750	3,294,225
1		-	2,722,500	2,994,750	3,294,225

CHAPTER TWENTY-FOUR

24.0 VOTE: 5281000000

24.1 VOTE TITLE: NYAMIRA DISABILITY BOARD

24.2 PART A: VISION

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

24.3 PART B: MISSION

In the financial year 2024/2025 the department has been allocated a total of Ksh.6,222,500 where Ksh.6,222,500 is recurrent expenditure.

24.4 Major services/outputs to be provided in MTEF period 2024/2025- 2026/2027

- Salary payment to 1 officer
- Purchases of office Equipment and operations.
- Payment of utilities and bills
- board allowance paid
- Training and capacity building

24.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025

Num ber	Revenue Source	Budget Estimate 2022/2023	Actual Estimate 2022/23	Baseline Estimates 2023/24	Printed Estimate 2024/2025	Estimate 2025/2026	Estimate 2026/27	Item Codes
1	Equitable share	0	0	0	6,222,500	6,844,750	7,529,225	9910101
TOT AL		0	0	0	6,222,500	6,844,750	7,529,225	

24.5 PART D: PROGRAMS OBJECTIVES

Programme	Strategic Objectives	Outcomes
General administration, policy planning and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery

24.6 PART E: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2024/25

Programme	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
P1 General administration, policy planning and support services	0	0	0	6,222,500	6,844,750	7,529,225
SP1.1 General administration and support services	0	0	0	4,722,500	5,194,750	5,714,225
SP1.2 Policy and planning services	0	0	0	1,500,000	1,650,000	1,815,000
Total	0	0	0	6,222,500	6,844,750	7,529,225

24.7 PART F: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/25

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/25	2025/2026	2026/2027
Current Expenditure	0	0	0	6,222,500	6,844,750	7,529,225
Compensation to Employees	0	0	0	2,000,000	2,200,000	2,420,000
Social Contributions	0	0	0	722,500	794,750	874,225
Use of Goods and Services	0	0	0	3,500,000	3,850,000	4,235,000
Other Recurrent	0	0	0	0	0	0
Other Government Transfers	0	0	0	0	0	0
Capital Expenditure	0	0	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	0	0	0	6,222,500	6,844,750	7,529,225

24.8 PART G; SUMMARRY OF EXPENDITURE BY PROGRAM, SUB-PROGRAMMEAND ECONOMIC CLASSIFICATION

	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/25	2025/2026	2026/2027
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	0	0	0	4,722,500	5,194,750	5,714,225
Compensation to Employees	0	0	0	2,000,000	2,200,000	2,420,000
Social benefit	0	0	0	722,500	794,750	874,225
Use of Goods and Services	0	0	0	2,000,000	2,200,000	2,420,000
Other Recurrent	0	0	0	0	0	0
Sub-Programme 1.2 Policy Planning						
Current Expenditure	0	0	0	1,500,000	1,650,000	1,815,000
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	0	0	0	1,500,000	1650000	1815000
Capital Expenditure	0	0	0	0	0	0
Capital transfers other urgency (Disability fund)	0	0	0	0	0	0

GRAND TOTAL	0	0	0	6,222,500	6,844,750	7,529,225
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24.9 PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2024/2025-2026/2027

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Baseline Estimate 2023/2024	Printed Estimate 2024/2025	Estimates 2025/2026	Estimates 2026/2027
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations	No of Payroll processed	0	0	0	1	1	1
		Availability basic amenities	No of utilities paid	0	0	0	2	2	2
		Office equipment and operations purchased	No of office equipment and operations purchased	0	0	0	14	20	20
SP 1.2 SP 1.2 policy and planning services	Directorate of Admin	Training and capacity building of staffs	No of staffs trained	0	0	0	1	1	1
		Board allowance paid	No of staff paid	0	0	0	1	1	1

24.10 PART I: HEADS AND ITEM23.10.1 P.1 General administration and support services, Policy planning

a General administration and support services

Itemised Budget - CP 1.1.1 General administration and support services						
SUB-ITEM CODE	SUB ITEM DESCRIPTION	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Printed Estimates 2024/2025	Estimates 2025/2026	Estimates 2026/2027
2110101	Basic salary	0	0	1,200,000	1,320,000	1,452,000
2110301	House allowances	0	0	480,000	528,000	580,800
2110314	Transport Allowance	0	0	240,000	264,000	290,400
2110320	Leave allowance	0	0	80,000	88,000	96,800
2710111	NSSF	0	0	666,000	732,600	805,860
2120103	Pension	0	0	15,100	16,610	18,271
2210799	NITA	0	0	41,400	45,540	50,094
2210101	Electricity	0	0	250,000	275,000	302,500
2210102	Water	0	0	250,000	275,000	302,500
3110902	Office furniture and fittings	0	0	500,000	550,000	605,000
2211102	Supplies & Accessories for computers & Printers	0	0	150,000	165,000	181,500
2211101	General Office Supplies (papers, pencils, forms, small office equipment	0	0	350,000	385,000	423,500
2220101	Maintainance of M/v	0	0	250,000	275,000	302,500
2211201	Purchase of fuel and lubricants	0	0	250,000	275,000	302,500
TOTAL		0	0	4,722,500	5,194,750	5,714,225

b Policy and Planning

Itemized budget- CSP 1.1.2 Policy and Planning						
Sub-Item Code	Sub Item Description	Budget Estimate 2022/23	Actual Estimate 2022/23	Printed Estimate 2024/2025	Estimates 2025/2026	Estimates 2026/2027
	board allowance	0	0	1,000,000	1,100,000	1,210,000
2210711	Training for staff	0	0	500,000	550,000	605,000
Total Sub-programme		0	0	1,500,000	1,650,000	1,815,000

24.9 PART J: PERSONNEL ESTABLISHMENT

No of In post	Job Group	baseline estimates	printed estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
1	R	-	2,722,500	2,994,750	3,294,225
1		-	2,722,500	2,994,750	3,294,225

CHAPTER TWENTY FIVE

VOTE NO: 5283000000

VOTE TITKE: NYAMIRA INVESTMENT CORPORATION

25.1 Expenditure Trends

In the financial year 2024/2025 the department has been allocated a total of Ksh. 9,722,500 .

25.2 Major services/outputs to be provided in MTEF period 2024/2025- 2026/2027

- Salary payment to 1 CEO
- Establishment and Operationalization of investment Corporation.
- Payment of utilities and bills
- Investors conference

25.3 SUMMARY OF REVENUE SOURCES 2024/2025

No.	Revenue Source	Actual Estimate 2022/23	Baseline Estimates 2023/24	Budget Estimate 2024/2025	Estimate 2025/2026	Estimate 2026/27	Item Codes
1	Equitable share	0	0	9,722,500	10,694,750	11,764,225	9910101
TOTAL		0	0	9,722,500	10,694,750	10,694,750	

25.4 PROGRAM OBJECTIVES AND OUTCOMES

Programme	Strategic Objectives	Outcomes
General administration, policy planning and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery

25.5 SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAM

5281: NYAMIRA REVENUE BOARD		
General administration policy planning support services	Payment of salaries and wages(recruitment of The Chief Executive Officer)	2,000,000
	Social contribution for the new CEO	722,500
	Establishment and Operationalization of investment Corporation.	5,000,000
	Investors conference	2,000,000
Sub-total		9,722,500

CHAPTER TWENTY SIX

26.0 VOTE: 5284000000

26.1 VOTE TITLE: NYAMIRA WATER AND SANITATION COMPANY

26.2 PART A: VISION

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

26.3 PART B: MISSION

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

26.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

26.4.1 Expenditure trends

In the budget for financial year 2024/2025, the Nyamira Water and Sanitation Company has been allocated Ksh. 30,000,000 for recurrent expenditure. The total allocation for the department is Ksh. 30,000,000 expected to deliver the interventions.

26.4.2 Major services/outputs to be provided in MTEF period 2023/2024 – 2024/2025

Payment of Salaries and Wages (Recruitment) of the CEO

Payment of utility and bills

Purchase of office supplies and furniture

Training and Capacity building of staff

Payment of Board allowances

Payment of operations and maintenance

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

NO	REVENUE SOURCES	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027	ITEM CODE
1	Equitable Sharable Revenue	30,000,000	33,000,000	36,300,000	9910101
GRAND TOTAL		30,000,000	33,000,000	36,300,000	

26.5 PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy planning, and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery.	Improved satisfaction in service delivery
Nyamira Water and Sanitation Company	Sustain access to water supply and services	Additional Households having access to clean and safe water.

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

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Budget Estimate	Projected Estimate	
				2024/2025	2025/2026	2026/2027
Program 1: Policy, Planning, general administration and support services						
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	1	1	1
			Payroll processed	1	1	1
	Administration	Utility bills	Bills paid	2	2	2
	Administration	Training and capacity building	No of courses attended	1	1	1
	Administration	Office supplies	No. Office supplies delivered	5	5	5

	Administration	Fuel and lubricants	Liters supplied	50,000	50,000	50,000
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26.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2023/24

NYAMIRA WATER AND SANITATION COMPANY				
	2024/2025	2025/2026	2026/2027	Item Code
General Administration, Policy Planning and Support Services	30,000,000	33,000,000	36,300,000	100105269
Sub-total	30,000,000	33,000,000	36,300,000	

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

NYAMIRA WATER AND SANITATION COMPANY			
Economic Classification	Budget Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027
Current Expenditure	10,000,000	11,000,000	12,100,000
Compensation to Employees	2,000,000	2,200,000	2,420,000
Social Contribution	722,500	794,750	874,225
Use of Goods and Services	27,277,500	29,950,250	32,945,275
Other Recurrent	0	0	0
Capital Expenditure	0	0	0
Acquisition of Non-Financial Assets	0	0	0
Total Expenditure	30,000,000	33,000,000	36,300,000

26.9 PART H; SUMMARRY OF EXPENDITURE BY PROGRAM, SUB-PROGRAMMEAND ECONOMIC CLASSIFICATION

NYAMIRA WATER AND SANITATION COMPANY			
Sub-Program 5.1 General Administration and support services			
	Budget Estimate 2024/2025	Projected Estimate 2025/2026	Projected Estimate 2026/2027
Current Expenditure	10,000,000	11,000,000	12,100,000
Compensation to Employees	2,000,000	2,200,000	2,420,000
Social Contribution	722500	794,750	874,225
Use of Goods and Services	27,277,500	29,950,250	32,945,275

Total	30,000,000	33,000,000	36,300,000
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26.10 PART I: HEADS AND ITEMS

26.10.1 NYAMIRA WATER AND SANITATION COMPANY

a) General administration, policy planning and support services

Item code	Item Description	Budget Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2110101	Payment of Salaries and Wages	2,000,000	2,200,000	2,420,000
2120101	Social contributions	722,500	794,750	874,225
3111001	Purchase of Office Furniture and Fittings	1,000,000	1,100,000	1,210,000
	Operationalization of the Water Company	20,000,000	22,000,000	24,200,000
2210101	Payment of Utilities and Bills	2,000,000	2,200,000	2,420,000
2210712	Capacity Building of Staff	1,500,000	1,650,000	1,815,000
2211201	Refined Fuels and Lubricants for Transport	1,777,500	1,955,250	2,150,775
2210809	Board Allowance	1,000,000	1,100,000	1,210,000
TOTAL		30,000,000	33,000,000	36,300,000

26.12 PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NUMBER OF INPOST	Target Annual Salary	Projected Estimates	
		2024/2025	2025/2026	2026/2027
		2,722,500	2,994,750	3,294,225
TOTAL		2,722,500	2,994,750	3,294,225